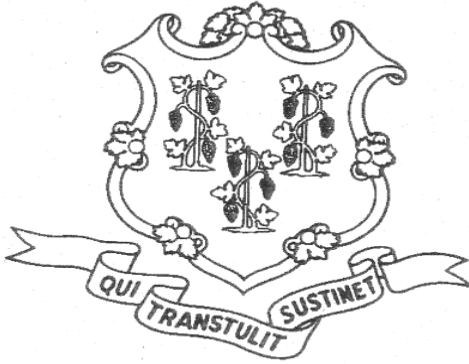


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Watrous Nursing Center	
Address (No. & Street, City, State, Zip Code) 9 Neck Road Madison, CT 06443	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 1099-C	RHNS	(Specify)	Medicare Provider 07-5328
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Medicaid Provider Numbers:	CCNH 10991	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) Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Watrous Nursing Center	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 9 Neck Road Madison, CT 06443				
Report Prepared By Apple Health Care	Phone Number (860) 678-9755	Date 12/30/2017		
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. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-274-5482		Report for Year Ended 9/30/2017		Page 2	of 37
Name of Facility (as shown on license) Watrous Nursing Center			Address (No. & Street, City, State, Zip) 9 Neck Road Madison, CT 06443		
License Numbers:	CCNH 1099-C	RHNS	(Specify)	Medicare Provider No. 07-5328	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
Administrator					
Name of Administrator Portia Wise Bachman			Nursing Home Administrator's License No.:	002050	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Watrous Nursing Center	Business Address 9 Neck Road Madison, CT 06443	State(s) in Which Incorporated Connecticut		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	
Ryan Vess	21 Waterville Road Avon, CT 06001	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	

**General Information and Questionnaire
Related Parties***

Name of Facility Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Brian J. Foley	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Rental	Pg. 22 Line 9	219,000	219,000
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	158,046	158,046
Healthport Services	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 /16 m13	6,955	6,955
Corporate Employees	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	4,035	4,035
Employees @ Various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	13,753	13,753
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 1a7	5,059	5,059
Aetna	PO Box 88860 Chicago, IL	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 1a5	181,880	
Delta Dental		<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 1a5	14,851	
Aetna Ancillary		<input type="radio"/>	<input type="radio"/>		Group Life & Disability	Pg. 15 1a6	9,285	

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Watrous Nursing Center		License No. 1099-C		Report for Year Ended 9/30/2017		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			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	%**				
Marsh	PO Box 19636 Newark, NJ	✗			Property, Liability & Umbrella Insurance	Pg. 27 14a	43,091	
AIG	PO Box 10472 Newark, NJ	✗			Worker's Compensation	Pg. 15 1a1	14,095	
Swallowing Diagnostics	21 Waterville Road Avon, CT	✗		83%	Diagnostic Services	Pg. 20 5f	1,800	1,494
Ryan Vess	21 Waterville Road Avon, CT		✗			##		
Brendan Foley	22 Waterville Road Avon, CT		✗			##		

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.
 ## Related expense has been disallowed on Pg. 28 Line 23

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

The costs incurred by Apple Health Care, inc. (a related party), to provide Accounting and Managerial services to each facility owned by Brian J. Foley, are allocated on a per bed basis.

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

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

N/A

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

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

Name of Facility Watrous Nursing Center			License No. 1099-C	Report for Year Ended 9/30/2017			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes <input type="radio"/> No	Total ***

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire Accounting Basis

Name of Facility Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blum Shapiro & Co. PC	29 South Main St. West Hartford, CT 06127
2 Brazee & Huban	35 Wendell Ave. Pittsfield, MA 10202
3	
4	

Services Provided by This Firm (*describe fully*)

1 Preparation of audited financials (disallow Pg. 28)	\$ 2,826
2 Preparation of tax returns	\$ 1,179
3	\$
4	\$
Charge for Services Provided	
\$ 4,005	

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg. 15 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1	
2	
3	
4	
5	

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

1

2

3

4

5

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$
5	\$
Charge for Services Provided	
\$	

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg. 15 1e

Schedule of Resident Statistics

Name of Facility Watrous Nursing Center			License No. 1099-C			Report for Year Ended 9/30/2017				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	45	45			45	45			45	45			
B. On last day of THIS report period	45	45			45	45			45	45			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	39	39			39	39			39	39			
B. As of midnight of THIS report period	39	39			39	39			39	39			
3. Total Number of Days Care Provided During Period													
A. Medicare	622	622			418	418			204	204			
B. Medicaid (Conn.)	9,651	9,651			7,358	7,358			2,293	2,293			
C. Medicaid (other states)													
D. Private Pay	2,194	2,194			1,702	1,702			492	492			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	12,467	12,467			9,478	9,478			2,989	2,989			
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)	12,467	12,467			9,478	9,478			2,989	2,989			

Schedule of Resident Statistics (Cont'd)

Name of Facility Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	6	24		9				
Per Diem Rate								
a. One bed rm.				295.00				
b. Two bed rms.	Various Rugs III		214.53	250.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,651	1,651		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	2,144	2,144		
D. Total Physical Therapy Treatments	3,795	3,795		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	362	362		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	323	323		
D. Total Speech Therapy Treatments	685	685		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	754	754		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,895	1,895		
D. Total Occupational Therapy Treatments	2,649	2,649		

Report of Expenditures - Salaries & Wages

Name of Facility Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 10	of 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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	91,614	2,398				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	16,627	947				
5. Dietary Service						
a. Head Dietitian	5,514	141				
b. Food Service Supervisor	43,369	1,330				
c. Dietary Workers	131,057	9,002				
6. Housekeeping Service						
a. Head Housekeeper	667	69				
b. Other Housekeeping Workers	87,057	5,840				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	44,035	2,297				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	13,403	889				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	64,671	2,933				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	96,994	2,024				
b. RN						
1. Direct Care	323,627	8,869				
2. Administrative**	59,702	1,899				
c. LPN						
1. Direct Care	213,293	7,465				
2. Administrative**						
d. Aides and Attendants	434,981	27,607				
e. Physical Therapists	47,234	1,154				
f. Speech Therapists	23,203	432				
g. Occupational Therapists	32,252	978				
h. Recreation Workers	42,696	3,199				
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	43,903	2,110				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	1,815,901	81,584				

* 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
Watrous Nursing Center				1099-C	9/30/2017				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Watrous Nursing Center				1099-C	9/30/2017			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Deborah Bradley	34,944				Administrator 10/1/16 - 04/29/17	1,518	A2			
Portia Wise Bachman	56,670				Administrator 4/30/17 - 09/30/17	880	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Watrous Nursing Center	1099-C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	4,465	48				
3. Pharmacist	6,821	68				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	33,516	526				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	14,400	154				
b. Utilization Review (Title 18 and 19 only) monthly meeting	300	4				
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	12,744	200				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	7,190	71				
B-13 Total Fees Paid in Lieu of Salaries	79,436	1,071				

* 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 Watrous Nursing Center		License No. 1099-C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Patientping, Inc., 10 Post Office Square, Boston, MA 02109	Admissions Discharge Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Jennifer Swenson 1353 Boston Post Rd Madison, CT 06492	Medical Director & Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Dental Group 85 Barnes Rd Suite 207 Wallingford, CT 06492	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Pointright 150 Cambridge Park Drive, Suite 301, Cambridge, MA 02140	Data Integrity Auditor	<input type="radio"/>	<input checked="" type="radio"/>		
West River Pharmacy of Connecticut Plainville, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Connecticut Purchasing Consultants, LLC 88 Ryders Ln, 2nd Fl, Stratford, CT 06614	Purchasing Consultants	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input 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
Watrous Nursing Center	1099-C	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 14,095	14,095			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 7,803	7,803			
4. Social Security (F.I.C.A.)	\$ 126,909	126,909			
5. Health Insurance	\$ 150,660	150,660			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 9,285	9,285			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 5,059	5,059			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 30,743	30,743			
d. Accounting and Auditing	\$ 4,005	4,005			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$				
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 8,925	8,925			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 9,622	9,622			
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 244,611	244,611			
Subtotal	\$ 611,717	611,717			

* 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
Watrous Nursing Center	1099-C	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	611,717	611,717		
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 1,203	1,203		
2. Holiday Parties for Staff	\$ 1,322	1,322		
3. Gifts to Staff and Residents	\$ 2,502	2,502		
4. Employee Travel	\$ 6,762	6,762		
5. Education Expenses Related to Seminars and Conventions	\$ 4,025	4,025		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 3,255	3,255		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 19,562	19,562		
4. Fund-Raising***	\$			
5. Medical Records	\$ 367	367		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 2,666	2,666		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 3,091	3,091		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 205	205		
9. Subscriptions	\$ 1,211	1,211		
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$			
12. Administrative Management Services**	\$ 158,046	158,046		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 51,449	51,449		
C-14 Total Administrative & General Expenditures	\$ 867,385	867,385		

* 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)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Public Relations	\$ 19,562		
Total Other Advertising	\$ 19,562	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 3,071		
TRD	\$ 20		
Total Dues	\$ 3,091	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	\$ -		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Corporate Fees Non Reimburable	\$ 22,496		
Licenses & Fees	\$ 7,365		
Pre Employment Screenings	\$ 8,694		
Point Click Care Fees	\$ 5,588		
Bank Charges, Penalties, Fees	\$ 30		
Healthport Indirect	\$ 6,955		
Legal Fees - Probate & Collection	\$ 320		
Resident Expenses	\$ -		
Account W/O & Prior Period Adjustments	\$ -		
Total Other Administrative and General	\$ 51,449	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Apple Health Care, Inc.	158,046	Accounting & Management Services	Pg. 16 m12

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

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

Name of Facility Watrous Nursing Center		License No. 1099-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 85,132	85,132		
2.	Non-Food Supplies	\$ 18,493	18,493		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 1,264	1,264		
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 104,889	104,889		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G.	Resident Meals: Total no. of meals served per day:*	102	102		
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 Watrous Nursing Center		License No. 1099-C	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	6,252	6,252	
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. \$	608	608	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	28,760	28,760	
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	35,621	35,621	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Watrous Nursing Center		1099-C	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	10,558	10,558		
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. \$	268	268		
c.	Management Services*		\$			
d.	Other (<i>Specify</i>)		\$			
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 10,825	10,825		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from West River Pharmacy	\$	47,984	47,984		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	94,413	94,413		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	4,823	4,823		
f.	X-rays and Related Radiological Procedures***	\$	5,433	5,433		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	2,612	2,612		
i.	Recreation	\$	26,026	26,026		
j.	Other (Specify)**** See Attached Schedule	\$	3,936	3,936		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 185,227	185,227		

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

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

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

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

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

Name of Facility Watrous Nursing Center			License No. 1099-C		Report for Year Ended 9/30/2017				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Unitex	161 S. Macquestern Pkwy, MT Vernon, NY	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Service	28,760			19	3b
John R. Selmer D/B/A Sprout Landscaping	26 Woods Rd Higganum, CT 06441	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping Service	14,672			22	6a
		<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"/>							
		<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"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Watrous Nursing Center	1099-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 64,324	64,324				
b. Heat	\$ 15,776	15,776				
c. Light & Power	\$ 28,811	28,811				
d. Water	\$ 11,156	11,156				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 10,921	10,921				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 130,988	130,988				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 5,193	5,193				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 5,193	5,193				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 155	155				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 155	155				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 219,000	219,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 28,171	28,171				
c. Personal property taxes	\$ 2,497	2,497				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 255,016	255,016				

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

Watrous Nursing Center
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Movable Equipment		-		-
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/13/2017	Sprinkler Heads -Awnings, Closet, Basement	\$ 6,650	LHI-10	\$ 155
Total additions for Leasehold Improvement		\$ 6,650		\$ 155
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Watrous Nursing Center			License No. 1099-C		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				611,501	611,501	A			
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				6,650				155	
C-4. Subtotal									155
D. Total Amortization									155

