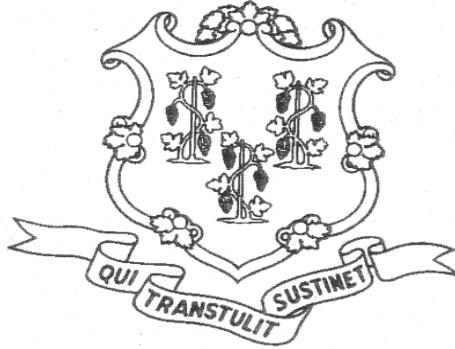


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Apple Rehab Shelton Lakes	
Address (No. & Street, City, State, Zip Code) 5 Lake Rd. Shelton, CT 06484	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2298-C	RHNS	(Specify) 1870	Medicare Provider 07-5300
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Medicaid Provider Numbers:	CCNH 10173	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

General Information

Name of Facility (as licensed) Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	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 Apple Rehab Shelton Lakes [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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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 Apple Rehab Shelton Lakes	Period Covered:		From 10/1/2018	To 9/30/2019
Address of Facility 5 Lake Rd. Shelton, CT 06484				
Report Prepared By Apple Health Care, Inc.	Phone Number (860) 678-9755	Date		
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

General Information and Questionnaire Partners/Members

General Information and Questionnaire
Corporate Owners

Name of Facility Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	Page of 3A 37
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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	
Apple Rehab Shelton Lakes	5 Lake Rd. Shelton, CT 06484	Connecticut	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100
Ryan Vess	21 Waterville Road Avon, CT 06001	Secretary	
Names of Stockholders Owning at Least 10% of Shares			
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100

General Information and Questionnaire

Individual Proprietorship

Name of Facility Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

General Information and Questionnaire

Related Parties*

Name of Facility Apple Rehab Shelton Lakes		License No. 2298-C			Report for Year Ended 9/30/2019		Page 4	of 37
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?					<input type="radio"/> Yes <input checked="" 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	%**				
Brian J. Foley	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Rental	Pg. 22 Line 9	600,000	600,000
Apple Heath Care	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	405,981	405,981
Corporate Employees	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	140,265	140,265
Employees @ various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	126,468	126,468
Apple Heath Care	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 Line 1a7	33,489	33,489
Aetna	PO Box 88860 Chicago, IL 60695	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 Line 1a5	711,823	
Delta Dental	PO Box 222 Parsippany, NJ 07054	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 1a5	7,917	
Metlife	PO Box 360229 Pittsburgh, PA 15251	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 1a5	18,150	
USI	PO Box 62937 Virginia Beach, VA 23466	<input checked="" type="radio"/>	<input type="radio"/>		Property, Liability, & Umbrella Insurance	Pg. 27 Line 14a	115,352	

* Use additional sheets if necessary.

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

General Information and Questionnaire

Related Parties*

Name of Facility Apple Rehab Shelton Lakes	License No. 2121-C	Report for Year Ended 9/30/2019			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?					<input type="radio"/> Yes <input checked="" type="radio"/> No <small>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</small>			
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 <small>If "Yes," provide the following information:</small>			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				
Aetna Ancillary	PO Box 88860 Chicago, IL 60695	☒			Group Life & Disability	Pg. 15 1a6	8,629	
Reliance Standard	2001 Market St Phila, PA	☒			Group Life & Disability	Pg. 15 1a6	18,955	
AIG	PO Box 10472 Newark, NJ	☒			Worker's Compensation	Pg. 15 1a1	139,592	
Swallowing Diagnostics	21 Waterville Road Avon, CT	☒		83%	Diagnostic Services	Pg 20 5f	3,240	3,055
Ryan Vess	21 Waterville Road Avon, CT	☒				##		

* Use additional sheets if necessary.

