

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitation and Care of Waterford	
Address (No. & Street, City, State, Zip Code) 88 Clark Lane, Waterford, CT 06385	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 6/30/2017

License Numbers:	CCNH 1048C	RHNS	(Specify)	Medicare Provider 07-5158
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Medicaid Provider Numbers:	CCNH 10488	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) Eastern Connecticut Health Systems, Inc. d/b/a New L	License No. 1048C	Report for Year Ended 6/30/2017	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 Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitation and Care of Waterford [facility name], for the cost report period beginning October 1, 2016 and ending June 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitation and Care of Wate	Period Covered:	From 10/1/2016	To 6/30/2017	
Address of Facility 88 Clark Lane, Waterford, CT 06385				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 10/19/2017		
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 860-442-0471		Report for Year Ended 6/30/2017	Page 2	of 37
Name of Facility (as shown on license) Eastern Connecticut Health Systems, Inc. d/b/a New London		Address (No. & Street, City, State, Zip) 88 Clark Lane, Waterford, CT 06385		
License Numbers:	CCNH 1048C	RHNS (Specify)	Medicare Provider No. 07-5158	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," explain fully.				
Change of Ownership as of 6/30/2017.				
Administrator				
Name of Administrator Carroll Skoglund		Nursing Home Administrator's License No.:	002017	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Eastern Connecticut Health Systems, Inc. d/b/	License No. 1048C	Report for Year Ended 6/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitation and Care of	88 Clark Lane, Waterford, CT 06385	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Leonore Kallen	Ashton Gardens, 5999 University Drive, Parkland, FL 33067	Director/Pres.	1	
Phillip Kallen	2324 NE 28th Street, Lighthouse Point, FL 33064	Vice President	49.5	
Kenneth Kallen	797 Camino Del Monte Sol, Santa Fe, NM 87505	Secretary	49.5	
Names of Stockholders Owning at Least 10% of Shares				
Phillip Kallen	2324 NE 28th Street, Lighthouse Point, FL 33064	Vice President	49.5	
Kenneth Kallen	797 Camino Del Monte Sol, Santa Fe, NM 87505	Secretary	49.5	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Eastern Connecticut Health Systems, Inc. d/b/a New	1048C	6/30/2017	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Eastern Connecticut Health Systems, Inc. d/b/a New Ld		License No. 1048C		Report for Year Ended 6/30/2017		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	%**					
Norwichtown Rehabilitation and Care Center	93 West Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Provides Laundry Services	Pg. 19 / Line 3b	30,375	30,375	
Norwichtown Rehabilitation and Care Center	93 West Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Allocation of controller's salary	Pg. 10 / Line A11a	78,100	78,100	
Norwichtown Rehabilitation and Care Center	93 West Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Intercompany transactions	Pg. 34 / Line B3			
Norwichtown Rehabilitation and Care Center	93 West Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Allocation of dietician's salary	Pg. 10 / Line A5a	19,950	19,950	
Fountainview LLC	88 Clark Lane, Waterford, CT 06385	<input type="radio"/>	<input checked="" type="radio"/>		Rental of property, No assets placed into ser	Pg. 22 / Line 9	315,000	280,241	
Kenneth Kallen		<input type="radio"/>	<input checked="" type="radio"/>		Owner - Provides financial oversight	Pg. 10 / Line A12o	73,125	73,125	
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Eastern Connecticut Health Systems, Inc. d/b/a N	License No. 1048C	Report for Year Ended 6/30/2017	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
One level of care - N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
One level of care - 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			License No.	Report for Year Ended			Page	of
Eastern Connecticut Health Systems, Inc. d/b/a New London			1048C	6/30/2017			6	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						
Pitney Bowes, Inc. 1 Elmcroft Road, Stamford, CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	09/29/09	Open-ended	449	449	
Wells Fargo, P.O. Box 6434, Carol Stream, IL 60197	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	10/01/11	60 Months	339	339	
US Bank, P.O. Box 790448, St. Louis, MO 63179-0448	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	10/01/15	60 Months	3,506	3,506	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input type="radio"/> No Total ***	4,294

* 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 Eastern Connecticut Health System	License No. 1048C	Report for Year Ended 6/30/2017	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 1 Marcum LLP 2 Byrd & Associates 3 PDR Certified Public Accountants 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 PO Box 1749, Winter Park, FL 32790 29750 US Hwy 19 North, Suite 101, Clearwater, FL 33761
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Services Provided by This Firm (*describe fully*)

1 Financial statements, Cost reports, and Ken Kallen Estate Matters (Disallowed \$1,807)	\$ 23,798
2 Tax return preparation	\$ 3,950
3 401(k) Audit Fees	\$ 5,250
4	\$
	Charge for Services Provided
	\$ 32,998

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murth Cullina LLP 2 New London Probate Court 3 Brown Jacobson P.C. 4 Clerk of Superior Court 5 John P Sullican - State Marshall	Telephone Number 860-240-6000 860-443-7121 860-889-3321 860-443-8343 N/A
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Address (*No. & Street, City, State, Zip Code*)

1 185 Asylum Street, Hartford, CT 06103
2 181 State Street, PO Box 148, New London, CT 06320
3 22 Courthouse Square, PO Box 391, Norwich, CT 06360
4 70 Huntington Street, New London, CT 06320
5 N/A

Services Provided by This Firm (*describe fully*)

1 Labor/employee matters, general matters	\$ 8,757
2 Conservatorship (Disallowed on pg. 28)	\$ 3,376
3 Collections and Secretary of State Filings (Disallowed on pg. 28)	\$ 2,972
4 Small claims (Disallowed on pg. 28)	\$ 545
5 Small claims papers served (Disallowed on pg. 28)	\$ 298
	Charge for Services Provided
	\$ 15,948

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

Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page		of	
Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitat			1048C		6/30/2017				8		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	120	120			120	120			120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	105	105			105	105			102	102		
B. As of midnight of THIS report period					102	102						
3. Total Number of Days Care Provided During Period												
A. Medicare	2,320	2,320			2,320	2,320						
B. Medicaid (Conn.)	21,732	21,732			21,732	21,732						
C. Medicaid (other states)												
D. Private Pay	2,684	2,684			2,684	2,684						
E. State SSI for RCH												
F. Other (Specify) Insurance and Managed Care	615	615			615	615						
G. Total Care Days During Period (3A thru F)	27,351	27,351			27,351	27,351						
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)	27,351	27,351			27,351	27,351						

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Schedule of Resident Statistics (Cont'd)

Name of Facility Eastern Connecticut Health Systems, Inc. d/b/			License No. 1048C			Report for Year Ended 6/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	10		82			10							
Per Diem Rate													
a. One bed rm.	Various		192.76			425.00							
b. Two bed rms.	Various		192.76			365.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B						TOTAL	CCNH	RHNS	(Specify)				
B. Medicaid (Exclusive of Part B)						1,816	1,816						
1. Maintenance Treatments						989	989						
2. Restorative Treatments													
C. Other						6,531	6,531						
D. Total Physical Therapy Treatments						9,336	9,336						
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B						1,156	1,156						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						378	378						
2. Restorative Treatments													
C. Other						2,417	2,417						
D. Total Speech Therapy Treatments						3,951	3,951						
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B						2,193	2,193						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						1,137	1,137						
2. Restorative Treatments													
C. Other						6,730	6,730						
D. Total Occupational Therapy Treatments						10,060	10,060						

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Eastern Connecticut Health Systems, Inc. d/b/a New London	1048C	6/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(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)	100,522	1,778				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	137,325	5,693				
5. Dietary Service						
a. Head Dietitian	19,950	780				
b. Food Service Supervisor	47,805	1,609				
c. Dietary Workers	173,972	14,719				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	132,552	11,363				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	46,132	1,600				
b. Other Maintenance Workers	32,470	2,443				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	78,100	780				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	154,142	3,119				
b. RN						
1. Direct Care	476,141	12,876				
2. Administrative**	256,721	6,971				
c. LPN						
1. Direct Care	743,419	25,969				
2. Administrative**						
d. Aides and Attendants	1,034,346	66,658				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	91,987	5,736				
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	63,923	1,888				
n. Marketing	231	9				
o. Other (Specify)						
See Attached Schedule	100,472	2,050				
<i>A-13. Total Salary Expenditures</i>	3,690,210	166,041				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Financial Consultant	\$ 73,125	780				
Medical Records	\$ 25,584	1,229				
Respiratory Therapy	\$ 1,763	41				
Total	\$ 100,472	2,050	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

**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
Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitat				1048C	6/30/2017				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										
Kenneth Kallen	73,125			Non Discrim	Financial Consultant	780	A12o	Norwichtown Rehab and Care Center	780	73,125
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	
Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabil				1048C	6/30/2017			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***										
Michael Pescatello (10/1/16 - 6/1/17)	89,198			Non Discrim	Administrator	1,554	A2			
Carroll Skoglund (5/24/17 - 6/30/17)	11,324			Non Discrim	Administrator	224	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Eastern Connecticut Health Systems, Inc. d/b/a New	1048C	6/30/2017	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	8,322	Monthly Bil				
3. Pharmacist	6,538	195				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	171,094	2,334				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	55,950	291				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	88,564	988				
b. Other						
10. Occupational Therapist						
a. Resident Care	171,741	2,515				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	6,537	Monthly Bil				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	508,746	6,323				

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Eastern Connecticut Health Systems, Inc. d/b/a New Lor		1048C	6/30/2017	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Setu Vora	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive, 85 Barnes Rd Suite 206, Wallingford, CT 06492	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy, 6 Thompson Road, East Windsor, CT 06088	Pharmacist Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Therapy, 745 Main Street, East Hartford, CT 06108	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Inpatient Consultants of New England	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Andrea Gurierrez	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Alliance Health Management	Nurse Consultant (Hours listed on Pg. 12, Line 11a2)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Joseph Alessandro	Medicaid Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<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"/>		

* 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
Eastern Connecticut Health Systems, Inc. d/b/a N	1048C	6/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 143,888	143,888			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 83,462	83,462			
4. Social Security (F.I.C.A.)	\$ 269,113	269,113			
5. Health Insurance	\$ 290,114	290,114			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,781	4,781			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 12,034	12,034			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 70,650	70,650			
d. Accounting and Auditing	\$ 32,998	32,998			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 15,948	15,948			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 15,257	15,257			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 4,544	4,544			
2. Cellular Phones	\$ 1,768	1,768			
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	\$ 518,906	518,906			
Subtotal	\$ 1,463,463	1,463,463			

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

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitation and Car Attachment Page 15
6/30/2017

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Various Employee Appreciation Expenses (Disallowed)	\$ 12,034		
Total	\$ 12,034	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Eastern Connecticut Health Systems, Inc. d/b/a New I	1048C	6/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,463,463	1,463,463		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 1,650	1,650			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 2,146	2,146			
5. Education Expenses Related to Seminars and Conventions	\$ 1,411	1,411			
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>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 14,666	14,666			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,542	3,542			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 350	350			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 420	420			
9. Subscriptions	\$ 3,747	3,747			
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>)	\$ 42,420	42,420			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 11,821	11,821			
C-14 Total Administrative & General Expenditures	\$ 1,545,636	1,545,636			