* 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 Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	45			
6. Square Footage	14,161			
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of _____				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)	Variable			
h. Date of Refinancing	12/07/16			
i. New Interest Rate	4.48%			
j. Term of Mortgage (number of years)	5			
k. Amount of Principal Borrowed	2,059,996			
l. Principal Outstanding on Note Paid-Off	2,048,737			
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Watrous Nursing Center	1099-C	9/30/2017	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
2. Second Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
B. CHEFA Loan Information				
1. Original Loan Amount	\$			
2. Loan Origination Date				
3. Interest Rate %				
4. Term				
5. CHEFA Interest Expense				
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$			

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Watrous Nursing Center	1099-C	9/30/2017	27	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:					
12. C. Movable Equipment					
1. Automotive Equipment \$					
A. Item	Rate	Amount			
Lender					
Address of Lender					
2. Other (Specify) \$					
A. Item	Rate	Amount			
Lender					
Address of Lender					
B. Item	Rate	Amount			
Lender					
Address of Lender					
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) \$					
12. D. Other Interest Expense (Specify) \$					
Town of Madison Property Tax					
13. Total All Interest Expense (12B7 + 12C3 + 12D) \$					
14. Insurance					
a. Insurance on Property (buildings only) \$					
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) \$					
15. Total All Expenditures (A-13 thru C-14) \$					

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Watrous Nursing Center				1099-C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 32,252	32,252		
4.			Other - See attached Schedule	\$ 4,390	4,390		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 30,743	30,743		
10.	15/16	1d/m	Accounting & Legal	\$ 3,146	3,146		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 19,562	19,562		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 25,233	25,233		
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 115,327	115,327		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12m	Social Service/Marketing	\$ 4,390		
Total Other Salaries Adjustment			\$ 4,390	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Corporate Fee - Non Reimbursable	22,496		
16	1.3	Employee Recognition/Gift/Parties	2,502		
16	8a	Chamber of Commerce	205		
16	m13	Bank Charges, Penalties, Fees	30		
16	m13	Resident Expenses			
16	m13	Prior Period Adj/Account W/O	-		
Total Other A&G Adjustments			\$ 25,233	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Watrous Nursing Center			1099-C	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 115,327	115,327		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 40,766	40,766		
28.	16	L1	Ambulance/Limousine	\$ 1,203	1,203		
29.	20	h	X-rays, etc	\$ 5,433	5,433		
30.	20	f	Laboratory	\$ 2,612	2,612		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,095	2,095		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 2,173	2,173		
Page 22 - Maintenance and Property							
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	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV4	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.	30	IV5	Interest Income on Accounts Rec	\$ 1	1		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 689	689		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 170,300	170,300		

*** 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.

Watrous Nursing Center
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy Supplies	\$ -		
20	5j	Rehab Service Supplies	\$ 2,173		
Total Other Ancillary Costs			\$ 2,173	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12 D	Town of Madison	\$ 689		
Total Other Adjustments			\$ 689	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Watrous Nursing Center	1099-C	9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 2,041,393	2,041,393			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 304,330	304,330			
b. Medicare Room and Board Contractual Allowance **	\$ 110,303	110,303			
4. a. Private-Pay Residents and Other	\$ 667,990	667,990			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 23,976	23,976			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (23,976)	(23,976)			
c. Prescription Drugs - Non-Medicare	\$ 6,984	6,984			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (6,984)	(6,984)			
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	\$ 107,102	107,102			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (47,880)	(47,880)			
c. Physical Therapy - Non-Medicare	\$ 25,725	25,725			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (17,570)	(17,570)			
4. a. Speech Therapy - Medicare	\$ 28,127	28,127			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (11,430)	(11,430)			
c. Speech Therapy - Non-Medicare	\$ 2,700	2,700			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (2,565)	(2,565)			
5. a. Occupational Therapy - Medicare	\$ 95,086	95,086			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (60,312)	(60,312)			
c. Occupational Therapy - Non-Medicare	\$ 24,120	24,120			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (20,700)	(20,700)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 3,246,419	3,246,419			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 1	1			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 31	31			
V. Total Other Revenue (1 thru 8)	\$ 33	33			
VI. Total All Revenue (III +V)	\$ 3,246,452	3,246,452			

* 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)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV5	Interest Income	344,608	\$ 1		
Total Interest Income			\$ 1	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30	Account W/O			
30	Federal Withholding	\$ 6		
30	State Withholding	\$ 0		
30	Fica	\$ 26		
Total Other Revenue		\$ 31	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Watrous Nursing Center	1099-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	20,204
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	344,608
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	13,764
5. Prepaid Expenses			\$	7,702
a. Prepaid Property Tax	7,702			
b. Prepaid Insurance				
c. Prepaid Other				
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,220,497
Due Affiliate (Debit Balance)	2,220,317			
AP Patient Exchange	180			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,606,775
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>618,151</u>		\$	6,495
	Accum. Depreciation <u>611,656</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>17,319</u>		\$	
	Accum. Depreciation <u>17,319</u>	Net		
6. Movable Equipment	*Historical Cost <u>171,853</u>		\$	8,596
	Accum. Depreciation <u>163,257</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	4,148
Fixed Asset Clearing Account				
Construction in Progress	4,148			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	19,239

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	2,626,014
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<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>)			\$	
Loans Rec. - Officers/Owner				
Capitalized Refinance				
Leasehold Deposits				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,626,014

* 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 Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account			Amount	
Total Brought Forward:			353,940	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				
				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				
				\$ 785,803
Name and Address of Lender	Amount	Loan Date		
Brian J. Foley	785,803	Demand		
4. Other Long-Term Liabilities (<i>itemize</i>)				
Security Deposits				\$
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 785,803
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,139,742

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

Name of Facility	License No.	Report for Year Ended	Page	of
Watrous Nursing Center	1099-C	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,768,889
6. Gain or Loss for Period			\$	(282,617)
10/1/2016 thru 9/30/2017				
7. Total Net Worth			\$	1,486,272
C. Total Reserves and Net Worth			\$	1,486,272
D. Total Liabilities, Reserves, and Net Worth			\$	2,626,014

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Watrous Nursing Center	1099-C	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	1,771,446
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	3,246,452
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	3,529,068
D. Net Income or Deficit			\$	(282,617)
E. Balance			\$	1,488,829
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	2,557
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
Brian J. Foley		President	2,557	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	2,557
H. Balance at End of Period		09/30/17	\$	1,486,272

I. Preparer's/Reviewer's Certification

Name of Facility Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Robert Gwizdak				
Address		Phone Number		
21 Waterville Road Avon, CT 06001		(860) 678-9755		

Error Check

Level	Item	Reported as	
	Page 22 - Leasehold and Other Amortization	155	is inconsistent with Page 24 155
	Page 23 - Accumulated Dep. of Movable Eq.	163,257	is inconsistent with Page 31 163,257
	Page 24 - Accumulated Amort. of Leasehold Imp.	611,656	is inconsistent with Page 31 611,656

Watrous Nursing Center
For Cost Year Ended September 30, 2017

		2016	2017	Adjustments		Total	Cost Report References	
		10/1 - 12/31	1/1 - 9/30	DR	CR		Report Page/Line #	Self Disallow Page/Line #
10111	Cash Corporate	\$0.00	\$0.00			0.00		31A1
10116	Cash - Laurel Woods	0.00	0.00			0.00		31A1
10117	Cash - Saybrook	0.00	0.00			0.00		31A1
10201	Petty Cash	325.00	0.00			325.00		31A1
10301	Cash - Patient Personal Need	0.00	0.00			0.00		31A1
10401	Exchange	19,151.14	727.98			19,879.12		31A1
10402	Exchange - Arlene Sheehan	0.00	0.00			0.00		31A1
10403	Exchange - Donations	(100.00)	0.00			(100.00)		31A1
10404	Exchange - Wellness	0.00	0.00			0.00		31A1
10405	Exchange - A/R	0.00	0.00			0.00		31A1
11001	A/R Private Patients	118,690.82	91,766.73			210,457.55		31A2
11002	A/R Medicare Patients	51,129.10	(3,992.24)			47,136.86		31A2
11003	A/R Medicaid Patients	201,501.46	(39,824.88)			161,676.58		31A2
11004	A/R Veterans Admin	0.00	0.00			0.00		31A2
11005	A/R Other	0.00	(7,218.80)			(7,218.80)		31A2
11010	A/R State Retro	0.00	0.00			0.00		31A2
11011	A/R Medicaid Pending	0.00	0.00			0.00		31A2
11015	A/R Medicare Retro	0.00	0.00			0.00		31A2
11020	A/R Clearing	0.00	0.00			0.00		31A2
11050	Reserve for Doubtful Accounts	(67,443.79)	0.00			(67,443.79)		31A2
11101	Loans Rec. - Officers/Owner	0.00	0.00			0.00		32D7
12005	Dietary Supply Inventory	2,539.00	0.00	3,139.00	(2,539.00)	3,139.00		31A4
12010	Housekeeping Supply Inventory	1,676.00	0.00	1,272.70	(1,676.00)	1,272.70		31A4
12015	Medical & Nursing Supply Inventory	2,565.00	0.00	8,172.00	(2,565.00)	8,172.00		31A4
12020	Maintenance Supply Inventory	1,153.00	0.00	382.00	(1,153.00)	382.00		31A4
12025	Laundry Supply Inventory	251.00	0.00	640.00	(251.00)	640.00		31A4
12030	Recreation Supply Inventory	5.00	0.00		(5.00)	0.00		31A4
12035	Office/Misc. Supply Inventory	96.00	0.00	158.00	(96.00)	158.00		31A4
13002	Prepaid Insurance	2,127.15	(2,127.15)			0.00		31A5b
13006	Prepaid Property Tax	0.00	7,702.48			7,702.48		31A5b
13010	Other Prepaid Expenses	0.00	0.00			0.00		31A5c
15501	Non Moveable Equipment	17,318.68	0.00			17,318.68		31B5
15502	Moveable Equipment	170,697.43	0.00	2,664.00	(1,508.33)	171,853.10		31B6
16001	Auto & Trucks	0.00	0.00			0.00		31B7
16501	Leasehold Improvements	609,992.47	6,650.00	1,508.33		618,150.80		31B4
16598	Fixed Asset Proceeds Clearing Account	0.00	0.00			0.00		31B9
16599	Fixed Asset Clearing A/C	0.00	0.00			0.00		31B9
16601	Capitalized Refinance Expense	0.00	0.00			0.00		31B9
16750	Construction in Progress	0.00	4,148.46			4,148.46		31B9
17001	Acc. Depreciation Non Moveable Equipment	(17,318.68)	0.00			(17,318.68)		31B5
17002	Acc. Depreciation Moveable Equipment	(141,820.50)	(5,192.73)	2,092.01	(18,336.27)	(163,257.49)		31B6

