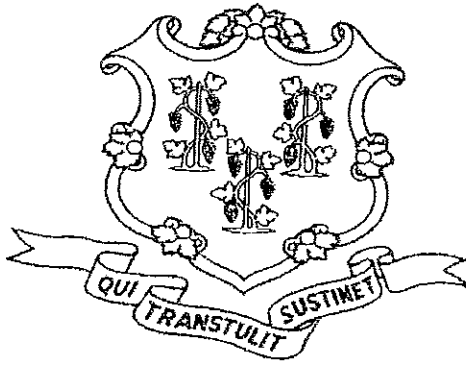


# State of Connecticut

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

RECEIVED  
 JAN 28 2016  
 DEPT. OF SOCIAL SERVICES  
 OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	
Address (No. & Street, City, State, Zip Code) 778 Middlebury Road, Middlebury, CT 06762	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

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

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

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**General Information**

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2015	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Middlebury Convalescent Home, Inc. [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. ①

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.

① Subject to Desk Audit Review

Signed (Administrator) <i>Jeanine Hammitt</i>		Date 1-6-2016	Signed (Owner) <i>Jeanine Hammitt</i>		Date 1-6-2016
Printed Name (Administrator) Jeanine Hammitt			Printed Name (Owner) Various, see page 3A		
Subscribed and Sworn to before me: <i>Lorran Renee</i>	State of Conn	Date 01-6-2016	Signed (Notary Public) <i>Lorran Renee</i>	Comm. Expires 03/28/2019	
Address of Notary Public 600 Middlebury Rd, Middlebury Ct 05752					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Middlebury Convalescent Home, Inc.		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 778 Middlebury Road, Middlebury, CT 06762				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/7/2015	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-758-2471		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Middlebury Convalescent Home, Inc.		Address (No. & Street, City, State, Zip) 778 Middlebury Road, Middlebury, CT 06762		
License Numbers:	CCNH 207047	RHNS	(Specify)	Medicare Provider No. 07-5146
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> No           If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Jeanine Hammitt		Nursing Home Administrator's License No.:	001761	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



## General Information and Questionnaire

### Corporate Owners

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Middlebury Convalescent Home, Inc.	778 Middlebury Road, Middlebury, CT 06762	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See attached page 3A1				
Names of Stockholders Owning at Least 10% of Shares				
See attached page 3A1				

**Middlebury Convalescent Home, Inc.**

Schedule 3A1

<b>Total Retained Earnings ShareHolders</b>	<b>Owned Shares</b>	<b>Equity Ratio of</b>
Grace Nardiello	160	11.72%
Carol Horan	84	6.15%
Harold Horan III	83	6.08%
Jean White	84	6.15%
Bryna Potsdam	285	20.88%
Linda Kaplan	164	12.01%
Elaine Dabbo	69	5.05%
Helen Doherty	114	8.35%
Helen Fasset	171	12.53%
Jeanine Hammitt	25	1.83%
Carin Peterson	126	9.23%
	<u>1365</u>	<u>100.00%</u>



### General Information and Questionnaire Individual Proprietorship

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2015	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2015	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

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

If "Yes," provide the following information:

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

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

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

N/A - Only one level of care

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

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



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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Cornerstone Accounting Group, LLC 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) PO Box 182 Plainville, CT 06062 555 Long Wharf Drive, New Haven, CT 06511
--	---

Services Provided by This Firm (*describe fully*)

1 Monthly Accounting Services	\$ 15,369
2 Auditing, tax preparations, cost report preparation, reimbursement consulting	\$ 30,740
3	\$
4	\$
<b>Charge for Services Provided</b>	
\$ 46,109	

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 3 4 5	Telephone Number 860-240-6000
--	----------------------------------

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

1 185 Asylum Street, Hartford, CT 06103
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 Bylaw changes, nursing, personnel, patient and resident issues	\$ 10,008
2 Collections (Disallowed Pg. 28)	\$ 708
3	\$
4	\$
5	\$
<b>Charge for Services Provided</b>	
\$ 10,716	

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

- Yes     No    Page 15, Line 1e

**Schedule of Resident Statistics**

	Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2015						Page 8	of 37												
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30																	
			Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH			RHNS	Total	CCNH	RHNS	(Specify)							
1. Certified Bed Capacity																						
A. On last day of PREVIOUS report period			58	58											58	58						
B. On last day of THIS report period			58	58											58	58						
2. Number of Residents																						
A. As of midnight of PREVIOUS report period			50	50											50	50						
B. As of midnight of THIS report period			51	51											51	51						
3. Total Number of Days Care Provided During Period																						
A. Medicare			2,678	2,678											1,930	1,930				748	748	
B. Medicaid (Conn.)			12,581	12,581											9,583	9,583				2,998	2,998	
C. Medicaid (other states)																						
D. Private Pay			3,497	3,497											2,588	2,588				909	909	
E. State SSI for RCH																						
F. Other (Specify) Hospice			245	245											141	141				104	104	
G. Total Care Days During Period (3A thru F)			19,001	19,001											14,242	14,242				4,759	4,759	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																						
A. Medicaid Bed Reserve Days																						
B. Other Bed Reserve Days																						
5. Total Resident Days (3G + 4A + 4B)			19,001	19,001											14,242	14,242				4,759	4,759	

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

Name of Facility Middlebury Convalescent Home, Inc.			License No. 207047			Report for Year Ended 9/30/2015			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	8		35		8								
Per Diem Rate													
a. One bed rm.	Various		214.00		365.00								
b. Two bed rms.	Various		214.00		340.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									2,406	2,406			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									5,101	5,101			
D. Total Physical Therapy Treatments									7,507	7,507			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									364	364			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									619	619			
D. Total Speech Therapy Treatments									983	983			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,258	2,258			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									7,492	7,492			
D. Total Occupational Therapy Treatments									9,750	9,750			

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Middlebury Convalescent Home, Inc.	207047	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	83,907	1,992				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	138,907	5,768				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	62,004	2,140				
c. Dietary Workers	177,605	14,956				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	250,303	17,674				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	141,884	6,668				
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	82,817	2,103				
b. RN						
1. Direct Care	372,894	11,254				
2. Administrative**	198,230	6,131				
c. LPN						
1. Direct Care	409,189	16,132				
2. Administrative**						
d. Aides and Attendants	916,807	61,606				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	97,955	4,994				
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	83,757	3,004				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
A-13. Total Salary Expenditures	3,016,259	154,422				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.  
 \*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.  
 \*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.





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

Name of Facility		License No.	Report for Year Ended		Page	of			
Middlebury Convalescent Home, Inc.		207047	9/30/2015		11	37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									
Althea Stilson	19,531		Non Discrim	Recreation Staff	1,140	A12h			

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of					
Middlebury Convalescent Home, Inc.		207047		9/30/2015		12	37					
Name	Salary Paid		CCNH	RHSNS	(Specify)	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	RHSNS										
<b>Section III - Administrators***</b>												
Jeanine Hammitt	83,907					Non Discrim	Administrator	1,992	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		
Middlebury Convalescent Home, Inc.	207047	9/30/2015	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	15,184	304				
2. Dentist	1,650	11				
3. Pharmacist	4,500	45				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	165,232	2,389				
b. Other						
6. Social Worker	600	8				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	61,200	306				
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) Medical Director Board Meeting Fee	250	1				
9. Speech Therapist						
a. Resident Care	36,973	370				
b. Other						
10. Occupational Therapist						
a. Resident Care	181,761	2,423				
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	2,690	27				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>470,040</b>	<b>5,884</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	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2015	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Christine Riley, 587 Breakneck Hill Road, Middlebury, CT	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Marcia Cohen, 806 North Lake View Drive, Orange, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Health Pro	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Dr. Deluca, Middlebury, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Caring Nurses - David Raney	Medical Records	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Dr. Daniela, Middlebury, CT	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Advanced Dental	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Amy/Belden	Social Services Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Badrigian	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
M.F. Nezhad	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<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
Middlebury Convalescent Home, Inc.	207047	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 98,324	98,324		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 75,482	75,482		
4. Social Security (F.I.C.A.)	\$ 226,915	226,915		
5. Health Insurance	\$ 23,929	23,929		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 10,250	10,250		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 46,109	46,109		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 10,716	10,716		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 21,800	21,800		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 10,198	10,198		
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250	250		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 343,319	343,319		
<b>Subtotal</b>	\$ 867,292	867,292		

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	867,292	867,292		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 10,779	10,779		
4. Employee Travel	\$ 1,742	1,742		
5. Education Expenses Related to Seminars and Conventions	\$ 618	618		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 5,841	5,841		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 12,122	12,122		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 4,448	4,448		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$ 35	35		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 36,677	36,677		
12. Administrative Management Services**	\$			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 19,713	19,713		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 959,267	959,267		

\* Do not include Subscriptions, which should go in item 9.

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

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



Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising	\$ 12,122		
<b>Total Other Advertising</b>	<b>\$ 12,122</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 4,288		
ALTCFM	\$ 80		
Infection Control Nurses of CT	\$ 80		
<b>Total Dues</b>	<b>\$ 4,448</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Contributions to Charities	\$ 35		
<b>Total Contributions</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Professional Consulting Fees	\$ 4,980		
Celebration Team Expense	\$ 3,665		
Bank Charges	\$ 105		
Directors Fees	\$ 9,970		
Licenses & Fees - Medicare Provider License Renewal	\$ 553		
Licenses & Fees - Torrington Area Health District	\$ 440		
<b>Total Other Administrative and General</b>	<b>\$ 19,713</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2015	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 112,812	112,812		
2. Non-Food Supplies	\$ 14,217	14,217		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,692	1,692		
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 128,721</b>	<b>128,721</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2015	19	37
Item	Total	CCNH	RHNS	(Specify)	
<b>3. Laundry</b>					
<b>a. In-House Processing*</b>					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.				
	Amt. \$	1,537	1,537		
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)	\$	30,678	30,678		
c. Management Services**	\$				
d. Other (Specify)	\$				
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>	<b>\$</b>	<b>32,215</b>	<b>32,215</b>		
<b>3F. Laundry Questionnaire</b>					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.

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

\*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2015		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	42,401	42,401			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel					
	Amt. \$					
c. Management Services*	\$					
d. Other ( <i>Specify</i> )	\$					
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>		\$ 42,401	42,401			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Prescription Drugs	\$	83,477	83,477			
b. Medicine Cabinet Drugs	\$	151,960	151,960			
c. Medical and Therapeutic Supplies	\$					
d. Ambulance/Limousine***	\$					
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$					
f. X-rays and Related Radiological Procedures***	\$	6,995	6,995			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$					
h. Laboratory***	\$	5,126	5,126			
i. Recreation	\$	27,018	27,018			
j. Other (Specify)**** See Attached Schedule	\$	4,005	4,005			
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		\$ 278,581	278,581			

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

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

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

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





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

Name of Facility	License No.	Report for Year Ended			Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 23,361	23,361				
b. Heat	\$ 29,156	29,156				
c. Light & Power	\$ 54,863	54,863				
d. Water	\$ 33,560	33,560				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 16,022	16,022				
f. Other ( <i>itemize</i> )	\$ 35,516	35,516				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 192,478</b>	<b>192,478</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 6,365	6,365				
b. Building & Building Improvements	\$ 64,458	64,458				
c. Non-Movable Equipment	\$ 6,654	6,654				
d. Movable Equipment	\$ 28,690	28,690				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 106,167</b>	<b>106,167</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 1,153	1,153				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 1,153</b>	<b>1,153</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 62,289	62,289				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 169,609</b>	<b>169,609</b>				

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



**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
DALY MJ	\$ 2,219		
Hoods Choice	\$ 450		
Naugatuck Window	\$ 641		
Master Security	\$ 672		
HS Roofing	\$ 375		
USA Hauling	\$ 17,945		
Family Pest	\$ 1,100		
Stericycle	\$ 2,859		
Croker Fire Drill Co.	\$ 1,452		
BioCaire	\$ 1,159		
Goodhill Contractors	\$ 2,763		
Huntington	\$ 2,303		
Montagno	\$ 809		
Simplex Grinnell	\$ 769		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 35,516</b>	<b>\$ -</b>	<b>\$ -</b>

### Depreciation Schedule

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047		Report for Year Ended 9/30/2015				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
									Is a mileage logbook maintained?
	Yes	No	Month	Year					
<b>A. Land Improvements</b>									
1. Acquired prior to this report period	250,940		250,940	200,917	S/L	Various	6,365		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal								6,365	
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period	2,448,779		2,448,779	1,329,968	S/L	Various	64,291		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	2,500		2,500		S/L	15 Yrs	167		
B-4. Subtotal								64,458	
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period	228,371		228,371	186,268	S/L	Various	6,213		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	3,217		3,217		S/L	Various	441		
C-4. Subtotal								6,654	
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period			340,863	205,716	S/L	Various	25,303		
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)			23,251		S/L	Various	3,387		
D-3. Subtotal								28,690	
E. Total Depreciation								106,167	

① This amount takes into consideration prior year write-off of assets & related accumulated depreciation.