* 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)
	0		
Marketing	\$ 2,246		
Advertising - Promotional	\$ 12,419		
Total Other Advertising	\$ 14,666	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 350		
Total Dues	\$ 350	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Employee Pre-Employment Screening	\$ 3,040		
Licenses - CLIA Waiver (Disallowed)	\$ 150		
Licenses - Food Service License	\$ 280		
Licenses - BioMedical Waste Permit	\$ 200		
Licenses - DEA Certification (Disallowed)	\$ 771		
Resident Replacement Items (Disallowed)	\$ 510		
Service Charges - Bank (Routine)	\$ 1,719		
Purchased Services - Admissions Referral Service (Disallowed)	\$ 5,151		
Total Other Administrative and General	\$ 11,821	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Eastern Connecticut Health Systems, Inc.	License No. 1048C	Report for Year Ended 6/30/2017	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 #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Eastern Connecticut Health Systems, Inc. d/b/a New Lo		1048C	6/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 214,099	214,099			
2. Non-Food Supplies	\$ 38,639	38,639			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,547	1,547			
c. Management Services**	\$				
d. Other (Specify) _____ Equipment Rental, Repairs & Maintenance	\$ 3,164	3,164			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 257,449	257,449			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			
I. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.		\$35
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Pg. 30, Line IV 1
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.		
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Eastern Connecticut Health Systems, Inc. d/b/a New Lor		1048C	6/30/2017		19	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. \$				
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. \$	13,493	13,493		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	30,375	30,375		
c. Management Services**		\$				
d. Other (<i>Specify</i>) Chemicals & Supplies		\$	965	965		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	44,833	44,833		
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
Eastern Connecticut Health Systems, Inc. d/b/a		1048C	6/30/2017		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. \$	21,510	21,510		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	21,510	21,510		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Prescription Drugs	\$	123,699	123,699		
b.	Medicine Cabinet Drugs	\$	125,159	125,159		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine****	\$	(475)	(475)		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other****	\$	24,745	24,745		
f.	X-rays and Related Radiological Procedures****	\$	4,059	4,059		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory****	\$	9,966	9,966		
i.	Recreation	\$	17,109	17,109		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	64,085	64,085		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	368,347	368,347		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	(0)		
Physician Other (Disallowed)	\$ 133		
Equipment Rental - Wheelchairs and Commodes (Patient Specific)	\$ 4,197		
Equipment Rental - Wound Vac Rentals (Disallowed)	\$ 15,541		
Equipment Rental - Vitals	\$ 5,310		
Small Equipment Purchased - Nursing Admin (Disallow \$132 Pat. Spec.)	\$ 4,584		
Purchased Services - Wheelchair Cleaning	\$ 1,650		
Purchased Services - IV Expense (Disallowed)	\$ 6,405		
Purchased Services - ABAQIS	\$ 1,890		
Supplies - Physical Therapy	\$ 5,013		
Supplies - Occupational Therapy (Disallowed)	\$ 2,823		
IV Expense (Disallowed)	\$ 11,787		
PPS Billable (Disallowed)	\$ 4,753		
Total Other Resident Care	\$ 64,085	\$ -	\$ -

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

Name of Facility Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitation			License No. 1048C	Report for Year Ended 6/30/2017	Page 21	of 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
CWPM	PO Box 415, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	15,081			22	6f
MDI Achieve	Drive, Minneapolis, MN 55344	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Matrix	19,734			16	m11
Bulk TV	8537 Sixforks Rd., Raleigh, NC 27615	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cable Television	8,080			20	5i
Norwich Rehabilitation and Care Center	93 West Town Street, Norwich, CT 06360	<input checked="" type="radio"/>	<input type="radio"/>	Affiliate	Laundry Services	30,375			19	3b
Diroma Landscaping	1111 Coluntown Rd, Griswold, CT 06351	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Grounds Landscaping	11,680			22	6f
Professional Grounds Maintenance	23 Greystone Dr., Uncaville, CT 06382	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	7,748			22	6f
Kropp Environmental	PO Box 258, Lebanon, CT 06249	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Diesel Fuel Spill Remediation	145,809			22	6f
Diane Cristo Gaynor	7 East Street, Niantic, CT 06357	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Administrative Consulting	17,000			16	m11
L&M Hospital	365 Montauk Ave., New London, CT 06320	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab Services	9,966			20	5h
Procaire	PO Box 801	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Oxygen Services	24,745			20	5e2
		<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
Eastern Connecticut Health Systems, Inc. d/b/	1048C	6/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 49,493	49,493				
b. Heat	\$ 20,122	20,122				
c. Light & Power	\$ 108,197	108,197				
d. Water	\$ 27,458	27,458				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,294	4,294				
f. Other (<i>itemize</i>)	\$ 212,828	212,828				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 422,392	422,392				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 66,607	66,607				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 14,349	14,349				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 80,956	80,956				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 315,000	315,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 58,213	58,213				
c. Personal property taxes	\$ 7,839	7,839				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 462,008	462,008				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	264		
Equipment Rental - Maintenance	\$ 3,858		
Diesel Gas	\$ 660		
Trash Removal	\$ 18,452		
Snow Removal	\$ 7,748		
Grounds Landscaping	\$ 11,680		
Small Equipment Purchase	\$ 529		
Copier Maintenance	\$ 3,988		
Purchased Service - Air Quality Check	\$ 1,398		
Fire Alarm Monitoring	\$ 1,482		
Aquarium Upkeep	\$ 1,019		
Firewall Repair	\$ 4,609		
Generator Repairs	\$ 1,564		
Diesel Fuel Spill Remediation	\$ 145,809		
Pest Control	\$ 1,556		
Shredding	\$ 1,644		
Sprinkler Service	\$ 1,657		
AC Repair	\$ 1,534		
Other Maintenance Purchased Services	\$ 3,377		
Total Other Repairs and Maintenance	\$ 212,828	\$ -	\$ -

Depreciation Schedule

Name of Facility				License No.			Report for Year Ended			Page	of		
Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitati				1048C			6/30/2017			23	37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period				26,130		26,130	26,130	S/L	Various				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period				2,359,078		2,359,078	1,936,370	S/L	Various	66,607			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal											66,607		
C. Non-Movable Equipment													
1. Acquired prior to this report period				92,905		92,905	92,905	S/L	Various				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year										
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.						1,042		1,042	1,042	S/L			
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,414,094		1,414,094	1,352,664	S/L	Various	14,349	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
D-3. Subtotal													14,349
E. Total Depreciation													80,956

Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitation and Care of Waterford
6/30/2017

Schedule of Land Improvements Acquired during this report period

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

*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 Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*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 Equipmen		\$ -		\$ - *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Eastern Connecticut Health Systems, Inc. d/b/a New London
Rehabilitation and Care of Waterford
Depreciation Schedule
June 30, 2017

<u>Property</u>	<u>Acquisition Year</u>	<u>Historical Costs</u>	<u>Cost to Be Depreciated</u>	<u>Life</u>	<u>Method Life</u>	<u>2017 Deprec.</u>	<u>2017 Accum Deprec.</u>	<u>Net Book Value</u>
<u>Land Improvements</u>								
Acquired prior 2011	Var	26,130	26,130	Var	S/L	-	26,130	-
Total		26,130	26,130			-	26,130	-
<u>Building and Building Improvements</u>								
Acquired prior 2011	Var	2,031,125	2,031,125	Var	S/L	48,757	1,849,625	181,500
		2,031,125	2,031,125			48,757	1,849,625	181,500
Acquisition 2012								
Renovations	8/21/2012	6,780	6,780	5	S/L	-	6,780	-
Repair Flooring	4/26/2012	15,587	15,587	5	S/L	-	15,587	-
Repair Sewer	7/31/2012	2,659	2,659	5	S/L	-	2,659	-
Repair Sewer	8/1/2012	5,318	5,318	5	S/L	-	5,318	-
Carpet	12/15/2011	10,868	10,868	5	S/L	-	10,868	-
New Gnerator	12/21/2011	12,000	12,000	20	S/L	450	3,450	8,550
Wallpaper	Var	28,657	28,657	10	S/L	2,150	16,479	12,178
Generator	var	74,669	74,669	10	S/L	5,600	42,935	31,734
Wanderguard	12/1/2011	3,247	3,247	5	S/L	-	3,247	-
Outdoor Sign	12/1/2011	6,528	6,528	10	S/L	490	3,754	2,773
Electrical Work	10/20/2011	3,084	3,084	10	S/L	231	1,772	1,312
Total 2012 Acq		169,394	169,394			8,921	112,847	56,547
Acquisition 2013								
Dish Machine and Booster	5/17/2013	13,599	13,599	5	S/L	2,040	12,920	679
Total New Acq		13,599	13,599			2,040	12,920	679
Acquisition 2014								
FLOORING REPAIR/TEAR OUT	11/14/2013	5,830	5,830	10	S/L	437	2,089	3,741
WALK-IN FRIDGE/FREEZER	1/1/2014	47,759	47,759	15	S/L	2,388	10,348	37,411
ELECTRICAL DEMO/WIRING WALKIN COOLER	1/8/2014	4,201	4,201	15	S/L	210	910	3,291
ELECTRIC SERVICES FOR WALKIN	1/8/2014	2,165	2,165	15	S/L	108	469	1,697
SPRINKLER SERVICES FOR WALKIN	1/15/2014	3,261	3,261	15	S/L	163	706	2,555
DAYROOM RENOVATION	2/28/2014	6,777	6,777	20	S/L	254	1,045	5,732
WALKIN FREEZER WALL DEMO	3/11/2014	9,004	9,004	15	S/L	450	1,750	7,254
RENOVATE SHOWER ROOMS	3/31/2014	95,110	95,110	20	S/L	3,566	13,869	81,241
Settlement for AM/PM Roof - Repaired in 2010	10/18/2013	(32,500)	(32,500)	30	S/L	(812)	(4,062)	(28,438)
Total 2014 Additions		141,607	141,607			6,764	27,124	114,482
Acquisition 2015								
NEW ELECTRICAL PANEL	10/28/2014	3,353	3,353	20	S/L	126	462	2,891
Total 2015 Additions		3,353	3,353			126	462	2,891
Total Building Improvements		2,359,078	2,359,078			66,607	2,002,978	356,099

Non-Movable Equipment

Acquired prior 2011	Var	92,905	92,905	Var	S/L	-	92,905	-
Total		92,905	92,905			-	92,905	-

Moveable Equipment

Acquired prior 2011	Var	1,198,371	1,198,371	Var	S/L	-	1,198,371	-
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Acquisition 2012

Dell Computers	10/11/2011	2,548	2,548	5	S/L	-	2,548	-
Dell Computers	12/16/2011	2,813	2,813	5	S/L	-	2,813	-
Dell Computers	10/11/2011	12,240	12,240	5	S/L	-	12,240	-
Furniture	8/10/2012	4,804	4,804	5	S/L	-	4,804	-
Furniture	5/8/2012	9,518	9,518	5	S/L	-	9,518	-
Furniture	6/8/2012	9,518	9,518	5	S/L	-	9,518	-
Furniture	7/9/2012	9,518	9,518	5	S/L	-	9,518	-
Furniture	8/8/2012	9,519	9,519	5	S/L	-	9,519	-
Furniture	10/2/2011	4,599	4,599	5	S/L	-	4,599	-
Kitchen Tray Caddy	12/5/2011	3,576	3,576	5	S/L	-	3,576	-
Furniture	3/8/2012	9,518	9,518	5	S/L	-	9,518	-
Furniture	3/8/2012	9,518	9,518	5	S/L	-	9,518	-
Furniture	10/31/2011	4,600	4,600	5	S/L	-	4,600	-
Lamps/Furniture	3/1/2012	3,508	3,508	5	S/L	-	3,508	-
Resident Beds	4/21/2012	5,923	5,923	5	S/L	-	5,923	-
Ice machine	03/16/202	6,057	6,057	5	S/L	-	6,057	-
TVs	10/20/2011	5,210	5,210	5	S/L	-	5,210	-
Total 2012 Additions		112,986	112,986			-	112,986	-