17003	Acc. Depreciation Auto & Truck	0.00	0.00			0.00	31B7
17005	Acc. Amortization Leasehold Imp.	(465,125.44)	(18,605.19)	24,642.46	(152,567.63)	(611,655.80)	31B4
19101	Leasehold Deposits	0.00	0.00			0.00	32D7
19501	Goodwill	0.00	0.00			0.00	32D7
20101	A/P Trade	(152,903.48)	(27,778.49)			(180,681.97)	33A1
20104	A/P Patient Need Account	0.00	0.00			0.00	33A1
20110	A/P Patient Exchange	30.00	150.00			180.00	33A12
20115	A/P Other	(692,229.58)	(93,573.00)			(785,802.58)	34B3
20200	Due Affiliate -Corporate	2,355,051.76	(81,834.32)		(52,900.89)	2,220,316.55	31A8
20250	Loan Payable Officer	0.00	0.00			0.00	34B4
20256	Dostie Note S/T	0.00	0.00			0.00	34B4
20501	Accrued Payroll	(35,331.85)	1,551.17	20,388.25		(13,392.43)	33A4
20601	Accrued Vacation	(62,035.51)	0.00	62,035.51	(65,805.19)	(65,805.19)	33A12
21001	Federal Withholding	(3,114.51)	3,114.51			0.00	33A6
21002	State Withholding	(1,036.22)	1,036.22			0.00	33A6
21005	FICA - Employee	(2,292.19)	2,292.19			0.00	33A6
21006	FICA - Employer	(4,998.91)	2,575.90			(2,423.01)	33A6
21010	Federal Unemployment Comp.	(101.01)	130.41			29.40	33A6
21011	State Unemployment Comp.	(2,734.73)	(1,194.06)			(3,928.79)	33A6
21035	Other Employee Withhold	0.00	0.00			0.00	33A12
21037	Employee Withholding (HCRA/DCRA)	(3,338.76)	0.00			(3,338.76)	33A12
21040	Union Dues	0.00	0.00			0.00	33A12
21045	Initiation Fees	0.00	0.00			0.00	33A12
21050	Payroll Deductions - AFLAC	0.00	(48.24)			(48.24)	33A12
21051	Payroll Deducted Life Insurance	(1,657.46)	2,164.84			507.38	33A12
21060	401 (K) Salary Reduction	(1,069.43)	443.58			(625.85)	33A12
22001	Accrued Professional Fees	(3,907.17)	(206.02)			(4,113.19)	33A12
22010	Accrued Pension	(1,608.75)	1,396.78			(211.97)	33A12
22015	Accrued Workers compensation	(16,803.96)	528.27			(16,275.69)	33A12
22040	Accrued Group Insurance	(0.01)	0.00			(0.01)	33A12
22050	Accrued Other Expenses	(62,877.53)	(1,690.04)	1,036.36		(63,531.21)	33A12
22060	Accrued User Fee	0.00	0.00			0.00	33A12
23002	State Income Tax	0.00	0.00			0.00	33A12
25256	Dostie Note L/T	0.00	0.00			0.00	34B4
25505	Security Deposits	0.00	0.00			0.00	34B4
27500	Capital Stock	0.00	0.00			0.00	35B2
27800	Dividends Paid	0.00	0.00			0.00	35B2
27900	Capital Contributions	(437,616.48)	0.00			(437,616.48)	35B1
28000	Retained Earnings	(1,762,037.07)	0.00	170,903.90	(2,664.00)	(1,593,797.17)	35B5
31001	Room and Board - Private	(119,588.00)	(548,402.00)			(667,990.00)	30 I 1a4
31002	Room and Board - Medicare	(73,854.00)	(235,994.00)			(309,848.00)	30 I 1a3
31003	Room and Board - Medicaid	(553,369.59)	(1,484,831.28)			(2,038,200.87)	30 I 1a1
31004	Room and Board - Managed Care	0.00	0.00			0.00	30 I 1a4
31010	Room and Board - Rest Home	0.00	0.00			0.00	30 I 1a4
31015	Medicare Cont. Allowance - Room & Board	(31,166.07)	(79,137.22)			(110,303.29)	30 I 1a3
31032	Medicare Recoupment	2,655.96	2,862.42			5,518.38	30 I 1a3
31033	Medicaid Recoupment	(3,192.45)	0.00			(3,192.45)	30 I 1a1

35001	Physical Therapy	(27,580.37)	(105,246.73)			(132,827.10)	30 II 1b3
35002	Medical Supply	0.00	0.00			0.00	30 IIa6
35005	Vending Machines	0.00	0.00			0.00	30 IIa6
35006	Pharmacy Supplies	(11,279.52)	(19,680.98)			(30,960.50)	30 II 1b1
35007	Clinical Services	(482.04)	(2,602.03)			(3,084.07)	30 II 1b6
35008	Laboratory Services	0.00	0.00			0.00	30 II 1b6
35009	Diagnostic Services (EKG/Xray)	0.00	0.00			0.00	30 II 1b6
35010	Speech Therapy	(5,220.30)	(25,606.22)			(30,826.52)	30 II 1b4
35011	Occupational Therapy	(24,120.12)	(95,085.89)			(119,206.01)	30 II 1b5
35015	Oxygen - Private	0.00	0.00			0.00	30 II 1b7
35016	Oxygen - Medicare	0.00	0.00			0.00	30 II 1b7
35030	Medicare Contractual Allowance - Therapy	31,128.50	88,493.54			119,622.04	30 II 1b, 4b, 5b
35031	Medicare Contractual Allowance - Other	9,245.32	17,275.58			26,520.90	30 II 1d, 4d, 5d
35032	Medicare Contractual Allowance - Supplies	0.00	0.00			0.00	30 II 6
35033	Medicaid Contractual Allowance - Supplies	0.00	4.95			4.95	30 II 6
35035	Contractual Allowance - HMO/Insurance/Ma	12,031.24	36,322.48			48,353.72	30 II 6
35054	Hairdresser & Barber	0.00	0.00			0.00	30 2.1
35098	Misc. Income - Other	(31.71)	0.00			(31.71)	See Attached
36001	Interest Income	0.00	(1.48)			(1.48)	30 IV 5
36500	Gain (Loss) on Sale of Assets	0.00	0.00			0.00	30 IV 8
41001	Salaries - Administrator	0.00	67,064.39	24,549.98		91,614.37	10 A2.3
41002	Salaries - Clerical	1,236.40	12,086.09			13,322.49	10 A4
41003	Salaries - Accounting	18,153.12	48,156.10	2,506.44	(4,144.85)	64,670.81	10 A11b
41004	Salaries - Social Services/Admissions	10,576.21	34,112.70	2,484.39	(3,270.27)	43,903.03	10 A12m
41005	Salaries - Management	0.00	0.00			0.00	10A2
41006	Salaries - Maintenance	12,773.89	30,329.89	825.93	(648.49)	43,281.22	10 A7b
41007	Salaries - Projects	60.73	328.90	364.40		754.03	10 A7b
41008	Salaries - Staff Development	2,434.33	4,304.49			6,738.82	10 A12b2
41009	Salaries - Beautician	0.00	0.00			0.00	10A9
41010	Employee Physicals	695.00	1,022.21			1,717.21	16 m13
41011	Pre-employment Screen	1,243.98	5,732.80			6,976.78	16 m13
41015	FICA - Employer	32,734.81	94,174.32			126,909.13	15 1a4
41016	Unemployment - Federal	204.30	2,635.70			2,840.00	15 1a3
41017	Unemployment - State	(15,603.28)	20,566.70			4,963.42	15 1a3
41020	Insurance - Workmen's Comp	(25,317.70)	39,412.35			14,094.65	15 1a1
41021	Insurance - Group Medical	44,849.26	105,810.90			150,660.16	15 1a5
41023	Insurance - Group Life & Disability	2,289.84	6,995.34			9,285.18	15 1a6
41022	Insurance - FMLA	0.00	0.00			0.00	15 1a5
41024	Pension Expense	1,581.51	3,477.78			5,059.29	15 1a7
41025	Other Employee Benefits	2,223.12	1,600.56			3,823.68	See Attached
41026	Corporate Fee - Non-reimbursable Costs	9,384.59	13,111.61			22,496.20	16 m13
41027	Corporate Management Fee	64,548.00	93,269.47	228.93		158,046.40	16 m12
41028	Healthport Indirect	0.00	0.00	6,955.00		6,955.00	16 m13
41029	Auto Repair & Maintenance.	0.00	0.00			0.00	161.6
41030	Travel - Motor Vehicle	1,548.81	5,213.66			6,762.47	16 1.4
41031	Conventions & Meetings	0.00	0.00			0.00	16 1.5
41032	Education & Seminars	519.99	1,822.25			2,342.24	16 1.5

41033	Auditing Fees	920.25	3,084.84			4,005.09	15 1d	See Attached
41034	Point Click Care Fees	1,379.76	4,208.28			5,588.04	16 m13	
41035	Legal Services	0.00	0.00			0.00	15 1e	See Attached
41036	Legal Fees Collections - Probate Fees	225.00	95.00			320.00	13b6	
41037	Consulting Fees - Other	1,660.00	5,530.00			7,190.00	See Attached	
41038	Licenses & Fees	1,877.09	5,488.19			7,365.28	16 m13	
41039	Dues & Memberships	767.70	2,528.10			3,295.80	See Attached	See Attached
41040	Subscriptions	0.00	1,211.12			1,211.12	16 m9	
41041	Advertising - Public Relations	5,388.43	14,173.95			19,562.38	16 m3	28 #18
41042	Advertising - Help Wanted	2,166.52	1,088.66			3,255.18	16 m1	
41043	Supplies - Social Service	0.00	0.00			0.00	20 5j	
41044	Supplies - Beauty Shop	0.00	0.00			0.00	13m6	
41045	Supplies - Medical Records	0.00	367.34			367.34	16 m5	
41046	In Service Fees	0.00	1,682.46			1,682.46	16 1.5	
41047	Transportation - Patients	1,610.52	629.04		(1,036.36)	1,203.20	16 1.1	29 #28
41048	CNA Registration & Validation	0.00	0.00			0.00	16 1.1	
41050	Office Supplies & Printing	1,938.26	7,039.38	105.00	(158.00)	8,924.64	15 1g	
41051	Postage	714.48	1,951.96			2,666.44	16 m7	
41052	Telephone	2,453.62	7,167.99			9,621.61	15 1h	
41053	Rent	75,000.00	144,000.00			219,000.00	22 9	
41054	Insurance - Package	10,230.63	32,860.23			43,090.86	27 14a	
41057	Equipment Lease	1,247.49	3,742.47			4,989.96	22 6a	
41060	Purchased Services & Repair	11,419.46	36,679.65	140.00		48,239.11	22 6a	
41061	Maintenance & Repair Supplies	2,977.55	7,319.87	1,180.00	(382.00)	11,095.42	22 6a	
41062	Fuel - Plant Operation	2,476.21	5,343.72			7,819.93	22 6b	
41063	Gas - Plant Operation	1,871.21	6,085.21			7,956.42	22 6b	
41064	Electric - Plant Operation	8,993.49	19,817.34			28,810.83	22 6c	
41065	Water & Sewerage	2,803.59	8,352.62			11,156.21	22 6d	
41066	Refuse Removal / Recyclables	2,443.70	8,467.84	9.00		10,920.54	22 6f	
41067	Corp Office Building Maintenance	0.00	0.00			0.00	Corp Only	
41070	Taxes - Real Estate	6,989.40	21,181.92			28,171.32	22 10b	
41071	Taxes - Personal Property	665.97	1,831.32			2,497.29	22 10c	
41075	Bad Debt	30,743.20	0.00			30,743.20	15 1c	28 #9
41080	Donations	0.00	0.00			0.00	16m10	
41086	Sales Tax	48.00	194.00		(242.00)	0.00	16m13	
41087	Bank Charges/Penalties/Fees	30.00	0.00			30.00	16 m13	28 #23 4
41090	Miscellaneous Expense	0.00	0.00			0.00	See Attached	See Attached
41091	Resident Reimbursements	0.00	0.00			0.00	16m13	
41095	C.O.N. Expense	0.00	0.00			0.00	16m13	
45001	Salaries - R.N. (CCNH)	82,526.41	214,414.47	38,147.41	(11,461.44)	323,626.85	10 A12b1	
45002	Salaries - L.P.N. (CCNH)	65,285.01	151,741.34	9,747.77	(13,481.12)	213,293.00	10 A12c	
45003	Salaries - Aides (CCNH)	118,876.34	317,688.42	16,468.54	(18,051.98)	434,981.32	10 A12d	
45004	Salaries - Assistant D.O.N.	0.00	0.00			0.00	10 A12a	
45005	Salaries - D.O.N.	24,351.25	71,389.12	4,331.25	(3,077.71)	96,993.91	10A12a	
45006	Inactive Salaries (see A/C 70046)	0.00	0.00			0.00	N/A	
45007	Salaries - R.N. (RHNS/HFA)	0.00	0.00			0.00	10 A12b1	
45008	Salaries - L.P.N. (RHNS/HFA)	0.00	0.00			0.00	10 A12c	