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

Related expense has been disallowed on Pg. 28 Line 23

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

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

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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Ⓐ Yes

O No

Total ***

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire

Accounting Basis

Name of Facility Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	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 Blum Shapiro & Co. PC 2 Brazee & Huban 3 Blum Shapiro & Co. PC 4	Address (No. & Street, City, State, Zip Code) 29 South Main St. West Hartford, CT 06127 35 Wendell Ave. Pittsfield, MA 10202 29 South Main St. West Hartford, CT 06127
--	---

Services Provided by This Firm (*describe fully*)

1 Preparation of audited financials (disallow Pg. 28)	\$ 12,594
2 Preparation of tax returns	\$ 2,394
3 Audit - 401K	\$ 636
4	\$
	Charge for Services Provided \$ 15,624

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

Yes No |Pg. 15 1d

Legal Services Information

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

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

1	\$
2	\$
3	\$
4	\$
5	\$

Services Provided by This Firm (*describe fully*)

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

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

Yes No |Pg. 15 1e

Schedule of Resident Statistics

Name of Facility Apple Rehab Shelton Lakes			License No. 2298-C				Report for Year Ended 9/30/2019				Page 8 of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	109	107		2	109	107		2	109	107		2
B. On last day of THIS report period	109	107		2	109	107		2	109	107		2
2. Number of Residents												
A. As of midnight of PREVIOUS report period	103	101		2	103	101		2	104	102		2
B. As of midnight of THIS report period	104	102		2	104	102		2	104	102		2
3. Total Number of Days Care Provided During Period												
A. Medicare	3,388	3,388			2,459	2,459			929	929		
B. Medicaid (Conn.)	29,099	29,099			21,450	21,450			7,649	7,649		
C. Medicaid (other states)												
D. Private Pay	4,203	4,203			3,400	3,400			803	803		
E. State SSI for RCH												
F. Other (Specify) Home for the Aged	730			730	546			546	184			184
G. Total Care Days During Period (3A thru F)	37,420	36,690		730	27,855	27,309		546	9,565	9,381		184
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)	37,420	36,690		730	27,855	27,309		546	9,565	9,381		184

Schedule of Resident Statistics (Cont'd)

Name of Facility Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?

 Yes No

If "YES", provide the following information:

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	7	85		10			2	
Per Diem Rate								
a. One bed rm.				443.00				
b. Two bed rms.	Rugs III	232.56		403.00			128.00	
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	3,408	3,408	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	7,924	7,924	
D. Total Physical Therapy Treatments	11,332	11,332	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	619	619	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	1,325	1,325	
D. Total Speech Therapy Treatments	1,944	1,944	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,682	2,682	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	8,807	8,807	
D. Total Occupational Therapy Treatments	11,489	11,489	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2019		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)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	124,642	2,243			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	83,553	5,065			
5. Dietary Service					
a. Head Dietitian	1,285	49			
b. Food Service Supervisor	55,087	2,363			
c. Dietary Workers	292,448	20,740			
6. Housekeeping Service					
a. Head Housekeeper	32,571	1,435			
b. Other Housekeeping Workers	148,648	10,906			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	80,401	4,156			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	33,595	2,104			
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants	124,725	3,745			
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	156,988	2,886			
b. RN					
1. Direct Care	399,537	10,280			
2. Administrative**	184,450	4,864			
c. LPN					
1. Direct Care	950,414	34,641			
2. Administrative**					
d. Aides and Attendants	1,427,918	84,799			
e. Physical Therapists	278,935	7,124			
f. Speech Therapists	71,678	1,815			
g. Occupational Therapists	177,358	4,269			
h. Recreation Workers	98,949	4,694			
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	111,083	3,942			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
A-13. Total Salary Expenditures	4,834,264	212,119			

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Apple Rehab Shelton Lakes				License No. 2298-C		Report for Year Ended 9/30/2019			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**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
Apple Rehab Shelton Lakes				2298-C		9/30/2019			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***										
Paul Bishins	99,590			Administrator 10/12/18-9/18/19		1,747	A2	Orchard Grove	276	15,564
Andy Tarutis	20,217			Administrator 10/1/18- 10/11/18		404	A2	Orchard Grove	200	10,002
Michael Latina	4,835			Administrator 09/19/19-09/30/19		91	A2	Chesterfields	1,994	92,744
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
	2298-C	9/30/2019		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	6,517	87			
3. Pharmacist					
4. Podiatrist					
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	19,300	1,603			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care					
b. Other					
10. Occupational Therapist					
a. Resident Care					
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	5,843	78			
B-13 Total Fees Paid in Lieu of Salaries	31,660	1,768			

* 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*

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	Page 15	of 37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 139,592	139,592		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 79,370	79,370		
4. Social Security (F.I.C.A.)	\$ 339,777	339,777		
5. Health Insurance	\$ 625,633	625,633		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 27,584	27,584		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 33,489	33,489		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 407,282	407,282		
d. Accounting and Auditing	\$ 15,624	15,624		
e. Legal (Services should be fully described on Page 7)	\$			
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 13,059	13,059		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 17,321	17,321		
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$ 65,893	65,893		
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 699,146	699,146		
Subtotal	\$ 2,463,771	2,463,771		

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

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
	2298-C	9/30/2019		16	37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	2,463,771	2,463,771		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 1,797	1,797	1,797		
2. Holiday Parties for Staff	\$ 2,721	2,721	2,721		
3. Gifts to Staff and Residents	\$ 6,129	6,129	6,129		
4. Employee Travel	\$ 4,417	4,417	4,417		
5. Education Expenses Related to Seminars and Conventions	\$ 3,114	3,114	3,114		
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>)	\$ 71	71	71		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 17,976	17,976	17,976		
4. Fund-Raising***	\$				
5. Medical Records	\$ 25	25	25		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,301	3,301	3,301		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,147	8,147	8,147		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 545	545	545		
9. Subscriptions	\$ 1,095	1,095	1,095		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$ 405,981	405,981	405,981		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 135,710	135,710	135,710		
C-14 Total Administrative & General Expenditures	\$ 3,054,801	3,054,801	3,054,801		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Public Relations	\$ 17,976		
Total Other Advertising	\$ 17,976	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 8,147		
Total Dues	\$ 8,147	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Corporate Fees Non Reimburable	\$ 60,749		
Licenses & Fees	\$ 2,465		
Pre Employment Screenings	\$ 19,681		
System License & Subscription Fee	\$ 19,646		
Bank Service Charges	\$ 6,088		
Legal Fees - Collections, Probate, Conservator	\$ 1,636		
Account W/O	\$ -		
Resident Expenses	\$ 2,213		
Survey Fines & Citations	\$ -		
Internet & Cable/Satellite TV	\$ 17,011		
IT Service Fee	\$ 6,221		
Total Other Administrative and General	\$ 135,710	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Apple Rehab Shelton Lakes	2298-C	9/30/2019	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Apple Health Care, Inc.	405,981	Accounting & Management Services	Pg. 16 m12

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

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

Name of Facility	License No.	Report for Year Ended		Page of
	2298-C	9/30/2019		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 243,448	243,448		
2. Non-Food Supplies	\$ 38,698	38,698		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,247	1,247		
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 283,393	283,393		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*	308	308		
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
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)				
Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected 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)				
Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. 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.

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

Name of Facility Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019		Page 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. \$	1,831	1,831	
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. \$	8,288	8,288	
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	105,595	105,595	
c. Other (Specify)	\$			
3D. Total Laundry Expenditures (3a + b + c)	\$	115,714	115,714	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. 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 3D.

*** 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 Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 31,031	31,031		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
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. Other (Specify)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	31,031	31,031		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Neighborcare	\$	197,879	197,879		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	259,311	259,311		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$	2,466	2,466		
2. Other***	\$	43,268	43,268		
f. X-rays and Related Radiological Procedures***	\$	13,556	13,556		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	11,309	11,309		
i. Recreation	\$	29,774	29,774		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	28,456	28,456		
5M. Total Resident Care Expenditures (5a - 5j)	\$	586,019	586,019		

* 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

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

* 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 Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019			Page 22 37
Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 114,284	114,284			
b. Heat	\$ 29,691	29,691			
c. Light & Power	\$ 151,576	151,576			
d. Water	\$ 25,296	25,296			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$				
f. Other <i>(itemize)</i>	\$ 24,158	24,158			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 345,005	345,005			
7. Depreciation <i>(complete schedule page 23*)</i>					
a. Land Improvements	\$				
b. Building & Building Improvements	\$				
c. Non-Movable Equipment	\$ 667	667			
d. Movable Equipment	\$ 24,779	24,779			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 25,446	25,446			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 103,970	103,970			
d. Other <i>(Specify)</i>	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 103,970	103,970			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 600,000	600,000			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 36,369	36,369			
c. Personal property taxes	\$ 3,611	3,611			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 769,396	769,396			

* 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

Depreciation Schedule

Name of Facility Apple Rehab Shelton Lakes				License No. 2298-C			Report for Year Ended 9/30/2019				Page 23	of 37	
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
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. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment				13,764		13,764	9,987	S/L	Various	667			
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal											667		
	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		
	Yes	No	Month	Year									
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment					640,173		640,173	532,176	S/L	Various	24,159		
a. Acquired prior to this report period													
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)					8,201		8,201		S/L	Various	620		
D-3. Subtotal												24,779	
E. Total Depreciation												25,446	

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

****Ties to Page 23, Line A2**

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

***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:				
8/28/2018	Food Processor	\$ 1,016	ME-10	\$ 164
2/8/2019	CAP #16194 6 Wireless APs	\$ 2,829	ME-3	\$ 340
6/18/2019	Convection Oven	\$ 4,356	ME-10	\$ 116
Total additions for Movable Equipment		\$ 8,201		\$ 620 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

****Ties to Page 24, Line C2**

Amortization Schedule*

Name of Facility Apple Rehab Shelton Lakes			License No. 2298-C		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				1,761,421	945,285	A		102,200	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				16,151		A		1,770	
C-4. Subtotal									103,970
D. Total Amortization									103,970

* 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 Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	109			
6. Square Footage	34,571			
7. Acquisition Cost				
a. Land				
b. Building				

Part B - Owner and Related Parties

1st Mortgage 2nd Mortgage 3rd Mortgage 4th Mortgage

1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	12/07/16			
c. Interest Rate for the Cost Year	4.48%			
d. Term of Mortgage (number of years)	5			
e. Amount of Principal Borrowed	6,113,537			
f. Principal balance outstanding as of	5,681,222			

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 9/30/2019			Page 26	of 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 9/30/2019			Page 27	of 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)		\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$				
14. Insurance						
a. Insurance on Property (buildings only)		\$ 115,352	115,352			
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)		\$				
1. Umbrella (<i>Blanket Coverage</i>)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$				
14d. Total Insurance Expenditures (14a + b + c)		\$ 115,352	115,352			
15. Total All Expenditures (A-13 thru C-14)		\$ 10,166,634	10,166,634			

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended		Page of
Apple Rehab Shelton Lakes				2298-C	9/30/2019		28 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Page 10 - Salaries and Wages				
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 177,358	177,358		
4.			Other - See attached Schedule	\$ 89,442	89,442		
			Page 13 - Professional Fees				
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 662	662		
			Pages 15 & 16 - Administrative and General				
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 407,282	407,282		
10.	15	1d	Accounting	\$ 12,594	12,594		
10a.			Legal	\$ 1,636	1,636		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 17,976	17,976		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 131,828	131,828		
			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)				\$ 838,778	838,778		

* 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	A12m	Social Services - Marketing	\$ 11,108		
10	Var	HFA Total Salary	\$ 78,334		
Total Other Salaries Adjustment			\$ 89,442	\$ -	\$ -

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Corp Fees Nonreimbursable	\$ 60,749		
16	1.3	Employee Recognition/Gifts/Parties	\$ 6,129		
16	8a	Chamber of Commerce	\$ 545		
16	m13	Bank Charges	\$ 6,088		
30	IV8	Account W/O	\$ 9,581		
16	m13	Resident Expense	\$ 2,213		
15&16	Var	HFA Total A&G	\$ 33,930		
18	Var	HFA Total Dietary	\$ 8,502		
19	Var	HFA Total Laundry	\$ 3,471		
20	Var	HFA Total Housekeeping	\$ 621		
Total Other A&G Adjustments			\$ 131,828	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of	
Apple Rehab Shelton Lakes			2298-C	9/30/2019		29 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 838,778	838,778		
			Page 20 - Resident Care Supplies***				
27.	20	5a2	Prescription Drugs	\$ 184,196	184,196		
28.	16	L1	Ambulance/Limousine	\$ 1,797	1,797		
29.	20	h	X-rays, etc	\$ 13,556	13,556		
30.	20	f	Laboratory	\$ 11,309	11,309		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 23,090	23,090		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 32,168	32,168		
			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	\$ 18,808	18,808		
			Page 27 - Insurance				
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$ 1,638	1,638		
			Other - Miscellaneous				
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$ 36	36		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
			Not For Profit Providers Only				
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49.	Total Amount of Decrease (Items 1 - 48)		\$ 1,125,377	1,125,377			

*** 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.

Schedule of Other Ancillary Costs

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Total Other Adjustments		\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Attachment Page 29

Schedule of Unallowable Building Interest

F. Statement of Revenue

Name of Facility Apple Rehab Shelton Lake:	License No. 2298-C	Report for Year Ended 9/30/2019			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,497,089	6,497,089				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 1,310,081	1,310,081				
b. Medicare Room and Board Contractual Allowance **	\$ 650,818	650,818				
4. a. Private-Pay Residents and Other	\$ 2,193,599	2,193,599				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 190,923	190,923				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (186,119)	(186,119)				
c. Prescription Drugs - Non-Medicare	\$ (33,343)	(33,343)				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ 33,343	33,343				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 427,326	427,326				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (315,241)	(315,241)				
c. Physical Therapy - Non-Medicare	\$ (30,711)	(30,711)				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ 7,560	7,560				
4. a. Speech Therapy - Medicare	\$ 88,382	88,382				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (62,208)	(62,208)				
c. Speech Therapy - Non-Medicare	\$ (900)	(900)				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ 2,880	2,880				
5. a. Occupational Therapy - Medicare	\$ 523,891	523,891				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (410,490)	(410,490)				
c. Occupational Therapy - Non-Medicare	\$ (6,975)	(6,975)				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ 12,690	12,690				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 328	328				
III. Total Resident Revenue (Section I. thru Section II.)		\$ 10,892,924	10,892,924			
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 36	36				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 17,628	17,628				
V. Total Other Revenue (1 thru 8)		\$ 17,664	17,664			
VI. Total All Revenue (III +V)		\$ 10,910,588	10,910,588			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30	Interest Income	1,985,894	\$ 36		
Total Interest Income			\$ 36	\$ -	\$ -

Schedule of Other Revenue

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2019	31	37
Account				Amount
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)				\$
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				\$ 1,985,894
3. Other Accounts Receivable (Excluding Owners or Related Parties)				\$
4 Inventories				\$ 32,202
5. Prepaid Expenses				\$ 10,329
a. _____				
b. _____				
c. _____				
d. See Schedule				10,329
6. Interest Receivable				\$
7. Medicare Final Settlement Receivable				\$
8. Other Current Assets (<i>itemize</i>)				\$ 26,106

See Schedule				26,106
A-9. Total Current Assets (Lines A1 thru 8)				\$ 2,054,532
B. Fixed Assets				
1. Land				\$
2. Land Improvements	*Historical Cost	_____	\$	
Accum. Depreciation				Net
3. Buildings	*Historical Cost	_____	\$	
Accum. Depreciation				Net
4. Leasehold Improvements	*Historical Cost	1,777,572	\$ 728,317	
Accum. Depreciation		1,049,255	Net	
5. Non-Movable Equipment	*Historical Cost	13,764	\$ 3,109	
Accum. Depreciation		10,655	Net	
6. Movable Equipment	*Historical Cost	648,374	\$ 91,419	
Accum. Depreciation		556,955	Net	
7. Motor Vehicles	*Historical Cost	_____	\$	
Accum. Depreciation				Net
8. Minor Equipment-Not Depreciable				\$
9. Other Fixed Assets (<i>itemize</i>)				\$ 7,502
See Schedule				7,502
B-10. Total Fixed Assets (Lines B1 thru 9)				\$ 830,347

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Insurance	\$ -
31	A5	Prepaid Property Tax	\$ 10,329
31	A5	Prepaid Other	\$ -
Total Prepaid Expenses			\$ 10,329

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
31	A8	Duc Affiliate (Debit Balance)	
31	A8	Payroll W/H	\$ 3,611
31	A8	A/P Patient Exchange	\$ 22,496
Total Other Current Assets (Itemize)			\$ 26,106

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Leaschold Deposits	\$ -
32	D7	Loans Rec. - Officers/Owner	\$ 1,000
Total Other Assets			\$ 1,000

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ <u> </u>

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
33	A12	Accrued PTO	\$ 188,916
33	A12	Accrued Pension	\$ 345
33	A12	Accrued Worker's Comp	\$ 88,570
33	A12	Accrued Professional Fees	\$ 13,972
33	A12	Accrued Expense Other	\$ 265,541
33	A12	Accrued Group Insurance	\$ 4,268
33	A12	Exchange accounts	\$ 76,859
33	A12	Due Affiliate (Credit Balance)	\$ 158,839
33	A12	Gemino Revolving Loan	\$ -
33	A12	Marlin Capital Lease S/T	\$ -
33	A12	State Income Tax	\$ 50,408
33	A12	Dostie Note S/T	\$ -
Total Other Current Liabilities (Itemize)			\$ 847,718

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2019	32	37
Account			Amount	
			Total Brought Forward:	\$ 2,884,879
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)				\$ 1,000
See Schedule	1,000			
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 1,000
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 2,885,879

* 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 Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	Page 33	of 37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	682,325
2. Notes Payable (itemize)			\$	
See Schedule				
3. Loans Payable for Equipment (Current portion) (itemize)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)			\$	114,567
5. Accrued Payroll (Owners and/or Stockholders only)			\$	
6. Accrued Payroll Taxes Payable			\$	19,336
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (Current Portion)			\$	
10. Interest Payable (Exclusive of Owner and/or Related Parties)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (itemize)			\$	847,718
See Schedule			847,718	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,663,947

* 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 Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,663,947	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 505,430
See Schedule	505,430			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 505,430
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,169,377

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

Name of Facility Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	Page 35	of 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			\$	(1,734,000)
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,705,547
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$ 743,954
7. Total Net Worth			\$	716,501
C. Total Reserves and Net Worth				\$ 716,501
D. Total Liabilities, Reserves, and Net Worth				\$ 2,885,879

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Apple Rehab Shelton Lakes	2298-C	9/30/2019	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2018				\$ (20,573)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 10,910,588		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 10,166,634		
D. Net Income or Deficit				\$ 743,954		
E. Balance				\$ 723,381		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
2. Other (<i>itemize</i>)						
F-3. Total Additions				\$		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$ 6,880		
Name and Address (No., City, State, Zip)		Title	Amount			
Brian Foley		President	6,880			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$ 6,880		
H. Balance at End of Period				\$ 716,501		

I. Preparer's/Reviewer's Certification

Name of Facility Apple Rehab Shelton Lakes	License No. 2298-C	Report for Year Ended 9/30/2019	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

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.

Signature of Preparer	Title	Date Signed
Printed Name of Preparer		
Robert Gwizdak		
Address		Phone Number
21 Waterville Rd. Avon, CT 06001		(860) 678-9755
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number
Susan Southey		(860) 470-7542
Contact Email Address		
ssouthey@apple-rehab.com		