Acquisition 2013

Medline Beds	2/28/2013	8,142	8,142	5	S/L	1,221	7,733	409
Direct Supply Furniture For Dining Room	3/18/2013	12,711	12,711	5	S/L	1,907	12,075	636
Equipment	5/23/2013	4,110	4,110	5	S/L	617	3,905	206
Total 2013 Additions		24,963	24,963			3,744	23,713	1,251

Acquisition 2014

BARIATRIC BED	4/2/2014	3,119	3,119	5	S/L	468	2,028	1,091
FURNITURE FOR DAY ROOM	3/3/2014	3,503	3,503	5	S/L	526	2,336	1,167
BEDS/FLOOR SCRUBBER	1/31/2014	6,737	6,737	5	S/L	1,010	4,716	2,021
ELECTRIC 8ED5	8/13/2014	2,982	2,982	5	S/L	447	1,738	1,244
Total 2014 Additions		16,342	16,342			2,451	10,818	5,524

Acquisition 2015

BED HEAD/FOOTBOARD KITS/LAMIN FOR PANELS	1/28/2015	1,015	1,015	3	S/L	254	930	86
BEDS	3/5/2015	13,831	13,831	3	S/L	3,458	12,678	1,153
HOT FOOD SERVING COUNTER	8/19/2015	2,535	2,535	5	S/L	380	1,394	1,141
Total 2015 Additions		17,381	17,381			4,091	15,001	2,380

Acquisition 2016

Beds	5/16/2016	8,944	8,944	12	S/L	559	1,304	7,640
Beds	5/23/2016	8,789	8,789	12	S/L	549	1,281	7,508
Ultra Sound for Rehab	8/25/2016	5,352	5,352	7	S/L	574	1,339	4,013
Rehab Equipment	5/9/2016	8,742	8,742	7	S/L	937	2,186	6,556
Rehab Equipment	9/13/2016	8,586	8,586	7	S/L	920	2,147	6,438
Time Clock System	3/3/2016	6,995	6,995	10	S/L	524	1,223	5,771
Total 2016 Additions		47,406	47,406			4,063	9,480	37,926

Disposals 2016

Generator	1/31/2000	(570)	(570)	5	S/L	-	(570)	-
Timeclock Plus	9/30/2002	(2,785)	(2,785)	3	S/L	-	(2,785)	-
Total 2016 Disposals		(3,355)	(3,355)			-	(3,355)	-

Total		1,414,094	1,414,094			14,349	1,367,013	47,081
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Total Historical Cost and Depreciation For Period		3,892,207	3,892,207			80,956	3,489,026	403,180
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T/B		3,924,707	3,924,707			85,449	2,788,217	1,136,490
Additional Negative Asset for Roofing Settlement Variance		(32,500)	(32,500)			(4,493)	700,809	(733,310)
		(0)	(0)			(4,493)	700,809	(733,310)

CR vs. FS NBV

Rounding Variance

CR vs. FS NBV - Page 31, Line B9

733,310	CR vs. FS depreciat	4,493
(1)	Rounding Variance	
733,309	CR vs. FS depreciat	4,493

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Eastern Connecticut Health Systems, Inc. d/b/a New London			1048C		6/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Eastern Connecticut Health Systems, I	License No. 1048C	Report for Year Ended 6/30/2017	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		05/19/05		
2. Date Structure Completed		05/21/05		
3. If NOT Original Owner, Date of Purchase		06/06/05		
4. Date of Initial Licensure		05/21/05		
5. Total Licensed Bed Capacity		120		
6. Square Footage				
7. Acquisition Cost				
a. Land		33,500		
b. Building		699,640		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		03/01/06		
c. Interest Rate for the Cost Year		3.23%		
d. Term of Mortgage (number of years)		20		
e. Amount of Principal Borrowed		5,600,000		
f. Principal balance outstanding as of 6/30/2017		4,251,086		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Eastern Connecticut Health Systems,		1048C	6/30/2017			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
Eastern Connecticut Health Systems		1048C		6/30/2017		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) Interest				\$	26	26	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	26	26	
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	51,122	51,122	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	51,122	51,122	
15. Total All Expenditures (A-13 thru C-14)				\$	7,372,279	7,372,279	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Eastern Connecticut Health Systems, Inc. d/b/a New London Re				1048C	6/30/2017	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.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 88,308	88,308		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 171,741	171,741		
7.			Other - See attached Schedule	\$ 8,322	8,322		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 70,650	70,650		
10.	15	1d/1e	Accounting & Legal	\$ 8,998	8,998		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,289	2,289		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	15	1a9	Gifts, flowers and coffee shops	\$ 12,034	12,034		
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.	16	L4	Automobile Expense (e.g. personal use)	\$ 1,869	1,869		
18.	16	m2/3	Unallowable Advertising *	\$ 14,666	14,666		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 7,002	7,002		
Page 18 - Dietary Expenditures							
24.			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)				\$ 385,880	385,880		

* 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	A12o	Financial Consultant (Owner) Salary & Benefits	\$ 85,955		
10	A12n	Marketing Salary & Benefits	\$ 281		
10	A12o	Respiratory Therapy Salary & Benefits	\$ 2,072		
Total Other Salaries Adjustment			\$ 88,308	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B2	Dental Consultant	\$ 8,322		
Total Other Fees Adjustments			\$ 8,322	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 420		
16	m13	Licenses - CLIA Waiver (Disallowed)	\$ 150		
16	m13	Licenses - DEA Certification (Disallowed)	\$ 771		
16	m13	Resident Replacement Items (Disallowed)	\$ 510		
16	m13	Purchased Services - Admissions Referral Service (Disallowed)	\$ 5,151		
Total Other A&G Adjustments			\$ 7,002	\$ -	\$ -

Eastern Connecticut Health Systems, Inc.
June 30, 2017
Benefits Disallowance
Page 28a Attachment

Marketing

Marketing Salary	231	TB Linked
Total Salaries	3,690,211	TB Linked
Percent to Total Salaries	0.01%	
Total Benefits (Pg 15, Line 1a1 - 1a7)	791,358	TB Linked
Marketing Benefits Disallowed	50	Page 28 attachment
Total Marketing Salary and Benefit Disallowance	281	

Owner

Owner's Salary	73,125	TB Linked
Total Salaries	3,690,211	TB Linked
Percent to Total Salaries	1.98%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	647,470	TB Linked
Owner's Benefits Disallowed	12,830	Page 28 attachment
Total Marketing Salary and Benefit Disallowance	85,955	

Respiratory Therapy

Therapist's Salary	1,763	TB Linked
Total Salaries	3,690,211	TB Linked
Percent to Total Salaries	0.05%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	647,470	TB Linked
Therapist's Benefits Disallowed	309	Page 28 attachment
Total RT Salary and Benefit Disallowance	2,072	

New London Cell Phones
June 30, 2017
Cell Phone Disallowance

Description	Account	Amount	
Administrator Cell phone (in lieu of beeper)	730485	2,246	
Admissions Cell Phone	740485	<u>1,122</u>	
		3,369	Total
Allowed (4 phones x \$30/month x 9 months)		<u>1,080</u>	
Disallowance		<u>2,289</u>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Eastern Connecticut Health Systems, Inc. d/b/a New London				1048C	6/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 385,880	385,880		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 123,699	123,699		
28.	20	5d	Ambulance/Limousine	\$ (475)	(475)		
29.	20	5f	X-rays, etc	\$ 4,059	4,059		
30.	20	5h	Laboratory	\$ 9,966	9,966		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 24,745	24,745		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 54,065	54,065		
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	\$ 34,759	34,759		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 155	155		
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)			\$ 636,852	636,852		

*** 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.

Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitation and Care of Waterford
6/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See Attachment)	\$ 8,294		
20	5j	Physician Other (Disallowed)	\$ 133		
20	5j	Equipment Rental - Wound Vac Rentals (Disallowed)	\$ 15,541		
20	5j	Equipment Rental - Wheelchairs and Commodes (Patient Specific)	\$ 4,197		
20	5j	Purchased Services - IV Expense (Disallowed)	\$ 6,405		
20	5j	Supplies - Occupational Therapy (Disallowed)	\$ 2,823		
20	5j	IV Expense (Disallowed)	\$ 11,787		
20	5j	PPS Billable (Disallowed)	\$ 4,753		
20	5j	Small Equipment Purchase (Patient Specific)	\$ 132		
Total Other Ancillary Costs			\$ 54,065	\$ -	\$ -

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)
22	9	Rental Property Disallowance	\$ 34,759		
Total Other Property Adjustments			\$ 34,759	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 1	Employee/Guest Meals	\$ 155		
Total Other Adjustments			\$ 155	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Eastern Connecticut Health Systems, Inc.
June 30, 2017
Cable Disallowance Calculation
Page 29a Attachment

Total Allowable Amount		2,700
Amount Reported	Page 20, LN 5i	<u>10,994</u>
Disallowance		<u><u>(8,294)</u></u> Page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Eastern Connecticut Health Systems, Inc.	1048C	6/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,970,735	7,970,735			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,835,558)	(3,835,558)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 903,970	903,970			
b. Medicare Room and Board Contractual Allowance **	\$ 503,639	503,639			
4. a. Private-Pay Residents and Other	\$ 1,383,295	1,383,295			
b. Private-Pay Room and Board Contractual Allowance **	\$ (56,197)	(56,197)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 207,871	207,871			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 74,208	74,208			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 560	560			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 834,004	834,004			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 255,720	255,720			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 187,442	187,442			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 39,960	39,960			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 885,843	885,843			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 277,080	277,080			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,965,959)	(1,965,959)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (620,581)	(620,581)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,046,032	7,046,032			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 155	155			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 84	84			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,215	1,215			
V. Total Other Revenue (1 thru 8)	\$ 1,454	1,454			
VI. Total All Revenue (III +V)	\$ 7,047,486	7,047,486			

* 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)
		0		
30 II 6a	Medicare A - Sequestration	\$ (24,860)		
30 II 6a	Medicare A - Oxygen	\$ 3,190		
30 II 6a	Medicare A - Equipment	\$ 48		
30 II 6a	Medicare A - IV Therapy	\$ (330)		
30 II 6a	Medicare A - Xray	\$ 8,317		
30 II 6a	Medicare A - Lab	\$ 54,335		
30 II 6a	Medicare A - Contractual Adjustment	\$ (1,626,430)		
30 II 6a	Medicare A - Prior Year Adjustment	\$ (0)		
30 II 6a	Medicare B - Vaccines	\$ 10,650		
30 II 6a	Medicare B - Contractual Adjustment	\$ (386,272)		
30 II 6a	Medicare B - Sequestration	\$ (3,459)		
30 II 6a	Medicare B - Prior Year Adjustment	\$ (1,148)		
Total Other Resident Revenue - Medicare		\$ (1,965,959)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 II 6b	Private - Lab	(3,442)		
30 II 6b	Private - Contractual Adjustment	7,319		
30 II 6b	Medicaid - Vaccines	900		
30 II 6b	Medicaid - Oxygen	10,110		
30 II 6b	Medicaid - Equipment	806		
30 II 6b	Medicaid - IV Therapy	330		
30 II 6b	Medicaid - Lab	488		
30 II 6b	Medicaid - Contractual Adjustment	(322,836)		
30 II 6b	Managed Care - Vaccines	450		
30 II 6b	Managed Care - Oxygen	1,044		
30 II 6b	Managed Care - IV Therapy	375		
30 II 6b	Managed Care - X-Ray	1,272		
30 II 6b	Managed Care - Lab	12,184		
30 II 6b	Managed Care - Contractual Adjustment	(330,180)		
30 II 6b	Managed Care B - Vaccines	600		
Total Other Resident Revenue		\$ (620,581)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			(0)		
30 IV 5	Interest Income	601,043	\$ 84		
Total Interest Income			\$ 84	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Interest Charged to Resident Accounts	\$ 1,215		
Total Other Revenue		\$ 1,215	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Eastern Connecticut Health Systems, Inc.	1048C	6/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	682,122
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,168,695
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	59,459
a. Dietary	18,934			
b. Federal Corp Tax	40,525			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,910,276
B. Fixed Assets				
1. Land				
2. Land Improvements	*Historical Cost	26,130	\$	
	Accum. Depreciation	26,130		Net
3. Buildings	*Historical Cost	2,359,078	\$	356,101
	Accum. Depreciation	2,002,977		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	92,905	\$	
	Accum. Depreciation	92,905		Net
6. Movable Equipment	*Historical Cost	1,414,094	\$	47,081
	Accum. Depreciation	1,367,013		Net
7. Motor Vehicles	*Historical Cost	1,042	\$	
	Accum. Depreciation	1,042		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	733,309
C/R vs F/S NBV	733,309			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,136,491