45009	Salaries - Aides (RHNS/HFA)	0.00	0.00		0.00	10 A12d	
45010	Salaries - Infection Control	2,834.82	7,944.91	(279.44)	10,500.29	10 A12b2	
45011	Salaries - Nursing Administration	2,968.72	1,189.78	(853.51)	3,304.99	10 A2.3	
45014	Salaries - R.N. / L.P.N. - Light Duty	0.00	0.00		0.00	10 A12b2	
45015	Salaries - C.N.A. - Light Duty	0.00	2,892.39	(2,892.39)	0.00	10 A12d	
45016	Salaries - Other Nursing - Light Duty	0.00	0.00		0.00	10 A12d	
45017	Salaries - MDS Coordinator	8,533.36	32,397.18	2,342.90	(810.42)	42,463.02	10 A12b2
45022	Purchased Services - HPS (RN-CCNH)	3,569.00	3,386.00	(6,955.00)	0.00	13 B11a	
45023	Purchased Services - HPS (LPN-CCNH)	0.00	0.00		0.00	13 B11b	
45024	Purchased Services - HPS (CNA-CCNH)	0.00	0.00		0.00	13 B11c	
45025	Equipment Lease Nursing	0.00	342.19		342.19	20 5c	
45032	Purchased Services - HPS (RN-RHNS)	0.00	0.00		0.00	13 B11a	
45033	Purchased Services - HPS (LPN-RHNS)	0.00	0.00		0.00	13 B11b	
45034	Purchased Services - HPS (CNA-RHNS)	0.00	0.00		0.00	13 B11c	
45035 ...	Purchased Services - R.N. (CCNH)	0.00	12,744.27		12,744.27	13 B11a	
45036 ...	Purchased Services - L.P.N. (CCNH)	0.00	0.00		0.00	13 B11b	
45037 ...	Purchased Services - Aides (CCNH)	0.00	0.00		0.00	13 B11c	
45041	Purchased Services - Other	0.00	0.00		0.00	13 B12	
45045	Nursing Station Supplies	1,061.72	692.28	9.00	1,763.00	20 5j	
45046	Prescription Drugs - Medicare	9,263.29	19,286.95		28,550.24	20 5a	30 #27
45047	Prescription Drugs - Medicaid	1,875.14	5,342.46		7,217.60	20 5a	
45048	Prescription Drugs - Private	79.31	888.26		967.57	20 5a	30 #27
45049	Prescription Drugs Managed Care	1,404.83	9,843.38		11,248.21	20 5a	30 #27
45050	Medical Supplies	13,987.73	71,625.64	2,578.00	(8,172.00)	80,019.37	20 5c
45051	Medicare Part B Billable	0.00	0.00		0.00	205c	
45052	Medical Equipment Purchases	1,229.61	12,822.12		14,051.73	20 5c	
45055	O.T.C. Medical Supply	0.00	0.00		0.00	20 5c	
45058	Rehab Service Supplies	0.00	0.00		0.00	205j	
45060	Oxygen - Private	190.50	122.50		313.00	20 5e2	29 #32
45061	Oxygen - Medicare	419.76	1,193.76		1,613.52	20 5e2	29 #32
45062	Oxygen - Medicaid	878.26	1,849.98		2,728.24	20 5e2	
45063	Oxygen - Managed Care	0.00	168.00		168.00	20 5e2	29 #32
45065	I.V. Therapy Services	0.00	0.00		0.00	20 5j	29 #34
45070	Laboratory Services	434.38	2,177.75		2,612.13	20 5h	29 # 30
45075	Diagnostic Services	2,770.81	2,662.59		5,433.40	20 5f	29 # 29
50001	Salaries - Dietitians	396.51	5,020.00	97.40	5,513.91	10 A5a	
50002	Salaries - Chefs, Cooks	18,645.69	59,909.82	2,898.21	(5,986.99)	75,466.73	10 A5c
50003	Salaries - Helpers, Dishwashers	14,029.19	41,170.71	48.76	(2,550.15)	52,698.51	10 A5c
50004	Salaries - Food Service Supervisor	11,294.85	32,162.91	3,337.11	(3,425.45)	43,369.42	10 A5b
50005	Salaries - Dietary - Light Duty	0.00	0.00	2,892.00	2,892.00	10 A5c	
50030	Consultant Fee - Dietary	0.00	0.00		0.00	13B1	
50035	Purchased Services - Dietary	204.16	1,059.36		1,263.52	18 2b	
50036	Equipment Lease - Dietary	0.00	0.00		0.00	18 2a1	
50040	Supplies - Dietary	3,060.71	15,158.63	591.13	(703.62)	18,106.85	18 2a2
50041	Other Expenses - Dietary	68.87	317.66		386.53	18 2a2	
50050	Food Supplies - HPC/Thurston	21,550.09	56,910.78	1,969.87	(2,435.38)	77,995.36	18 2a1
50051	Food Supplies - Dairy	1,985.41	5,001.56		6,986.97	18 2a1	

50052	Food Supplements	23.12	126.34			149.46	18 2a1	
50053	Enteral Feeding Supplies	0.00	0.00			0.00	18 2a1	
50054	Food Supplies - Other	0.00	0.00			0.00	18 2a1	
50055	Foods Supplies - Rebates	0.00	0.00			0.00	18 2a1	
55001	Salaries - Laundry	2,714.81	4,379.59	6,309.03		13,403.43	10 A8b	
55002	Salaries - Laundry Supervisor	2,132.24	4,176.79		(6,309.03)	0.00	10 A8a	
55004	Salaries - Laundry - Light Duty	0.00	0.00			0.00	10 A8b	
55030	Purchased Service - Laundry	6,897.05	21,863.00			28,760.05	19 4b	
55031	Personal Laundry	0.00	0.00			0.00	19 3b	
55035	Linen & Bedding Supplies	0.00	608.47			608.47	19 3a4	
55036	Equipment Lease Laundry	0.00	0.00			0.00	19 3d	
55040	Laundry Supplies	1,476.93	5,164.30	251.00	(640.00)	6,252.23	19 3a1	
60001	Salaries - Housekeeping	14,949.08	37,877.68	41,129.69	(6,899.31)	87,057.14	10 A6b	
60002	Salaries - Housekeeping Supervisor	9,509.99	28,689.44	5,165.03	(42,697.30)	667.16	10A6a	
60003	Salaries - Housekeeping - Light Duty	0.00	0.00			0.00	10 A6b	
60030	Purchased Services - Housekeeping	0.00	267.95			267.95	20 4b	
60035	Supplies - Housekeeping	3,091.69	8,738.55		(1,272.70)	10,557.54	20 4a	
65001	Salaries - Recreation	13,346.79	30,672.57	1,366.68	(2,690.02)	42,696.02	10 A12h	
65030	Supplies - Recreation	110.71	412.33	16.00		539.04	20 5i	
65035	Other Expenses - Recreation	6,149.17	17,659.64	1,678.00		25,486.81	20 5i	
70010	Medical Director	3,600.00	10,800.00			14,400.00	13 B8a	
70011	Medical Staff/URC Meeting	75.00	225.00			300.00	13 B8b	
70012	Other Physician Fees	0.00	0.00			0.00	13 B8e	
70015	Pharmacist Fees	1,688.58	5,132.52			6,821.10	13 B3	
70025	Prescription Drugs Only	0.00	0.00			0.00	N/A	
70030	Personal Laundry	0.00	0.00			0.00	N/A	
70035	Dental Service	1,260.50	3,204.00			4,464.50	13 B2	
70036	Podiatrist Fees	0.00	0.00			0.00	13 B4	
70040	Hairdresser/Barber	0.00	0.00			0.00	16m6	
70047	Purchased Services - Physical Therapist	9,441.04	24,074.87			33,515.91	13 5a	
70048	Purchased Services - Speech Therapist	0.00	0.00			0.00	13 B9a	
70049	Purchased Services - Occupational Therapist	0.00	0.00			0.00	13 B10a	28 #6
70050	Inactive	0.00	0.00			0.00	N/A	
70052	Rehab. Services Supplies	0.00	2,173.07			2,173.07	20 5j	29 # 34
70060	Salaries - Rehab Director	7.59	37,313.80	1,367.58		38,688.97	10 A12e	
70062	Salaries - Therapy Technicians	653.82	2,907.80	8.06		3,569.68	10 A12e	
70065	Salaries - Physical Therapy Assistant	0.00	2,316.40			2,316.40	10 A12e	
70066	Salaries - Per Diem PT Assistant	0.00	0.00			0.00	10 A12e	
70067	Salaries - Physical Therapist	0.00	596.96		(97.89)	499.07	10 A12e	
70068	Salaries - Per Diem Physical Therapist	434.57	1,725.00			2,159.57	10 A12e	
70070	Salaries - Certified Occupational Therapist	97.39	1,484.88		(566.50)	1,015.77	10 A12g	28 #3
70071	Salaries - Per Diem Certified OT	0.00	228.75			228.75	10 A12g	28 #3
70072	Salaries - Occupational Therapist	7,632.90	21,220.81	1,026.87	(1,167.78)	28,712.80	10 A12g	28 #3
70073	Salaries - Per Diem Occupational Therapist	67.50	2,227.30			2,294.80	10 A12g	28 #3
70075	Salaries - Speech Therapist	0.00	307.02			307.02	10 A12f	
70076	Salaries - Per Diem Speech Therapist	3,889.11	19,006.88			22,895.99	10 A12f	
71050	User Fee	61,358.00	183,253.00			244,611.00	15 1k3	

76000	Interest	0.00	688.99		688.99	27 12D	29 #49
78010	Salaries - Owner	2,557.00	0.00		2,557.00	36 G1	
79010	Depreciation of Non Moveable Equipment	0.00	0.00		0.00	22 7c	
79011	Depreciation of Moveable Equipment	1,747.01	5,537.73	(2,092.01)	5,192.73	22 7d	
79015	Depreciation of Auto & Truck	0.00	0.00		0.00	31B7	
79025	Amortization of Leasehold Improvements.	6,192.27	18,605.19	(24,642.46)	155.00	22 8a	
82010	CT State Income Tax	0.00	0.00		0.00	15 j1	
82050	Provider Specific Tax	0.00	0.00		0.00	15j1	

482,160.88
Variance (must be \$0.00) (482,160.88)
0.00

Total Assets 405,417.77
Total Liabilities 1,080,854.44
Total Revenue (3,246,452.01)
Total Expenses 3,531,625.32

Analysis Accounts

Cost Report References

		Report Page/Line #	Self Disallow Page/Line #
35098 Misc. Income - Other	(31.71)		
Meal Revenue		30 IV 1	28 #24
Account W/O	(0.38)	30 IV 4	29 #43
Medical Supply refund	0.00		
Rebates			
Medical Records	0.00	30 IV 8	
Fed Employee Withholding	(5.51)		
State Withholding	(0.31)		
Fica	(25.51)		
Total Misc. Income - Other	(31.71)		
41001 Salaries - Administrator	91,614.37		
Administrator	91,614.37	10 A2	
Asst Administrator/AIT	0.00	10 A3	
Total Administrator	91,614.37		
41025 Employee Benefits	3,823.68		
Holiday Parties	1,321.79	16 12	
Employee gifts/ recognition	2,501.89	16 13	28 #23 2
Total Employee Benefits	3,823.68		
41037 Consulting Fees - Other	7,190.00		
Social Worker	0.00	13 B3	
Data Integrity Auditor	3300	13 B12	