Middlebury Conv, Home  
 Depreciation Schedule  
 September 30, 2015  
 Property

	Date Acquired	Hist. Costs	Cost to Be Deprec	Method	Life***	PY 2014 Deprec	PY 2014 Accum	[a] 2015 Deprec	[a] 2015 Accum	NBV
<b>Land Improvements</b>										
<i>Acquired prior</i>		212,251	212,251	SL	Var	3,854	191,075	3,854	194,929	17,322
<b>2009 Acquisition</b>										
Landscape Design & New Plants		6/30/2009	3,256	3,256	SL	5	-	3,256	-	-
<b>2010 Acquisition</b>										
Chain Link Fence w/ Gate		9/20/2010	686	-						
Paving		9/24/2010	6,927	6,927	SL	8	866	4,329	866	5,195
<b>2012 Acquisition</b>										
Drainage Improvements		11/18/2011	4,786	4,786	SL	15	319	931	319	1,250
<b>2014 Acquisitions</b>										
Parking Improvements		7/31/2014	15,332	15,332	SL	20	767	767	767	1,533
Drainage Improvements		7/31/2014	8,388	8,388	SL	15	559	559	559	1,118
<b>Total</b>		<b>251,625</b>	<b>250,940</b>			<b>6,365</b>	<b>200,916</b>	<b>6,365</b>	<b>207,281</b>	<b>43,659</b>
<b>Building and Building Improvements</b>										
<i>Acquired prior (Building Impro.)</i>		Various	452,863	452,863	SL	Var	-	452,863	-	452,863
Door replacement		9/30/2006	16,556	16,556	SL	15	1,104	9,272	1,104	10,376
Sprinkler Installation		9/30/2006	348,235	348,235	SL	5	0	348,235	-	348,235
<b>2007 Acquisition</b>										
Pipe replacement		2/28/2007	4,798	4,798	SL	25	192	1,535	192	1,727
Fire alarm		8/2/2007	3,425	3,425	SL	10	343	2,740	343	3,083
Doors		8/31/2007	66,942	66,942	SL	15	4,463	35,702	4,463	40,165
Ceilings		8/31/2007	84,867	84,867	SL	8	10,608	84,867	-	84,867
Wallguards & Handrails		8/31/2007	58,464	58,464	SL	15	3,898	31,181	3,898	35,078
Electrical Upgrades		8/31/2007	66,065	66,065	SL	20	3,303	26,426	3,303	29,729
Corridor Flooring		8/31/2007	17,777	17,777	SL	10	1,778	14,222	1,778	15,999
Carpeting Front Lobby		8/31/2007	8,957	8,957	SL	5	-	8,957	-	8,957
Wallcoverings & Painting		8/31/2007	41,030	41,030	SL	5	-	41,030	-	41,030
3 Sprinklers&Extension of lines		8/31/2007	10,646	10,646	SL	25	426	3,407	426	3,833
Asbestos Removal(During Sprinkler Install)		8/13/2007	142,781	142,781	SL	5	-	142,781	-	142,781
<b>2007 Current Year Disposal</b>										
Disposal of Assets			(1,491)	(1,491)			316	(1,491)	-	(1,491)
<b>2008 Acquisition</b>										
Glass sliding front door		11/13/2007	11,287	11,287	SL	10	1,129	7,901	1,129	9,030
Credit for paving street for sprinkler		1/11/2008	(11,206)	(11,206)	SL	5	(2,241)	(15,688)	-	(15,688)
Portion of recreation room placed into service		9/30/2008	208,758	208,758	SL	25	8,350	68,452	8,350	86,803
<b>2009 Disposal</b>										
Carpeting Office & Storage		5/10/1989	(507)	(507)			-	(507)	-	(507)
<b>2009 Acquisition</b>										
Recreation Room		9/30/2008	26,614	26,614	SL	25	1,065	6,367	1,065	7,452
PT Room Renovations		10/31/2008	10,478	10,478	SL	25	419	2,515	419	2,934
DNS Office Renovations		12/31/2008	13,747	13,747	SL	25	550	3,299	550	3,849
Electrical Upgrades		3/31/2009	20,309	20,309	SL	20	1,015	6,093	1,015	7,108
Door Hardware Dining Room		5/28/2009	3,076	3,076	SL	15	205	1,230	205	1,435
Resident Room Flooring		7/31/2009	13,755	13,755	SL	10	1,375	8,253	1,375	9,628
Accounting Office Flooring		7/31/2009	1,125	-	NA	NA	-	-	-	-
<b>Accumulated Depreciation Adjustment from Prior Year</b>							19,447	-	19,447	(19,447)
<b>2010 Acquisition</b>										
<b>2011 Acquisition</b>										
Awnings		6/2/2011	9,810	9,810	SL	15	654	2,616	654	3,270
Sprinkler Heads Boiler Room		6/30/2011	1,776	1,776	SL	25	71	284	71	355
WiFi		9/30/2011	3,768	3,768	SL	10	377	1,507	377	1,884
<b>2011 Dispositions</b>										
Front Entrance Canopy			(3,286)	(3,286)			-	(3,286)	-	(3,286)
Patio Awning Addition			(4,839)	(4,839)			-	(4,839)	-	(4,839)
<b>2012 Additions</b>										
Shed		9/30/2012	4,401	4,015	SL	20	201	475	201	676
Kitchen Hood Sprinklers		1/31/2012	2,106	2,106	SL	25	84	232	84	316
Electrical Upgrades		2/1/2012	3,490	3,490	SL	20	174	465	174	640
New Soffit		9/30/2012	2,435	2,435	SL	15	162	379	162	641
<b>Unidentified Variance</b>			387	387						387
<b>2013 Additions</b>										
Front Railing Improvement		5/31/2013	2,659	2,659	SL	15	177	251	177	428
<b>Unidentified Variance</b>			(387)	(387)						(387)
<b>2014 Additions</b>										
Electrical for Resident Lights & Ou		12/30/2011	4,496	4,496	SL	20	225	225	225	460
Building Addition		7/31/2014	516,455	516,455	SL	40	12,911	12,911	12,911	25,823
Carpet main Entrance		3/31/2014	2,978	2,978	SL	5	596	596	596	1,191
Intercom System		7/31/2014	1,955	1,955	SL	10	195	195	195	391
Nurse's Stations		7/31/2014	201,681	201,681	SL	15	13,444	13,444	13,444	28,888
Therapy Room Conversion		7/31/2014	81,075	81,075	SL	15	5,405	5,405	5,405	10,810
<b>2015 Additions</b>										
Move A/C Nurse's station Project		7/31/2014	2,500	2,500	S/L	15	-	-	167	167
<b>Total</b>		<b>2,452,790</b>	<b>2,451,279</b>			<b>72,975</b>	<b>1,329,969</b>	<b>64,468</b>	<b>1,394,427</b>	<b>1,056,652</b>
<b>Non-Movable Equipment</b>										
<i>Acquired prior</i>			170,839	170,839	SL	Var	4,017	170,839	-	170,839
<b>Current Year Acquisitions</b>										
Hot water Heater		5/3/2007	2,550	2,550	SL	10	255	2,040	255	2,295
Nurses Station Counter		8/31/2007	2,680	2,680	SL	15	179	1,429	179	1,608
Lighting Fixtures		4/9/2007	4,414	4,414	SL	10	-	3,090	441	3,531

40LB Speed Queen Washer	7/25/2007	6,355	6,355	SL	10	-	4,448	635	5,084	1,271
<b>2007 Current Year Disposal</b>										
Disposal		(8,264)	(8,264)	SL	var	-	(8,264)	-	(8,264)	-
<b>2008 Acquisition</b>										
Electric box upgrade	6/16/2008	9,300	9,300	SL	20	465	3,255	465	3,720	5,580
<b>2009 Acquisition</b>										
12 Resident Room Electric Heaters	11/30/2008	9,990	9,990	SL	10	999	5,994	999	6,993	2,997
Nurse Call System West	12/31/2008	6,370	6,370	SL	10	637	3,822	637	4,459	1,911
Goodhill Mechanical - Boiler #1	8/31/2009	12,490	12,490	SL	20	625	3,747	625	4,372	8,119
<b>2009 Disposal</b>										
Nurse Call System West	4/15/1999	(8,055)	(8,055)			-	(8,055)	(0)	(8,055)	-
<b>Adjustment for Prior Period</b>										
<b>2010 Acquisition</b>										
E Panel for Generator	10/19/2009	1,541	-							
Endurance 6 Burner 2 Oven Stove	12/17/2009	4,144	4,144	SL	10	414	2,072	414	2,486	1,658
<b>2011 Acquisition</b>										
Telephone Wiring to Resident Rooms	12/22/2010	7,200	7,200	SL	20	360	1,440	360	1,800	5,400
57 Over the Bed Light Fixtures	3/11/2011	12,131	12,131	SL	10	1,213	4,852	1,213	6,068	6,068
Ductless AC in Emp Breakroom	4/14/2011	3,650	3,650	SL	5	730	2,190	730	2,920	730
<b>2014 Acquisition</b>										
Fire System Improvements	4/30/2014	3,367	3,367	SL	10	337	337	337	673	2,693
<b>2014 Disposals</b>										
Lighting Fixtures	4/9/2007	(4,414)	(4,414)	SL	10	(3,090)	(3,090)	(441)	(3,531)	(883)
40LB Speed Queen Washer	7/25/2007	(6,355)	(6,355)	SL	10	(4,448)	(4,448)	(635)	(5,084)	(1,271)
<b>2015 Additions</b>										
Rooftop A/C Unit Nurses Closet	6/15/2015	1,702	1,702	SL	5	-	-	340	340	1,361
PT - 3 72H Wall Mirrors Install	8/8/2015	1,515	1,515	SL	15	-	-	101	101	1,414
<b>Total</b>		<b>233,129</b>	<b>231,588</b>			<b>2,692</b>	<b>186,267</b>	<b>6,654</b>	<b>192,922</b>	<b>38,667</b>