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Eastern Connecticut Health Systems, Inc.	1048C	6/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	3,046,767
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	

6. Loans to Owners or Related Parties (itemize)			\$	
Name and Address		Amount	Loan Date	
_____		_____	_____	
7. Other Assets (itemize)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,046,767

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Eastern Connecticut Health Systems, Inc. d/b/a		1048C	6/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	464,594
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	68,260
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	48,102
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	315,142
Accrued Vacation		141,054			
Accrued Expenses		174,088			

A-13. Total Current Liabilities (Lines A1 thru 12)				\$	896,098

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Eastern Connecticut Health Systems, Inc. d/t		License No. 1048C	Report for Year Ended 6/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				896,098	
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>)				\$ 416,913	
Name and Address of Lender	Amount	Loan Date			
Due to Norwichtown	416,913				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 416,913	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,313,011	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Eastern Connecticut Health Systems, Inc.	1048C	6/30/2017	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			\$	10,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,053,042
6. Gain or Loss for Period			\$	(329,286)
	10/1/2016	thru 6/30/2017		
7. Total Net Worth			\$	1,733,756
C. Total Reserves and Net Worth			\$	1,733,756
D. Total Liabilities, Reserves, and Net Worth			\$	3,046,767

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Eastern Connecticut Health Systems, Inc	1048C	6/30/2017	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	2,090,950		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	7,047,486		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	7,376,772		
D. Net Income or Deficit			\$	(329,286)		
E. Balance			\$	1,761,664		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures Per Pg. 27	\$7,372,279					
F/S vs C/R Depreciation	4,493					
Total F/S Expenditures	\$7,376,772					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$	27,908		
Purpose			Amount			
Sub-S Distribution			27,908			
3. Total Deductions			\$	27,908		
H. Balance at End of Period			\$	1,733,756		
				06/30/17		

I. Preparer's/Reviewer's Certification

Name of Facility Eastern Connecticut Health Systems, Inc.	License No. 1048C	Report for Year Ended 6/30/2017	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				
Matthew S. Bovolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

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

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

This report is intended solely for the information and use of the management of Eastern Connecticut Health Systems, Inc. d/b/a New London Rehabilitation and Care of Waterford and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
November 17, 2017

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

Facility Name Eastern Connecticut Health Systems d/b/a New London Rehabilitation and Care of Waterford

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Eastern Connecticut Health Systems, Inc.**
 Engagement: **Medicaid - Fountainview Care Center 2017**
 Period Ending: **6/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 6/30/2017	JE Ref #	RJE	FINAL 6/30/2017
100100.000	Cash - Operating	88,882.81			88,882.81
100150.000	Cash - Payroll	(8,372.87)			(8,372.87)
100200.000	Cash - Petty	153.54			153.54
100250.000	Cash - Impress	414.40			414.40
100400.000	Cash - Savings	601,042.90			601,042.90
111000.000	A/R - Private	300,906.87			300,906.87
112000.000	A/R - Medicaid	540,340.10			540,340.10
113000.000	A/R - Medicare Part A	180,516.87			180,516.87
114000.000	A/R - Medicare Part B	11,566.37			11,566.37
115000.000	A/R - Co-Insurance Part A	55,723.02			55,723.02
117000.000	A/R - Managed Care	74,321.49			74,321.49
119300.000	A/R - Hospice	3,976.24			3,976.24
119600.000	A/R - Resource	39,947.26			39,947.26
120000.000	A/R - Allowance For Bad Debt	(70,414.72)			(70,414.72)
139000.000	A/R - Other	31,812.90			31,812.90
142000.000	Dietary	18,933.86			18,933.86
161000.000	Building	2,417,707.71			2,417,707.71
161500.000	Automobile	1,042.24			1,042.24
162000.000	Furniture Fixture & Equipment	1,465,459.97			1,465,459.97
162500.000	Computer Hardware	34,479.74			34,479.74
163000.000	Computer Software	6,017.77			6,017.77
165000.000	Accum. Dep. - Building	(1,330,918.48)			(1,330,918.48)
165500.000	Accum. Dep. - Automobile	(1,042.24)			(1,042.24)
166000.000	Accum. Dep. - FF&E	(1,421,820.54)			(1,421,820.54)
166500.000	Accum. Dep. - Computer Hardware	(30,394.88)			(30,394.88)
167000.000	Accum. Dep. - Computer Software	(4,040.57)			(4,040.57)
183000.000	Federal Corp Tax	40,525.00			40,525.00
200100.000	Accounts Payable	(464,594.41)			(464,594.41)
200200.000	Accrued Expenses	(174,088.00)			(174,088.00)
201100.000	Federal Withholding	(591.55)			(591.55)
201200.000	State Withholding	97.93			97.93
201300.000	FICA Social Security	(5,482.63)			(5,482.63)
201350.000	FICA Medicare	(414.35)			(414.35)
202000.000	Accrued Wages	(68,259.64)			(68,259.64)
202300.000	Accrued Vacation	(141,053.62)			(141,053.62)
202350.000	Accrued Vacation Taxes	(10,790.62)			(10,790.62)
210000.000	FUTA Liability	(1,140.93)			(1,140.93)
210050.000	SUTA Liability	(29,779.33)			(29,779.33)
215400.000	Due To Intercompany	(103,036.99)			(103,036.99)
252000.000	Due To Related Parties	(313,875.77)			(313,875.77)
301000.000	Capital Stock	(9,999.88)			(9,999.88)
302000.000	Sub-S Distributions	27,908.55			27,908.55
305000.000	Additional Paid In Capital	(1,232,128.00)			(1,232,128.00)
308000.000	Retained Earnings	(848,823.65)			(848,823.65)
400100.000	Medicare A - Room And Board	(903,970.00)			(903,970.00)
400111.000	Medicare A - R&B Contractual Adjustment	(503,638.54)			(503,638.54)
400113.000	Medicare A - Sequestration	24,860.18			24,860.18
400250.000	Medicare A - Pharmacy	(207,870.54)			(207,870.54)
400300.000	Medicare A - Oxygen	(3,190.00)			(3,190.00)

Account	Description	ADJ 6/30/2017	JE Ref #	RJE	FINAL 6/30/2017
400350.000	Medicare A - Equipment	(48.00)			(48.00)
400400.000	Medicare A - Physical Therapy	(613,920.00)			(613,920.00)
400450.000	Medicare A - Occupational Therapy	(626,280.00)			(626,280.00)
400500.000	Medicare A - Speech Therapy	(112,800.00)			(112,800.00)
400600.000	Medicare A - IV Therapy	330.00			330.00
400700.000	Medicare A - X-Ray	(8,316.84)			(8,316.84)
400850.000	Medicare A - Lab	(54,334.56)			(54,334.56)
400900.000	Medicare A - Contractual Adjustment	1,626,429.94			1,626,429.94
400999.000	Medicare A - Prior Year Adjustment	0.08			0.08
410100.000	Private - Room And Board	(1,098,850.00)			(1,098,850.00)
410111.000	Private - R&B Contractual Adjustment	36,214.00			36,214.00
410250.000	Private - Pharmacy	(1,788.38)			(1,788.38)
410850.000	Private - Lab	3,442.00			3,442.00
410900.000	Private - Contractual Adjustment	(7,318.54)			(7,318.54)
430100.000	Medicaid - Room And Board	(7,970,735.00)			(7,970,735.00)
430111.000	Medicaid - R&B Contractual Adjustment	3,835,557.88			3,835,557.88
430200.000	Medicaid - Medical Supplies	(560.00)			(560.00)
430250.000	Medicaid - Pharmacy	(31,361.52)			(31,361.52)
430260.000	Medicaid - Vaccines	(900.00)			(900.00)
430300.000	Medicaid - Oxygen	(10,110.00)			(10,110.00)
430350.000	Medicaid - Equipment	(806.00)			(806.00)
430400.000	Medicaid - Physical Therapy	(120,480.10)			(120,480.10)
430450.000	Medicaid - Occupational Therapy	(132,000.00)			(132,000.00)
430500.000	Medicaid - Speech Therapy	(23,640.00)			(23,640.00)
430600.000	Medicaid - IV Therapy	(330.00)			(330.00)
430850.000	Medicaid - Lab	(488.00)			(488.00)
430900.000	Medicaid - Contractual Adjustment	322,835.62			322,835.62
450100.000	Managed Care - Room And Board	(206,525.00)			(206,525.00)
450111.000	Managed Care - R&B Contractual Adjustment	(21,286.92)			(21,286.92)
450250.000	Managed Care - Pharmacy	(39,095.62)			(39,095.62)
450260.000	Managed Care - Vaccines	(450.00)			(450.00)
450300.000	Managed Care - Oxygen	(1,044.00)			(1,044.00)
450400.000	Managed Care - Physical Therapy	(129,600.00)			(129,600.00)
450450.000	Managed Care - Occupational Therapy	(133,560.00)			(133,560.00)
450500.000	Managed Care - Speech Therapy	(12,600.00)			(12,600.00)
450600.000	Managed Care - IV Therapy	(374.52)			(374.52)
450700.000	Managed Care - X-Ray	(1,271.80)			(1,271.80)
450850.000	Managed Care - Lab	(12,184.18)			(12,184.18)
450900.000	Managed Care - Contractual Adjustment	330,179.95			330,179.95
460100.000	Insurance - Room And Board	(13,505.00)			(13,505.00)
460250.000	Insurance - Pharmacy	(1,962.50)			(1,962.50)
460400.000	Insurance - Physical Therapy	(2,160.00)			(2,160.00)
460450.000	Insurance - Occupational Therapy	(3,000.00)			(3,000.00)
470100.000	Hospice - Room And Board	(64,415.00)			(64,415.00)
470111.000	Hospice - R&B Contractual Adjustment	30,969.72			30,969.72
500260.000	Medicare B - Vaccines	(10,650.00)			(10,650.00)
500400.000	Medicare B - Physical Therapy	(220,083.51)			(220,083.51)
500450.000	Medicare B - Occupational Therapy	(259,563.25)			(259,563.25)
500500.000	Medicare B - Speech Therapy	(74,642.32)			(74,642.32)
500900.000	Medicare B - Contractual Adjustment	386,272.28			386,272.28
500901.000	Medicare B - Sequestration	3,458.50			3,458.50
500999.000	Medicare B - Prior Year Adjustment	1,147.75			1,147.75
505260.000	Managed Care B - Vaccines	(600.00)			(600.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		6/30/2017			6/30/2017
505400.000	Managed Care B - Physical Therapy	(3,480.00)			(3,480.00)
505450.000	Managed Care B - Occupational Therapy	(8,520.00)			(8,520.00)
505500.000	Managed Care B - Speech Therapy	(3,720.03)			(3,720.03)
505900.000	Managed Care B - Contractual Allowance	10,300.55			10,300.55
599040.000	Employee/Guest Meals	(155.00)			(155.00)
599050.000	Interest Income	(84.41)			(84.41)
599080.000	Misc. Income	(1,214.97)			(1,214.97)
610100.000	Wages - Supervisor	31,102.07			31,102.07
610110.000	Wages - Regular	60,884.95			60,884.95
610650.000	Supplies	5,848.96			5,848.96
610660.000	Activities - Entertainment	1,650.00			1,650.00
610810.000	Dues & Subscriptions	260.46			260.46
610850.000	Purchased Services	265.95			265.95
620110.000	Wages - Regular	63,923.15			63,923.15
630100.000	Wages - R.N.	447,632.76			447,632.76
630105.000	Wages - RN Orientation	28,508.71			28,508.71
630110.000	Wages - L.P.N.	734,339.04			734,339.04
630115.000	Wages - LPN Orientation	9,079.80			9,079.80
630120.000	Wages - CNA	1,022,628.93			1,022,628.93
630125.000	Wages - CNA Orientation	11,717.44			11,717.44
630130.000	Wages - Medical Records	25,583.92			25,583.92
630600.000	Supplies (Non-Medical)	1,730.26			1,730.26
630700.000	Equipment Rental	1,033.73			1,033.73
630710.000	Medical Director	31,950.00			31,950.00
630720.000	Medical Staff	24,000.00			24,000.00
630730.000	Oxygen	24,745.18			24,745.18
630760.000	Dentist	8,322.00			8,322.00
630775.000	Physican - Other	133.39			133.39
630780.000	Ambulance	(474.50)			(474.50)
630790.000	Laboratory	9,965.82			9,965.82
630800.000	Radiology	4,058.98			4,058.98
630830.000	Education	1,042.50			1,042.50
670100.000	Wages - DON	86,225.99			86,225.99
670110.000	Wages - ADON	67,916.45			67,916.45
670120.000	Wages - MDS Coordinator	129,845.69			129,845.69
670130.000	Wages - Infection Control	52,088.61			52,088.61
670135.000	Wages - Inservice	28,480.97			28,480.97
670145.000	Wages - Staffing Coordinator	40,591.33			40,591.33
670146.000	Wages - QA Nurse	5,714.29			5,714.29
670600.000	Supplies (Non-Medical)	8,422.41			8,422.41
670700.000	Equipment Rental	25,047.25			25,047.25
670720.000	Small Equipment Purchased	4,583.91			4,583.91
670730.000	Equipment Repair & Maintenance	1,779.29			1,779.29
670850.000	Purchased Services	16,481.90		(6,536.90)	9,945.00
680100.000	Wages - Respiratory Therapy	1,763.00			1,763.00
690100.000	Wages - Supervisor	47,804.74			47,804.74
690110.000	Wages - Regular	173,972.25			173,972.25
690120.000	Wages - Dietician	19,949.51			19,949.51
690660.000	Chemicals	4,627.21			4,627.21
690670.000	Supplies (Non-Food)	18,736.32			18,736.32
690680.000	Food Supplements	119.44			119.44
690690.000	Raw Food	214,099.30			214,099.30
690695.000	Nutritional Supplements	12,427.88			12,427.88