Purchasing Consultant	2053		
Admissions Discharge Consultant	1837		
Total Consulting Fees - Other	7,190.00		
45041 Purchase Service - Other	0.00		
Pharmacy Consult		16 m13	28 #23 5
Wound Consultant		16 m13	28 #23 6
Total Consulting Fees - Other	0.00		
41090 Misc. Expense	0.00		
Resident Expenses	0.00		28 #23 5
Prior Period Adj/Account W/O	0.00		28 #23 6
Settlement	0.00		
State Penalty	0.00		
User Fee Audit Expense	0.00		
SUTA Tax	0.00		
Total Misc. Expense	0.00		
70012 Physician Fees	0.00		
Psychiatrist	0.00	13 B8de	
Eye Doctor	0.00	13 B8de	
Total Physician Fees	0.00		
41041 Advertising - Public Relations	19,562.38		
Public Relations	19,562.38	16 m3	28 #18
Directory Advertising	0.00		
Total Advertising - Public Relations	19,562.38		
41052 Telephone	9,621.61		
Telephone & Beepers	9,621.61	15 1h1	
Cell Phones	0.00	15 1h2	
Total Telephone	9,621.61		
<i>(check G/L account 41052 for possible cell or beeper reclass J/E)</i>			
41039 Dues & Membership	3,295.80		
Dues & Membership	3,090.80	16 m8	
Chamber of Commerce	205.00	16 m8a	28 #23 3
Total Dues & Membership	3,295.80		
<i>(most homes should have, may need to check other accounts)</i>			

Watrous Nursing Center
Cost Year 2017

J/E #	DB	AMOUNT	ACCOUNT TITLE	CR	AMOUNT	Reverse CY 2017
1	41050	9.00	Office Supplies & Printing			
1	41060	140.00	Purchased Services & Repair			
1	41061	27.00	Maintenance & Repair Supplies			
1	41066	9.00	Refuse Removal / Recyclables			
1	45045	9.00	Nursing Station Supplies			
1	50050	13.00	Food Supplies - HPC/Thurston			
1	55040	22.00	Laundry Supplies			
1	55035		Linen & Bedding Supplies			
1	65030	11	Supplies - Recreation			
1	65035	2	Other Expenses - Recreation			
			Sales Tax	41086	242.00	
			Allocate Sales Tax			
2	20601	62,035.51	Accrued PTO			
2			Salaries - Clerical	41002		
2			Salaries - Accounting	41003	3,071.75	
2			Salaries - Social Service	41004	2,639.18	
2			Salaries - Maintenance	41006		
2			Salaries - RN	45001	10,102.61	
2			Salaries - LPN	45002	10,106.35	
2			Salaries - CNA	45003	12,667.89	
2			Salaries - DNS	45005	1,441.71	
2			Salaries - Infection Control	45010		
2			Salaries - Nursing Administration	45011	418.99	
2			Salaries - MDS	45017	456.35	
2			Salaries - Dietitians	50001		
2			Salaries - Chef, Cooks	50002	5,123.24	
2			Salaries - Dietary Aid, Dishwasher	50003	1,567.41	
2			Salaries - Food Service Suprv	50004	2,796.65	
2			Salaries - Laundry	55001		
2			Salaries - Housekeeping	60001	4,969.71	
2			Salaries - Housekeeping Supervisor	60002	3,867.91	
2			Salaries - Recreation	65001	1,763.44	
2			Salaries - Occupational Therapist	70072	1,042.32	
			Reverse 12/16 PTO Accrual			
3	41002		Salaries - Clerical			Yes
3	41003	2,211.80	Salaries - Accounting			Yes
3	41004	2,484.39	Salaries - Social Service			Yes
3	41006	825.93	Salaries - Maintenance			Yes
3	45001	9,418.65	Salaries - RN			Yes
3	45002	9,747.77	Salaries - LPN			Yes
3	45003	16,459.14	Salaries - CNA			Yes
3	45004		Salaries - ADNS			Yes
3	45005	4,331.25	Salaries - DNS			Yes
3	45010		Salaries - Infection Control			Yes
3	45011		Salaries - Nursing Admin			Yes
3	45017	2,124.33	Salaries - MDS			Yes
3	50001		Salaries - Dietician			Yes
3	50002	2,898.21	Salaries - Chef, Cooks			Yes
3	50003	48.76	Salaries - Dietary Aid, Dishwasher			Yes
3	50004	3,337.11	Salaries - Food Service Suprv			Yes
3	55001		Salaries - Laundry			Yes
3	60001	2,991.69	Salaries - Housekeeping			Yes
3	60002	5,165.03	Salaries - Housekeeping Supervisor			Yes
3	65001	1,366.68	Salaries - Recreation			Yes
3	70060	1,367.58	Salaries - Rehab Director			Yes
3	70072	1026.87	Salaries - Occupational Therapist			Yes
3			Accrued PTO	20601	65,805.19	Yes
			Accrue 9/30/17 PTO			
4	41027	228.93	Corporate Management Fee			
4			Due Affiliate - Corporate	20200	228.93	
			Allocate Interest Income			

5	41001	24,549.98	Salaries - Administrator			
5			Accrued PTO	20200	24,549.98	
			Accrue Administrator PTO 9/17			
6	41028	6,955.00	Healthport Indirect			
6			Purchased Services - HPS (RN-CCNH)	45022	6,955.00	
			Reclass			
7	12005	3,139.00	Dietary Supply Inventory			Yes
7	12010	1,272.70	Housekeeping Supply Inventory			Yes
7	12015	8,172.00	Medical & Nursing Supply Inventory			Yes
7	12020	382.00	Maintenance Supply Inventory			Yes
7	12025	640.00	Laundry Supply Inventory			Yes
7	12035	158.00	Office/Misc. Supply Inventory			Yes
7			Supplies - Dietary	50040	703.62	Yes
7			Food Supplies - HPC/Thurston	50050	2,435.38	Yes
7			Supplies - Housekeeping	60035	1,272.70	Yes
7			Medical Supplies	45050	8,172.00	Yes
7			Maintenance & Repair Supplies	41061	382.00	Yes
7			Laundry Supplies	55040	640.00	Yes
7			Office Supplies & Printing	41050	158.00	Yes
7	50040	569.13	Supplies - Dietary			Yes
7	50050	1,969.87	Food Supplies - HPC/Thurston			Yes
7	60035	1,676.00	Supplies - Housekeeping			Yes
7	45050	2,565.00	Medical Supplies			Yes
7	41061	1,153.00	Maintenance & Repair Supplies			Yes
7	55040	251.00	Laundry Supplies			Yes
7	65030	5.00	Supplies - Recreation			Yes
7	41050	96.00	Office Supplies & Printing			Yes
7			Dietary Supply Inventory	12005	2,539.00	Yes
7			Housekeeping Supply Inventory	12010	1,676.00	Yes
7			Medical & Nursing Supply Inventory	12015	2,565.00	Yes
7			Maintenance Supply Inventory	12020	1,153.00	Yes
7			Laundry Supply Inventory	12025	251.00	Yes
7			Recreation Supply Inventory	12030	5.00	Yes
7			Office/Misc. Supply Inventory	12035	96.00	Yes
			To capture inventory adjustment			
8	22050	1,036.36	Accrued Other Expenses			
			Nursing Station Supplies	41047	1,036.36	
			To reverse 2016 capture of expenses			
9	41003	294.64	Social Services			
9	41007	364.40	Salaries Projects			
9	45001	28,728.76	R.N. - SNF			
9	45003	9.40	Salaries - CNA			
9	45017	218.57	Salaries - MDS			
9	50001	97.40	Salaried - Dietician			
9	50005	2,892.00	C.N.A twp			
9	55001	6,309.03	Salaries - Laundry			
9	60001	38,138.00	Salaries - Housekeeping			
9	70062	8.06	Salaries - Occupational Therapist			
9			Salaries - LPN	45002	344.71	
9			Salaries - Infection Control	45010	279.44	
9			Salaries - Nursing Admin	45011		
9			Salaries - C.N.A. - Light Duty	45015	2,892.39	
9			Salaries - MDS	45017		
9			Salaries - Chef, Cooks	50002	45.86	
9			Salaries - Dietary Aid, Dishwasher	50003		
9			Salaries - Food Service Suprv	50004		
9			Salaries - Dietary - Light Duty	50005		
9			Salaries - Laundry supervisor	55002	6,309.03	
9			Salaries - Housekeeping Supervisor	60002	38,138.00	
9			Salaries - Recreation	65001	139.00	
9			Physical Therapist	70067	97.89	
9			Certified Occupational Therapist	70070	566.50	
9			Occupational Therapist	70072	125.46	
9			Due Affiliate -Corporate	20200	28,121.98	
			Reclass			

Facility: Watrous Nursing Center
 Cost Year 9/30/2017
 Reconciliation of Revenue, Expenses, Balance Sheet

	<u>Expenses</u>	<u>Revenue</u>	<u>Assets</u>	<u>Liabilities</u>
Per Trial Balance	3,531,625	3,246,452	405,418	(1,080,854)
Per Cost Report	3,529,068	3,246,452	2,626,014	1,139,742
Difference	2,557	0	2,220,597	2,220,597
21035-21060 - Payroll W/H				0
10401-10403 Exchange			100.00	100.00
35098- Meal Revenue				
20110- A/P-Patient Exchange			180.00	180.00
20218 - Due Affiliate			2,220,316.55	2,220,316.55
78010 - Owners Salary	2,557			
13002 - Prepaid Ins				
Difference	2,557	0	2,220,597	2,220,597
	0	0	0	(0)

Watrous
Fixed Asset Schedule
9/30/2017

Asset Class II	Asset ID	Asset Description	Place in Servi	Cost Basis	LTD Depreci	Net Book Va	YTD Depreciation	Amount
Non Moveable Equipment								
NME-15	1309009	UNITED RESTURANT (STOVE)	4/1/1991	2,837.16	2,837.16	-	-	-
NME-15	1309010	UNITED REST (PART OF STOVE)	4/1/1991	155.48	155.48	-	-	-
NME-15	1309011	SOUTHINGTON(STOVE INSTALLATION)	4/1/1991	102.60	102.60	-	-	-
NME-10	1309001	AIR CONTROL	1/1/1991	1,069.85	1,069.85	-	-	-
NME-10	1309002	FITZGERALD & WOOD (GAS RANGE)	5/1/1991	314.85	314.85	-	-	-
NME-10	1309004	Dishwasher (Better Brands)	10/1/1996	4,134.00	4,134.00	-	-	-
NME-10	1309005	compressor (R&B Refrigeration, Inc.)	11/1/2005	3,388.41	3,388.41	-	-	-
NME-10	1309006	timing relay repairs (R&B Refrigeration,	9/1/2006	1,096.04	1,096.04	-	-	-
NME-10	1309007	timing relay walk-in (R&B Refrigeration,	9/1/2006	1,863.38	1,863.38	-	-	-
NME-10	1309008	ice maker (Triple A Supplies, Inc.)	11/1/2006	2,356.91	2,356.91	-	-	-
Non Moveable Equipment as of 09/30/17				17,318.68	17,318.68	-	-	-
Total Depreciation Expense 10/1/16 - 9/30/17								0.00

Cost Report Adjustments:

Adjusted Balance @ 9/30/17	\$17,318.68	\$0.00
Prior Additions	17,318.68	\$0.00
Current Additions	\$0.00	\$0.00