#### Movable Equipment

<b>Acquired prior</b>		176,454	176,454	SL	Var	(1,571)	178,454	-	176,454	-
<b>Less: Salvage value</b>										
<b>2007 Acquisitions</b>										
Hamilton Beach Blender HAM 990	4/9/2007	600	-	SL	10	-	-	-	-	-
Patient Life	12/14/2006	4,272	4,272	SL	10	427	3,418	427	3,845	427
Pallet / Plate Heater with cart	4/23/2007	12,794	12,794	SL	10	1,279	10,235	1,279	11,514	1,279
<b>2007 Current Disposal</b>										
Disposal		(1,145)	(1,145)			-	(1,145)	-	(1,145)	-
<b>2008 Acquisitions</b>										
40 stacking w/ arm chairs	11/23/2007	10,762	10,762	SL	15	717	6,022	717	6,740	5,022
5 electrical beds	12/17/2007	6,801	6,801	SL	12	550	3,851	550	4,401	2,200
Low electrical beds	1/15/2008	1,187	-			-	-	-	-	-
Resident furniture	1/15/2008	1,494	-			-	-	-	-	-
2 flat screen tv's	3/31/2008	611	-			-	-	-	-	-
Oxygen concentrator	4/3/2008	728	-			-	-	-	-	-
2 flat screen tv's	4/11/2008	785	-			-	-	-	-	-
Whirlpool dryer	4/24/2008	649	-			-	-	-	-	-
Slicer 12i knife	4/28/2008	1,039	-			-	-	-	-	-
Manual flower bed w/ gate	6/12/2008	1,520	-			-	-	-	-	-
11 teak flower boxes	6/12/2008	3,086	3,086	SL	10	309	2,160	309	2,469	617
2 tv's	6/30/2008	784	-			-	-	-	-	-
6 overbed tables	7/10/2008	750	-			-	-	-	-	-
6 overbed tables w/ mirror	8/5/2008	1,141	-			-	-	-	-	-
6 overbed tables w/ vanity	8/25/2008	1,141	-			-	-	-	-	-
Chairs, loveseat, sofa	8/31/2008	3,996	3,996	SL	16	266	1,865	266	2,131	1,865
<b>2008 Disposals</b>										
6 new beds	8/18/1995	(2,800)	(2,800)			-	(2,800)	-	(2,800)	-
Pictures	6/2/1982	(1,468)	(1,468)			-	(1,468)	-	(1,468)	-
Pictures	6/2/1982	(1,026)	(1,026)			-	(1,026)	-	(1,026)	-
Pictures	6/2/1983	(778)	(778)			-	(778)	-	(778)	-
Pictures	6/5/1985	(622)	(622)			-	(622)	-	(622)	-
Chandelier	6/17/1985	(524)	(524)			-	(524)	-	(524)	-
Pictures	1/15/1986	(770)	(770)			-	(770)	-	(770)	-
Pictures	2/7/1986	(321)	(321)			-	(321)	-	(321)	-
Pictures	2/11/1986	(449)	(449)			-	(449)	-	(449)	-
Pictures	2/20/1989	(997)	(997)			-	(997)	-	(997)	-
11 hiback chairs	4/18/1989	(1,838)	(1,838)			-	(1,838)	-	(1,838)	-
Telephone equipment	4/26/1989	(410)	(410)			-	(410)	-	(410)	-
2 chairs, gray, office	2/6/1990	(282)	(282)			-	(282)	-	(282)	-
Three pedestal/workstation	12/4/1990	(589)	(589)			-	(589)	-	(589)	-
Two workstations/nursing	12/4/1990	(562)	(562)			-	(562)	-	(562)	-
One PM3103 shredder	12/31/1991	(635)	(635)			-	(635)	-	(635)	-
Network equipment	9/9/1992	(998)	(998)			-	(998)	-	(998)	-
One Fujitsu DL4600 printer	9/9/1992	(1,050)	(1,050)			-	(1,050)	-	(1,050)	-
One ATI9600 baud moden	9/9/1992	(599)	(599)			-	(599)	-	(599)	-
System peripherals	9/9/1992	(1,898)	(1,898)			-	(1,898)	-	(1,898)	-
One postage scale	2/1/1994	(949)	(949)			-	(949)	-	(949)	-
Sears fridge	2/1/1994	(698)	(698)			-	(698)	-	(698)	-
Gray large chair east wing	6/16/1995	(1,054)	(1,054)			-	(1,054)	-	(1,054)	-
4 black leather chairs	12/1/2000	(515)	(515)			-	(515)	-	(515)	-
One bissell 16991 rug cleaning	5/17/2001	(279)	(279)			-	(279)	-	(279)	-
17" VGA monitor	3/3/1998	(498)	(498)			-	(498)	-	(498)	-
17" VGA monitor	3/3/1998	(613)	(613)			-	(613)	-	(613)	-
3.21 gig internal tape drive	3/24/1998	(392)	(392)			-	(392)	-	(392)	-
<b>2009 Acquisitions</b>										
19" LCD TV	10/1/2008	403	-			-	-	-	-	-
Vizio Big Flat Screen TV w/VCR Comb	10/1/2008	1,574	-			-	-	-	-	-
5 Overbed Table/Vanity	10/8/2008	868	-			-	-	-	-	-
Living Room Furniture	11/17/2008	508	-			-	-	-	-	-
16 Electric Beds w/falls	11/30/2008	24,413	24,413		12	2,034	12,207	2,034	14,241	10,172
Ice Machine Scotsman Prodigy	12/18/2008	2,152	-			-	-	-	-	-
Ultrasound	1/20/2009	1,851	-			-	-	-	-	-

Concentrator	1/28/2009	1,006	-	-	-	-	-	-	-	-
Office Furniture	2/11/2009	1,773	-	-	-	-	-	-	-	-
5 Overbed Tables	6/4/2009	1,080	-	-	-	-	-	-	-	-
Boiler Pace Control Unit	3/17/2009	5,500	5,500	15	367	2,200	367	2,567	2,933	
Concentrator	5/5/2009	765	-	-	-	-	-	-	-	-
5 HD TVs	7/31/2009	1,733	-	-	-	-	-	-	-	-
10 Overbed Tables	7/31/2009	2,129	-	-	-	-	-	-	-	-
4 Electric Beds w/rails	9/21/2009	4,835	4,835	12	403	2,418	403	2,821	2,014	
<b>2009 Disposals</b>										
6 Overbed Tables	1/28/2000	(488)	(488)	-	-	(488)	-	(488)	-	-
1 Scotsman SCE Ice machine	4/14/2000	(2,014)	(2,014)	-	-	(2,014)	-	(2,014)	-	-
4 Beds, Manual Crank	3/14/1996	(2,068)	(2,068)	-	-	(2,068)	-	(2,068)	-	-
6 New Beds and sideralls	10/25/1995	(3,048)	(3,048)	-	-	(3,048)	-	(3,048)	-	-
6 New Beds and sideralls	11/20/1995	(3,048)	(3,048)	-	-	(3,048)	-	(3,048)	-	-
6 New Beds and sideralls	1/8/1996	(3,048)	(3,048)	-	-	(3,048)	-	(3,048)	-	-
<b>2010 Acquisitions</b>										
Lawn Mower	4/30/2010	3,211	3,211	SL	3	-	3,211	1,070	4,281	(1,070)
TV's	5/31/2010	721	-	-	-	-	-	-	-	-
Lift Chair	6/30/2010	1,222	-	-	-	-	-	-	-	-
10 Electric Beds	7/12/2010	13,018	13,018	SL	12	1,085	5,424	1,085	6,509	6,509
Bedroom Furniture	9/30/2010	678	-	-	-	-	-	-	-	-
<b>2010 Disposals</b>										
Sears Lawntractor	5/9/2005	(1,348)	(1,348)	-	-	(0)	(1,348)	0	(1,348)	-
<b>2011 Acquisitions</b>										
2 Recliners	10/18/2010	2,445	2,445	SL	10	245	978	245	1,223	1,223
10 Electric Beds	10/26/2010	17,289	17,289	SL	12	1,441	5,763	1,441	7,204	10,085
Wing Chair	11/1/2010	688	688	SL	16	46	183	46	229	459
Resident furniture	11/18/2010	7,027	7,027	SL	15	468	1,874	468	2,342	4,685
7 Oak Dining Room Tables	12/2/2010	6,110	6,110	SL	15	407	1,629	407	2,037	4,073
Lounge Chair	12/3/2010	624	624	SL	15	42	168	42	208	416
Lift w/ Scale	12/9/2010	1,200	1,200	SL	10	120	480	120	600	600
2 Med Carts	5/20/2011	4,470	4,470	SL	10	447	1,788	447	2,235	2,235
3 TV's	5/20/2011	1,470	1,470	SL	5	294	1,176	294	1,470	-
Outside tent	7/11/2011	4,148	4,148	SL	10	415	1,659	415	2,074	2,074
11 Electric Beds	7/16/2011	15,224	15,224	SL	12	1,269	5,075	1,269	6,343	8,881
1 TV	7/22/2011	510	510	SL	5	102	408	102	510	-
2 tv's	8/5/2011	1,338	1,338	SL	5	268	1,070	268	1,338	-
3 TV's and brackets	9/30/2011	1,608	1,608	SL	5	322	1,286	322	1,608	-
Insulated Mugs/Bowls	9/30/2011	2,614	2,614	SL	10	261	1,046	261	1,307	1,307
Resident room furniture	9/30/2011	11,597	11,597	SL	15	773	3,093	773	3,866	7,731
<b>2011 Disposals</b>										
Artomich Intematonal	6/24/1985	(1,189)	(1,189)	-	-	-	(1,189)	-	(1,189)	-
Artowick Inc Med Cabinet	9/9/1985	(2,555)	(2,555)	-	-	-	(2,555)	-	(2,555)	-
6 New Beds	7/26/1995	(2,800)	(2,800)	-	-	-	(2,800)	-	(2,800)	-
6 New Beds	8/18/1995	(2,800)	(2,800)	-	-	-	(2,800)	-	(2,800)	-
6 New Beds and sideralls	9/15/1995	(3,048)	(3,048)	-	-	-	(3,048)	-	(3,048)	-
6 Beds Manual crank	1/26/1996	(3,048)	(3,048)	-	-	-	(3,048)	-	(3,048)	-
Outside tent	8/16/1998	(1,729)	(1,729)	-	-	-	(1,729)	-	(1,729)	-
Two drug carts	5/20/1999	(5,617)	(5,617)	-	-	-	(5,617)	-	(5,617)	-
2 Sunrise Medical Beds	4/13/2000	(1,300)	(1,300)	-	-	-	(1,300)	-	(1,300)	-
One Electric Bed	1/9/2001	(900)	(900)	-	-	-	(900)	-	(900)	-
Manual bed with Gate	6/12/2008	(1,520)	(1,520)	-	-	-	(1,520)	-	(1,520)	-
<b>2012 Additions</b>										
Snow Blower	11/16/2011	988	988	SL	5	198	576	198	774	214
Gas Dryer	12/15/2011	823	823	SL	5	165	466	165	631	192
5 Air Conditioners	2/29/2012	1,165	1,165	SL	5	233	621	233	654	311
Resident Room Furniture	10/1/2011	1,669	1,669	SL	15	111	480	111	691	1,078
<b>2012 Disposals</b>										
Snow Blower		(530)	(530)	-	-	-	(530)	-	(530)	-
Whirlpool Dryer		(649)	(649)	-	-	0	(649)	-	(649)	-
Air Conditioner - Fredrich		(450)	(450)	-	-	-	(450)	-	(450)	-
Air Conditioner 7500 BTU		(485)	(485)	-	-	-	(485)	-	(485)	-
Air Conditioner Two 7500 BTU		(636)	(636)	-	-	-	(636)	-	(636)	-
Air Conditioner Two 7500 BTU		(636)	(636)	-	-	-	(636)	-	(636)	-
Air Conditioner 600 BTU		(301)	(301)	-	-	-	(301)	-	(301)	-
Air Conditioner Roper		(257)	(257)	-	-	-	(257)	-	(257)	-
<b>2013 Additions</b>										
Patient Wheelchair Scale	3/26/2013	1,185	1,185	SL	10	119	188	119	308	879
9 Air Conditioners - Lowe's	5/26/2013	1,887	1,887	SL	5	377	535	377	912	975
5 Air Conditioners - Sears	5/31/2013	936	936	SL	5	187	265	187	452	484
Air Conditioning and Washer	6/30/2013	1,422	1,422	SL	5	264	379	264	664	758
<b>2013 Disposals</b>										
File Server Continental 486/24	9/9/1992	(4,899)	(4,899)	-	-	-	(4,899)	-	(4,899)	-
2 Workstations 386/25;2 Printers	9/9/1992	(3,998)	(3,998)	-	-	-	(3,998)	-	(3,998)	-
Pentium Computer, Two Workstations	3/22/1995	(5,400)	(5,400)	-	-	-	(5,400)	-	(5,400)	-
HP Laserjet 6P MOS Printer	6/8/1998	(843)	(843)	-	-	-	(843)	-	(843)	-
Air Conditioning Dining Room	6/23/1998	(443)	(443)	-	-	-	(443)	-	(443)	-
Whirlpool Air Conditioning Dining Room	3/5/1999	(689)	(689)	-	-	-	(689)	-	(689)	-
Laserjet 6PSE; Office	6/1/1999	(668)	(668)	-	-	-	(668)	-	(668)	-
6 Air Conditioners Whirlpool	5/15/2000	(1,909)	(1,909)	-	-	-	(1,909)	-	(1,909)	-
3 Air Conditioning Units	7/29/2004	(636)	(636)	-	-	-	(636)	-	(636)	-
<b>2014 Additions</b>										
Adjustment prior to 2007 assets		2,150	2,150	SL	N/A	2,150	2,150	-	2,150	-
Lighting Fixtures	4/9/2007	4,414	4,414	SL	10	441	441	441	883	3,531
401b Speed Queen Washer	4/24/2007	6,355	6,355	SL	10	636	636	636	1,271	5,084
Water Booster	6/30/2014	1,431	1,431	SL	5	286	286	288	572	859
Nurse Call Parts	6/30/2014	3,489	3,489	SL	5	698	698	698	1,396	2,093
Desks	7/31/2014	5,984	5,984	SL	20	299	299	299	598	5,385

TriMark Chairs	7/31/2014	5,759	5,759	SL	15	384	384	384	768	4,991
Phone System	6/30/2014	11,125	11,125	SL	10	1,113	1,113	1,113	2,225	8,900
Tables	9/30/2014	2,723	2,723	SL	10	272	272	272	545	2,178
Vanity Table	9/30/2014	1,481	1,481	SL	10	148	148	148	296	1,185
<b>2014 Disposals</b>										
Whirlpool dryer	4/24/2008	(649)	-							-
<b>2015 Additions</b>										
TV's for Rec and Dining Areas	1/31/2015	1,519	1,519	S/L	5	-	-	304	304	1,215
5 Overbed Tables	3/31/2015	1,058	1,058	S/L	15	-	-	71	71	988
Recliner Chairs	4/30/2015	5,432	5,432	S/L	10	-	-	543	543	4,889
Refrigerator/Freezer	4/30/2015	859	859	S/L	10	-	-	86	86	773
SAFE LITE Patient Lifter (6/2/14 Asset)	6/2/2014	3,047	3,047	S/L	10	-	-	305	305	2,742
Mitsubishi 1.5 ton Ductless A/C for Med Room	6/30/2015	4,840	4,840	S/L	5	-	-	968	968	3,872
8 Deluxe Hampers	9/30/2015	1,673	1,673	S/L	10	-	-	167	167	1,506
Metromax Kitchen Shelves	9/30/2015	1,768	1,766	S/L	20	-	-	88	88	1,677
<b>2015 Disposals</b>										
2 Flat Screen TVs - [e]	3/31/2008	(611)	-	S/L		-	-	-	-	-
2 Flat Screen TVs - [e]	4/11/2008	(785)	-	S/L		-	-	-	-	-
19" LCD TV - [e]	8/1/2010	(403)	-	S/L		-	-	-	-	-
<b>Total</b>		<b>360,966</b>	<b>332,732</b>			<b>20,886</b>	<b>176,326</b>	<b>23,910</b>	<b>200,236</b>	<b>132,496</b>

**Computers**

Acquired prior		30,491	30,491	SL	Var	0	30,491	-	30,491	-
<b>2009 Acquisitions</b>										
2 Office Computers	1/1/2009	2,358	-			-	-	-	-	-
Staples - Gerry's Dell	8/31/2009	530	-			-	-	-	-	-
<b>Adjustment for Prior Period</b>										
<b>2010 Acquisitions</b>										
Computer for Allihea	7/17/2010	529	-			-	-	-	-	-
<b>2010 Disposals</b>										
200 mhz Pentium Service	3/12/1998	(1,897)	(1,897)			(0)	(1,897)	0	(1,897)	-
200 mhz Main Boards MDS Project	3/17/1998	(4,881)	(4,881)			(0)	(4,881)	0	(4,881)	-
<b>2011 Acquisitions</b>										
DNS Computer	10/21/2010	1,138	1,138	SL	5	228	910	228	1,138	-
Acct Computer	11/17/2010	1,138	1,138	SL	5	228	910	228	1,138	-
<b>2011 Disposals</b>										
A D N Office Computer	12/20/2001	(1,006)	(1,006)			-	(1,006)	-	(1,006)	-
<b>2012 Additions</b>										
Jeanine PC	3/29/2012	1,143	1,143	SL	5	229	590	229	819	324
<b>2013 Additions</b>										
Server Upgrade	4/30/2013	9,837	9,837	SL	5	1,967	2,951	1,967	4,919	4,919
Recreation Computer	6/30/2013	1,262	1,262	SL	5	252	337	252	589	673
Social Services Laptop	8/31/2013	1,062	1,062	SL	3	354	413	354	767	295
Admissions Laptop	9/30/2013	917	917	SL	3	308	331	308	637	280
<b>2013 Disposals</b>										
New Computer: Joe's Office	2/7/2003	(1,070)	(1,070)			-	(1,070)	-	(1,070)	-
HP Laserjet Printer: Joe's Office	8/5/2002	(1,160)	(1,160)			-	(1,160)	-	(1,160)	-
1 RON Computer System: Lorene's	1/21/2003	(1,087)	(1,087)			-	(1,087)	-	(1,087)	-
File Server and Network Upgrades	10/29/2004	(9,371)	(9,371)			-	(9,371)	-	(9,371)	-
<b>2014 Additions</b>										
2 Computers Dietary	10/5/2011	1,808	1,808	SL	5	362	362	362	723	1,085
<b>2014 Disposals</b>										
Unidentified Variance with assets prior to 2009		(1,504)	-	SL	N/A	-	-	-	-	-
<b>2015 Additions</b>										
2 HP Pavilion 15" Refurb Laptops	10/29/2014	645	645	SL	3	-	-	215	215	430
Cisco Wireless / Sonicwall Secure Router	3/31/2015	1,227	1,227	SL	5	-	-	245	245	982
1 HP Pavilion 23-xt Laptop	5/23/2015	645	645	SL	3	-	-	215	215	430
2 HP Pavilion 15" Refurbished Laptops	6/20/2015	540	540	SL	3	-	-	180	180	360
<b>Total</b>		<b>33,293</b>	<b>31,381</b>			<b>3,924</b>	<b>29,390</b>	<b>4,781</b>	<b>34,171</b>	<b>(2,780)</b>
<b>Total Computer &amp; Moveable</b>		<b>394,258</b>	<b>364,113</b>			<b>24,811</b>	<b>205,716</b>	<b>28,690</b>	<b>234,407</b>	<b>129,706</b>
<b>Grand Total</b>		<b>3,331,803</b>	<b>3,297,920</b>			<b>106,842</b>	<b>1,022,869</b>	<b>106,167</b>	<b>2,028,036</b>	<b>1,268,684</b>
<b>Assets per Trial balance</b>		<b>3,331,807</b>	<b>3,331,807</b>					<b>118,458</b>	<b>1,746,565</b>	<b>1,585,242</b>
<b>Variance</b>		<b>(4)</b>	<b>(33,887) [b]</b>					<b>(12,291) [d]</b>	<b>282,471</b>	<b>(316,358) [c]</b>

Page 31, Line B9 316,358 [c]  
Page 31, Line B10 (1) Rounding Variance from Cost Report Schedule  
Page 36, Line F2 12,291 [d]

[a] Amounts tie to page 23 of the cost report without exception.

[b] Variance is due to assets below the \$2,500 threshold for depreciation

[c] F/S vs C/R NBV

[d] F/S vs C/R Depreciation Expense

[e] Disposals are not part of cost to be depreciated column and will not be listed on the cost report as a disposal in order to tie to the schedule

[f] Amounts tie to prior year cost report.



### Amortization Schedule\*

Name of Facility Middlebury Convalescent Home, Inc.		Date of Acquisition		License No. 207047	Report for Year Ended 9/30/2015		Page 24	of 37										
									Month	Year	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	
<b>A. Organization Expense</b>																		
	1. Loan Fees								10,663	301	S/L							
	2.																	
	3.																	
A-4. Subtotal																		1,153
<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>																		1,153

\* Straight-line method must be used.  
 \*\* Specify which of the following bases were used:  
 A. Minimum of 5 years or 60 months.  
 B. Life of mortgage; OR  
 C. Remaining Life of Lease; OR  
 D. Actual Life if owned by Related Party.

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2015	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		06/01/61		
2. Date Structure Completed		06/01/61		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		06/01/61		
5. Total Licensed Bed Capacity		58		
6. Square Footage		6,240		
7. Acquisition Cost				
a. Land		22,950		
b. Building		223,758		
<b>Part B - Owner and Related Parties</b>		<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		04/04/14		
c. Interest Rate for the Cost Year		5.00%		
d. Term of Mortgage (number of years)		10		
e. Amount of Principal Borrowed		500,000		
f. Principal balance outstanding as of 9/30/2015		191,878		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b>			\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Middlebury Convalescent Home, Inc.		207047		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	19,996	19,996	
Bank Loan Interest & Other Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	19,996	19,996	
14. Insurance							
a. Insurance on Property (buildings only)				\$	54,092	54,092	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	54,092	54,092	
15. Total All Expenditures (A-13 thru C-14)				\$	5,363,659	5,363,659	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page of	
Middlebury Convalescent Home, Inc.				207047	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 181,761	181,761		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 708	708		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 7,500	7,500		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 12,122	12,122		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 35	35		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,635	13,635		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 215,761</b>	<b>215,761</b>		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Directors Fees	\$ 9,970		
16	m13	Celebration Team Expense	\$ 3,665		
<b>Total Other A&amp;G Adjustments</b>			\$ 13,635	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Middlebury Convalescent Home, Inc.			207047	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 215,761	215,761		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 83,477	83,477		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 6,995	6,995		
30.	20	5h	Laboratory	\$ 5,126	5,126		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 4,005	4,005		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,153	1,153		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 120	120		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 316,637	316,637		

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Middlebury Convalescent Home, Inc.  
9/30/2015

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Patient Personal Needs	\$ 2,262		
20	5j	Medicare Related Expense	\$ 1,743		
<b>Total Other Ancillary Costs</b>			\$ 4,005	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Loan Amortization	\$ 1,153		
<b>Total Other Property Adjustments</b>			\$ 1,153	\$ -	\$ -



Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Insurance Policy Interest	\$ 120		
<b>Total Other Adjustments</b>			\$ 120	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 4,385,723	4,385,723				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,636,003)	(1,636,003)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 912,736	912,736				
b. Medicare Room and Board Contractual Allowance **	\$ 691,537	691,537				
4. a. Private-Pay Residents and Other	\$ 1,206,628	1,206,628				
b. Private-Pay Room and Board Contractual Allowance **	\$ (11,694)	(11,694)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 83,802	83,802				
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	\$ 953,850	953,850				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 167,400	167,400				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 958,550	958,550				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (2,065,859)	(2,065,859)				
b. Other (Specify) - Non-Medicare	\$					
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 5,646,670	5,646,670				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 227	227				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$					
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 227	227				
<b>VI. Total All Revenue (III +V)</b>	\$ 5,646,897	5,646,897				

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Xray Medicare	\$ 5,225		
30 II 6a	Discounts Medicare	\$ (26,724)		
30 II 6a	Allowance Ancillaries Med B	\$ (306,582)		
30 II 6a	Allowance Ancillaries Med A	\$ (1,744,491)		
30 II 6a	Lab Charges Medicare A	\$ 6,713		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (2,065,859)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

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

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income Savings	-	\$ 227		
<b>Total Interest Income</b>			<b>\$ 227</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

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

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	440,402
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	586,260
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	113,690
a. Prepaid Insurance	79,218			
b. Prepaid Expenses	34,472			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,140,352
<b>B. Fixed Assets</b>				
1. Land			\$	20,950
2. Land Improvements	*Historical Cost	250,940	\$	43,658
	Accum. Depreciation	207,282		
	Net			
3. Buildings	*Historical Cost	2,451,279	\$	1,056,853
	Accum. Depreciation	1,394,426		
	Net			
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
	Net			
5. Non-Movable Equipment	*Historical Cost	231,588	\$	38,666
	Accum. Depreciation	192,922		
	Net			
6. Movable Equipment	*Historical Cost	364,114	\$	129,708
	Accum. Depreciation	234,406		
	Net			
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
	Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	316,357
F/S vs C/R NBV	316,358			
Rounding Variance	(1)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	1,606,192

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	2,746,544
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				
\$				
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
	*Historical Cost	10,663		
	Accum. Depreciation	1,454	Net	\$ 9,209
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>				
\$ 9,209				
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				
\$ 2,755,753				

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Middlebury Convalescent Home, Inc.	207047	9/30/2015	33	37	
Account			Amount		
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable			\$	166,958	
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> )			\$	153,171	
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> )			\$	183,723	
Due to Resident Trust Fund		19,569	AFLAC	(141)	
Accrued User Fee		84,312	Accrued Expense Insurar	47,397	
Sewer Assessment Payable		18,982	A/R Exchange	13,449	
Group Life Withheld		155			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	<b>503,852</b>	

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

*(Carry Total forward to next page)*

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

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				503,852	
<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> )					\$
Long-Term Note		191,878			191,878
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 191,878
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 695,730

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

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2015	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	136,500
3. Paid-in Surplus			\$	10,000
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,642,576
6. Gain or Loss for Period			\$	270,947
7. Total Net Worth			\$	2,060,023
<b>C. Total Reserves and Net Worth</b>			\$	2,060,023
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,755,753



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2015	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	1,992,010
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	5,646,897
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	5,375,950
D. Net Income or Deficit			\$	270,947
E. Balance			\$	2,262,957
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	5,363,659			
ADD: C/R vs F/S Depreciation	12,291			
Expenses Per F/S	5,375,950			
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	202,934
Purpose	Amount			
Dividends Distributed	202,934			
3. Total Deductions			\$	202,934
H. <b>Balance at End of Period</b>		09/30/15	\$	2,060,023

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/5/12		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Error Check

Level Item

Reported as

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

Facility Name Middlebury Convalescent Home, Inc.

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

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

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

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? 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 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

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 2014?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Client: **Middlebury Convalescent Home**  
 Engagement: **Medicaid - Middlebury Convalescent Home 2015**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2015
101-10	Cash Checking BankNorth	420,399.00					420,399.00
101-20	Cash Savings BankNorth	0.00					0.00
101-21	Cash Bancnorth Investment	0.00					0.00
101-25	Cash Recreation Checking	334.00					334.00
101-30	Cash on Hand	100.00					100.00
101-35	Resident Funds Account	19,569.00					19,569.00
101-40	Merrill Lynch Cash Account	0.00					0.00
102-10	A/R Private	36,930.00					36,930.00
102-15	A/R Hospice Private	4,759.00					4,759.00
102-17	A/R Hospice MCD	217,610.00					217,610.00
102-20	A/R Medicaid	1,643.00					1,643.00
102-25	A/R Applied Income	318,164.00					318,164.00
102-30	A/R Medicare A	31,447.00					31,447.00
102-35	A/R Medicare B	8,400.00					8,400.00
102-40	ACCR REC Other	0.00					0.00
102-45	Provision for Doubtful Account	(32,693.00)					(32,693.00)
103-10	Inventories Oxygen Supplies	0.00					0.00
104-10	Prepaid Insurance	79,218.00					79,218.00
104-15	Prepaid Expense	34,472.00					34,472.00
104-40	DEFERRED CHARGES	0.00					0.00
106-10	Land	20,950.00					20,950.00
106-20	Land Improvements	251,625.00					251,625.00
106-30	Building	744,434.00					744,434.00
106-40	Building Improvements	1,708,359.00					1,708,359.00
106-45	Construction in Progress	0.00					0.00
106-50	Equipment Non Moveable	233,129.00					233,129.00
106-60	Equipment Moveable	360,967.00					360,967.00
106-90	Computer Equipment	33,293.00					33,293.00
107-10	Accum Depr Land Improvements	(214,467.00)					(214,467.00)
107-20	Accum Depr Building	(240,396.00)					(240,396.00)
107-30	Accum Deprec Bldg Improvements	(866,532.00)					(866,532.00)
107-40	Accum Depr Non Moveable	(186,620.00)					(186,620.00)
107-50	Accum Depr Equipment	(214,677.00)					(214,677.00)
107-90	Accum Depr Computer	(23,873.00)					(23,873.00)
108-10	Loan Fees	10,663.00					10,663.00
109-10	Accum Amort Loan Fees	(1,454.00)					(1,454.00)
179	Section 179	0.00					0.00
201-10	Accounts Payable	(166,958.00)					(166,958.00)
201-20	Due to Resident Trust Fund	(19,569.00)					(19,569.00)
201-30	Accrued User Fee	(84,312.00)					(84,312.00)
202-20	Netco Note Payable	0.00					0.00
202-50	Line of credit Banknorth	0.00					0.00
212-30	Sewer Assessment Payable	(18,982.00)					(18,982.00)
213-10	Accrued Payroll	(28,117.00)					(28,117.00)
213-20	Accrued Vacation	(125,054.00)					(125,054.00)
214-20	FUTA Federal Payroll Tax	0.00					0.00
214-30	State Unemployment tax DC-2	0.00					0.00
214-40	Group Life Withheld	(155.00)					(155.00)
214-45	Pension 401K	0.00					0.00
214-50	AFLAC	141.00					141.00
215-10	Property Tax Payable	0.00					0.00
217-00	Garnishment payable	0.00					0.00
217-20	Garnishments Payable	0.00					0.00
218-10	Accrued Expense Insurance	(47,397.00)					(47,397.00)
218-15	Accrued Expenses Other	0.00					0.00
218-20	Employee Savings WH	0.00					0.00
218-25	Current Liabilities Temporary	0.00					0.00
218-30	Reserve Retroactive Settlements	0.00					0.00
218-40	AR Exchange	(13,449.00)					(13,449.00)
231-20	Long Term Note	(191,878.00)					(191,878.00)
231-25	LT Note Banknorth	0.00					0.00
231-40	Long term Lease	0.00					0.00
301-10	Common Stock Outstanding	(136,500.00)					(136,500.00)
301-20	Additional Paid in Capital	(10,000.00)					(10,000.00)
302-10	Retained Earnings	(1,845,510.00)					(1,845,510.00)
302-20	Dividends Distributed	202,934.00					202,934.00
302-30	Treasury Stock	0.00					0.00
303-10	Net Profit [Loss]	0.00					0.00



Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2015
501-10	Room and Board Private	(1,198,210.00)					(1,198,210.00)
501-15	Room & Board Hospice Private	(1,020.00)					(1,020.00)
501-17	Room & Board Hospice MCD	(109,900.00)					(109,900.00)
501-20	Room and Board Medicaid	(4,277,200.00)					(4,277,200.00)
501-30	Room & Board Medicare	(912,970.00)					(912,970.00)
501-50	Room & Board Insurance	(4,080.00)					(4,080.00)
502-30	Drugs Medicare	(83,802.00)					(83,802.00)
502-40	Flu Vaccine	0.00					0.00
502-60	Xray Medicare	(5,225.00)					(5,225.00)
503-10	Physical Therapy Private	0.00					0.00
503-30	PT Medicare A	(770,150.00)					(770,150.00)
503-35	PT Medicare B	(183,700.00)					(183,700.00)
504-10	Med. Supply Private	0.00					0.00
504-15	Med. Supply Hospice	0.00					0.00
504-20	Med. Supply Welfare	0.00					0.00
504-30	Med. Supply Medicare	0.00					0.00
504-40	Med Supply Medicare UB92	0.00					0.00
504-45	Medicare Transportation	0.00					0.00
505-10	Occup. Therapy Private	0.00					0.00
505-20	Occup. Therapy Welfare	0.00					0.00
505-30	OT Medicare A	(754,700.00)					(754,700.00)
505-35	OT Medicare B	(203,850.00)					(203,850.00)
506-10	Speech Therapy Private	0.00					0.00
506-20	Speech Therapy Welfare	0.00					0.00
506-30	ST Medicare A	(123,900.00)					(123,900.00)
506-35	ST Medicare B	(43,500.00)					(43,500.00)
507-10	Contract Allowance Private	16,494.00					16,494.00
507-15	Contract Allowance Hospice	(480.00)					(480.00)
507-17	Contract Allowance Hospice	59,559.00					59,559.00
507-20	Contract Allowance Medicaid	1,576,444.00					1,576,444.00
507-20A	Allowance Welfare	0.00					0.00
507-30	Contract Allowance Medicare	(691,537.00)					(691,537.00)
507-32	Discounts Medicare	26,724.00					26,724.00
507-34	Contract Allowance Insurance	(4,320.00)					(4,320.00)
507-35	Allowance Ancillaries Med B	306,582.00					306,582.00
507-40	Allowance Ancillaries Med A	1,744,491.00					1,744,491.00
507-45	Allow Ancillaries Welfare	0.00					0.00
508-30	Lab Charges Medicare A	(6,713.00)					(6,713.00)
509-30	Liquid Oxygen Medicare A	0.00					0.00
510-10	Retro Private	(1,360.00)					(1,360.00)
510-15	Retro Hospice	(1,198.00)					(1,198.00)
510-20	Retro Medicaid	1,377.00					1,377.00
510-30	Retro Medicare	234.00					234.00
521-10	Interest Income Savings	(227.00)					(227.00)
521-15	Dividend Income	0.00					0.00
521-40	Purchase Discounts Taken	0.00					0.00
521-50	Retroactive Reimbursement	0.00					0.00
521-50.	Retractive Reimbursements	0.00					0.00
521-55	Donations	0.00					0.00
521-60	Miscellaneous Income	(760.00)					(760.00)
521-80	Bad Debt Recovery	0.00					0.00
601-10	Director of Nursing Salary	82,817.00					82,817.00
601-11	Resident Care Planner	78,288.00					78,288.00
601-12	Staff Development	32,816.00					32,816.00
601-13	Other RN Admin Staff	87,126.00					87,126.00
601-20	RN Payroll	372,894.00					372,894.00
601-21	Contract RN Labor	0.00					0.00
601-30	LPN Payroll	409,189.00					409,189.00
601-31	Contract LPN Labor	0.00					0.00
601-40	CNA Payroll	868,374.00					868,374.00
601-41	Contract Aide Labor	0.00					0.00
601-42	CNA Coordinator	48,433.00					48,433.00
601-45	Medicare Related Expenses	1,743.00					1,743.00
601-50	Routine Medical Supplies	89,268.00					89,268.00
601-51	Incontinent Supplies	38,015.00					38,015.00
601-52	Medium Attends Brief	0.00					0.00
601-53	Incontinency Pads	0.00					0.00
601-60	Medical Records RN wage	0.00					0.00
601-70	Social Service Payroll	83,757.00					83,757.00
601-75	MDS New Software	0.00					0.00
601-80	Catheters Sets	0.00					0.00
601-81	Personal Health Items	2,262.00					2,262.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2015
601-83	Irrigation Sets	0.00					0.00
601-84	Latex Gloves	16,909.00					16,909.00
601-85	B Medical Supplies	0.00					0.00
601.40	Nursing Aids Payroll	0.00					0.00
610-00	Medical Director Fees	61,200.00					61,200.00
610-20	Medical Board Meeting Fees	250.00					250.00
610-30	Infection Control Consultant	0.00					0.00
610-40	Medical Librarian Consultant	1,990.00					1,990.00
610-50	Dental Consultant	0.00				1,650.00	1,650.00
					RJE - 1	1,650.00	
610-60	Consult Dietitian	15,184.00					15,184.00
610-70	Social Services Consultant	0.00				600.00	600.00
					RJE - 1	600.00	
610-75	Pharmacy Consultant	4,500.00					4,500.00
610-80	Other Consultants	2,950.00				(2,250.00)	700.00
					RJE - 1	(2,250.00)	
620-10	Recreation Payroll	97,955.00					97,955.00
620-15	Recreation Payroll Shareholder	0.00					0.00
620-20	Recreation Supplies	27,018.00					27,018.00
620-30	Physical Therapy Payroll	0.00					0.00
620-31	Physical Therapy Contract	165,232.00					165,232.00
620-32	Physical Therapy Supplies	0.00					0.00
620-35	Occupational Therapy Contract	181,761.00					181,761.00
620-36	Occup. Therapy Wages	0.00					0.00
620-40	Speech Therapy Contract	36,973.00					36,973.00
620-45	Leased Therapy Equipment	12,215.00					12,215.00
620-50	Drug Medications Medicare	83,477.00					83,477.00
620-51	House Drugs	7,460.00					7,460.00
620-52	Drugs Private	0.00					0.00
620-53	Drugs Hospice	0.00					0.00
620-55	Drugs Welfare	0.00					0.00
620-60	Oxygen Concentrator Private	0.00					0.00
620-61	Oxygen Concentrator T19	0.00					0.00
620-62	Oxygen Concentrator Hospice	0.00					0.00
620-63	Oxygen Concentrator Medicare	0.00					0.00
620-70	Liquid Oxygen Private	0.00					0.00
620-71	Liquid Oxygen T19	0.00					0.00
620-72	Liquid Oxygen Hospice	0.00					0.00
620-73	Liquid Oxygen Medicare	0.00					0.00
620-91	Nebulizer Private	0.00					0.00
620-92	Nebulizer Welfare	0.00					0.00
620-93	Nebulizer	0.00					0.00
621-10	Lab Service PPS Cost	5,126.00					5,126.00
621-20	XRy Services PPS Costs	6,995.00					6,995.00
621-30	Transportation PPS costs	0.00					0.00
630-10	Dietary Payroll	0.00					0.00
630-11	Dietary Payroll Cooks	86,315.00					86,315.00
630-12	Dietary Payroll Aides	91,290.00					91,290.00
630-15	Dietary Supervisor	62,004.00					62,004.00
630-20	Food Purchases	112,812.00					112,812.00
630-30	Dietary Supplies	14,217.00					14,217.00
630-31	Gloves Powder Free	308.00					308.00
630-40	Dietary Services	1,692.00					1,692.00
630-50	Dietary Equipment Repairs	0.00					0.00
640-10	Housekeeping Payroll	250,303.00					250,303.00
640-15	Environmental Supervisor	39,082.00					39,082.00
640-20	Housekeeping Supplies	42,401.00					42,401.00
640-21	Gloves Vinyl	0.00					0.00
640-30	Housekeeping Purch Services	30,678.00					30,678.00
640-50	Purchased Linen Service	0.00					0.00
640-60	Linen Supplies	1,537.00					1,537.00
640-61	Disposal Linen Supply	0.00					0.00
650-10	Maintenance Payroll	102,802.00					102,802.00
650-20	Maintenance Supplies	8,149.00					8,149.00
650-30	Repairs to Building	0.00					0.00
650-40	Repairs to Equipment	0.00					0.00
650-50	Grounds Maintenance	15,212.00					15,212.00
650-55	Other Property Costs	0.00					0.00
650-60	Gas Heat	29,156.00					29,156.00
650-70	Electricity	54,863.00					54,863.00
650-80	Water Service	17,149.00					17,149.00
650-85	Sewer Service	16,411.00					16,411.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2015
650-90	Maintenance Purchased Services	35,516.00					35,516.00
650-95	Capital Maintenance Costs	0.00					0.00
660-10	FICA Expense	226,915.00					226,915.00
660-20	Federal Unemployment Expense	4,810.00					4,810.00
660-30	State Unemployment Expense	70,672.00					70,672.00
660-40	Workers Comp Insurance	98,324.00					98,324.00
660-50	Medical Insurance	23,929.00					23,929.00
660-60	Dental Insurance	10,250.00					10,250.00
660-65	Life insurance	0.00					0.00
660-70	Employee Goodwill	10,779.00					10,779.00
670-10	Other Interest	120.00					120.00
670-12	Interest Leases	0.00					0.00
670-15	Interest Banknorth LOC	0.00					0.00
670-17	Interest Bank loan	19,876.00					19,876.00
670-20	Depreciation Land Improvements	7,078.00					7,078.00
670-30	Depreciation Building	13,131.00					13,131.00
670-40	Depreciation Improvements	65,949.00					65,949.00
670-50	Depreciation Equipment	7,663.00					7,663.00
670-55	Depreciation Computers	4,344.00					4,344.00
670-60	Depreciation Moveable Equip	20,293.00					20,293.00
670-65	Amort Capital Equipment	0.00					0.00
670-70	Property Taxes	62,289.00					62,289.00
670-75	Sales tax	0.00					0.00
670-80	Casualty Insurance Costs	0.00					0.00
670-90	Amortized Loan Fees	1,153.00					1,153.00
680-10	Administration Salaries	0.00					0.00
680-15	Administrator Salary	83,907.00					83,907.00
680-20	Office Wages	138,907.00					138,907.00
680-21	Part Time Office Wages	0.00					0.00
680-22	Professional Consulting Fees	4,980.00					4,980.00
680-30	Business Office Supplies	21,800.00					21,800.00
680-35	Office Equipment Rental	3,807.00					3,807.00
680-40	Telephone Service	10,198.00					10,198.00
680-44	Promotional Advertising	12,122.00					12,122.00
680-45	Directory Advertising	0.00					0.00
680-50	Dues and Membership Fees	4,448.00					4,448.00
680-55	Subscriptions	0.00					0.00
680-60	Employee Staff Advertising	5,841.00					5,841.00
680-70	Employee Travel Reimbursement	1,742.00					1,742.00
680-75	Officer Travel Costs	0.00					0.00
680-80	Education Seminar Fees	618.00					618.00
680-90	Data Processing Costs	36,677.00					36,677.00
681-10	Contributions to Charities	35.00					35.00
681-12	Fundraising Expense	0.00					0.00
681-15	Customer Goodwill Gratuities	0.00					0.00
681-20	Celebration Team Expense	3,665.00					3,665.00
681-25	Doubtful Accounts	0.00					0.00
681-30	Accounting fees	46,109.00					46,109.00
681-40	Legal Fees	10,716.00					10,716.00
681-50	Loss on Disposal of Asset	0.00					0.00
681-60	User Fee Expense	343,319.00					343,319.00
681-70	Bank Charges	105.00					105.00
681-75	Finance Charges	0.00					0.00
681-80	Other Insurance Premiums	54,092.00					54,092.00
681-90	Other Admin. Expenses	0.00					0.00
681-95	Directors Fees	9,970.00					9,970.00
682-95	Patient Fund Exchange	0.00					0.00
683-20	Licenses and Fees	993.00					993.00
690-90	Entity Tax	250.00					250.00
Marcum 101	Health Pro Reclass	0.00					0.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(670,917.00)</b>		<b>0.00</b>		<b>0.00</b>	<b>(270,997.00)</b>

Client: *Middlebury Convalescent Home*  
 Engagement: *Medical - Middlebury Convalescent Home 2015*  
 Period Ending: *9/30/2015*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	UNADJ 9/30/2015	JE Ref # AJE	JE Ref # RJE	FINAL 9/30/2015
<b>Group : [10-A] Salaries and Wages</b>					
<b>Subgroup : [2] Administrators</b>					
680-15	Administrator Salary	83,907.00	0.00	0.00	83,907.00
<b>Subtotal [2] Administrators</b>		<b>83,907.00</b>	<b>0.00</b>	<b>0.00</b>	<b>83,907.00</b>
<b>Subgroup : [4] Other Administrative Salaries</b>					
680-20	Office Wages	138,907.00	0.00	0.00	138,907.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>138,907.00</b>	<b>0.00</b>	<b>0.00</b>	<b>138,907.00</b>
<b>Subgroup : [5B] Food Service Supervisor</b>					
630-15	Dietary Supervisor	62,004.00	0.00	0.00	62,004.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>62,004.00</b>	<b>0.00</b>	<b>0.00</b>	<b>62,004.00</b>
<b>Subgroup : [5C] Dietary Workers</b>					
630-11	Dietary Payroll Cooks	86,316.00	0.00	0.00	86,316.00
630-12	Dietary Payroll Aides	91,290.00	0.00	0.00	91,290.00
<b>Subtotal [5C] Dietary Workers</b>		<b>177,606.00</b>	<b>0.00</b>	<b>0.00</b>	<b>177,606.00</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>					
640-10	Housekeeping Payroll	250,303.00	0.00	0.00	250,303.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>250,303.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,303.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>					
640-15	Environmental Supervisor	39,082.00	0.00	0.00	39,082.00
650-10	Maintenance Payroll	102,802.00	0.00	0.00	102,802.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>141,884.00</b>	<b>0.00</b>	<b>0.00</b>	<b>141,884.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>					
601-10	Director of Nursing Salary	82,817.00	0.00	0.00	82,817.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>82,817.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82,817.00</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>					
601-20	RN Payroll	372,894.00	0.00	0.00	372,894.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>372,894.00</b>	<b>0.00</b>	<b>0.00</b>	<b>372,894.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>					
601-11	Resident Care Planner	78,288.00	0.00	0.00	78,288.00
601-12	Staff Development	32,816.00	0.00	0.00	32,816.00
601-13	Other RN Admin Staff	87,126.00	0.00	0.00	87,126.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>198,230.00</b>	<b>0.00</b>	<b>0.00</b>	<b>198,230.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>					
601-30	LPN Payroll	409,189.00	0.00	0.00	409,189.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>409,189.00</b>	<b>0.00</b>	<b>0.00</b>	<b>409,189.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>					
601-40	CNA Payroll	868,374.00	0.00	0.00	868,374.00
601-42	CNA Coordinator	48,433.00	0.00	0.00	48,433.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>916,807.00</b>	<b>0.00</b>	<b>0.00</b>	<b>916,807.00</b>
<b>Subgroup : [12H] Recreation Workers</b>					
620-10	Recreation Payroll	97,955.00	0.00	0.00	97,955.00
<b>Subtotal [12H] Recreation Workers</b>		<b>97,955.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97,955.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>					
601-70	Social Service Payroll	83,757.00	0.00	0.00	83,757.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>83,757.00</b>	<b>0.00</b>	<b>0.00</b>	<b>83,757.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>3,016,259.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,016,259.00</b>
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [1] Dietitian</b>					
610-60	Consult Dietitian	15,184.00	0.00	0.00	15,184.00
<b>Subtotal [1] Dietitian</b>		<b>15,184.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,184.00</b>
<b>Subgroup : [2] Dentist</b>					
610-50	Dental Consultant	0.00	0.00	1,650.00	1,650.00
<b>Subtotal [2] Dentist</b>		<b>0.00</b>	<b>0.00</b>	<b>1,650.00</b>	<b>1,650.00</b>
<b>Subgroup : [3] Pharmacist</b>					
610-75	Pharmacy Consultant	4,500.00	0.00	0.00	4,500.00
<b>Subtotal [3] Pharmacist</b>		<b>4,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,500.00</b>
<b>Subgroup : [5A] PT - Resident Care</b>					
620-31	Physical Therapy Contract	165,232.00	0.00	0.00	165,232.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>165,232.00</b>	<b>0.00</b>	<b>0.00</b>	<b>165,232.00</b>
<b>Subgroup : [6] Social Worker</b>					
610-70	Social Services Consultant	0.00	0.00	600.00	600.00
<b>Subtotal [6] Social Worker</b>		<b>0.00</b>	<b>0.00</b>	<b>600.00</b>	<b>600.00</b>
<b>Subgroup : [8A] Medical Director</b>					
610-00	Medical Director Fees	61,200.00	0.00	0.00	61,200.00
<b>Subtotal [8A] Medical Director</b>		<b>61,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,200.00</b>

Client: *Middlebury Convalescent Home*  
 Engagement: *Medicaid - Middlebury Convalescent Home 2015*  
 Period Ending: *9/30/2015*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2015
<b>Subgroup : [8E] Other</b>							
610-20	Medical Board Meeting Fees	250.00		0.00		0.00	250.00
<b>Subtotal [8E] Other</b>		<b>250.00</b>		<b>0.00</b>		<b>0.00</b>	<b>250.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>							
620-40	Speech Therapy Contract	36,973.00		0.00		0.00	36,973.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>36,973.00</b>		<b>0.00</b>		<b>0.00</b>	<b>36,973.00</b>
<b>Subgroup : [10A] OT - Resident Care</b>							
620-35	Occupational Therapy Contract	181,761.00		0.00		0.00	181,761.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>181,761.00</b>		<b>0.00</b>		<b>0.00</b>	<b>181,761.00</b>
<b>Subgroup : [12] Other</b>							
610-40	Medical Librarian Consultant	1,990.00		0.00		0.00	1,990.00
610-80	Other Consultants	2,950.00		0.00		(2,250.00)	700.00
<b>Subtotal [12] Other</b>		<b>4,940.00</b>		<b>0.00</b>	RJE - 1	<b>(2,250.00)</b>	<b>2,690.00</b>
<b>Total [13-B] Professional Fees</b>		<b>470,040.00</b>		<b>0.00</b>		<b>0.00</b>	<b>470,040.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>							
<b>Subgroup : [1A1] Workmen's Compensation</b>							
660-40	Workers Comp Insurance	98,324.00		0.00		0.00	98,324.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>98,324.00</b>		<b>0.00</b>		<b>0.00</b>	<b>98,324.00</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>							
660-20	Federal Unemployment Expense	4,810.00		0.00		0.00	4,810.00
660-30	State Unemployment Expense	70,672.00		0.00		0.00	70,672.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>75,482.00</b>		<b>0.00</b>		<b>0.00</b>	<b>75,482.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>							
660-10	FICA Expense	226,915.00		0.00		0.00	226,915.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>226,915.00</b>		<b>0.00</b>		<b>0.00</b>	<b>226,915.00</b>
<b>Subgroup : [1A5] Health Insurance</b>							
660-50	Medical Insurance	23,929.00		0.00		0.00	23,929.00
<b>Subtotal [1A5] Health Insurance</b>		<b>23,929.00</b>		<b>0.00</b>		<b>0.00</b>	<b>23,929.00</b>
<b>Subgroup : [1A9] Other</b>							
660-60	Dental Insurance	10,250.00		0.00		0.00	10,250.00
<b>Subtotal [1A9] Other</b>		<b>10,250.00</b>		<b>0.00</b>		<b>0.00</b>	<b>10,250.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>							
681-30	Accounting fees	46,109.00		0.00		0.00	46,109.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>46,109.00</b>		<b>0.00</b>		<b>0.00</b>	<b>46,109.00</b>
<b>Subgroup : [1E] Legal</b>							
681-40	Legal Fees	10,716.00		0.00		0.00	10,716.00
<b>Subtotal [1E] Legal</b>		<b>10,716.00</b>		<b>0.00</b>		<b>0.00</b>	<b>10,716.00</b>
<b>Subgroup : [1G] Office Supplies</b>							
680-30	Business Office Supplies	21,800.00		0.00		0.00	21,800.00
<b>Subtotal [1G] Office Supplies</b>		<b>21,800.00</b>		<b>0.00</b>		<b>0.00</b>	<b>21,800.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>							
680-40	Telephone Service	10,198.00		0.00		0.00	10,198.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>10,198.00</b>		<b>0.00</b>		<b>0.00</b>	<b>10,198.00</b>
<b>Subgroup : [1J] Corporation Business Taxes</b>							
680-90	Entity Tax	250.00		0.00		0.00	250.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<b>250.00</b>		<b>0.00</b>		<b>0.00</b>	<b>250.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>							
681-60	User Fee Expense	343,319.00		0.00		0.00	343,319.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>343,319.00</b>		<b>0.00</b>		<b>0.00</b>	<b>343,319.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>867,292.00</b>		<b>0.00</b>		<b>0.00</b>	<b>867,292.00</b>
<b>Group : [18] Expenditures Other than Salaries (cont'd) - Admin. and General</b>							
<b>Subgroup : [3] Gifts to Staff and Residents</b>							
660-70	Employee Goodwill	10,779.00		0.00		0.00	10,779.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>10,779.00</b>		<b>0.00</b>		<b>0.00</b>	<b>10,779.00</b>
<b>Subgroup : [4] Employee Travel</b>							
680-70	Employee Travel Reimbursement	1,742.00		0.00		0.00	1,742.00
<b>Subtotal [4] Employee Travel</b>		<b>1,742.00</b>		<b>0.00</b>		<b>0.00</b>	<b>1,742.00</b>
<b>Subgroup : [5] Education Expense</b>							
680-80	Education Seminar Fees	618.00		0.00		0.00	618.00
<b>Subtotal [5] Education Expense</b>		<b>618.00</b>		<b>0.00</b>		<b>0.00</b>	<b>618.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>							
680-60	Employee Staff Advertising	5,841.00		0.00		0.00	5,841.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>5,841.00</b>		<b>0.00</b>		<b>0.00</b>	<b>5,841.00</b>

Client: *Middlebury Convalescent Home*  
 Engagement: *Medical - Middlebury Convalescent Home 2015*  
 Period Ending: *9/30/2015*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	UNADJ 9/30/2015	JE Ref # AJE	JE Ref # RJE	FINAL 9/30/2015
<b>Subgroup : [M3] Advertising Other</b>					
680-44	Promotional Advertising	12,122.00	0.00	0.00	12,122.00
<b>Subtotal [M3] Advertising Other</b>		<b>12,122.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,122.00</b>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>					
680-50	Dues and Membership Fees	4,448.00	0.00	0.00	4,448.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>4,448.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,448.00</b>
<b>Subgroup : [M10] Contributions</b>					
681-10	Contributions to Charities	35.00	0.00	0.00	35.00
<b>Subtotal [M10] Contributions</b>		<b>35.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>					
680-90	Data Processing Costs	36,677.00	0.00	0.00	36,677.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>36,677.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,677.00</b>
<b>Subgroup : [M13] Other</b>					
680-22	Professional Consulting Fees	4,980.00	0.00	0.00	4,980.00
681-20	Celebration Team Expense	3,665.00	0.00	0.00	3,665.00
681-70	Bank Charges	105.00	0.00	0.00	105.00
681-95	Directors Fees	9,970.00	0.00	0.00	9,970.00
683-20	Licenses and Fees	993.00	0.00	0.00	993.00
<b>Subtotal [M13] Other</b>		<b>19,713.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,713.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>91,975.00</b>	<b>0.00</b>	<b>0.00</b>	<b>91,975.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
630-20	Food Purchases	112,812.00	0.00	0.00	112,812.00
<b>Subtotal [2A1] Raw Food</b>		<b>112,812.00</b>	<b>0.00</b>	<b>0.00</b>	<b>112,812.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
630-30	Dietary Supplies	14,217.00	0.00	0.00	14,217.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>14,217.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,217.00</b>
<b>Subgroup : [2B] Purchased Services</b>					
630-40	Dietary Services	1,692.00	0.00	0.00	1,692.00
<b>Subtotal [2B] Purchased Services</b>		<b>1,692.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,692.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>128,721.00</b>	<b>0.00</b>	<b>0.00</b>	<b>128,721.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>					
640-60	Linen Supplies	1,537.00	0.00	0.00	1,537.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>1,537.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,537.00</b>
<b>Subgroup : [3B] Purchased Services</b>					
640-30	Housekeeping Purch Services	30,678.00	0.00	0.00	30,678.00
<b>Subtotal [3B] Purchased Services</b>		<b>30,678.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,678.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>32,215.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,215.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1] In-House Care Supplies</b>					
640-20	Housekeeping Supplies	42,401.00	0.00	0.00	42,401.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>42,401.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,401.00</b>
<b>Subgroup : [5A2] Purchased from</b>					
620-50	Drug Medications Medicare	83,477.00	0.00	0.00	83,477.00
<b>Subtotal [5A2] Purchased from</b>		<b>83,477.00</b>	<b>0.00</b>	<b>0.00</b>	<b>83,477.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
601-50	Routine Medical Supplies	89,268.00	0.00	0.00	89,268.00
601-51	Incontinent Supplies	38,015.00	0.00	0.00	38,015.00
601-04	Latex Gloves	16,909.00	0.00	0.00	16,909.00
620-51	House Drugs	7,460.00	0.00	0.00	7,460.00
630-31	Gloves Powder Free	308.00	0.00	0.00	308.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>151,960.00</b>	<b>0.00</b>	<b>0.00</b>	<b>151,960.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
821-20	XRay Services PPS Costs	6,995.00	0.00	0.00	6,995.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>6,995.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,995.00</b>
<b>Subgroup : [5H] Laboratory</b>					
621-10	Lab Service PPS Cost	5,126.00	0.00	0.00	5,126.00
<b>Subtotal [5H] Laboratory</b>		<b>5,126.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,126.00</b>
<b>Subgroup : [5I] Recreation</b>					
620-20	Recreation Supplies	27,018.00	0.00	0.00	27,018.00
<b>Subtotal [5I] Recreation</b>		<b>27,018.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,018.00</b>
<b>Subgroup : [5J] Other</b>					
601-45	Medicare Related Expenses	1,743.00	0.00	0.00	1,743.00