Account	Description	ADJ	JE Ref #	RJE	FINAL
		6/30/2017			6/30/2017
690700.000	Equipment Rental	115.37			115.37
690720.000	Small Equipment Purchase	2,727.89			2,727.89
690730.000	Equipment Repair & Maintenance	3,048.88			3,048.88
690830.000	Education	150.00			150.00
690850.000	Purchased Services	1,547.29			1,547.29
700500.000	Service Contracts	30,375.00			30,375.00
700670.000	Supplies	63.43			63.43
700690.000	Linen	13,493.07			13,493.07
700720.000	Laundry Equipment	902.04			902.04
710110.000	Wages - Regular	132,552.29			132,552.29
710670.000	Supplies	21,510.37			21,510.37
720100.000	Wages - Supervisor	46,132.42			46,132.42
720110.000	Wages - Regular	32,470.39			32,470.39
720510.000	Gas	20,121.99			20,121.99
720520.000	Electricity	108,196.78			108,196.78
720525.000	Diesel Gas	660.36			660.36
720530.000	Water	22,890.76			22,890.76
720535.000	Sewer	4,567.30			4,567.30
720540.000	Trash Removal	18,451.54			18,451.54
720550.000	Service Contracts	7,747.60			7,747.60
720660.000	Building Repair & Maintenance	17,151.13			17,151.13
720670.000	Supplies	30,486.81			30,486.81
720695.000	Grounds Landscaping	11,680.36			11,680.36
720700.000	Equipment Rental	2,824.38			2,824.38
720720.000	Small Equipment Purchase	528.78			528.78
720840.000	Maintenance Mileage Reimbursement	19.81			19.81
720850.000	Purchased Services	165,648.82			165,648.82
720855.000	Rent	315,000.00			315,000.00
730100.000	Wages - Administrator	100,521.72			100,521.72
730105.000	Wages - Controller	78,100.01			78,100.01
730110.000	Wages - Regular	84,042.84			84,042.84
730115.000	Wages - Financial Consultant	73,125.00			73,125.00
730200.000	FUTA	(16,711.42)			(16,711.42)
730205.000	SUTA	100,173.58			100,173.58
730210.000	FICA	218,050.41			218,050.41
730215.000	FICAM	51,062.44			51,062.44
730250.000	Workers Compensation	143,888.00			143,888.00
730260.000	Employee Benefit - Misc	12,033.95			12,033.95
730270.000	Employee Pre-Employment Screening	3,039.84			3,039.84
730300.000	Group Insurance	279,586.66			279,586.66
730310.000	Dental Insurance	8,867.96			8,867.96
730320.000	Vision Insurance	2,241.44			2,241.44
730330.000	Life Insurance	4,781.00			4,781.00
730340.000	Aflac Insurance	(582.42)			(582.42)
730430.000	Legal Fees	15,947.92			15,947.92
730440.000	Accounting Fees	32,997.92			32,997.92
730445.000	Telephone	4,544.14			4,544.14
730460.000	Professional Fees	17,000.00			17,000.00
730480.000	Administrator Auto Gas	46.20			46.20
730485.000	Administrator Phone	645.46			645.46
730490.000	Marketing	2,246.49			2,246.49
730515.000	Advertising - Promotional	12,419.40			12,419.40
730520.000	Software Maintenance	19,734.39			19,734.39

Account	Description	ADJ	JE Ref #	RJE	FINAL
		6/30/2017			6/30/2017
730530.000	Insurance	51,122.07			51,122.07
730540.000	Bad Debt Expense	70,650.00			70,650.00
730550.000	Depreciation	85,448.63			85,448.63
730560.000	Interest	26.05			26.05
730580.000	Real Estate Tax	58,213.37			58,213.37
730585.000	Property Tax	7,838.76			7,838.76
730670.000	Office Supplies	14,363.70			14,363.70
730675.000	Postage	3,541.88			3,541.88
730700.000	Equipment Rental	3,955.18			3,955.18
730720.000	Small Equipment Purchase	752.89			752.89
730730.000	Repair & Maintenance	75.66			75.66
730740.000	Copier Equipment	4,591.21		(4,252.62)	338.59
730810.000	Dues & Subscriptions	4,256.20		(3,906.20)	350.00
730820.000	Travel & Seminar	18.00			18.00
730830.000	Education	200.00			200.00
730840.000	Mileage Reimbursement	256.72			256.72
730850.000	Purchased Services	3,845.22			3,845.22
730851.000	Cable Television	10,994.16			10,994.16
730852.000	Internet Provider	1,840.49			1,840.49
730870.000	Licenses	1,401.00			1,401.00
730900.000	Miscellaneous	510.04			510.04
730910.000	Service Charges - Bank	1,710.01			1,710.01
730920.000	Bank Reconciliation Adjustments	9.01			9.01
730930.000	CT User Fee Tax	518,905.74			518,905.74
740100.000	Wages - Supervisor	53,282.40			53,282.40
740110.000	Wages - Marketer	230.63			230.63
740485.000	Cell Phone	1,122.33			1,122.33
740650.000	Supplies	139.98			139.98
740840.000	Mileage Reimbursement	1,823.00			1,823.00
740850.000	Purchased Services	5,151.00			5,151.00
800670.000	Supplies	5,012.73			5,012.73
800950.000	Purchased Services	171,094.27			171,094.27
810670.000	Supplies	2,822.96			2,822.96
810950.000	Purchased Services	171,740.59			171,740.59
820950.000	Purchased Services	88,563.78			88,563.78
850050.000	Pharmacy Consultant	6,537.58			6,537.58
850650.000	Drugs - Medicare Part A	120,037.39			120,037.39
850660.000	Drugs - Legend	276.81			276.81
850670.000	Drugs - Non-Legend	3,283.27			3,283.27
850680.000	Drugs - IV	11,786.67			11,786.67
850690.000	Supplies	101.25			101.25
860660.000	Billable	4,753.39			4,753.39
860690.000	Non-Billable	115,006.68			115,006.68
Marcum 01	Chamber of Commerce	0.00		420.00	420.00
Marcum 02	Subscriptions	0.00		3,486.20	3,486.20
Marcum 04	Copier Maintenance	0.00		4,252.62	4,252.62
Marcum 09	Nurse Consultant	0.00		6,536.90	6,536.90
Total		0.00		0.00	0.00
	Net (Income) Loss	329,286.13		0.00	329,286.13

Client: **Eastern Connecticut Health Systems, Inc.**
 Engagement: **Medicaid - Fountainview Care Center 2017**
 Period Ending: **6/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - Grouping Report**