Asset Class II	Asset ID	Asset Description	Place in Servi	Cost Basis	LTD Depreci	Net Book Va	YTD Depreciation	Amount
Moveable Equipment								
ME-5	1309013	BERNIES TV	11/1/1986	771.85	771.85	-	-	-
ME-5	1309015	NEWMARK & LEWIS - TELEVISIONS	1/1/1991	2,068.95	2,068.95	-	-	-
ME-5	1309016	MILLER'S (TELEVISION)	7/1/1992	683.70	683.70	-	-	-
ME-5	1309017	Ro-Vic(Carpet Cleaner)	7/1/1994	2,369.31	2,369.31	-	-	-
ME-5	1309018	Medical(Wheelchair)	11/1/1994	3,394.00	3,394.00	-	-	-
ME-5	1309022	2 Air Conditioners (Page)	7/1/1997	1,334.54	1,334.54	-	-	-
ME-5	1309023	cisco router (JKS Systems, LLC)	9/1/2006	3,029.06	3,029.06	-	-	-
ME-5	1309024	network cable drops (A&R Communications,	11/1/2006	296.80	296.80	-	-	-
ME-5	1309025	install router (JKS Systems, LLC)	12/1/2006	757.50	757.50	-	-	-
ME-5	1309026	wireless pocket adapter (Tech Depot)	6/1/2008	70.38	70.38	-	-	-
ME-5	1309312	Notebook Computer (CDW Government)	9/14/2011	260.64	260.64	-	-	-
ME-5	1309314	Photo ID Printing Kit	9/27/2011	1,453.81	1,453.81	-	-	-
ME-5	1314015	CLOTHES DRYER CONVERT (YANKEE EQUIP)	7/21/2014	850.80	553.02	297.78		127.62
ME-5	1314018	INVACARE MATRESS MA65 (1ST CHOICE)	12/30/2014	1,971.68	1,281.59	690.09		295.74
ME-5	1315019	MATTRESS MA65 AIRE (1ST CHOICE)	2/16/2015	1,971.68	887.25	1,084.43		295.74
ME-5	1315020	INFRASTRUCTURE/FIREWALL (JKS)	2/20/2015	707.00	318.12	388.88		106.02
ME-5	1315022	Walk Behind Floor Scrubber(Hillyard)	5/26/2015	5,193.75	2,337.17	2,856.58		779.04
ME-5	1315025	Broda Pedal Chair(Boston Orthotics)	11/6/2015	1,100.00	494.97	605.03		164.97
ME-5	1316026	Wiring Equipment for POC Implementation	6/2/2016	492.23	123.02	369.21		73.80

ME-5	1316026A	Wiring Equipment for POC Implementation	6/2/2016	834.15	208.52	625.63	125.10
ME-5	1316026B	Wiring Equipment for POC Implementation	6/2/2016	67.85	16.96	50.89	10.17
ME-20	1309109	RYKOFF SEXTON - SHELVES	1/1/1991	1,444.66	1,444.66	-	-
ME-20	1309110	GIRARD-EMI (2 DESKS)	3/1/1991	1,170.00	1,170.00	-	-
ME-20	1309111	GIRARD-EMI (RECEPTIONIST DESK)	3/1/1991	1,170.00	1,170.00	-	-
ME-20	1309112	GIRARD EMI (NEW DESK)	6/1/1991	651.00	651.00	-	-
ME-15	1309090	CARANGELO (FURNITURE)	5/1/1990	3,550.00	3,550.00	-	-
ME-15	1309091	CARANGELO - FURNITURE	1/1/1991	3,538.19	3,538.19	-	-
ME-15	1309092	PRESTON - STOOL	1/1/1991	139.67	139.67	-	-
ME-15	1309093	CARANGELO - FURNITURE	1/1/1991	4,375.57	4,375.57	-	-
ME-15	1309094	RYKOFF SEXTON - TABLES	1/1/1991	521.82	521.82	-	-
ME-15	1309095	MADISON GLASS - TABLE TOPS	1/1/1991	54.00	54.00	-	-
ME-15	1309096	CARANGELO - FREIGHT & STORAGE	1/1/1991	908.23	908.23	-	-
ME-15	1309097	SHANLEY, S(FRGHT DESK)	9/1/1991	225.00	225.00	-	-
ME-15	1309098	SPINNELLI (BEDS & BEDSIDE TABLES)	5/1/1992	5,645.41	5,645.41	-	-
ME-15	1309099	SPINNELLI (BEDS & BEDSIDE TABLES)	5/1/1992	2,098.80	2,098.80	-	-
ME-15	1309100	SPINNELLI (BEDS & BEDSIDE TABLES)	5/1/1992	286.20	286.20	-	-
ME-15	1309101	Spinelli(Beds)	1/1/1993	6,695.41	6,695.41	-	-
ME-15	1309102	HYDRALIC LIFT(RED LINE)	6/1/1996	2,142.94	2,142.94	-	-
ME-15	1309103	Accumax mattress (Redline)	7/1/1999	1,410.49	1,410.49	-	-
ME-15	1309104	electric bed (Red Line Medical Supply, I	2/1/2001	801.49	801.49	-	-
ME-15	1309105	Simmons hi-low bed (Simmons Healthcare)	8/1/2003	830.17	788.61	41.56	41.49
ME-15	1309106	resident's furniture (j/e 129128)	12/1/2004	1,080.00	954.00	126.00	54.00
ME-15	1309107	electric bed (Sunrise Medical)	3/1/2007	2,190.92	1,497.10	693.82	109.53
ME-15	1309108	arm chairs dwnpmt (Kwalu)	8/1/2009	1,936.80	1,065.24	871.56	96.84
ME-15	1309305	Arm Chairs	2/25/2010	2,506.54	1,211.52	1,295.02	125.37
ME-12	1309085	HARBOR STUDIO - SIGN	1/1/1991	129.60	129.60	-	-
ME-12	1309086	HARBOR STUDIO - SIGN	1/1/1991	129.60	129.60	-	-
ME-12	1309087	Budget(Desk Chair)	7/1/1993	750.00	750.00	-	-
ME-12	1309088	Aking(Sofa)	9/1/1993	524.05	524.05	-	-
ME-12	1309306	Electric Beds	10/7/2010	4,226.91	2,553.71	1,673.20	264.15
ME-12	1309307	Electric Bed	2/28/2011	1,162.27	605.36	556.91	72.63
ME-12	1314014	BED ELECTRIC (INVACARE)	6/30/2014	1,576.54	427.00	1,149.54	98.55
ME-12	1314017	BARIATRIC ELECTRIC BED (1ST CHOICE)	12/26/2014	1,228.29	332.67	895.62	76.77
ME-10	1309028	VICTOR ROME(DRESSERS)	11/1/1986	602.54	602.54	-	-
ME-10	1309029	HUDSON MED(RECLINER)	12/1/1986	494.18	494.18	-	-
ME-10	1309030	APPELL (med cart)	2/1/1987	1,005.35	1,005.35	-	-
ME-10	1309034	WAREHOUSE PT. CO.(Drier)	3/1/1988	1,875.00	1,875.00	-	-
ME-10	1309036	FRAME KING (ART WORK)	9/1/1990	1,671.00	1,671.00	-	-
ME-10	1309037	RO-VIC - UTILITY CARTS	1/1/1991	179.51	179.51	-	-
ME-10	1309039	RYKOFF SEXTON - BOWL	1/1/1991	654.48	654.48	-	-
ME-10	1309040	SHANLEY - RAIL BRACKETS	1/1/1991	123.12	123.12	-	-
ME-10	1309041	UHF PURCHASING - FREIGHT CHARGES	1/1/1991	204.39	204.39	-	-
ME-10	1309042	HENEGHAN - REMOVE OLD PHONE SYSTEM	1/1/1991	185.76	185.76	-	-
ME-10	1309043	SHANLEY -	1/1/1991	137.85	137.85	-	-
ME-10	1309044	RYKOFF SEXTON -	1/1/1991	425.97	425.97	-	-
ME-10	1309046	UHF PURCHASING - CART & FREIGHT CHARGES	1/1/1991	2,086.76	2,086.76	-	-

ME-10	1309047	RYKOFF SEXTON - ONE CART	1/1/1991	344.52	344.52	-	-
ME-10	1309049	N & B - UTENSILS	1/1/1991	2,461.54	2,461.54	-	-
ME-10	1309050	FITZGERALD -	1/1/1991	260.10	260.10	-	-
ME-10	1309051	RYKOFF SEXTON -	1/1/1991	426.99	426.99	-	-
ME-10	1309052	MADISON GLASS - PLATE GLASS	1/1/1991	529.20	529.20	-	-
ME-10	1309053	VICTOR ROME - MINIBLINDS	1/1/1991	6,846.12	6,846.12	-	-
ME-10	1309054	TUXIS - SHUTTERS	1/1/1991	279.26	279.26	-	-
ME-10	1309055	FITZGERALD & WOOD - SITZ BATH	1/1/1991	896.12	896.12	-	-
ME-10	1309056	TRANSPORT -	1/1/1991	126.70	126.70	-	-
ME-10	1309057	RYKOFF SEXTON - PLANT SHELIVING	1/1/1991	448.20	448.20	-	-
ME-10	1309058	SECURE CARE (TRANSMITTERS FOR ALARM)	3/1/1991	206.99	206.99	-	-
ME-10	1309059	UNITED RESTURANT (TRAY CART)	4/1/1991	1,071.04	1,071.04	-	-
ME-10	1309060	CARANGELO - MATERIAL FOR DESK CHAIR	6/1/1991	55.27	55.27	-	-
ME-10	1309063	SPINNELLI (BEDS, OVERBED TABLES)	9/1/1992	5,343.56	5,343.56	-	-
ME-10	1309064	United(Table)	11/1/1992	644.48	644.48	-	-
ME-10	1309067	Huntco(Furniture)	8/1/1994	9,922.77	9,922.77	-	-
ME-10	1309068	Huntco(Furniture)	8/1/1994	4,787.38	4,787.38	-	-
ME-10	1309069	Conveyor Toaster (United East)	2/1/1997	795.00	795.00	-	-
ME-10	1309070	Meat slicer (United)	7/1/1999	856.61	856.61	-	-
ME-10	1309071	Wheelchair scale (Redline)	7/1/1999	1,775.50	1,775.50	-	-
ME-10	1309075	Sarita 160 lift (ARJO, Inc.)	2/1/2002	3,667.70	3,667.70	-	-
ME-10	1309076	install hand scanner (Precision Electric	7/1/2002	699.60	699.60	-	-
ME-10	1309077	37 prints (Architectural Woodworking)	9/1/2003	3,491.32	3,491.32	-	-
ME-10	1309079	washing machine (Yankee Equipment System	1/1/2008	2,146.50	1,985.54	160.96	161.01
ME-10	1309080	patient lift (Arjo)	2/1/2009	4,033.70	3,327.77	705.93	302.49
ME-10	1309081	vecetra genesis combo system (Sammons Pre	5/1/2009	4,010.93	3,308.96	701.97	300.78
ME-10	1309082	patient lift w/scale (Arjo, Inc.)	6/1/2009	8,269.43	6,822.24	1,447.19	620.19
ME-10	1309083	hot food table (Triple A. Supplies)	6/1/2009	2,073.44	1,710.57	362.87	155.52
ME-10	1309084	refrigerator (Sid Miller's Appliance)	12/1/2009	444.60	366.84	77.76	33.39
ME-10	1309301	Food Processor	2/25/2010	1,327.05	962.15	364.90	99.54
ME-10	1312006	Defibrillator & case	6/8/2012	1,743.94	915.53	828.41	130.77
ME-10	1313012	washer	7/2/2013	1,648.42	700.60	947.82	123.66
ME-10	1315024	Payroll System Upgrade-Time Clocks	3/19/2015	1,233.02	277.47	955.55	92.52
ME-10	1315024A	Payroll System Upgrade-Time Clocks	3/19/2015	1,196.44	269.19	927.25	89.73
ME-10	1316027	Ice Machine(Direct Supply)	8/29/2016	2,207.83	275.99	1,931.84	165.60

Moveable Equipment as of 09/30/17

170,697.43 147,013.23 23,684.20 5,192.73

Total Depreciation Expense 10/1/16 - 9/30/17

5,192.73

Cost Report Adjustments:

	Payroll Equipment	2,664.00	-
1309065	Freezer to LHI	(1,508.33)	-
	Adjusted Balance @ 9/30/17	171,853.10	5,192.73
	Prior Additions	171,853.10	5,192.73
	Retired (See Attached)	-	-
	Current Additions	-	-