Client: *Middlebury Convalescent Home*  
 Engagement: *Medical - Middlebury Convalescent Home 2015*  
 Period Ending: *9/30/2015*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *A.03 - TB Combined Detail LS*

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		<u>9/30/2015</u>		<u>0.00</u>		<u>0.00</u>	<u>9/30/2015</u>
601-81	Personal Health Items	2,262.00		0.00		0.00	2,262.00
	Subtotal [5J] Other	<u>4,005.00</u>		<u>0.00</u>		<u>0.00</u>	<u>4,005.00</u>
	<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>	<u>320,982.00</u>		<u>0.00</u>		<u>0.00</u>	<u>320,982.00</u>
<b>Group : [22]</b>	<b>Maintenance and Property</b>						
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>						
650-20	Maintenance Supplies	8,149.00		0.00		0.00	8,149.00
650-50	Grounds Maintenance	15,212.00		0.00		0.00	15,212.00
	Subtotal [6A] Repairs and Maintenance	<u>23,361.00</u>		<u>0.00</u>		<u>0.00</u>	<u>23,361.00</u>
<b>Subgroup : [6B]</b>	<b>Heat</b>						
650-60	Gas Heat	29,156.00		0.00		0.00	29,156.00
	Subtotal [6B] Heat	<u>29,156.00</u>		<u>0.00</u>		<u>0.00</u>	<u>29,156.00</u>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>						
650-70	Electricity	54,863.00		0.00		0.00	54,863.00
	Subtotal [6C] Light & Power	<u>54,863.00</u>		<u>0.00</u>		<u>0.00</u>	<u>54,863.00</u>
<b>Subgroup : [6D]</b>	<b>Water</b>						
650-80	Water Service	17,149.00		0.00		0.00	17,149.00
650-85	Sewer Service	16,411.00		0.00		0.00	16,411.00
	Subtotal [6D] Water	<u>33,560.00</u>		<u>0.00</u>		<u>0.00</u>	<u>33,560.00</u>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>						
620-45	Leased Therapy Equipment	12,215.00		0.00		0.00	12,215.00
680-35	Office Equipment Rental	3,807.00		0.00		0.00	3,807.00
	Subtotal [6E] Equipment Lease	<u>16,022.00</u>		<u>0.00</u>		<u>0.00</u>	<u>16,022.00</u>
<b>Subgroup : [6F]</b>	<b>Other</b>						
650-90	Maintenance Purchased Services	35,516.00		0.00		0.00	35,516.00
	Subtotal [6F] Other	<u>35,516.00</u>		<u>0.00</u>		<u>0.00</u>	<u>35,516.00</u>
<b>Subgroup : [7A]</b>	<b>Land Improvements</b>						
670-20	Depreciation Land Improvements	7,078.00		0.00		0.00	7,078.00
	Subtotal [7A] Land Improvements	<u>7,078.00</u>		<u>0.00</u>		<u>0.00</u>	<u>7,078.00</u>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>						
670-30	Depreciation Building	13,131.00		0.00		0.00	13,131.00
670-40	Depreciation Improvements	65,949.00		0.00		0.00	65,949.00
	Subtotal [7B] Building & Building Improvements	<u>79,080.00</u>		<u>0.00</u>		<u>0.00</u>	<u>79,080.00</u>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>						
670-50	Depreciation Equipment	7,663.00		0.00		0.00	7,663.00
	Subtotal [7C] Non-movable Equipment	<u>7,663.00</u>		<u>0.00</u>		<u>0.00</u>	<u>7,663.00</u>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>						
670-55	Depreciation Computers	4,344.00		0.00		0.00	4,344.00
670-60	Depreciation Moveable Equip	20,293.00		0.00		0.00	20,293.00
	Subtotal [7D] Movable Equipment	<u>24,637.00</u>		<u>0.00</u>		<u>0.00</u>	<u>24,637.00</u>
<b>Subgroup : [8A]</b>	<b>Organization Expense</b>						
670-90	Amortized Loan Fees	1,153.00		0.00		0.00	1,153.00
	Subtotal [8A] Organization Expense	<u>1,153.00</u>		<u>0.00</u>		<u>0.00</u>	<u>1,153.00</u>
<b>Subgroup : [10A]</b>	<b>Real estate taxes paid by owner</b>						
670-70	Property Taxes	62,289.00		0.00		0.00	62,289.00
	Subtotal [10A] Real estate taxes paid by owner	<u>62,289.00</u>		<u>0.00</u>		<u>0.00</u>	<u>62,289.00</u>
	<b>Total [22] Maintenance and Property</b>	<u>374,378.00</u>		<u>0.00</u>		<u>0.00</u>	<u>374,378.00</u>
<b>Group : [27]</b>	<b>Interest and Insurance</b>						
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>						
670-10	Other Interest	120.00		0.00		0.00	120.00
670-17	Interest Bank loan	19,878.00		0.00		0.00	19,878.00
	Subtotal [12D] Other Interest Expense	<u>19,998.00</u>		<u>0.00</u>		<u>0.00</u>	<u>19,998.00</u>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>						
681-80	Other Insurance Premiums	54,092.00		0.00		0.00	54,092.00
	Subtotal [14A] Insurance on Property	<u>54,092.00</u>		<u>0.00</u>		<u>0.00</u>	<u>54,092.00</u>
	<b>Total [27] Interest and Insurance</b>	<u>74,088.00</u>		<u>0.00</u>		<u>0.00</u>	<u>74,088.00</u>
<b>Group : [30]</b>	<b>Statement of Revenue</b>						
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>						
501-17	Room & Board Hospice MCD	(109,900.00)		0.00		0.00	(109,900.00)
501-20	Room and Board Medicaid	(4,277,200.00)		0.00		0.00	(4,277,200.00)
510-20	Retro Medicaid	1,377.00		0.00		0.00	1,377.00
	Subtotal [1A] Medicaid Residents (CT only)	<u>(4,385,723.00)</u>		<u>0.00</u>		<u>0.00</u>	<u>(4,385,723.00)</u>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>						
507-17	Contract Allowance Hospice	59,559.00		0.00		0.00	59,559.00
507-20	Contract Allowance Medicaid	1,576,444.00		0.00		0.00	1,576,444.00
	Subtotal [1B] Medicaid room and board contractual allowance	<u>1,636,003.00</u>		<u>0.00</u>		<u>0.00</u>	<u>1,636,003.00</u>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All Inclusive)</b>						
501-30	Room & Board Medicare	(912,970.00)		0.00		0.00	(912,970.00)
510-30	Retro Medicare	234.00		0.00		0.00	234.00
	Subtotal [3A] Medicare Residents (All Inclusive)	<u>(912,736.00)</u>		<u>0.00</u>		<u>0.00</u>	<u>(912,736.00)</u>

Client: **Middlebury Convalescent Home**  
 Engagement: **Medicaid - Middlebury Convalescent Home 2015**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2015					9/30/2015
<b>Subgroup : [3B]</b>	<b>Medicare rooms and board contractual allowance</b>						
507-30	Contract Allowance Medicare	(691,537.00)		0.00		0.00	(691,537.00)
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<u>(691,537.00)</u>		<u>0.00</u>		<u>0.00</u>	<u>(691,537.00)</u>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>						
501-10	Room and Board Private	(1,198,210.00)		0.00		0.00	(1,198,210.00)
501-15	Room & Board Hospice Private	(1,020.00)		0.00		0.00	(1,020.00)
501-50	Room & Board Insurance	(4,080.00)		0.00		0.00	(4,080.00)
510-10	Retro Private	(1,360.00)		0.00		0.00	(1,360.00)
510-15	Retro Hospice	(1,198.00)		0.00		0.00	(1,198.00)
521-60	Miscellaneous Income	(760.00)		0.00		0.00	(760.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<u>(1,206,628.00)</u>		<u>0.00</u>		<u>0.00</u>	<u>(1,206,628.00)</u>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>						
507-10	Contract Allowance Private	16,494.00		0.00		0.00	16,494.00
507-15	Contract Allowance Hospice	(480.00)		0.00		0.00	(480.00)
507-34	Contract Allowance Insurance	(4,320.00)		0.00		0.00	(4,320.00)
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<u>11,694.00</u>		<u>0.00</u>		<u>0.00</u>	<u>11,694.00</u>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>						
502-30	Drugs Medicare	(83,802.00)		0.00		0.00	(83,802.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<u>(83,802.00)</u>		<u>0.00</u>		<u>0.00</u>	<u>(83,802.00)</u>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>						
503-30	PT Medicare A	(770,150.00)		0.00		0.00	(770,150.00)
503-35	PT Medicare B	(183,700.00)		0.00		0.00	(183,700.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<u>(953,850.00)</u>		<u>0.00</u>		<u>0.00</u>	<u>(953,850.00)</u>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>						
506-30	ST Medicare A	(123,900.00)		0.00		0.00	(123,900.00)
506-35	ST Medicare B	(43,500.00)		0.00		0.00	(43,500.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<u>(167,400.00)</u>		<u>0.00</u>		<u>0.00</u>	<u>(167,400.00)</u>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>						
505-30	OT Medicare A	(754,700.00)		0.00		0.00	(754,700.00)
505-35	OT Medicare B	(203,850.00)		0.00		0.00	(203,850.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<u>(958,550.00)</u>		<u>0.00</u>		<u>0.00</u>	<u>(958,550.00)</u>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>						
502-60	Xray Medicare	(5,225.00)		0.00		0.00	(5,225.00)
507-32	Discounts Medicare	26,724.00		0.00		0.00	26,724.00
507-35	Allowance Ancillaries Med B	306,582.00		0.00		0.00	306,582.00
507-40	Allowance Ancillaries Med A	1,744,491.00		0.00		0.00	1,744,491.00
508-30	Lab Charges Medicare A	(6,713.00)		0.00		0.00	(6,713.00)
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<u>2,065,859.00</u>		<u>0.00</u>		<u>0.00</u>	<u>2,065,859.00</u>
<b>Subgroup : [15]</b>	<b>Interest Income</b>						
521-10	Interest Income Savings	(227.00)		0.00		0.00	(227.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<u>(227.00)</u>		<u>0.00</u>		<u>0.00</u>	<u>(227.00)</u>
<b>Total [30] Statement of Revenue</b>		<u>(5,646,897.00)</u>		<u>0.00</u>		<u>0.00</u>	<u>(5,646,897.00)</u>
<b>Sum of Account Groups</b>		<b>(270,947.00)</b>		<b>0.00</b>		<b>0.00</b>	<b>(270,947.00)</b>
<b>Net (Income) Loss</b>		<b>(270,947.00)</b>		<b>0.00</b>		<b>0.00</b>	<b>(270,947.00)</b>



Client: *Middlebury Convalescent Home*  
 Engagement: *Medicaid - Middlebury Convalescent Home 2015*  
 Period Ending: *9/30/2015*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *H.02 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.03 - Other Consultants</b>		
To reclass dental fees and medical records from medical staffing				
610-50	Dental Consultant		1,650.00	
610-70	Social Services Consultant		600.00	
610-80	Other Consultants			2,250.00
<b>Total</b>			<b>2,250.00</b>	<b>2,250.00</b>



Provider Name: Middlebury Convalescent Home, Inc.  
 Provider Number: 7047  
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**