Account	Description	ADJ 6/30/2017	JE Ref #	RJE 6/30/2017	FINAL 6/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
730100.000	Wages - Administrator	100,521.72		0.00	100,521.72
Subtotal [2]	Administrators	100,521.72		0.00	100,521.72
Subgroup : [4]	Other Administrative Salaries				
730110.000	Wages - Regular	84,042.84		0.00	84,042.84
740100.000	Wages - Supervisor	53,282.40		0.00	53,282.40
Subtotal [4]	Other Administrative Salaries	137,325.24		0.00	137,325.24
Subgroup : [5A]	Head Dietitian				
690120.000	Wages - Dietician	19,949.51		0.00	19,949.51
Subtotal [5A]	Head Dietitian	19,949.51		0.00	19,949.51
Subgroup : [5B]	Food Service Supervisor				
690100.000	Wages - Supervisor	47,804.74		0.00	47,804.74
Subtotal [5B]	Food Service Supervisor	47,804.74		0.00	47,804.74
Subgroup : [5C]	Dietary Workers				
690110.000	Wages - Regular	173,972.25		0.00	173,972.25
Subtotal [5C]	Dietary Workers	173,972.25		0.00	173,972.25
Subgroup : [6B]	Other Housekeeping Workers				
710110.000	Wages - Regular	132,552.29		0.00	132,552.29
Subtotal [6B]	Other Housekeeping Workers	132,552.29		0.00	132,552.29
Subgroup : [7A]	Engineer or Chief of Maintenance				
720100.000	Wages - Supervisor	46,132.42		0.00	46,132.42
Subtotal [7A]	Engineer or Chief of Maintenance	46,132.42		0.00	46,132.42
Subgroup : [7B]	Other Maintenance Workers				
720110.000	Wages - Regular	32,470.39		0.00	32,470.39
Subtotal [7B]	Other Maintenance Workers	32,470.39		0.00	32,470.39
Subgroup : [11A]	Head Accountant				
730105.000	Wages - Controller	78,100.01		0.00	78,100.01
Subtotal [11A]	Head Accountant	78,100.01		0.00	78,100.01
Subgroup : [12A]	Director of Nurses/Assistant Director				
670100.000	Wages - DON	86,225.99		0.00	86,225.99
670110.000	Wages - ADON	67,916.45		0.00	67,916.45
Subtotal [12A]	Director of Nurses/Assistant Director	154,142.44		0.00	154,142.44
Subgroup : [12B1]	RNs - Direct Care				
630100.000	Wages - R.N.	447,632.76		0.00	447,632.76
630105.000	Wages - RN Orientation	28,508.71		0.00	28,508.71
Subtotal [12B1]	RNs - Direct Care	476,141.47		0.00	476,141.47
Subgroup : [12B2]	RNs - Administrative				
670120.000	Wages - MDS Coordinator	129,845.69		0.00	129,845.69
670130.000	Wages - Infection Control	52,088.61		0.00	52,088.61
670135.000	Wages - Inservice	28,480.97		0.00	28,480.97
670145.000	Wages - Staffing Coordinator	40,591.33		0.00	40,591.33
670146.000	Wages - QA Nurse	5,714.29		0.00	5,714.29
Subtotal [12B2]	RNs - Administrative	256,720.89		0.00	256,720.89
Subgroup : [12C1]	LPNs - Direct Care				
630110.000	Wages - L.P.N.	734,339.04		0.00	734,339.04
630115.000	Wages - LPN Orientation	9,079.80		0.00	9,079.80
Subtotal [12C1]	LPNs - Direct Care	743,418.84		0.00	743,418.84
Subgroup : [12D]	Aides and Attendants				
630120.000	Wages - CNA	1,022,628.93		0.00	1,022,628.93
630125.000	Wages - CNA Orientation	11,717.44		0.00	11,717.44
Subtotal [12D]	Aides and Attendants	1,034,346.37		0.00	1,034,346.37
Subgroup : [12H]	Recreation Workers				
610100.000	Wages - Supervisor	31,102.07		0.00	31,102.07
610110.000	Wages - Regular	60,884.95		0.00	60,884.95
Subtotal [12H]	Recreation Workers	91,987.02		0.00	91,987.02
Subgroup : [12M]	Social Workers/Case Management				
620110.000	Wages - Regular	63,923.15		0.00	63,923.15
Subtotal [12M]	Social Workers/Case Management	63,923.15		0.00	63,923.15

Subgroup : [12N]	Marketing			
740110.000	Wages - Marketer	230.63	0.00	230.63
Subtotal [12N]	Marketing	230.63	0.00	230.63
Subgroup : [12O]	Other			
630130.000	Wages - Medical Records	25,583.92	0.00	25,583.92
680100.000	Wages - Respiratory Therapy	1,763.00	0.00	1,763.00
730115.000	Wages - Financial Consultant	73,125.00	0.00	73,125.00
Subtotal [12O]	Other	100,471.92	0.00	100,471.92
Total [10-A]	Salaries and Wages	3,690,211.30	0.00	3,690,211.30
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
630760.000	Dentist	8,322.00	0.00	8,322.00
Subtotal [2]	Dentist	8,322.00	0.00	8,322.00
Subgroup : [3]	Pharmacist			
850050.000	Pharmacy Consultant	6,537.58	0.00	6,537.58
Subtotal [3]	Pharmacist	6,537.58	0.00	6,537.58
Subgroup : [5A]	PT - Resident Care			
800950.000	Purchased Services	171,094.27	0.00	171,094.27
Subtotal [5A]	PT - Resident Care	171,094.27	0.00	171,094.27
Subgroup : [8A]	Medical Director			
630710.000	Medical Director	31,950.00	0.00	31,950.00
630720.000	Medical Staff	24,000.00	0.00	24,000.00
Subtotal [8A]	Medical Director	55,950.00	0.00	55,950.00
Subgroup : [9A]	ST - Resident Care			
820950.000	Purchased Services	88,563.78	0.00	88,563.78
Subtotal [9A]	ST - Resident Care	88,563.78	0.00	88,563.78
Subgroup : [10A]	OT - Resident Care			
810950.000	Purchased Services	171,740.59	0.00	171,740.59
Subtotal [10A]	OT - Resident Care	171,740.59	0.00	171,740.59
Subgroup : [11A2]	RN's - Administrative			
Marcum 09	Nurse Consultant	0.00	6,536.90	6,536.90
Subtotal [11A2]	RN's - Administrative	0.00	6,536.90	6,536.90
Total [13-B]	Professional Fees	502,208.22	6,536.90	508,745.12
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
730250.000	Workers Compensation	143,888.00	0.00	143,888.00
Subtotal [1A1]	Workmen's Compensation	143,888.00	0.00	143,888.00
Subgroup : [1A3]	Unemployment Insurance			
730200.000	FUTA	(16,711.42)	0.00	(16,711.42)
730205.000	SUTA	100,173.58	0.00	100,173.58
Subtotal [1A3]	Unemployment Insurance	83,462.16	0.00	83,462.16
Subgroup : [1A4]	Social Security (FICA)			
730210.000	FICA	218,050.41	0.00	218,050.41
730215.000	FICAM	51,062.44	0.00	51,062.44
Subtotal [1A4]	Social Security (FICA)	269,112.85	0.00	269,112.85
Subgroup : [1A5]	Health Insurance			
730300.000	Group Insurance	279,586.66	0.00	279,586.66
730310.000	Dental Insurance	8,867.96	0.00	8,867.96
730320.000	Vision Insurance	2,241.44	0.00	2,241.44
730340.000	Aflac Insurance	(582.42)	0.00	(582.42)
Subtotal [1A5]	Health Insurance	290,113.64	0.00	290,113.64
Subgroup : [1A6]	Life Insurance			
730330.000	Life Insurance	4,781.00	0.00	4,781.00
Subtotal [1A6]	Life Insurance	4,781.00	0.00	4,781.00
Subgroup : [1A9]	Other			
730260.000	Employee Benefit - Misc	12,033.95	0.00	12,033.95
Subtotal [1A9]	Other	12,033.95	0.00	12,033.95
Subgroup : [1C]	Bad Debts			
730540.000	Bad Debt Expense	70,650.00	0.00	70,650.00
Subtotal [1C]	Bad Debts	70,650.00	0.00	70,650.00
Subgroup : [1D]	Accounting and Auditing			
730440.000	Accounting Fees	32,997.92	0.00	32,997.92
Subtotal [1D]	Accounting and Auditing	32,997.92	0.00	32,997.92

Subgroup : [1E]	Legal			
730430.000	Legal Fees	15,947.92	0.00	15,947.92
Subtotal [1E]	Legal	15,947.92	0.00	15,947.92
Subgroup : [1G]	Office Supplies			
730670.000	Office Supplies	14,363.70	0.00	14,363.70
730720.000	Small Equipment Purchase	752.89	0.00	752.89
740650.000	Supplies	139.98	0.00	139.98
Subtotal [1G]	Office Supplies	15,256.57	0.00	15,256.57
Subgroup : [1H1]	Telephone and Telegraph			
730445.000	Telephone	4,544.14	0.00	4,544.14
Subtotal [1H1]	Telephone and Telegraph	4,544.14	0.00	4,544.14
Subgroup : [1H2]	Cellular Phones and Beepers			
730485.000	Administrator Phone	645.46	0.00	645.46
740485.000	Cell Phone	1,122.33	0.00	1,122.33
Subtotal [1H2]	Cellular Phones and Beepers	1,767.79	0.00	1,767.79
Subgroup : [1K3]	Resident Day User Fee			
730930.000	CT User Fee Tax	518,905.74	0.00	518,905.74
Subtotal [1K3]	Resident Day User Fee	518,905.74	0.00	518,905.74
Total [15]	Expenditures Other than Salaries	1,463,461.68	0.00	1,463,461.68
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1]	Resident Travel and Entertainment			
610660.000	Activities - Entertainment	1,650.00	0.00	1,650.00
Subtotal [1]	Resident Travel and Entertainment	1,650.00	0.00	1,650.00
Subgroup : [4]	Employee Travel			
720840.000	Maintenance Mileage Reimbursement	19.81	0.00	19.81
730480.000	Administrator Auto Gas	46.20	0.00	46.20
730840.000	Mileage Reimbursement	256.72	0.00	256.72
740840.000	Mileage Reimbursement	1,823.00	0.00	1,823.00
Subtotal [4]	Employee Travel	2,145.73	0.00	2,145.73
Subgroup : [5]	Education Expense			
630830.000	Education	1,042.50	0.00	1,042.50
690830.000	Education	150.00	0.00	150.00
730820.000	Travel & Seminar	18.00	0.00	18.00
730830.000	Education	200.00	0.00	200.00
Subtotal [5]	Education Expense	1,410.50	0.00	1,410.50
Subgroup : [M3]	Advertising Other			
730490.000	Marketing	2,246.49	0.00	2,246.49
730515.000	Advertising - Promotional	12,419.40	0.00	12,419.40
Subtotal [M3]	Advertising Other	14,665.89	0.00	14,665.89
Subgroup : [M7]	Postage			
730675.000	Postage	3,541.88	0.00	3,541.88
Subtotal [M7]	Postage	3,541.88	0.00	3,541.88
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
730810.000	Dues & Subscriptions	4,256.20	(3,906.20)	350.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	4,256.20	(3,906.20)	350.00
Subgroup : [M8A]	Dues to Chamber of Commerce			
Marcum 01	Chamber of Commerce	0.00	420.00	420.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	420.00	420.00
Subgroup : [M9]	Subscriptions			
610810.000	Dues & Subscriptions	260.46	0.00	260.46
Marcum 02	Subscriptions	0.00	3,486.20	3,486.20
Subtotal [M9]	Subscriptions	260.46	3,486.20	3,746.66
Subgroup : [M11]	Services Provided by Contract			
730460.000	Professional Fees	17,000.00	0.00	17,000.00
730520.000	Software Maintenance	19,734.39	0.00	19,734.39
730850.000	Purchased Services	3,845.22	0.00	3,845.22
730852.000	Internet Provider	1,840.49	0.00	1,840.49
Subtotal [M11]	Services Provided by Contract	42,420.10	0.00	42,420.10
Subgroup : [M13]	Other			
730270.000	Employee Pre-Employment Screening	3,039.84	0.00	3,039.84
730870.000	Licenses	1,401.00	0.00	1,401.00
730900.000	Miscellaneous	510.04	0.00	510.04
730910.000	Service Charges - Bank	1,710.01	0.00	1,710.01