Asset Class	Asset ID	Asset Description	Place in Service	Cost Basis	LTD Depreci	Net Book Va	YTD Depreciation Amount
Leasehold Improvements							
LHI-8	1309132	ATLAS (FENCING & INSTALLATION)	4/1/1992	1,135.81	1,135.81	-	-
LHI-8	1309133	repave driveway (Atlantic Asphalt Servic	11/1/2009	4,054.50	4,054.50	-	253.42
LHI-8	1315023	Ceiling Materials(Kamco)	5/11/2015	4,309.13	1,211.97	3,097.16	404.01
LHI-8	1315023A	Ceiling Materials(Kamco)	5/14/2015	512.61	144.18	368.43	48.06
LHI-5	1309113	Deltae(Asbestos Removal)	12/1/1993	2,500.00	2,500.00	-	-
LHI-5	1309122	CARANGELO (FRIEGHT CHGS. BATH)	3/1/1991	120.90	120.90	-	-
LHI-5	1309123	BORRERO(WALLPAPER)	8/1/1991	420.00	420.00	-	-
LHI-5	1309124	111314 (Miscellaneous)	11/1/1993	956.20	956.20	-	-
LHI-5	1309125	111314 (Miscellaneous)	11/1/1993	620.80	620.80	-	-
LHI-5	1309126	Victor Rome(Curtains)	3/1/1994	835.81	835.81	-	-
LHI-5	1309127	wallpaper/paint (Surface Materials and T	8/1/2001	1,603.38	1,603.38	-	-
LHI-5	1309128	wall paint (MDC Wallcoverings)	10/1/2001	1,810.89	1,810.89	-	-
LHI-5	1309129	sewage pump (Rhodes Pump Service, Inc.)	4/1/2003	1,200.00	1,200.00	-	-
LHI-5	1309130	generator repairs (Huntington Power Equi	2/1/2005	1,401.83	1,401.83	-	-
LHI-5	1309131	FR activator (Huntington Power Equipment	12/1/2005	2,352.94	2,352.94	-	-
LHI-5	1309303	50 % Downpmt AC unit	5/27/2010	4,880.00	4,880.00	-	-
LHI-5	1309308	Final Pmt AC Unit	1/5/2011	4,880.00	4,880.00	-	-
LHI-5	1309316	Generator water pump and transfer switch	9/6/2011	5,263.55	5,263.55	-	-
LHI-5	1312008	install pager interrupt system	7/31/2012	2,401.38	2,401.38	-	240.12
LHI-5	1313013	carpet	8/22/2013	1,874.12	1,593.03	281.09	281.16
LHI-25	1309298	backflow preventor (Fire Protection Test	3/1/2004	5,955.00	3,156.15	2,798.85	178.65
LHI-25	1309299	sprinkler - walk-in freezer (Simplex Gri	3/1/2009	2,808.99	926.94	1,882.05	84.24
LHI-25	1309300	sprinkler heads (Watrous)	11/1/2009	6,735.22	2,222.62	4,512.60	202.05
LHI-20	1309244	HIGH STANDARD BUILDER (WALL)	1/1/1987	1,942.00	1,942.00	-	-
LHI-20	1309245	JOSEPH (FRONT DOOR)	7/1/1990	4,444.80	4,444.80	-	-
LHI-20	1309246	LEMLEY (ELECTRICAL BOX)	8/1/1990	540.00	540.00	-	-
LHI-20	1309247	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	2,497.50	2,497.50	-	-
LHI-20	1309248	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	2,969.18	2,969.18	-	-
LHI-20	1309249	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	680.60	680.60	-	-
LHI-20	1309250	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	2,532.50	2,532.50	-	-
LHI-20	1309251	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	9,822.00	9,822.00	-	-
LHI-20	1309252	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	7,506.25	7,506.25	-	-
LHI-20	1309253	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	1,680.00	1,680.00	-	-
LHI-20	1309254	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	3,328.75	3,328.75	-	-
LHI-20	1309255	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	6,662.50	6,662.50	-	-
LHI-20	1309256	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	2,342.20	2,342.20	-	-
LHI-20	1309257	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	2,040.00	2,040.00	-	-
LHI-20	1309258	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	623.75	623.75	-	-
LHI-20	1309259	RPM SYSTEM	1/1/1991	428.00	428.00	-	-
LHI-20	1309260	KENYON & CUTLER - ARCHITECTUAL SERVICES	1/1/1991	1,320.00	1,320.00	-	-
LHI-20	1309261	PETER J. DALTON & ASSOCIATES	1/1/1991	3,720.00	3,720.00	-	-
LHI-20	1309262	CARANGELO - DESIGN SERVICES	1/1/1991	826.67	826.67	-	-
LHI-20	1309263	CARANGELO - DESIGN SERVICES	1/1/1991	826.67	826.67	-	-
LHI-20	1309264	CARANGELO - DESIGN SERVICES	1/1/1991	198.39	198.39	-	-

LHI-20	1309265	CARANGELO - DESIGN SERVICES	1/1/1991	826.67	826.67	-	-
LHI-20	1309266	J & A JOSEPH - REPAIR WATER DAMAGED WALL	1/1/1991	985.00	985.00	-	-
LHI-20	1309267	SANI MED (PATIENT ALARM SYS.)	3/1/1991	2,411.64	2,411.64	-	-
LHI-20	1309268	FLANAGAN (DN PMT REMODL BTHRM)	3/1/1991	1,500.00	1,500.00	-	-
LHI-20	1309269	BRANFORD, E (WIRING BATHROOMS)	3/1/1991	741.16	741.16	-	-
LHI-20	1309270	ECS INC. (NEW LIGHTING)	3/1/1991	3,629.26	3,629.26	-	-
LHI-20	1309271	FLANAGAN (R&R WNDOW SHUTTERS)	3/1/1991	1,300.00	1,300.00	-	-
LHI-20	1309272	FITZGERALD (BATHROOM PLUMBING)	4/1/1991	2,700.00	2,700.00	-	-
LHI-20	1309276	FGA SERVICE(ENGINEER SVS)	8/1/1991	2,848.21	2,848.21	-	-
LHI-20	1309277	FGA SERVICE(ENGINEER SVS)	9/1/1991	840.03	840.03	-	-
LHI-20	1309278	FITZGERALD(INST 2 GAS BOILERS)	9/1/1991	6,890.00	6,890.00	-	-
LHI-20	1309279	BERNSTENS GENERATOR(GENERATOR)	8/1/1987	19,269.60	19,269.60	-	-
LHI-20	1309280	FITZGERALD (BOILER)	11/1/1991	5,313.04	5,313.04	-	-
LHI-20	1309281	WELD POWER (GENERATOR)	9/1/1992	1,110.54	1,110.54	-	-
LHI-20	1309282	Fitzgerald(Gas Boiler)	2/1/1993	6,590.00	6,590.00	-	-
LHI-20	1309283	Electrical Work	9/1/1993	1,170.20	1,170.20	-	-
LHI-20	1309284	Energy Air(In Ground Oil Tank)	2/1/1994	1,100.00	1,100.00	-	-
LHI-20	1309285	GENERATOR RADIATOR(CENTRAL)	1/1/1996	1,272.00	1,272.00	-	-
LHI-20	1309286	REWIRE OLD WING (PRECISION)	6/1/1997	2,500.00	2,500.00	-	62.50
LHI-20	1309287	WIRING FOR A\C UNITS (PRECISION)	7/1/1997	545.90	545.90	-	13.61
LHI-20	1309288	plumbing/piping (Kleinkauf)	3/1/2000	800.00	689.97	110.03	29.97
LHI-20	1309289	ceramic flooring (Commercial Flooring)	3/1/2000	3,063.40	2,642.15	421.25	114.84
LHI-20	1309290	ceramic flooring (Commercial Flooring)	7/1/2000	18,000.00	15,525.00	2,475.00	675.00
LHI-20	1309291	ceramic flooring (Commercial Flooring)	9/1/2000	6,284.60	5,420.51	864.09	235.71
LHI-20	1309292	electric sub panel (Shoreline Electric)	6/1/2003	1,652.40	1,177.38	475.02	62.01
LHI-20	1309293	asbestos abatement (Superior Industries,	7/1/2004	1,850.00	1,225.64	624.36	69.39
LHI-20	1309294	2 oil fired boilers (Expert Comfort Solu	9/1/2004	24,319.00	16,111.35	8,207.65	911.97
LHI-20	1309295	horn strobe (Precision Electric)	7/1/2007	434.60	222.73	211.87	16.29
LHI-20	1309296	wire for ansul system (Precision Electri	7/1/2007	912.66	467.69	444.97	34.20
LHI-20	1309297	dumbwaiter (The Tuxiz Lumber Co.)	1/1/2008	1,620.96	749.67	871.29	60.75
LHI-20	1309304	3 Bowl Sink with Drainboard	2/24/2010	1,325.00	480.31	844.69	49.68
LHI-20	1309313	50% Dwnpmt PVC Pipes	9/12/2011	7,900.00	2,468.78	5,431.22	296.28
LHI-20	1309317	2nd Install. Sewer - PVC pipes	10/31/2011	7,900.00	2,468.78	5,431.22	296.28
LHI-2	1312007	installed new magnetic door holders	2/13/2012	1,201.76	1,201.76	-	-
LHI-15	1309208	ECS (LIGHT INSTALLATION)	4/1/1990	1,663.50	1,663.50	-	-
LHI-15	1309211	J & A JOSEPH - INSTALL PANELING	1/1/1991	2,000.00	2,000.00	-	-
LHI-15	1309212	SOUNDVIEW BUILDERS - REPLACED COUNTERTOP	1/1/1991	1,250.00	1,250.00	-	-
LHI-15	1309213	SOUNDVIEW BUILDERS - COUNTER	1/1/1991	300.00	300.00	-	-
LHI-15	1309214	SHANLEY - KITCHEN CABINETS	1/1/1991	824.67	824.67	-	-
LHI-15	1309215	FLANAGAN (REPLACE WALLS)	1/1/1991	972.00	972.00	-	-
LHI-15	1309216	DEANGELIS (WHEELCHAIR RAMP)	4/1/1991	2,500.00	2,500.00	-	-
LHI-15	1309217	FLANAGAN(DNS OFFICE)	7/1/1991	1,500.00	1,500.00	-	-
LHI-15	1309218	FLANAGAN(STEEL)	7/1/1991	395.00	395.00	-	-
LHI-15	1309223	SANI-MED (PATIENT WANDRNG SYS)	6/1/1992	1,738.40	1,738.40	-	-
LHI-15	1309224	United(Walk In Freezer/Cooler)	8/1/1993	7,730.00	7,730.00	-	-
LHI-15	1309225	Westbrook(Window Frames)	12/1/1993	543.75	543.75	-	-
LHI-15	1309226	United(Walk in Cooler)	12/1/1993	7,723.74	7,723.74	-	-