730920.000	Bank Reconciliation Adjustments	9.01	0.00	9.01
740850.000	Purchased Services	5,151.00	0.00	5,151.00
Subtotal [M13]	Other	11,820.90	0.00	11,820.90
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	82,171.66	0.00	82,171.66
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
690690.000	Raw Food	214,099.30	0.00	214,099.30
Subtotal [2A1]	Raw Food	214,099.30	0.00	214,099.30
Subgroup : [2A2]	Non-Food Supplies			
690660.000	Chemicals	4,627.21	0.00	4,627.21
690670.000	Supplies (Non-Food)	18,736.32	0.00	18,736.32
690680.000	Food Supplements	119.44	0.00	119.44
690695.000	Nutritional Supplements	12,427.88	0.00	12,427.88
690720.000	Small Equipment Purchase	2,727.89	0.00	2,727.89
Subtotal [2A2]	Non-Food Supplies	38,638.74	0.00	38,638.74
Subgroup : [2B]	Purchased Services			
690850.000	Purchased Services	1,547.29	0.00	1,547.29
Subtotal [2B]	Purchased Services	1,547.29	0.00	1,547.29
Subgroup : [2D]	Other			
690700.000	Equipment Rental	115.37	0.00	115.37
690730.000	Equipment Repair & Maintenance	3,048.88	0.00	3,048.88
Subtotal [2D]	Other	3,164.25	0.00	3,164.25
Total [18]	Dietary Basis for Allocation of Costs	257,449.58	0.00	257,449.58
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A4]	Repair and/or purchased linens			
700690.000	Linen	13,493.07	0.00	13,493.07
Subtotal [3A4]	Repair and/or purchased linens	13,493.07	0.00	13,493.07
Subgroup : [3B]	Purchased Services			
700500.000	Service Contracts	30,375.00	0.00	30,375.00
Subtotal [3B]	Purchased Services	30,375.00	0.00	30,375.00
Subgroup : [3D]	Other			
700670.000	Supplies	63.43	0.00	63.43
700720.000	Laundry Equipment	902.04	0.00	902.04
Subtotal [3D]	Other	965.47	0.00	965.47
Total [19]	Laundry-Basis for Allocation of Costs	44,833.54	0.00	44,833.54
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
710670.000	Supplies	21,510.37	0.00	21,510.37
Subtotal [4A1]	In-House Care Supplies	21,510.37	0.00	21,510.37
Subgroup : [5A2]	Purchased from			
850650.000	Drugs - Medicare Part A	120,037.39	0.00	120,037.39
850660.000	Drugs - Legend	276.81	0.00	276.81
850670.000	Drugs - Non-Legend	3,283.27	0.00	3,283.27
850690.000	Supplies	101.25	0.00	101.25
Subtotal [5A2]	Purchased from	123,698.72	0.00	123,698.72
Subgroup : [5B]	Medicine Cabinet Drugs			
630600.000	Supplies (Non-Medical)	1,730.26	0.00	1,730.26
670600.000	Supplies (Non-Medical)	8,422.41	0.00	8,422.41
860690.000	Non-Billable	115,006.68	0.00	115,006.68
Subtotal [5B]	Medicine Cabinet Drugs	125,159.35	0.00	125,159.35
Subgroup : [5D]	Ambulance/Limousine			
630780.000	Ambulance	(474.50)	0.00	(474.50)
Subtotal [5D]	Ambulance/Limousine	(474.50)	0.00	(474.50)
Subgroup : [5E2]	Oxygen - Other			
630730.000	Oxygen	24,745.18	0.00	24,745.18
Subtotal [5E2]	Oxygen - Other	24,745.18	0.00	24,745.18
Subgroup : [5F]	X-Rays and related radiological			
630800.000	Radiology	4,058.98	0.00	4,058.98
Subtotal [5F]	X-Rays and related radiological	4,058.98	0.00	4,058.98
Subgroup : [5H]	Laboratory			
630790.000	Laboratory	9,965.82	0.00	9,965.82
Subtotal [5H]	Laboratory	9,965.82	0.00	9,965.82
Subgroup : [5I]	Recreation			
610650.000	Supplies	5,848.96	0.00	5,848.96

610850.000	Purchased Services	265.95	0.00	265.95
730851.000	Cable Television	10,994.16	0.00	10,994.16
Subtotal [5I]	Recreation	17,109.07	0.00	17,109.07
Subgroup : [5J]	Other			
630775.000	Physican - Other	133.39	0.00	133.39
670700.000	Equipment Rental	25,047.25	0.00	25,047.25
670720.000	Small Equipment Purchased	4,583.91	0.00	4,583.91
670850.000	Purchased Services	16,481.90	(6,536.90)	9,945.00
			RJE - 3 (6,536.90)	
800670.000	Supplies	5,012.73	0.00	5,012.73
810670.000	Supplies	2,822.96	0.00	2,822.96
850680.000	Drugs - IV	11,786.67	0.00	11,786.67
860660.000	Billable	4,753.39	0.00	4,753.39
Subtotal [5J]	Other	70,622.20	(6,536.90)	64,085.30
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	396,395.19	(6,536.90)	389,858.29
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
670730.000	Equipment Repair & Maintenance	1,779.29	0.00	1,779.29
720660.000	Building Repair & Maintenance	17,151.13	0.00	17,151.13
720670.000	Supplies	30,486.81	0.00	30,486.81
730730.000	Repair & Maintenance	75.66	0.00	75.66
Subtotal [6A]	Repairs and Maintenance	49,492.89	0.00	49,492.89
Subgroup : [6B]	Heat			
720510.000	Gas	20,121.99	0.00	20,121.99
Subtotal [6B]	Heat	20,121.99	0.00	20,121.99
Subgroup : [6C]	Light & Power			
720520.000	Electricity	108,196.78	0.00	108,196.78
Subtotal [6C]	Light & Power	108,196.78	0.00	108,196.78
Subgroup : [6D]	Water			
720530.000	Water	22,890.76	0.00	22,890.76
720535.000	Sewer	4,567.30	0.00	4,567.30
Subtotal [6D]	Water	27,458.06	0.00	27,458.06
Subgroup : [6E]	Equipment Lease			
730700.000	Equipment Rental	3,955.18	0.00	3,955.18
730740.000	Copier Equipment	4,591.21	(4,252.62)	338.59
			RJE - 2 (4,252.62)	
Subtotal [6E]	Equipment Lease	8,546.39	(4,252.62)	4,293.77
Subgroup : [6F]	Other			
630700.000	Equipment Rental	1,033.73	0.00	1,033.73
720525.000	Diesel Gas	660.36	0.00	660.36
720540.000	Trash Removal	18,451.54	0.00	18,451.54
720550.000	Service Contracts	7,747.60	0.00	7,747.60
720695.000	Grounds Landscaping	11,680.36	0.00	11,680.36
720700.000	Equipment Rental	2,824.38	0.00	2,824.38
720720.000	Small Equipment Purchase	528.78	0.00	528.78
720850.000	Purchased Services	165,648.82	0.00	165,648.82
Marcum 04	Copier Maintenance	0.00	4,252.62	4,252.62
			RJE - 2 4,252.62	
Subtotal [6F]	Other	208,575.57	4,252.62	212,828.19
Subgroup : [7D]	Movable Equipment			
730550.000	Depreciation	85,448.63	0.00	85,448.63
Subtotal [7D]	Movable Equipment	85,448.63	0.00	85,448.63
Subgroup : [9]	Rental Payments			
720855.000	Rent	315,000.00	0.00	315,000.00
Subtotal [9]	Rental Payments	315,000.00	0.00	315,000.00
Subgroup : [10B]	Real estate taxes paid by lessor			
730580.000	Real Estate Tax	58,213.37	0.00	58,213.37
Subtotal [10B]	Real estate taxes paid by lessor	58,213.37	0.00	58,213.37
Subgroup : [10C]	Personal property taxes			
730585.000	Property Tax	7,838.76	0.00	7,838.76
Subtotal [10C]	Personal property taxes	7,838.76	0.00	7,838.76
Total [22]	Maintenance and Property	888,892.44	0.00	888,892.44
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
730560.000	Interest	26.05	0.00	26.05
Subtotal [12D]	Other Interest Expense	26.05	0.00	26.05
Subgroup : [14C1]	Umbrella			

730530.000	Insurance	51,122.07	0.00	51,122.07
Subtotal [14C1]	Umbrella	51,122.07	0.00	51,122.07
Total [27]	Interest and Insurance	51,148.12	0.00	51,148.12
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
430100.000	Medicaid - Room And Board	(7,970,735.00)	0.00	(7,970,735.00)
Subtotal [1A]	Medicaid Residents (CT only)	(7,970,735.00)	0.00	(7,970,735.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
430111.000	Medicaid - R&B Contractual Adjustment	3,835,557.88	0.00	3,835,557.88
Subtotal [1B]	Medicaid room and board contractual allowance	3,835,557.88	0.00	3,835,557.88
Subgroup : [3A]	Medicare Residents (All inclusive)			
400100.000	Medicare A - Room And Board	(903,970.00)	0.00	(903,970.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(903,970.00)	0.00	(903,970.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
400111.000	Medicare A - R&B Contractual Adjustment	(503,638.54)	0.00	(503,638.54)
Subtotal [3B]	Medicare room and board contractual allowance	(503,638.54)	0.00	(503,638.54)
Subgroup : [4A]	Private-pay residents and other			
410100.000	Private - Room And Board	(1,098,850.00)	0.00	(1,098,850.00)
450100.000	Managed Care - Room And Board	(206,525.00)	0.00	(206,525.00)
460100.000	Insurance - Room And Board	(13,505.00)	0.00	(13,505.00)
470100.000	Hospice - Room And Board	(64,415.00)	0.00	(64,415.00)
Subtotal [4A]	Private-pay residents and other	(1,383,295.00)	0.00	(1,383,295.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
410111.000	Private - R&B Contractual Adjustment	36,214.00	0.00	36,214.00
450111.000	Managed Care - R&B Contractual Adjustment	(21,286.92)	0.00	(21,286.92)
470111.000	Hospice - R&B Contractual Adjustment	30,969.72	0.00	30,969.72
505900.000	Managed Care B - Contractual Allowance	10,300.55	0.00	10,300.55
Subtotal [4B]	Private-pay room and board contractual allowance	56,197.35	0.00	56,197.35
Subgroup : [5A]	Prescription Drugs - Medicare			
400250.000	Medicare A - Pharmacy	(207,870.54)	0.00	(207,870.54)
Subtotal [5A]	Prescription Drugs - Medicare	(207,870.54)	0.00	(207,870.54)
Subgroup : [5C]	Prescription Drugs - Non-medicare			
410250.000	Private - Pharmacy	(1,788.38)	0.00	(1,788.38)
430250.000	Medicaid - Pharmacy	(31,361.52)	0.00	(31,361.52)
450250.000	Managed Care - Pharmacy	(39,095.62)	0.00	(39,095.62)
460250.000	Insurance - Pharmacy	(1,962.50)	0.00	(1,962.50)
Subtotal [5C]	Prescription Drugs - Non-medicare	(74,208.02)	0.00	(74,208.02)
Subgroup : [6C]	Medical Supplies - Non-medicare			
430200.000	Medicaid - Medical Supplies	(560.00)	0.00	(560.00)
Subtotal [6C]	Medical Supplies - Non-medicare	(560.00)	0.00	(560.00)
Subgroup : [7A]	Physical Therapy - Medicare			
400400.000	Medicare A - Physical Therapy	(613,920.00)	0.00	(613,920.00)
500400.000	Medicare B - Physical Therapy	(220,083.51)	0.00	(220,083.51)
Subtotal [7A]	Physical Therapy - Medicare	(834,003.51)	0.00	(834,003.51)
Subgroup : [7C]	Physical Therapy - Non-medicare			
430400.000	Medicaid - Physical Therapy	(120,480.10)	0.00	(120,480.10)
450400.000	Managed Care - Physical Therapy	(129,600.00)	0.00	(129,600.00)
460400.000	Insurance - Physical Therapy	(2,160.00)	0.00	(2,160.00)
505400.000	Managed Care B - Physical Therapy	(3,480.00)	0.00	(3,480.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(255,720.10)	0.00	(255,720.10)
Subgroup : [8A]	Speech Therapy - Medicare			
400500.000	Medicare A - Speech Therapy	(112,800.00)	0.00	(112,800.00)
500500.000	Medicare B - Speech Therapy	(74,642.32)	0.00	(74,642.32)
Subtotal [8A]	Speech Therapy - Medicare	(187,442.32)	0.00	(187,442.32)
Subgroup : [8C]	Speech Therapy - Non-medicare			
430500.000	Medicaid - Speech Therapy	(23,640.00)	0.00	(23,640.00)
450500.000	Managed Care - Speech Therapy	(12,600.00)	0.00	(12,600.00)
505500.000	Managed Care B - Speech Therapy	(3,720.03)	0.00	(3,720.03)
Subtotal [8C]	Speech Therapy - Non-medicare	(39,960.03)	0.00	(39,960.03)
Subgroup : [9A]	Occupational Therapy - Medicare			
400450.000	Medicare A - Occupational Therapy	(626,280.00)	0.00	(626,280.00)
500450.000	Medicare B - Occupational Therapy	(259,563.25)	0.00	(259,563.25)
Subtotal [9A]	Occupational Therapy - Medicare	(885,843.25)	0.00	(885,843.25)
Subgroup : [9C]	Occupational Therapy - Non-medicare			
430450.000	Medicaid - Occupational Therapy	(132,000.00)	0.00	(132,000.00)
450450.000	Managed Care - Occupational Therapy	(133,560.00)	0.00	(133,560.00)