LHI-15	1309227	Fire Prote(Sprinkler System)	5/1/1994	1,359.98	1,359.98	-	-
LHI-15	1309228	DOOR LOCKING SYSTEM (PROTECTIVE)	7/1/1997	1,049.40	1,049.40	-	-
LHI-15	1309229	ENVIRONMENT FEES-SEPTIC (DELTA)	9/1/1997	7,000.00	7,000.00	-	-
LHI-15	1309230	ENVIRONMENT FEES-SEPTIC (DELTA)	9/1/1997	1,500.00	1,500.00	-	-
LHI-15	1309231	ENVIRONMENT FEES-SEPTIC (STATE-CT)	9/1/1997	500.00	500.00	-	-
LHI-15	1309232	SEPTIC SYSTEM (A & W)	9/1/1997	19,449.15	19,449.15	-	-
LHI-15	1309233	SEPTIC SYSTEM (A & W)	11/1/1997	9,397.19	9,397.19	-	-
LHI-15	1309234	RANGE HOOD FIRE SUPR UNIT (FPT)	12/1/1997	1,856.06	1,856.06	-	-
LHI-15	1309235	DOUBLE SWING GATE (ATLAS)	1/1/1998	982.04	982.04	-	-
LHI-15	1309236	2 HOLLOW METAL DOORS (AUTOMATIC)	2/1/1998	1,303.80	1,303.80	-	-
LHI-15	1309237	5 magnetic door locks (Precision Electri	8/1/2001	3,763.00	3,763.00	-	-
LHI-15	1309238	condensing unit (R&B Refrigeration, Inc.	6/1/2006	3,493.00	2,619.81	873.19	174.69
LHI-15	1309239	fire alarm panel (Precision Electric)	8/1/2007	2,273.70	1,553.68	720.02	113.67
LHI-15	1309240	wanderguard system (SMD, Inc.)	6/1/2008	2,157.10	1,330.20	826.90	107.82
LHI-15	1309241	vinyl siding 1st dwmpmt (Peter L. Brown	11/1/2008	19,034.78	11,738.16	7,296.62	951.75
LHI-15	1309242	vinyl siding 2nd dwmpmt (Peter L. Brown	12/1/2008	19,034.78	11,738.16	7,296.62	951.75
LHI-15	1309243	vinyl siding 3rd dwnpmt (Peter L. Brown)	12/1/2008	19,034.76	11,738.09	7,296.67	951.75
LHI-15	1309315	Design Consulting Services	9/30/2011	1,950.67	812.78	1,137.89	97.56
LHI-15	1312004	Nourishment Station	6/26/2012	1,064.84	372.73	692.11	53.28
LHI-12	1309203	KING-LEVY (ATTIC INSULATION)	1/1/1990	1,050.00	1,050.00	-	-
LHI-12	1309204	HARBOR STUDIO - SIGNS W/POST + INSTALLAT	1/1/1991	840.24	840.24	-	-
LHI-12	1309205	HARBOR STUDIO - SIGNS W/POST + INSTALLAT	1/1/1991	840.24	840.24	-	-
LHI-10	1309134	AMERICAN PAINT & DEC (PAINT)	2/1/1987	3,621.27	3,621.27	-	-
LHI-10	1309135	GYPSOM FLOORS OF N.E. (FLOOR)	2/1/1987	1,050.00	1,050.00	-	-
LHI-10	1309138	JOSEPH (WALLPAPER)	5/1/1990	2,100.00	2,100.00	-	-
LHI-10	1309139	JOSEPH (WALLPAPER)	8/1/1990	600.00	600.00	-	-
LHI-10	1309142	REDIFORM - TAXES ON ROOF JOB	1/1/1991	2,425.00	2,425.00	-	-
LHI-10	1309143	DOLOMONT TREE - TREE REMOVAL	1/1/1991	513.00	513.00	-	-
LHI-10	1309144	NEWCOMB LANDSCAPE - PLANTINGS	1/1/1991	1,490.40	1,490.40	-	-
LHI-10	1309146	FLANAGAN (BATHROOM FLOORING)	4/1/1991	3,453.00	3,453.00	-	-
LHI-10	1309147	SHANLEY (ROOF DEPOSIT)	5/1/1991	4,000.00	4,000.00	-	-
LHI-10	1309151	ARJO - SIT BATH & LIFT CHAIR	1/1/1991	7,371.62	7,371.62	-	-
LHI-10	1309152	INDUSTRIAL TIME (NUR. CALL)	2/1/1987	10,045.23	10,045.23	-	-
LHI-10	1309154	LEMLEY ELECT. (METER & PANEL)	4/1/1987	660.00	660.00	-	-
LHI-10	1309157	Topside(Canopy)	9/1/1993	500.00	500.00	-	-
LHI-10	1309158	Topside(Canopy)	9/1/1993	640.50	640.50	-	-
LHI-10	1309159	Page(Cooler Work)	10/1/1993	1,508.33	1,508.33	-	-
LHI-10	1309160	United(Transportation)	10/1/1993	445.59	445.59	-	-
LHI-10	1309161	Sibiga(Wiring)	10/1/1993	1,171.20	1,171.20	-	-
LHI-10	1309162	Page (Cabinits & Sink)	10/1/1993	985.34	985.34	-	-
LHI-10	1309163	Topside(Canopy)	11/1/1993	639.50	639.50	-	-
LHI-10	1309165	Heneghen(Tele System)	9/1/1994	1,044.10	1,044.10	-	-
LHI-10	1309173	condensing unit (R&B Refrigeration, Inc.	9/1/2000	2,344.99	2,344.99	-	-
LHI-10	1309174	electric repair to a/c unit (Precision E	12/1/2000	1,200.00	1,200.00	-	-
LHI-10	1309175	pave delivery access (Sullivan Paving Co	6/1/2001	3,600.00	3,600.00	-	-
LHI-10	1309176	diamond tread floor for walk-in (Kolpak)	3/1/2002	935.00	935.00	-	-
LHI-10	1309177	Milnor gas dryer (Yankee Equipment Syste	4/1/2002	2,734.80	2,734.80	-	-

LHI-10	1309178	circulation pump (Encompass)	11/1/2002	763.20	763.20	-	-
LHI-10	1309179	11 smoke detectors (Fire Protection Alar	11/1/2003	1,240.20	1,240.20	-	-
LHI-10	1309180	exhaust hood fan (Squires Metal Manufact	7/1/2006	900.00	900.00	-	-
LHI-10	1309181	phone system 30% (Total Communications,	8/1/2006	2,119.79	2,119.79	-	-
LHI-10	1309182	exhaust hood fan (Squires Metal Manufact	9/1/2006	1,008.00	1,008.00	-	-
LHI-10	1309183	phone system (Total Communications, Inc.	12/1/2006	5,390.84	5,390.84	-	-
LHI-10	1309184	satellite tv 1st install(Allied Satellit	6/1/2008	10,070.00	9,314.78	755.22	755.28
LHI-10	1309185	satellite tv (Allied Satellite & Antenna	8/1/2008	839.17	776.23	62.94	62.91
LHI-10	1309186	satellite tv (Allied Satellite & Antenna	9/1/2008	839.17	776.23	62.94	62.91
LHI-10	1309187	satellite tv (Allied Satellite & Antenna	10/1/2008	839.17	776.23	62.94	62.91
LHI-10	1309188	satellite tv (Allied Satellite & Antenna	11/1/2008	839.17	776.23	62.94	62.91
LHI-10	1309189	satellite tv (Allied Satellite & Antenna	12/1/2008	839.17	776.23	62.94	62.91
LHI-10	1309190	gutters (Rick's Seamless Gutters and Roo	1/1/2009	4,100.00	3,382.53	717.47	307.53
LHI-10	1309191	satellite tv (Allied Satellite & Antenna	1/1/2009	839.17	692.31	146.86	62.91
LHI-10	1309192	shed roof repairs (Advanced Restorations	2/1/2009	2,586.80	2,134.14	452.66	194.04
LHI-10	1309193	satellite tv (Allied Satellite & Antenna	2/1/2009	839.17	692.31	146.86	62.91
LHI-10	1309194	water heater (A.T. Precision Plumbing an	3/1/2009	2,086.78	1,721.61	365.17	156.51
LHI-10	1309195	satellite tv (Allied Satellite & Antenna	3/1/2009	839.17	692.31	146.86	62.91
LHI-10	1309196	windows (Valley Building Supply)	3/1/2009	9,039.79	7,457.82	1,581.97	677.97
LHI-10	1309197	install windows (Brian C. Thompson d.b.a	3/1/2009	5,255.00	4,335.36	919.64	394.11
LHI-10	1309198	satellite tv (Allied Satellite & Antenna	4/1/2009	839.17	692.31	146.86	62.91
LHI-10	1309199	satellite tv (Allied Satellite & Antenna	5/1/2009	839.17	692.31	146.86	62.91
LHI-10	1309200	century tub (Arjo, Inc.)	6/1/2009	8,194.76	6,760.71	1,434.05	614.61
LHI-10	1309201	satellite tv (Allied Satellite & Antenna	6/1/2009	839.17	692.31	146.86	62.91
LHI-10	1309202	satellite tv (Allied Satellite & Antenna	7/1/2009	839.17	692.31	146.86	62.91
LHI-10	1309302	Water Heater	10/29/2009	2,239.40	1,847.49	391.91	167.94
LHI-10	1309309	50% Install. Landscaping	4/1/2011	659.85	412.44	247.41	49.50
LHI-10	1309310	Final Pmt. Install Landscaping	4/1/2011	659.85	412.44	247.41	49.50
LHI-10	1309311	Door Holders, Smoke Detectors	4/29/2011	1,749.00	1,093.17	655.83	131.22
LHI-10	1312001	50% Dwnpmt Roof Replacement	1/1/2012	5,400.00	2,835.00	2,565.00	405.00
LHI-10	1312002	Final Pmt Roof Replacement & Bldg Permit	1/31/2012	5,496.00	2,885.40	2,610.60	412.20
LHI-10	1312003	Water Heater	4/6/2012	4,812.00	2,526.30	2,285.70	360.90
LHI-10	1312005	50% dwnpmt Replace Roofing for old wing	6/15/2012	7,950.00	4,173.75	3,776.25	596.25
LHI-10	1312005A	pymt replace roof	7/30/2012	900.00	472.50	427.50	67.50
LHI-10	1312005B	final pymt replace roof old wing	7/31/2012	7,950.00	4,173.75	3,776.25	596.25
LHI-10	1312009	Vinyl Flooring for 11 Rooms(Home Depot)	11/30/2012	4,176.42	2,192.58	1,983.84	313.20
LHI-10	1312010	Wandering Patient Door Alarm System	12/11/2012	1,522.93	799.52	723.41	114.21
LHI-10	1313011	Fire Alarm Panel(Fire Protection Alarms)	4/30/2013	3,731.69	1,585.99	2,145.70	279.90
LHI-10	1314016	KITCHEN HOOD UPGRADE (FPT)	11/11/2014	2,598.13	844.38	1,753.75	194.85
LHI-10	1315021	Vinyl Tile Flooring Installation	3/12/2015	15,378.46	3,460.12	11,918.34	1,153.35
LHI-10	1315021A	Vinyl Tile Flooring Installation	3/12/2015	114.90	25.88	89.02	8.64
LHI-10	1315021B	Wallpaper for Lobby Area(Carole Pepe)	6/26/2015	1,321.09	297.25	1,023.84	99.09
LHI-10	1315021C	Paint-Main Hallway and Lobby Renovation	7/1/2015	223.56	50.28	173.28	16.74
LHI-10	1315021D	Paint-Main Hallway and Lobby Renovation	5/11/2015	1,226.98	276.03	950.95	91.98
LHI-10	1315021E	Paint-Main Hallway and Lobby Renovation	7/7/2015	1,346.35	302.94	1,043.41	100.98
LHI-10	1315021F	Paint-Main Hallway and Lobby Renovation	7/7/2015	39.15	8.85	30.30	2.97
LHI-10	1315021G	Replace Ceiling Tile-Renovation Project	7/7/2015	23.66	5.35	18.31	1.80

LHI-10	1315021H	Replaced Ceiling Tile-Renovation Project	7/9/2015	193.30	43.49	149.81	14.49
LHI-10	1315021I	Paint-Main Hallway and Lobby Renovation	8/6/2015	68.54	15.41	53.13	5.13
LHI-10	1315021J	Paint-Main Hallway and Lobby Renovation	8/17/2015	96.57	21.69	74.88	7.20
LHI-10	1315021K	Paint-Main Hallway and Lobby Renovation	8/21/2015	56.78	12.75	44.03	4.23
LHI-10	1315021L	Vinyl Tile Installation-Hallway & Lobbys	4/27/2015	12,973.10	2,918.96	10,054.14	972.99
LHI-10	1316021M	Vinyl Tile Installation-Hallway & Lobbys	1/20/2016	2,423.45	302.97	2,120.48	181.80
LHI-10	1316028	Evaporator Coil Install - Walk In Cooler	2/17/2016	2,309.00	288.61	2,020.39	173.16
LHI-10	1317029	Sprinkler Heads-Awnings,Closet,Basement	7/13/2017	6,650.00	154.79	6,495.21	154.79

Leasehold Improvements as of 09/30/17

616,642.47 483,730.63 132,911.84 18,605.19

Total Depreciation Expense 10/1/16 - 9/30/17

18,605.19

Cost Report Adjustments:

1309065

Freezer to LHI	1,508.33	-
Adjusted Balance @ 9/30/17	618,150.80	18,605.19
Prior Additions	611,500.80	18,450.40
Retired (See Attached)	-	-
Current Additions	6,650.00	154.79