460450.000	Insurance - Occupational Therapy	(3,000.00)	0.00	(3,000.00)
505450.000	Managed Care B - Occupational Therapy	(8,520.00)	0.00	(8,520.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(277,080.00)	0.00	(277,080.00)
Subgroup : [10A] Other - Medicare				
400113.000	Medicare A - Sequestration	24,860.18	0.00	24,860.18
400300.000	Medicare A - Oxygen	(3,190.00)	0.00	(3,190.00)
400350.000	Medicare A - Equipment	(48.00)	0.00	(48.00)
400600.000	Medicare A - IV Therapy	330.00	0.00	330.00
400700.000	Medicare A - X-Ray	(8,316.84)	0.00	(8,316.84)
400850.000	Medicare A - Lab	(54,334.56)	0.00	(54,334.56)
400900.000	Medicare A - Contractual Adjustment	1,626,429.94	0.00	1,626,429.94
400999.000	Medicare A - Prior Year Adjustment	0.08	0.00	0.08
500260.000	Medicare B - Vaccines	(10,650.00)	0.00	(10,650.00)
500900.000	Medicare B - Contractual Adjustment	386,272.28	0.00	386,272.28
500901.000	Medicare B - Sequestration	3,458.50	0.00	3,458.50
500999.000	Medicare B - Prior Year Adjustment	1,147.75	0.00	1,147.75
Subtotal [10A]	Other - Medicare	1,965,959.33	0.00	1,965,959.33
Subgroup : [10B] Other - Non-medicare				
410850.000	Private - Lab	3,442.00	0.00	3,442.00
410900.000	Private - Contractual Adjustment	(7,318.54)	0.00	(7,318.54)
430260.000	Medicaid - Vaccines	(900.00)	0.00	(900.00)
430300.000	Medicaid - Oxygen	(10,110.00)	0.00	(10,110.00)
430350.000	Medicaid - Equipment	(806.00)	0.00	(806.00)
430600.000	Medicaid - IV Therapy	(330.00)	0.00	(330.00)
430850.000	Medicaid - Lab	(488.00)	0.00	(488.00)
430900.000	Medicaid - Contractual Adjustment	322,835.62	0.00	322,835.62
450260.000	Managed Care - Vaccines	(450.00)	0.00	(450.00)
450300.000	Managed Care - Oxygen	(1,044.00)	0.00	(1,044.00)
450600.000	Managed Care - IV Therapy	(374.52)	0.00	(374.52)
450700.000	Managed Care - X-Ray	(1,271.80)	0.00	(1,271.80)
450850.000	Managed Care - Lab	(12,184.18)	0.00	(12,184.18)
450900.000	Managed Care - Contractual Adjustment	330,179.95	0.00	330,179.95
505260.000	Managed Care B - Vaccines	(600.00)	0.00	(600.00)
Subtotal [10B]	Other - Non-medicare	620,580.53	0.00	620,580.53
Subgroup : [11] Meals sold to guests, employees, and others				
599040.000	Employee/Guest Meals	(155.00)	0.00	(155.00)
Subtotal [11]	Meals sold to guests, employees, and others	(155.00)	0.00	(155.00)
Subgroup : [15] Interest Income				
599050.000	Interest Income	(84.41)	0.00	(84.41)
Subtotal [15]	Interest Income	(84.41)	0.00	(84.41)
Subgroup : [18] Other Revenue				
599080.000	Misc. Income	(1,214.97)	0.00	(1,214.97)
Subtotal [18]	Other Revenue	(1,214.97)	0.00	(1,214.97)
Total [30]	Statement of Revenue	(7,047,485.60)	0.00	(7,047,485.60)
Group : [31-32] Assets				
Subgroup : [A1] Cash				
100100.000	Cash - Operating	88,882.81	0.00	88,882.81
100150.000	Cash - Payroll	(8,372.87)	0.00	(8,372.87)
100200.000	Cash - Petty	153.54	0.00	153.54
100250.000	Cash - Impress	414.40	0.00	414.40
100400.000	Cash - Savings	601,042.90	0.00	601,042.90
Subtotal [A1]	Cash	682,120.78	0.00	682,120.78
Subgroup : [A2] Resident A/R				
111000.000	A/R - Private	300,906.87	0.00	300,906.87
112000.000	A/R - Medicaid	540,340.10	0.00	540,340.10
113000.000	A/R - Medicare Part A	180,516.87	0.00	180,516.87
114000.000	A/R - Medicare Part B	11,566.37	0.00	11,566.37
115000.000	A/R - Co-Insurance Part A	55,723.02	0.00	55,723.02
117000.000	A/R - Managed Care	74,321.49	0.00	74,321.49
119300.000	A/R - Hospice	3,976.24	0.00	3,976.24
119600.000	A/R - Resource	39,947.26	0.00	39,947.26
120000.000	A/R - Allowance For Bad Debt	(70,414.72)	0.00	(70,414.72)
Subtotal [A2]	Resident A/R	1,136,883.50	0.00	1,136,883.50
Subgroup : [A3] Other A/R				
139000.000	A/R - Other	31,812.90	0.00	31,812.90
Subtotal [A3]	Other A/R	31,812.90	0.00	31,812.90
Subgroup : [A5] Prepaid Expenses				
142000.000	Dietary	18,933.86	0.00	18,933.86
183000.000	Federal Corp Tax	40,525.00	0.00	40,525.00
Subtotal [A5]	Prepaid Expenses	59,458.86	0.00	59,458.86
Subgroup : [B3] Buildings				

161000.000	Building	2,417,707.71	0.00	2,417,707.71
165000.000	Accum. Dep. - Building	(1,330,918.48)	0.00	(1,330,918.48)
Subtotal [B3]	Buildings	1,086,789.23	0.00	1,086,789.23
Subgroup : [B6] Movable Equipment				
162000.000	Furniture Fixture & Equipment	1,465,459.97	0.00	1,465,459.97
162500.000	Computer Hardware	34,479.74	0.00	34,479.74
163000.000	Computer Software	6,017.77	0.00	6,017.77
166000.000	Accum. Dep. - FF&E	(1,421,820.54)	0.00	(1,421,820.54)
166500.000	Accum. Dep. - Computer Hardware	(30,394.88)	0.00	(30,394.88)
167000.000	Accum. Dep. - Computer Software	(4,040.57)	0.00	(4,040.57)
Subtotal [B6]	Movable Equipment	49,701.49	0.00	49,701.49
Subgroup : [B7] Motor Vehicles				
161500.000	Automobile	1,042.24	0.00	1,042.24
165500.000	Accum. Dep. - Automobile	(1,042.24)	0.00	(1,042.24)
Subtotal [B7]	Motor Vehicles	0.00	0.00	0.00
Total [31-32]	Assets	3,046,766.76	0.00	3,046,766.76
Group : [33-34] Liabilities				
Subgroup : [A1] Trade A/P				
200100.000	Accounts Payable	(464,594.41)	0.00	(464,594.41)
200200.000	Accrued Expenses	(174,088.00)	0.00	(174,088.00)
Subtotal [A1]	Trade A/P	(638,682.41)	0.00	(638,682.41)
Subgroup : [A4] Accrued Payroll				
202000.000	Accrued Wages	(68,259.64)	0.00	(68,259.64)
202300.000	Accrued Vacation	(141,053.62)	0.00	(141,053.62)
Subtotal [A4]	Accrued Payroll	(209,313.26)	0.00	(209,313.26)
Subgroup : [A6] Accrued Payroll Taxes Payable				
201100.000	Federal Withholding	(591.55)	0.00	(591.55)
201200.000	State Withholding	97.93	0.00	97.93
201300.000	FICA Social Security	(5,482.63)	0.00	(5,482.63)
201350.000	FICA Medicare	(414.35)	0.00	(414.35)
202350.000	Accrued Vacation Taxes	(10,790.62)	0.00	(10,790.62)
210000.000	FUTA Liability	(1,140.93)	0.00	(1,140.93)
210050.000	SUTA Liability	(29,779.33)	0.00	(29,779.33)
Subtotal [A6]	Accrued Payroll Taxes Payable	(48,101.48)	0.00	(48,101.48)
Subgroup : [B3] Loans from Owners or Related Parties				
215400.000	Due To Intercompany	(103,036.99)	0.00	(103,036.99)
252000.000	Due To Related Parties	(313,875.77)	0.00	(313,875.77)
Subtotal [B3]	Loans from Owners or Related Parties	(416,912.76)	0.00	(416,912.76)
Total [33-34]	Liabilities	(1,313,009.91)	0.00	(1,313,009.91)
Group : [35] Equity				
Subgroup : [B1] Owner's Capital				
305000.000	Additional Paid In Capital	(1,232,128.00)	0.00	(1,232,128.00)
Subtotal [B1]	Owner's Capital	(1,232,128.00)	0.00	(1,232,128.00)
Subgroup : [B2] Capital Stock				
301000.000	Capital Stock	(9,999.88)	0.00	(9,999.88)
Subtotal [B2]	Capital Stock	(9,999.88)	0.00	(9,999.88)
Subgroup : [B5] Cumulated Earnings				
302000.000	Sub-S Distributions	27,908.55	0.00	27,908.55
308000.000	Retained Earnings	(848,823.65)	0.00	(848,823.65)
Subtotal [B5]	Cumulated Earnings	(820,915.10)	0.00	(820,915.10)
Total [35]	Equity	(2,063,042.98)	0.00	(2,063,042.98)
	NET (INCOME) LOSS	329,286.13	0.00	329,286.13
	Sum of Account Groups	0.00	0.00	0.00



Provider Name: Eastern Connecticut Health Systems, Inc.
 Provider Number:
 Period Ended: 6/30/17

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: