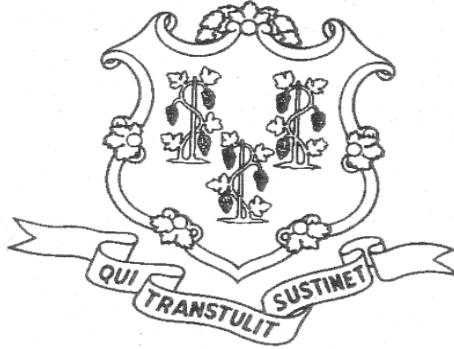


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	
Address (No. & Street, City, State, Zip Code) 778 Middlebury Road, Middlebury, CT 06762	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 207047	RHNS	(Specify)	Medicare Provider 07-5146
------------------	----------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 7047	RHNS	ICF-IID
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### For Department Use Only

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

## General Information

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	Page 1	of 37
----------------------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Middlebury Convalescent Home, Inc. [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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.

\*\* Subject to desk audit review

Signed (Administrator)	Date	Signed (Owner)	Date
Printed Name (Administrator) Jeanine Hammitt		Printed Name (Owner) Various, see page 3A	
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**

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Middlebury Convalescent Home, Inc.	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 778 Middlebury Road, Middlebury, CT 06762				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/4/2020		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

	Phone No. of Facility (203) 758-2471	Report for Year Ended 9/30/2020	Page 2
Name of Facility (as shown on license) Middlebury Convalescent Home, Inc.		Address (No. & Street, City, State, Zip ) 778 Middlebury Road, Middlebury, CT 06762	
License Numbers:  License Numbers:	CCNH 207047	RHNS	(Specify)  Medicare Provider No. 07-5146
Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," explain fully.  N/A
<b>Administrator</b> Name of Administrator Jeanine Hammitt      Nursing Home Administrator's License No.: 001761			
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A		License No.:	

## **General Information and Questionnaire Partners/Members**

State of Connecticut

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

CSP-3A Rev. 10/2005

**General Information and Questionnaire  
Corporate Owners**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	Page of 3A   37
--------------------------------------------------------	-----------------------	------------------------------------	--------------------

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Middlebury Convalescent Home, Inc.	778 Middlebury Road, Middlebury, CT 06762	CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
See attached page 3A1			
Names of Stockholders Owning at Least 10% of Shares			
See attached page 3A1			

**Middlebury Convalescent Home, Inc.**

**Schedule 3A1**

<b>Total Retained Earnings ShareHolders</b>	<b>Owned Shares</b>	<b>Equity Ratio of</b>
Grace Nardiello	160	11.64%
Carol Horan	84	6.11%
Harold Horan III	83	6.04%
The Estate of Jean White	84	6.11%
Bryna Potsdam	285	20.73%
Linda Kaplan	164	11.93%
Elaine Dabbo	69	5.02%
Estate of Helaine Doherty	114	8.29%
Helen Fassett	171	12.44%
Jeanine Hammitt	35	2.55%
Carin Peterson	126	9.16%
	<hr/> <u>1375</u>	<hr/> <u>100.00%</u>

State of Connecticut

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

CSP-3B Rev. 10/2005

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	Page 3B	of 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 Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020			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			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
Jeanine Hammitt	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>		Directors Fees ***	Pg 16 / Line m13	1,050	1,050
Grace Nardiello	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>		Directors Fees ***	Pg 16 / Line m13	1,050	1,050
Elaine Dabbo	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>		Directors Fees ***	Pg 16 / Line m13	2,195	2,195
Helen Fassett	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>		Directors Fees ***	Pg 16 / Line m13	2,300	2,300
Carin Peterson	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>		Directors Fees ***	Pg 16 / Line m13	2,550	2,550
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

\*\*\* Please note - all Director's Fees have been self-disallowed on page 28 of this cost report

## **General Information and Questionnaire**

### **Basis for Allocation of Costs**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	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 ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

N/A

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

N/A

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

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

N/A

## General Information and Questionnaire

### Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page <span style="border-left: 1px solid black; padding: 0 5px;"> </span> of
Middlebury Convalescent Home, Inc.		207047		9/30/2020			6 <span style="border-left: 1px solid black; padding: 0 5px;"> </span> 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					
Paylocity - 115 West 29th Street, Ste #809 New York, NY 10001	<input type="radio"/>	<input checked="" type="radio"/>	Time Clock	02/01/14	Open Ended	600	600
Great American	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/01/20	60 months	2,770	2,770
Great American	<input type="radio"/>	<input checked="" type="radio"/>	Copier	09/01/19	60 months	1,820	1,820
Great American	<input type="radio"/>	<input checked="" type="radio"/>	Copier	09/14/18	48 months	2,127	2,127
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/>	Yes	<input checked="" type="radio"/>	No	<b>Total ***</b>	7,317

\* 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.

EMERGENCY CALL   
 SERVICE CALL C.O.D.   
 MAINTENANCE P&L   
 LABOR ONLY   
 CALL BACK   
 RENTAL   
 WARRANTY   
 INSTALLATION   
 SALES DEMO   
 PICK UP/DELIVERY

BILL TO  
 CUSTOMER NO.

SERVICE POINT

NAME Middlebury Courtecent Home

ADDRESS

ADDRESS 778 Middlebury Rd

CITY  
ROOM  
OR  
DEPT:

CITY Middlebury Ct 06762

MODEL NO.	SERIAL NUMBER	METER READING	TERRITORY NO.	DATE	CUSTOMER ORDER NO.	
M6630 CTW	RBW190198					2/12/20
			QUAN.	PART NO. AND DESCRIPTION	UNIT PRICE	AMOUNT
			1	Color 145 M6630 CTW Color Copier Printer		
SERVICES REQUESTED BY CUSTOMER <i>5 years 350,000 Btw copies/prints 12500 Color copies prints All inclusive Service + Supplies (excluding paper only)</i>						
SERVICES PERFORMED <i>2/12/20 2/12/20 Slv Btw 0 En 350,000 Slv C 0 En 2500</i>						
TOTAL PARTS						
TRAVEL DETAIL						
TIME			LABOR			
TAX						
TOLLS			TRAVEL			
PARKING			MISC (Receipts)			
			TOTAL			
			PAY THIS AMOUNT			

Customer agrees to pay service charge at 1 1/2% per month (18% per annum) on accounts past due and all costs of collection including attorney's fees.

  
 Jeannie Hammitt  
 CUSTOMER'S AUTHORIZED SIGNATURE

INVOICE TO  
BE MAILED

INVOICE LEFT  
WITH CUSTOMER

Net 30 Days

Please forward to Accounts Payable

PAY THIS AMOUNT

# Ac Counting

**AGREEMENT**

GREATAMERICA FINANCIAL SERVICES CORPORATION  
625 FIRST STREET SE, CEDAR RAPIDS IA 52401  
PO BOX 609, CEDAR RAPIDS IA 52406-0609

AGREEMENT NO.: 1545127

**CUSTOMER ("YOU" OR "YOUR")**

FULL LEGAL NAME: Middlebury Convalescent Home, Inc.

ADDRESS: 778 Middlebury Rd

Middlebury, CT 06762-2401

VENDOR (VENDOR IS NOT OUR AGENT AND IS NOT AUTHORIZED BY US TO ACT ON OUR BEHALF OR TO WAIVE OR ALTER ANY PROVISION OF THIS AGREEMENT)

Action Copy

Watertown, CT

**EQUIPMENT AND PAYMENT TERMS**

TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES

1 Kyocera ECOSYS M6630cidn system

 SEE ATTACHED SCHEDULE

Row 9801794

EQUIPMENT LOCATION: **As Stated Above**

TERM IN MONTHS: 60

MONTHLY PAYMENT AMOUNT\*: \$130.00 (\*PLUS TAX)

PURCHASE OPTION\*: **Fair Market Value****ADDITIONAL TERMS AND CONDITIONS**

AGREEMENT. You want us to now pay your Vendor for the equipment and/or software referenced herein ("Equipment") and the amounts your Vendor included on the invoice to us for the Equipment for related installation, training, and/or implementation costs, and you unconditionally agree to pay us the amounts payable under the terms of this agreement ("Agreement") each period by the due date. This Agreement will begin on the date the Equipment is delivered to you or any later date we designate. If any amount payable to us is past due, you will pay a late charge equal to: 1) the greater of ten (10) cents for each dollar overdue or twenty-six dollars (\$26.00); or 2) the highest lawful charge, if less.

**NET AGREEMENT. THIS AGREEMENT IS NON-CANCELABLE FOR THE ENTIRE AGREEMENT TERM. YOU UNDERSTAND WE ARE PAYING FOR THE EQUIPMENT BASED ON YOUR UNCONDITIONAL ACCEPTANCE OF IT AND YOUR PROMISE TO PAY US UNDER THE TERMS OF THIS AGREEMENT, WITHOUT SET-OFFS FOR ANY REASON, EVEN IF THE EQUIPMENT DOES NOT WORK OR IS DAMAGED, EVEN IF IT IS NOT YOUR FAULT.**

EQUIPMENT USE. You will keep the Equipment in good working order, use it for business purposes only, and not modify or move it from its initial location without our consent. You must resolve any dispute you may have concerning the Equipment with the manufacturer or Vendor. Payments under this Agreement may include amounts you owe your Vendor under a separate arrangement (for maintenance, service, supplies, etc.), which amounts may be invoiced by us on your Vendor's behalf for your convenience.

SOFTWARE/DATA. Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment. We do not own the software and cannot transfer any interest in it to you. We are not responsible for the software or the obligations of you or the licensor under any license agreement. You are solely responsible for protecting and removing any confidential data/images stored on the Equipment prior to its return for any reason.

**NO WARRANTY. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. YOU HAVE ACCEPTED THE EQUIPMENT "AS-IS". YOU CHOSE THE EQUIPMENT, THE VENDOR AND ANY/ALL SERVICE PROVIDER(S) BASED ON YOUR JUDGMENT. YOU MAY CONTACT YOUR VENDOR FOR A STATEMENT OF THE WARRANTIES, IF ANY, THAT THE MANUFACTURER OR VENDOR IS PROVIDING. WE ASSIGN TO YOU ANY WARRANTIES GIVEN TO US.**

ASSIGNMENT. You may not sell, assign or sublease the Equipment or this Agreement without our written consent. We may sell or assign this Agreement or our rights in the Equipment, in whole or in part, to a third party without notice to you. You agree that if we do so, the assignee will have our rights but will not be subject to any claim, defense, or set-off assertable against us or anyone else.

LAW/FORUM. This Agreement and any claim related to this Agreement will be governed by Iowa law. Any dispute will be adjudicated in a state or federal court located in Linn County, Iowa. You consent to personal jurisdiction and venue in such courts and waive transfer of venue. Each party waives any right to a jury trial.

LOSS OR DAMAGE. You are responsible for any damage to or loss of the Equipment. No such loss or damage will relieve you from your payment obligations hereunder. We are not responsible for, and you will indemnify us against, any claims, losses or damages, including attorney fees, in any way relating to the Equipment or data stored on it. In no event will we be liable for any consequential or indirect damages.

INSURANCE. You agree to maintain commercial general liability insurance acceptable to us. You also agree to: 1) keep the Equipment fully insured against loss at its replacement cost, with us named as loss payee; and 2) provide proof of insurance satisfactory to us no later than 30 days following the commencement of this Agreement, and thereafter upon our written request. If you fail to maintain property loss insurance satisfactory to us and/or you fail to timely provide proof of such insurance, we have the option, but not the obligation, to secure property loss insurance on the Equipment from a carrier of our choosing in such forms and amounts as we deem reasonable to protect our interests. If we secure insurance on the Equipment, we will not name you as an insured party, your interests may not be fully protected, and you will reimburse us the premium which may be higher than the premium you would pay if you obtained insurance, and which may result in a profit to us through an investment in reinsurance. If you are current on all of your obligations under the Agreement at the time of loss, any insurance proceeds received will be applied, at our option, to repair or replace the Equipment, or to pay us the remaining payments due or to become due under this Agreement, plus our booked residual, both discounted at 3% per annum.

TAXES. We own the Equipment. You will pay when due, either directly or by reimbursing us, all taxes and fees relating to the Equipment and this Agreement. Sales or use tax due upfront will be payable over the term with a finance charge.

**END OF TERM.** At the end of the term of this Agreement (or any renewal term) (the "End Date"), this Agreement will renew month to month unless a) we receive written notice from you, at least 60 days prior to the End Date, of your intent to return the Equipment, and b) you timely return the Equipment to the location designated by us, at your expense. If a Purchase Option is indicated above and you are not in default on the End Date, you may purchase the Equipment from us "AS IS" for the Purchase Option price. If the returned Equipment is not immediately available for use by another without need of repair, you will reimburse us for all repair costs. You cannot pay off this Agreement or return the Equipment prior to the End Date without our consent. If we consent, we may charge you, in addition to other amounts owed, an early termination fee equal to 5% of the amount we paid for the Equipment.

DEFAULT/REMEDIES. If a payment becomes 10+ days past due, or if you otherwise breach this Agreement, you will be in default, and we may require that you return the Equipment to us at your expense and pay us: 1) all past due amounts and 2) all remaining payments for the unexpired term, plus our booked residual, discounted at 3% per annum; and we may disable or repossess the Equipment and use all other legal remedies available to us. You agree to pay all costs and expenses (including reasonable attorney fees) we incur in any dispute with you related to this Agreement. You agree to pay us 1.5% interest per month on all past due amounts.

UCC. You agree that this Agreement is (and/or shall be treated as) a "Finance Lease" as that term is defined in Article 2A of the Uniform Commercial Code ("UCC"). You agree to forgo the rights and remedies provided under sections 507-522 of Article 2A of the UCC.

MISCELLANEOUS. This Agreement is the entire agreement between you and us relating to the Equipment and supersedes any prior representations or agreements, including any purchase orders. Amounts payable under this Agreement may include a profit to us. The parties agree that the original hereof for enforcement and perfection purposes, and the sole "record" constituting "chattel paper" under the UCC, is the paper copy hereof bearing (i) the original or a copy of either your manual signature or an electronically applied indication of your intent to enter into this Agreement, and (ii) our original manual signature. Any change must be in writing signed by each party.

**CUSTOMER'S AUTHORIZED SIGNATURE****OWNER ("WE", "US", "OUR")**

THIS AGREEMENT IS NON-CANCELABLE FOR THE FULL AGREEMENT TERM. THIS AGREEMENT IS BINDING WHEN WE EXECUTE THIS AGREEMENT AND PAY FOR THE EQUIPMENT.

OWNER: GreatAmerica Financial Services Corporation

SIGNATURE:

DATE:

PRINT NAME &amp; TITLE:

**UNCONDITIONAL GUARANTY**

The undersigned unconditionally guarantees that the Customer will timely perform all obligations under the above Agreement. The undersigned also waives any notification if the Customer is in default and consents to any extensions or modifications granted to the Customer. In the event of default, the undersigned will immediately pay all sums due under the terms of the Agreement without requiring us to proceed against Customer or any other party or exercise any rights in the Equipment. The undersigned, as to this guaranty, agrees to the designated forum and consents to personal jurisdiction, venue, and choice of law as stated in the Agreement, agrees to pay all costs and expenses, including attorney fees, incurred by us related to this guaranty and the Agreement, waives a jury trial and transfer of venue, and authorizes obtaining credit reports.

SIGNATURE: X

INDIVIDUAL:

DATE:

**CERTIFICATE OF DELIVERY AND ACCEPTANCE**

The Customer hereby certifies that all the Equipment: 1) has been received, installed, and inspected, and 2) is fully operational and unconditionally accepted.

SIGNATURE: X Jeanine Hammitt

NAME AND TITLE: Jeanine Hammitt Corp. Sec. DATE: 2/12/20

# Status Page

MFP

ECOSYS M6630cidn

Firmware Version 2V1\_S000.002.202 2019.07.22

KYOCERA

RBW9801794

02/12/2020 13:44

[2.1.8] [2V1\_F000.002.002]

[2V1\_1000.002.004] [2V1\_1100.001.002] [2V1\_7000.002.202]

## Paper Settings

MP Tray Size/Type: Letter/Plain  
Cassette 1 Size/Type: Letter/Plain

## Group Settings

None

## Print Settings

Copies: 1  
Default Media Type: None  
KIR Mode: Enabled  
Resolution: 600 dpi

## EcoPrint

Status: Disabled

## Device Common Settings

Sleep Level: Energy Saver  
Application: Enabled  
Sleep Timer: 90 Minutes  
Form Feed Time Out: 30 Seconds  
MP Tray Empty: Enabled

## Option Status

Paper Feeder 2: Not Installed  
Paper Feeder 3: Not Installed  
Paper Feeder 4: Not Installed  
SD Card: Not Installed  
SSD: Not Installed  
Card Authentication (B): Not Installed  
Data Security Kit (E): Not Installed  
UG-33: Not Installed  
Scan extension kit(A): Not Installed

## Network

LAN Interface  
Setting: Auto  
Current: Not Connected  
TCP/IP  
Status: Enabled  
Printer Host Name: KM8FC093  
IPv4  
DHCPv4 Status: Enabled  
Bonjour Status: Enabled  
IP Address: Not Defined  
Subnet Mask: Not Defined  
Default Gateway: Not Defined  
IPv6  
Status: Enabled  
DHCPv6 Status: Enabled  
RA Status: Enabled  
Manual: Not Defined  
DHCPv6(Stateful): Not Defined  
RA(Stateless): Not Defined  
LinkLocal: Not Defined

## JOB Settings

JOB Name: doc

## Interface Block

USB Host: Unblock  
USB Device: Unblock  
USB Storage: Unblock  
Option I/F: Unblock

## Memory

Standard Size: 1.0 GB  
Option Slot: 0 MB  
Total Size: 1.0 GB  
RAM Disk: On  
RAM Disk Size: 64 MB

## Emulation

Emulation: KPDL(AUTO)  
AES Mode: On  
Error Print: Off  
Error Clear Timer: On  
Font Cache (MAX): 0 Bytes  
Form Cache (MAX): 0 Bytes

## Scan Settings

File Format: PDF  
Resolution: 200x200dpi  
Quality: Text+Photo

## Copy Settings

Quality: Text+Photo  
Collate: Enabled

## FAX Settings

Local FAX Name:  
Local FAX Number:  
Local FAX ID: 0000  
FAX Line Setting: Tone(DTMF)  
RX Setting: Auto(Normal)

Counters	Color	B & W	Total
Copy	0	0	0
Printer	2	0	2
FAX	-	0	0

Total 2 0 2

Paper Size			
A4	0	0	0
B5	0	0	0
A5	0	0	0
Folio	0	0	0
Legal	0	0	0
Letter	2	0	2
Statement	0	0	0
Other1	0	0	0
Other2	0	0	0

Scanned Pages			
Copy			0
FAX			0
Other			0
Total			0

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## Data Sanitization

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Cyan	0 %		100 %
Magenta	0 %		100 %
Yellow	0 %		100 %
Black	0 %		100 %

# **General Information and Questionnaire**

## **Accounting Basis**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	Page 7	of 37
--------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

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.

N/A

## Independent Accounting Firm

Name of Accounting Firm 1    Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr, New Haven, CT 06511
-----------------------------------------------------------	-----------------------------------------------------------------------------------------

**Services Provided by This Firm (*describe fully*)**

1	Compilation, tax preparations, cost report preparation, reimbursement consulting, month end review	\$ 26,741
2		\$
3		\$
4		\$
Charge for Services Provided		
		\$ 26,741

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	Telephone Number
1 Murtha Cullina LLP	860-240-6000
2 LeClairRyan	203-672-3200
3 Ford & Harrison	860-740-1355
4	
5	

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

Address (No. & Street, City, State, Zip Code )  
1 185 Asylum Street, Hartford, CT 06103  
2 545 Long Wharf Dr, New Haven, CT 06511  
3 185 Asylum Street, Hartford, CT 06103  
4  
5

**Services Provided by This Firm (*describe fully*)**

1	Review general patient, employment and IDR matters	\$	3,013
2	General patient issues	\$	400
3	General employment questions, survey assistance	\$	3,400
4		\$	
5		\$	

Are These Charges Reflected in the Expenditure Portion of This  
Page 15, Line 1e  
② Yes      ③ No

## Schedule of Resident Statistics

Name of Facility Middlebury Convalescent Home, Inc.			License No. 207047				Report for Year Ended 9/30/2020				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					58	58						
A. On last day of PREVIOUS report period	58	58										
B. On last day of THIS report period	58	58							58	58		
2. Number of Residents					55	55						
A. As of midnight of PREVIOUS report period	55	55										
B. As of midnight of THIS report period	45	45							45	45		
3. Total Number of Days Care Provided During Period					666	666			41	41		
A. Medicare	707	707										
B. Medicaid (Conn.)	11,529	11,529			8,740	8,740			2,789	2,789		
C. Medicaid (other states)												
D. Private Pay	6,477	6,477			5,075	5,075			1,402	1,402		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Commercial												
G. Total Care Days During Period (3A thru F)	18,713	18,713			14,481	14,481			4,232	4,232		
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												
<b>5. Total Resident Days (3G + 4A + 4B)</b>	<b>18,713</b>	<b>18,713</b>			<b>14,481</b>	<b>14,481</b>			<b>4,232</b>	<b>4,232</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

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

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	2	30		13				
Per Diem Rate								
a. One bed rm.	Various	230.44		395.00				
b. Two bed rms.	Various	230.44		370.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL		CCNH	RHNS	(Specify)
	7,106		7,106		
A. Medicare - Part B					
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	622		622		
D. <b>Total Physical Therapy Treatments</b>	7,728		7,728		
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B		861	861		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	80		80		
D. <b>Total Speech Therapy Treatments</b>	941		941		
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B		9,196	9,196		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	538		538		
D. <b>Total Occupational Therapy Treatments</b>	9,734		9,734		

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
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)	97,083	2,151			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	151,717	5,339			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor	68,782	2,025			
c. Dietary Workers	221,678	14,701			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	227,775	13,793			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	162,545	6,468			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers					
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	91,407	2,071			
b. RN					
1. Direct Care	401,325	10,215			
2. Administrative**	200,795	7,194			
c. LPN					
1. Direct Care	459,505	16,099			
2. Administrative**					
d. Aides and Attendants	1,039,163	57,669			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	139,417	6,883			
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	92,169	2,946			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
A-13. Total Salary Expenditures	3,353,361	147,554			

\* 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 Middlebury Convalescent Home, Inc.				License No. 207047		Report for Year Ended 9/30/2020			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)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										
Althea Stilson	26,892			Non. Discrim.	Recreation Staff	1,429				

\* 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
Middlebury Convalescent Home, Inc.				207047		9/30/2020			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)							
<b>Section III - Administrators***</b>										
Jeanine Hammitt	97,083			Non. Discrim.	Administrator	2,151	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian	12,501	250			
2. Dentist					
3. Pharmacist	7,200	72			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	111,396	1,402			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	70,700	5,900			
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	35,885	359			
b. Other					
10. Occupational Therapist					
a. Resident Care	127,280	1,493			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	6,407	118			
2. Administrative***					
b. LPN					
1. Direct Care	9,132	223			
2. Administrative***					
c. Aides	7,209	343			
d. Other					
12. Other (Specify)					
See Attached Schedule	1,866	22			
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	389,576	10,182			

\* 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 Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
The Nurse Network, LLC	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Deluca, Middlebury, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Caring Nurses, 46-a Poquonock Ave., Windsor, CT 06095	Medical Librarian Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Christine Riley, 587 Breakneck Hill Road, Middlebury, CT	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Marcia Cohen, 806 North Lake View Drive, Orange, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Health Pro	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" 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 Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	Page 15	of 37
Item		Total	CCNH	RHNS (Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 91,652	91,652		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 36,898	36,898		
4. Social Security (F.I.C.A.)	\$ 250,274	250,274		
5. Health Insurance	\$ 97,853	97,853		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (Specify ) See Attached Schedule	\$ 50	50		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 7,821	7,821		
d. Accounting and Auditing	\$ 26,741	26,741		
e. Legal (Services should be fully described on Page 7)	\$ 6,813	6,813		
f. Insurance on Lives of Owners and Operators (Specify )*	\$			
g. Office Supplies	\$ 23,618	23,618		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,269	13,269		
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and attach copy )*	\$			
j. Corporation Business Taxes (franchise tax)	\$ 32,780	32,780		
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 377,989	377,989		
<b>Subtotal</b>	\$ 965,758	965,758		

\* 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)
	0		
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<b><i>Subtotals Brought Forward:</i></b>		965,758	965,758		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	16,901	16,901		
4. Employee Travel	\$	613	613		
5. Education Expenses Related to Seminars and Conventions	\$	765	765		
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> )	\$	18,279	18,279		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	17,745	17,745		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$				
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	4,380	4,380		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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>	\$	45,263	45,263		
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	18,970	18,970		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	1,088,674	1,088,674		

\* 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)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 17,745		
<b>Total Other Advertising</b>	<b>\$ 17,745</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 4,380		
<b>Total Dues</b>	<b>\$ 4,380</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	0		
Professional Consultant Expense (Disallowed)	\$ 4,060		
Team Celebration Expense	\$ 3,111		
Director Fees (Disallowed)	\$ 9,145		
Licenese and Fees	\$ 2,654		
<b>Total Other Administrative and General</b>	<b>\$ 18,970</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

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

CSP-17 Rev. 10/97

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	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 Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020		Page 18 of 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 113,656	113,656		
2. Non-Food Supplies	\$ 13,032	13,032		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 1,957	1,957		
c. Other (Specify) _____	\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 128,645</b>	<b>128,645</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
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)				
M. 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 Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	2,279	2,279		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	30,891	30,891		
c. Other (Specify)	\$				
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	33,170	33,170		
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 Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 44,217	44,217		
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 ( <i>Specify</i> )	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	<b>44,217</b>	<b>44,217</b>		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Pharmacy	\$	22,380	22,380		
b. Medicine Cabinet Drugs	\$	153,065	153,065		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$				
f. X-rays and Related Radiological Procedures***	\$	1,005	1,005		
g. Dental ( <i>Not dentists who should be included under             salaries or fees</i> )	\$				
h. Laboratory***	\$	4,148	4,148		
i. Recreation	\$	24,164	24,164		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )**** See Attached Schedule	\$	8,432	8,432		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>213,194</b>	<b>213,194</b>		

\* 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

\* 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 Middlebury Convalescent Home, Inc	License No. 207047	Report for Year Ended 9/30/2020			Page 22   37
Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 16,009	16,009			
b. Heat	\$ 28,257	28,257			
c. Light & Power	\$ 48,181	48,181			
d. Water	\$ 45,056	45,056			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 7,317	7,317			
f. Other ( <i>itemize</i> )	\$ 42,470	42,470			
See Attached Schedule					
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 187,290	187,290			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$ 8,196	8,196			
b. Building & Building Improvements	\$ 59,653	59,653			
c. Non-Movable Equipment	\$ 5,050	5,050			
d. Movable Equipment	\$ 31,550	31,550			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 104,449	104,449			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other ( <i>Specify</i> )	\$				
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$				
10. Property Taxes					
a. Real estate taxes paid by owner	\$ 67,148	67,148			
b. Real estate taxes paid by lessor	\$				
c. Personal property taxes	\$				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 171,597	171,597			

\* 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)
	0		
Pro Care	\$ 918		
K&S Property Management	\$ 3,685		
USA Hauling	\$ 17,144		
Family Pest	\$ 1,100		
Amican Rooter	\$ 6,213		
Stericycle	\$ 3,744		
Croker Fire Drill Co.	\$ 1,385		
Goodhill Contractors	\$ 2,888		
Schmidt Electric	\$ 120		
Huntington	\$ 2,768		
Weise Tree	\$ (103)		
Daly MJ	\$ 452		
Stanley	\$ 1,657		
Master Security	\$ 499		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 42,470</b>	<b>\$ -</b>	<b>\$ -</b>

## Depreciation Schedule

**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
<b>Additions:</b>				
2/13/2020	Kitchen Refrigerator	\$ 4,527	7	\$ 302
4/24/2020	Sofa & Loveseat	\$ 3,781	5	\$ 189
5/29/2020	4 Living Room Chairs	\$ 5,209	5	\$ 2,017
9/30/2020	Treatment Carts	\$ 2,049	5	\$ 17
<b>Total additions for Movable Equipment</b>		\$ 15,566		\$ 2,525 *
<b>Deletions:</b>				
1/6/2004	Kitchen Refrigerator	\$ (3,992)	7	\$ -
8/31/2008	Chairs, Sofa, Loveseat	\$ (3,996)	5	\$ -
<b>Total deletions for Movable Equipment</b>		\$ (7,988)		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

**Schedule of Leasehold Improvements Acquired during this report period**

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Middlebury Conv, Home  
Depreciation Schedule  
September 30, 2020

Property

	Date Acquired	Hist. Costs	Cost to Be Deprec	Method	Life***	2018 Accum	2019 Deprc	PY	[a] 2020 Deprc	[a] 2020 Accum
<b>Land Improvements</b>										
<b>Acquired prior</b>	Various	212,251	212,251	SL	Var	206,491	3,854	210,345	1,906	212,251
<b>2009 Acquisition</b>										
Landscape Design & New Plants	6/30/2009	3,256	3,256	SL	5	3,256	-	3,256	-	3,256
<b>2010 Acquisition</b>										
Chain Link Fence w/ Gate	9/20/2010	686	-			-	-	-	-	-
Paving	9/24/2010	6,927	6,927	SL	8	6,927	-	6,927	-	6,927
<b>2012 Acquisition</b>										
Drainage Improvements	11/18/2011	4,786	4,786	SL	15	2,207	319	2,526	319	2,845
<b>2014 Acquisitions</b>										
Parking Improvements	7/31/2014	15,332	15,332	SL	20	3,834	767	4,601	767	5,368
Drainage Improvements	7/31/2014	8,388	8,388	SL	15	2,795	559	3,354	559	3,913
<b>2017 Acquisitions</b>										
Front Sidewalk - American Heritage	4/30/2017	9,997	9,997	SL	20	1,000	500	1,500	500	2,000
<b>2018 Acquisitions</b>										
S&S Asphalt - New Driveway	10/31/2017	82,904	82,904	SL	20	4,145	4,145	8,290	4,145	12,435
<b>2018 Disposals</b>										
1997 Driveway	1/1/1997	(89,540)	(89,540)			(89,540)	-	(89,540)	-	(89,540)
	<b>Total</b>	<b>254,986</b>	<b>254,301</b>			<b>141,115</b>	<b>10,144</b>	<b>151,259</b>	<b>8,196</b>	<b>159,455</b>
<b>Building and Building Improvements</b>										
<b>Acquired prior (Building Impro.)</b>	Various	452,863	452,863	SL	Var	452,863	-	452,863	-	452,863
Door replacement	9/30/2006	16,556	16,556	SL	15	13,687	1,104	14,791	1,104	15,895
Sprinkler Installation	9/30/2006	348,235	348,235	SL	5	348,235	-	348,235	-	348,235
<b>2007 Acquisition</b>										
Pipe replacement	2/28/2007	4,798	4,798	SL	25	2,303	192	2,495	192	2,687
Fire alarm	8/2/2007	3,425	3,425	SL	10	3,425	-	3,425	-	3,425
Doors	8/31/2007	66,942	66,942	SL	15	53,554	4,463	58,017	4,463	62,480
Ceilings	8/31/2007	84,867	84,867	SL	8	84,867	-	84,867	-	84,867
Wallguards & Handrals	8/31/2007	58,464	58,464	SL	15	46,772	3,898	50,670	3,898	54,568
Electrical Upgrades	8/31/2007	66,065	66,065	SL	20	39,638	3,303	42,941	3,303	46,244
Corridor Flooring	8/31/2007	17,777	17,777	SL	10	17,777	-	17,777	-	17,777
Carpeting Front Loppy	8/31/2007	8,957	8,957	SL	5	8,957	-	8,957	-	8,957
Wallcoverings & Painting	8/31/2007	41,030	41,030	SL	5	41,030	-	41,030	-	41,030
3 Sprinklers&Extension of lines	8/31/2007	10,646	10,646	SL	25	5,111	426	5,537	426	5,963
Asbestos Removal(During Sprinkler Install)	8/13/2007	142,781	142,781	SL	5	142,781	-	142,781	-	142,781
<b>2007 Current Year Disposal</b>										
Disposal of Assets		(1,491)	(1,491)			(1,491)	-	(1,491)	-	(1,491)
<b>2008 Acquisition</b>										
Glass sliding front door	11/13/2007	11,287	11,287	SL	10	11,287	-	11,287	-	11,287
Credit for paving street for sprinkler	1/11/2008	(11,206)	(11,206)	SL	5	(11,206)	-	(11,206)	-	(11,206)
Portion of recreation room placed into service	9/30/2008	208,758	208,758	SL	25	91,853	8,350	100,203	8,350	108,553
<b>2009 Disposal</b>										
Carpeting Office & Storage	5/10/1989	(507)	(507)			(507)	-	(507)	-	(507)
<b>2009 Acquisition</b>										
Recreation Room	9/30/2008	26,614	26,614	SL	25	10,647	1,065	11,712	1,065	12,777
PT Room Renovations	10/31/2008	10,478	10,478	SL	25	4,191	419	4,610	419	5,029
DNS Office Renovations	12/31/2008	13,747	13,747	SL	25	5,499	550	6,049	550	6,599
Electrical Upgrades	3/31/2009	20,309	20,309	SL	20	10,153	1,015	11,168	1,015	12,183
Door Hardware Dining Room	5/29/2009	3,076	3,076	SL	15	2,050	205	2,255	205	2,460

Resident Room Flooring	7/31/2009	13,755	13,755	SL	10	13,753	1	13,754	-	13,754
Accounting Office Flooring	7/31/2009	1,125	-	NA	NA	-	-	-	-	-
<b>Accumulated Depreciation Adjustment from Prior Year</b>										
<b>2010 Acquisition</b>										
<b>2011 Acquisition</b>										
Awnings	6/2/2011	9,810	9,810	SL	15	5,232	654	5,886	654	6,540
Sprinkler Heads Boiler Room	6/30/2011	1,776	1,776	SL	25	568	71	639	71	710
WiFi	9/30/2011	3,768	3,768	SL	10	3,015	377	3,392	376	3,768
<b>2011 Dispositions</b>										
Front Entrance Canopy		(3,286)	(3,286)			(3,286)	-	(3,286)	-	(3,286)
Patio Awning Addition		(4,839)	(4,839)			(4,839)	-	(4,839)	-	(4,839)
<b>2012 Additions</b>										
Shed	9/30/2012	4,401	4,015	SL	20	1,279	201	1,480	201	1,681
Kitchen Hood Sprinklers	1/31/2012	2,106	2,106	SL	25	568	84	652	84	736
Electrical Upgrades	2/1/2012	3,490	3,490	SL	20	1,162	174	1,336	174	1,510
New Soffitt	9/30/2012	2,435	2,435	SL	15	1,027	162	1,189	162	1,351
<b>Unidentified Variance</b>										
<b>2013 Additions</b>										
Front Railing Improvement	5/31/2013	2,659	2,659	SL	15	959	177	1,136	177	1,313
<b>Unidentified Variance</b>										
<b>2014 Additions</b>										
Electrical for Resident Lights & Ou	12/30/2011	4,496	4,496	SL	20	1,125	225	1,350	225	1,575
Buiding Addition	7/31/2014	516,455	516,455	SL	40	64,556	12,911	77,467	12,911	90,378
Carpet main Entrance	3/31/2014	2,978	2,978	SL	5	2,978	-	2,978	-	2,978
Intercom System	7/31/2014	1,955	1,955	SL	10	976	195	1,171	195	1,366
Nurse's Stations	7/31/2014	201,661	201,661	SL	15	67,220	13,444	80,664	13,444	94,108
Therapy Room Conversion	7/31/2014	81,075	81,075	SL	15	27,025	5,405	32,430	5,405	37,835
<b>2015 Additions</b>										
Move A/C Nurse's station Project	7/31/2014	2,500	2,500	S/L	15	668	167	835	167	1,002
<b>2018 Additions</b>										
Direct Supply Kitchen Counters	12/22/2017	10,426	10,426	S/L	25	417	417	834	417	1,251
<b>Total</b>		<b>2,463,216</b>	<b>2,461,705</b>					<b>1,587,326</b>	<b>59,655</b>	<b>1,646,981</b>
								<b>59,653</b>	<b>1,706,634</b>	

Non-Movable Equipment										
Acquired prior		170,839	170,839	SL	Var	170,839	-	170,839	-	170,839
<b>Current Year Acquisitions</b>										
Hot water Heater	5/3/2007	2,550	2,550	SL	10	2,550	-	2,550	-	2,550
Nurses Station Counter	8/31/2007	2,680	2,680	SL	15	2,145	179	2,324	179	2,503
Lighting Fixtures	4/9/2007	4,414	4,414	SL	10	4,414	-	4,414	-	4,414
40LB Speed Queen Washer	7/25/2007	6,355	6,355	SL	10	6,355	-	6,355	-	6,355
<b>2007 Current Year Disposal</b>										
Disposal		(8,284)	(8,284)	SL	var	(8,284)	-	(8,284)	-	(8,284)
<b>2008 Acquisition</b>										
Electric box upgrade	6/16/2008	9,300	9,300	SL	20	5,115	465	5,580	465	6,045
<b>2009 Acquisition</b>										
12 Resident Room Electric Heaters	11/30/2008	9,990	9,990	SL	10	9,990	-	9,990	-	9,990
Nurse Call System West	12/31/2008	6,370	6,370	SL	10	6,370	-	6,370	-	6,370
Goodhill Mechanical - Boiler #1	8/31/2009	12,490	12,490	SL	20	6,247	625	6,872	625	7,497
<b>2009 Disposal</b>										
Nurse Call System West	4/15/1999	(8,055)	(8,055)			(8,055)	-	(8,055)	-	(8,055)
<b>Adjustment for Prior Period</b>						589	-	589	-	589
<b>2010 Acquisition</b>										
E Panel for Generator	10/19/2009	1,541	-			-	-	-	-	-
Endurance 6 Burner 2 Oven Stove	12/17/2009	4,144	4,144	SL	10	3,728	414	4,142	2	4,144
<b>2011 Acquisition</b>										
Telephone Wiring to Resident Rooms	12/22/2010	7,200	7,200	SL	20	2,880	360	3,240	360	3,600
57 Over the Bed Light Fixtures	3/11/2011	12,131	12,131	SL	10	9,705	1,213	10,918	1,213	12,131
Ductless AC in Emp Breakroom	4/14/2011	3,650	3,650	SL	5	3,650	-	3,650	-	3,650
<b>2014 Acquisition</b>										
Fire System Improvements	4/30/2014	3,367	3,367	SL	10	1,684	337	2,021	337	2,358
<b>2014 Disposals</b>										
Lighting Fixtures	4/9/2007	(4,414)	(4,414)	SL	10	(4,414)	-	(4,414)	-	(4,414)
40LB Speed Queen Washer	7/25/2007	(6,355)	(6,355)	SL	10	(6,355)	-	(6,355)	-	(6,355)
<b>2015 Additions</b>										
Rooftop A/C Unit Nurses Closet	6/15/2015	1,702	1,702	SL	5	1,360	340	1,700	1	1,701
PT - 3 72'H Wall Mirrors Install	8/8/2015	1,515	1,515	SL	15	404	101	505	101	606
<b>2016 Additions</b>										
Transfer Switch Schmidt Electric	2/21/2016	6,113	6,113	SL	20	918	306	1,224	306	1,530
Inline Air Conditioner-Conf. Room	8/15/2016	4,590	4,590	SL	10	1,377	459	1,836	459	2,295
<b>2018 Disposals</b>										
Glenko Jacuzzi Bath	1/6/1981	(5,176)	(5,176)	SL		(5,176)	-	(5,176)	-	(5,176)
New Telephone Partner ACS System	5/25/2001	(10,059)	(10,059)	SL		(10,059)	-	(10,059)	-	(10,059)
Chlorination & Monitoring Well Water	9/1/2008	(11,554)	(11,554)	SL		(11,554)	-	(11,554)	-	(11,554)
Hot Water Booster - Hatco	9/22/2002	(1,060)	(1,060)	SL		(1,060)	-	(1,060)	-	(1,060)
Water Cooler 5 Gal floor mount #42	2/14/2013	(605)	(605)	SL		(605)	-	(605)	-	(605)
<b>2019 Additions</b>										
Ferrari's Appliance - Stove Dining Room	12/31/2018	1,016	1,016	SL	10	-	127	127	102	229
Raintech, Door Alarm Recreation	6/27/2019	2,499	2,499	SL	15	-	83	83	167	250
New Wing Compressor	7/31/19-8/31/19	3,750	3,750	SL	10	-	125	125	375	500
<b>2020 Additions</b>										
A/C Unit - Nurses' Station WW	5/29/2020	4,928	4,928	SL	5	-	-	-	358	358
<b>2020 Disposals</b>										
A/C Unit - WW Med Room	11/13/2001	(4,028)	(4,028)	SL	5	-	-	-	-	(4,028)

<b>Movable Equipment</b>											
<i>Acquired prior</i>		176,454	176,454	SL	Var	176,454	-	176,454	-	176,454	
<i>Less: Salvage value</i>											
<b><u>2007 Acquisitions</u></b>											
Hamilton Beach Blender HAM 990	4/9/2007	600	-	SL	10	-	-	-	-	-	
Patient Life	12/14/2006	4,272	4,272	SL	10	4,272	-	4,272	-	4,272	
Pellet / Plate Heater with cart	4/23/2007	12,794	12,794	SL	10	12,794	-	12,794	-	12,794	
<b><u>2007 Current Disposal</u></b>											
Disposal		(1,145)	(1,145)			(1,145)	-	(1,145)	-	(1,145)	
<b><u>2008 Acquisitions</u></b>											
40 stacking w/ arm chairs	11/23/2007	10,762	10,762	SL	15	7,891	717	8,608	717	9,325	
5 electrical beds	12/17/2007	6,601	6,601	SL	12	6,051	550	6,601	-	6,601	
Low electrical beds	1/15/2008	1,187	-			-	-	-	-	-	
Resident furniture	1/15/2008	1,494	-			-	-	-	-	-	
2 flat screen tv's	3/31/2008	611	-			-	-	-	-	-	
Oxygen concentrator	4/3/2008	728	-			-	-	-	-	-	
2 flat screen tv's	4/11/2008	785	-			-	-	-	-	-	
Whirlpool dryer	4/24/2008	649	-			-	-	-	-	-	
Slicer 12i knife	4/28/2008	1,039	-			-	-	-	-	-	
Manual flower bed w/ gate	6/12/2008	1,520	-			-	-	-	-	-	
11 teak flower boxes	6/12/2008	3,086	3,086	SL	10	3,086	-	3,086	-	3,086	
2 tv's	6/30/2008	784	-			-	-	-	-	-	
6 overbed tables	7/10/2008	750	-			-	-	-	-	-	
6 overbed tables w/ mirror	8/5/2008	1,141	-			-	-	-	-	-	
6 overbed tables w/ vanity	8/25/2008	1,141	-			-	-	-	-	-	
Chairs, loveseat, sofa	8/31/2008	3,996	3,996	SL	15	2,929	266	3,195	266	3,461	
<b><u>2008 Disposals</u></b>											
6 new beds	8/18/1995	(2,800)	(2,800)			(2,800)	-	(2,800)	-	(2,800)	
Pictures	6/2/1982	(1,468)	(1,468)			(1,468)	-	(1,468)	-	(1,468)	
Pictures	6/2/1982	(1,026)	(1,026)			(1,026)	-	(1,026)	-	(1,026)	
Pictures	6/2/1983	(778)	(778)			(778)	-	(778)	-	(778)	
Pictures	6/5/1985	(622)	(622)			(622)	-	(622)	-	(622)	
Chandelier	6/17/1985	(524)	(524)			(524)	-	(524)	-	(524)	
Pictures	1/15/1986	(770)	(770)			(770)	-	(770)	-	(770)	
Pictures	2/7/1986	(321)	(321)			(321)	-	(321)	-	(321)	
Pictures	2/11/1986	(449)	(449)			(449)	-	(449)	-	(449)	
Pictures	2/20/1989	(997)	(997)			(997)	-	(997)	-	(997)	
11 hiback chairs	4/18/1989	(1,838)	(1,838)			(1,838)	-	(1,838)	-	(1,838)	
Telephone equipment	4/26/1989	(410)	(410)			(410)	-	(410)	-	(410)	
2 chairs, gray, office	2/5/1990	(282)	(282)			(282)	-	(282)	-	(282)	
Three pedestal/workstation	12/4/1990	(589)	(589)			(589)	-	(589)	-	(589)	
Two workstations/nursing	12/4/1990	(562)	(562)			(562)	-	(562)	-	(562)	
One PM3103 shredder	12/31/1991	(635)	(635)			(635)	-	(635)	-	(635)	
Network equipment	9/9/1992	(998)	(998)			(998)	-	(998)	-	(998)	
One fijitsu DL4600 printer	9/9/1992	(1,050)	(1,050)			(1,050)	-	(1,050)	-	(1,050)	
One ATI9600 baud moden	9/9/1992	(599)	(599)			(599)	-	(599)	-	(599)	
System peripherals	9/9/1992	(1,898)	(1,898)			(1,898)	-	(1,898)	-	(1,898)	
One postage scale	2/1/1994	(949)	(949)			(949)	-	(949)	-	(949)	
Sears fridge	2/1/1994	(698)	(698)			(698)	-	(698)	-	(698)	
Gray large chair east wing	6/16/1995	(1,054)	(1,054)			(1,054)	-	(1,054)	-	(1,054)	
4 black leather chairs	12/1/2000	(515)	(515)			(515)	-	(515)	-	(515)	
One bissell 16991 rug cleaning	5/17/2001	(279)	(279)			(279)	-	(279)	-	(279)	
17" VGA monitor	3/3/1998	(498)	(498)			(498)	-	(498)	-	(498)	
17" VGA monitor	3/3/1998	(613)	(613)			(613)	-	(613)	-	(613)	
3.21 gig internal tape drive	3/24/1998	(392)	(392)			(392)	-	(392)	-	(392)	

<b>2009 Acquisitions</b>									
19" LCD TV	10/1/2008	403	-		-	-	-	-	-
Vizio Big Flat Screen TV w/VCR Comb	10/1/2008	1,574	-		-	-	-	-	-
5 Overbed Table/Vanity	10/8/2008	868	-		-	-	-	-	-
Living Room Furniture	11/17/2008	508	-		-	-	-	-	-
16 Electric Beds w/rails	11/30/2008	24,413	24,413	12	20,343	2,034	22,377	2,034	24,411
Ice Machine Scotsman Prodigy	12/18/2008	2,152	-		-	-	-	-	-
Ultrasound	1/20/2009	1,651	-		-	-	-	-	-
Concentrator	1/28/2009	1,006	-		-	-	-	-	-
Office Furniture	2/11/2009	1,773	-		-	-	-	-	-
5 Overbed Tables	6/4/2009	1,080	-		-	-	-	-	-
Boiler Pace Control Unit	3/17/2009	5,500	5,500	15	3,668	367	4,035	367	4,402
Concentrator	5/5/2009	755	-		-	-	-	-	-
5 HD TVs	7/31/2009	1,733	-		-	-	-	-	-
10 Overbed Tables	7/31/2009	2,129	-		-	-	-	-	-
4 Electric Beds w/rails	9/21/2009	4,835	4,835	12	4,030	403	4,433	402	4,835
<b>2009 Disposals</b>									
6 Overbed Tables	1/28/2000	(488)	(488)		(488)	-	(488)	-	(488)
1 Scotsman SCE Icemachine	4/14/2000	(2,014)	(2,014)		(2,014)	-	(2,014)	-	(2,014)
4 Beds, Manual Crank	3/14/1996	(2,068)	(2,068)		(2,068)	-	(2,068)	-	(2,068)
6 New Beds and siderails	10/25/1995	(3,048)	(3,048)		(3,048)	-	(3,048)	-	(3,048)
6 New Beds and siderails	11/20/1995	(3,048)	(3,048)		(3,048)	-	(3,048)	-	(3,048)
6 New Beds and siderails	1/8/1996	(3,048)	(3,048)		(3,048)	-	(3,048)	-	(3,048)
<b>2010 Acquisitions</b>									
Lawn Mower	4/30/2010	3,211	3,211	SL	3	3,211	-	3,211	-
TV's	5/31/2010	721	-		-	-	-	-	-
Lift Chair	6/30/2010	1,222	-		-	-	-	-	-
10 Electric Beds	7/12/2010	13,018	13,018	SL	12	9,764	1,085	10,849	1,085
Bedroom Furniture	9/30/2010	678	-		-	-	-	-	-
<b>2010 Disposals</b>									
Sears Lawntactor	5/9/2005	(1,346)	(1,346)		(1,346)	-	(1,346)	-	(1,346)
<b>2011 Acquisitions</b>									
2 Recliners	10/18/2010	2,445	2,445	SL	10	1,958	245	2,203	243
10 Electric Beds	10/26/2010	17,289	17,289	SL	12	11,527	1,441	14,038	1,441
Wing Chair	11/1/2010	688	688	SL	15	367	46	413	46
Resident furniture	11/18/2010	7,027	7,027	SL	15	3,746	468	4,214	468
7 Oak Dining Room Tables	12/2/2010	6,110	6,110	SL	15	3,258	407	3,665	407
Lounge Chair	12/3/2010	624	624	SL	15	334	42	376	42
Lift w/ Scale	12/9/2010	1,200	1,200	SL	10	960	120	1,080	120
2 Med Carts	5/20/2011	4,470	4,470	SL	10	3,576	447	4,023	447
3 TV's	5/20/2011	1,470	1,470	SL	5	1,470	-	1,470	-
Outside tent	7/11/2011	4,148	4,148	SL	10	3,319	415	3,734	414
11 Electric Beds	7/15/2011	15,224	15,224	SL	12	10,150	1,269	11,419	1,269
1 TV	7/22/2011	510	510	SL	5	510	-	510	-
2 tv's	8/5/2011	1,338	1,338	SL	5	1,338	-	1,338	-
3 TV's and brackets	9/30/2011	1,608	1,608	SL	5	1,608	-	1,608	-
Insulated Mugs/Bowls	9/30/2011	2,614	2,614	SL	10	2,090	261	2,351	261
Resident room furniture	9/30/2011	11,597	11,597	SL	15	6,185	773	6,958	773
<b>2011 Disposals</b>									
Artomich International	6/24/1985	(1,189)	(1,189)		(1,189)	-	(1,189)	-	(1,189)
Artrowick Inc Med Cabinet	9/9/1985	(2,555)	(2,555)		(2,555)	-	(2,555)	-	(2,555)
6 New Beds	7/26/1995	(2,800)	(2,800)		(2,800)	-	(2,800)	-	(2,800)
6 New Beds	8/18/1995	(2,800)	(2,800)		(2,800)	-	(2,800)	-	(2,800)
6 New Beds and siderails	9/15/1995	(3,048)	(3,048)		(3,048)	-	(3,048)	-	(3,048)

6 Beds Manual crank	1/26/1996	(3,048)	(3,048)		(3,048)	-	(3,048)	-	(3,048)	
Outside tent	8/15/1996	(1,729)	(1,729)		(1,729)	-	(1,729)	-	(1,729)	
Two drug carts	5/20/1999	(5,617)	(5,617)		(5,617)	-	(5,617)	-	(5,617)	
2 Sunrise Medical Beds	4/13/2000	(1,300)	(1,300)		(1,300)	-	(1,300)	-	(1,300)	
One Electric Bed	1/9/2001	(900)	(900)		(900)	-	(900)	-	(900)	
Manual bed with Gate	6/12/2008	(1,520)	(1,520)		(1,520)	-	(1,520)	-	(1,520)	
<b>2012 Additions</b>										
Snow Blower	11/16/2011	988	988	SL	5	988	-	988	-	988
Gas Dryer	12/15/2011	823	823	SL	5	823	-	823	-	823
5 Air Conditioners	2/29/2012	1,165	1,165	SL	5	1,165	-	1,165	-	1,165
Resident Room Furniture	10/1/2011	1,669	1,669	SL	15	924	111	1,035	111	1,146
<b>2012 Disposals</b>										
Snow Blower		(530)	(530)		(530)	-	(530)	-	(530)	
Whirlpool Dryer		(649)	(649)		(649)	-	(649)	-	(649)	
Air Conditioner - Fredrich		(450)	(450)		(450)	-	(450)	-	(450)	
Air Conditioner 7500 BTU		(485)	(485)		(485)	-	(485)	-	(485)	
Air Conditioner Two 7500 BTU		(636)	(636)		(636)	-	(636)	-	(636)	
Air Conditioner Two 7500 BTU		(636)	(636)		(636)	-	(636)	-	(636)	
Air Conditioner 600 BTU		(301)	(301)		(301)	-	(301)	-	(301)	
Air Conditioner Roper		(257)	(257)		(257)	-	(257)	-	(257)	
<b>2013 Additions</b>										
Patient Wheelchair Scale	3/26/2013	1,185	1,185	SL	10	663	119	782	119	901
9 Air Conditioners - Lowe's	5/26/2013	1,887	1,887	SL	5	1,887	-	1,887	-	1,887
5 Air Conditioners - Sears	5/31/2013	936	936	SL	5	936	-	936	-	936
Air Conditioning and Washer	6/30/2013	1,422	1,422	SL	5	1,422	-	1,422	-	1,422
<b>2013 Disposals</b>										
File Server Continental 486/24	9/9/1992	(4,899)	(4,899)		(4,899)	-	(4,899)	-	(4,899)	
2 Workstations 386/25;2 Printers	9/9/1992	(3,998)	(3,998)		(3,998)	-	(3,998)	-	(3,998)	
Pentium Computer, Two Workstations	3/22/1995	(5,400)	(5,400)		(5,400)	-	(5,400)	-	(5,400)	
HP Laserjet 6P MOS Printer	6/8/1998	(843)	(843)		(843)	-	(843)	-	(843)	
Air Conditioning Dining Room	6/23/1998	(443)	(443)		(443)	-	(443)	-	(443)	
Whirlpool Air Conditioning Dining Room	3/5/1999	(689)	(689)		(689)	-	(689)	-	(689)	
Laserjet 6PSE: Office	6/1/1999	(668)	(668)		(668)	-	(668)	-	(668)	
6 Air Conditioners Whirlpool	5/15/2000	(1,909)	(1,909)		(1,909)	-	(1,909)	-	(1,909)	
3 Air Conditioning Units	7/29/2004	(636)	(636)		(636)	-	(636)	-	(636)	
<b>2014 Additions</b>										
Adjustment prior to 2007 assets		2,150	2,150	SL	N/A	2,150	-	2,150	-	2,150
Lighting Fixtures	4/9/2007	4,414	4,414	SL	10	2,206	441	2,647	441	3,088
401b Speed Queen Washer	4/24/2007	6,355	6,355	SL	10	3,179	636	3,815	636	4,451
Water Booster	6/30/2014	1,431	1,431	SL	5	1,430	1	1,431	-	1,431
Nurse Call Parts	6/30/2014	3,489	3,489	SL	5	3,489	-	3,489	-	3,489
Desks	7/31/2014	5,984	5,984	SL	20	1,495	299	1,794	299	2,093
TrMark Chairs	7/31/2014	5,759	5,759	SL	15	1,920	384	2,304	384	2,688
Phone System	6/30/2014	11,125	11,125	SL	10	5,564	1,113	6,677	1,113	7,790
Tables	9/30/2014	2,723	2,723	SL	10	1,361	272	1,633	272	1,905
Vanity Table	9/30/2014	1,481	1,481	SL	10	740	148	888	148	1,036
<b>2014 Disposals</b>										
Whirlpool dryer	4/24/2008	(649)	-		-	-	-	-	-	-

<b>2015 Additions</b>											
TV's for Rec and Dining Areas	1/31/2015	1,519	1,519	S/L	5	1,216	303	1,519	-	1,519	
5 Overbed Tables	3/31/2015	1,058	1,058	S/L	15	284	71	355	71	426	
Recliner Chairs	4/30/2015	5,432	5,432	S/L	10	2,172	543	2,715	543	3,258	
Refrigerator/Freezer	4/30/2015	859	859	S/L	10	344	86	430	86	516	
SAFE LITE Patient Lifter (6/2/14 Asset)	6/2/2014	3,047	3,047	S/L	10	1,220	305	1,525	305	1,830	
Mitsubishi 1.5 ton Ductless A/C for Med Room	6/30/2015	4,840	4,840	S/L	5	3,872	968	4,840	-	4,840	
6 Deluxe Hampers	9/30/2015	1,673	1,673	S/L	10	668	167	835	167	1,002	
Metromax Kitchen Shelves	9/30/2015	1,766	1,766	S/L	20	352	88	440	88	528	
<b>2015 Disposals</b>											
2 Flat Screen TVs - <b>[e]</b>	3/31/2008	(611)	-	S/L		-	-	-	-	-	
2 Flat Screen TVs - <b>[e]</b>	4/11/2008	(785)	-	S/L		-	-	-	-	-	
19" LCD TV - <b>[e]</b>	8/1/2010	(403)	-	S/L		-	-	-	-	-	
<b>2016 Additions</b>											
2 Zenith Electric Beds	2/11/2016	2,939	2,939	S/L	12	735	245	980	245	1,225	
10 Overbed Tables	5/16/2016	1,784	1,784	S/L	15	357	119	476	119	595	
Patient Wheelchair Scale	7/6/2016	3,016	3,016	S/L	5	1,809	603	2,412	603	3,015	
<b>2016 Disposals</b>											
Patient Wheelchair Scale	1/5/2005	(1,185)	(1,185)	S/L	10	(1,185)	-	(1,185)	-	(1,185)	
<b>2017 Additions</b>											
SAFE LITE Footstep Metal Assy - ARJO	11/30/2016	1,331	1,331	SL	5	532	266	798	266	1,064	
Merry Walker- Corp.	11/30/2016	1,012	1,012	SL	5	404	202	606	202	808	
Merry Walker- Corp.	12/31/2016	1,012	1,012	SL	5	404	202	606	202	808	
Optimum Chair #P-1610011637 - LPA	12/31/2016	2,131	2,131	SL	5	852	426	1,278	426	1,704	
DYN-Ergo Scoot Chair #S-1610008387 LPA	12/31/2016	1,579	1,579	SL	5	632	316	948	316	1,264	
Evolution Chaire #E-1610002232 LPA	12/31/2016	1,877	1,877	SL	5	750	375	1,125	375	1,500	
Thera-Glide Chaire #W-1607010213 LPA	12/31/2016	973	973	SL	5	390	195	585	195	780	
Ice Machine Prodigy - Direct Supply	12/31/2016	2,180	2,180	SL	10	436	218	654	218	872	
Neurogym sit to stand (PT Equip Direct Sup	12/31/2016	5,765	5,765	SL	10	1,154	577	1,731	577	2,308	
Neurogym mobility bungee (pt Equip) Dir Sup	12/31/2016	6,253	6,253	SL	10	1,250	625	1,875	625	2,500	
Trainer, Active Passive, Kinevia Duo (Medline)	4/30/2017	7,666	7,666	SL	5	3,066	1,533	4,599	1,533	6,132	
Stepper, Recumbent (Medline)	4/30/2017	5,158	5,158	SL	5	2,064	1,032	3,096	1,032	4,128	
E-Stim, Genisys (Medline)	4/30/2017	2,695	2,695	SL	5	1,078	539	1,617	539	2,156	
Cart, Vectra Genisys - (Medline)	4/30/2017	422	422	SL	5	168	84	252	84	336	
Diathermy Shortwave ( Medline)	4/30/2017	7,725	7,725	SL	5	3,090	1,545	4,635	1,545	6,180	
Vitastim Plus Electrotherapy (Medline)	4/30/2017	3,054	3,054	SL	5	1,222	611	1,833	611	2,444	
<b>2017 Disposals</b>											
Ice Machine Scotsman Prodigy	12/31/2016	(2,152)	-			-	-	-	-	-	
<b>2018 Additions</b>											
2 Blue Power Electric Reclining Chairs	6/30/2018	1,316	1,316	SL	5	263	263	526	263	789	
7 Dressers, 24 Nightstands w/ Hutch, 5 Night Stands no H	7/24/2018	12,624	12,624	SL	10	1,262	1,262	2,524	1,262	3,786	
<b>2018 Disposals</b>											
HUDSON MED: 2 PULL ARM	6/17/1983	(155)	(155)	S/L		(155)	-	(155)	-	(155)	
SOLOMON: 1 DESK #46428	6/5/1985	(339)	(339)	S/L		(339)	-	(339)	-	(339)	
THE KNOTHOLE: REC. CABINET *	2/8/1985	(275)	(275)	S/L		(275)	-	(275)	-	(275)	
KNOTHOLE: HUTCH *	9/17/1985	(825)	(825)	S/L		(825)	-	(825)	-	(825)	
EASTERN FIRE DOOR	3/4/1986	(300)	(300)	S/L		(300)	-	(300)	-	(300)	
OFFICE DESK:CK	2/29/1988	(213)	(213)	S/L		(213)	-	(213)	-	(213)	
2 HICKORY DESKS#127120	2/29/1988	(386)	(386)	S/L		(386)	-	(386)	-	(386)	
2 OVERBED TABLES CHROME	4/18/1989	(201)	(201)	S/L		(201)	-	(201)	-	(201)	
TWO DESKS WITH 3 DRAWERS	4/18/1989	(495)	(495)	S/L		(495)	-	(495)	-	(495)	
SEVEN SETS CUBICLE CURTAINS	2/28/1990	(627)	(627)	S/L		(627)	-	(627)	-	(627)	

SIX SETS CUBICLE CURTAINS	6/3/1990	(553)	(553)	S/L	(553)	-	(553)	-	(553)
ONE FILING CABINET	6/19/1990	(810)	(810)	S/L	(810)	-	(810)	-	(810)
ONE COMPACT REFRIGERATOR	10/16/1990	(119)	(119)	S/L	(119)	-	(119)	-	(119)
24 SAMSONITE CHAIRS [68.75EACH]	7/29/1992	(1,650)	(1,650)	S/L	(1,650)	-	(1,650)	-	(1,650)
ONE DESK 55x24 BLACK: HOUSEKEEPER	7/29/1992	(421)	(421)	S/L	(421)	-	(421)	-	(421)
ONE CHAIR, BLACK: HOUSEKEEPER	7/29/1992	(161)	(161)	S/L	(161)	-	(161)	-	(161)
ONE OFFICE CHAIR	11/15/1994	(309)	(309)	S/L	(309)	-	(309)	-	(309)
One TV-VCR Stand	11/9/1995	(423)	(423)	S/L	(423)	-	(423)	-	(423)
Wheelchair Appello 22"	12/22/1995	(522)	(522)	S/L	(522)	-	(522)	-	(522)
15 Gal PoliVac Minutemen #2911937	5/2/1996	(436)	(436)	S/L	(436)	-	(436)	-	(436)
58 New Bed Bumper Attachments	8/5/1996	(2,285)	(2,285)	S/L	(2,285)	-	(2,285)	-	(2,285)
New Charts & Carts	12/17/1996	(3,161)	(3,161)	S/L	(3,161)	-	(3,161)	-	(3,161)
Two Mauve Geri Chairs	9/1/1997	(844)	(844)	S/L	(844)	-	(844)	-	(844)
58 Bedside Cabinets	2/13/1997	(15,506)	(15,506)	S/L	(15,506)	-	(15,506)	-	(15,506)
Marino's TV	4/23/1997	(1,060)	(1,060)	S/L	(1,060)	-	(1,060)	-	(1,060)
Xaver 4900 Patient Lift Cap. 400#	7/8/1997	(3,455)	(3,455)	S/L	(3,455)	-	(3,455)	-	(3,455)
Wheelchair, Excel RDL ARM/Elev Blac	6/8/1998	(248)	(248)	S/L	(248)	-	(248)	-	(248)
5 MDR104215M TABLES, OVERBED	8/19/1998	(399)	(399)	S/L	(399)	-	(399)	-	(399)
New Furniture Patient's Entrance Ro	10/12/1998	(2,948)	(2,948)	S/L	(2,948)	-	(2,948)	-	(2,948)
Wheel Chair #85190722	3/2/1999	(555)	(555)	S/L	(555)	-	(555)	-	(555)
Apex 650 Patient Lift	1/10/2000	(2,650)	(2,650)	S/L	(2,650)	-	(2,650)	-	(2,650)
Cuisinart Food Processor	3/2/2000	(932)	(932)	S/L	(932)	-	(932)	-	(932)
2 Orthobiotic Position Recliner CA!	3/15/2000	(706)	(706)	S/L	(706)	-	(706)	-	(706)
4 Double Jumbo Hampers	12/20/2000	(1,179)	(1,179)	S/L	(1,179)	-	(1,179)	-	(1,179)
1 Finger Pulse Oximeter item #02407	9/1/2002	(384)	(384)	S/L	(384)	-	(384)	-	(384)
Dining Room Chairs	9/1/2003	(677)	(677)	S/L	(677)	-	(677)	-	(677)
1 Lumex Geri Chair #RC2	3/22/2001	(650)	(650)	S/L	(650)	-	(650)	-	(650)
One Electric Hospital Bed	3/29/2001	(900)	(900)	S/L	(900)	-	(900)	-	(900)
Stack Chairs Dining Room 4 Cartons	2/1/2004	(1,303)	(1,303)	S/L	(1,303)	-	(1,303)	-	(1,303)
1 MG Wheelchair item 02093-3	7/16/2001	(190)	(190)	S/L	(190)	-	(190)	-	(190)
1 Tracer EX Wheelchair #01345-8	7/17/2001	(238)	(238)	S/L	(238)	-	(238)	-	(238)
5 Overbed tables item 31952	7/30/2001	(330)	(330)	S/L	(330)	-	(330)	-	(330)
Mauve traditional recliner	8/14/2002	(328)	(328)	S/L	(328)	-	(328)	-	(328)
Blue Horizontal Recliner	8/16/2002	(328)	(328)	S/L	(328)	-	(328)	-	(328)
6 Overbed Tables & Tray for recline	1/3/2001	(559)	(559)	S/L	(559)	-	(559)	-	(559)
2 Three Position Recliners	9/3/2001	(656)	(656)	S/L	(656)	-	(656)	-	(656)
1 Recliner 54674-6 w/tray	2/14/2003	(428)	(428)	S/L	(428)	-	(428)	-	(428)
6 Overbed Tables Walnut Finish	5/3/2005	(472)	(472)	S/L	(472)	-	(472)	-	(472)
1 refrigerator Medical storeroom ea	6/13/2003	(498)	(498)	S/L	(498)	-	(498)	-	(498)
Item 85317 6 overbed tables walnut	5/4/2008	(477)	(477)	S/L	(477)	-	(477)	-	(477)
Low Electric Bed	1/15/2008	(1,187)	(1,187)	S/L	(1,187)	-	(1,187)	-	(1,187)
Oxygen Concentrator SLPM	3/8/2004	(728)	(728)	S/L	(728)	-	(728)	-	(728)
Concentrator	1/28/2009	(1,006)	(1,006)	S/L	(1,006)	-	(1,006)	-	(1,006)
1 chest of Draw	1/15/2008	(299)	(299)	S/L	(299)	-	(299)	-	(299)
1 chest of Draw	9/30/2010	(318)	(318)	S/L	(318)	-	(318)	-	(318)
5 Chest of Draw	11/18/2010	(2,172)	(2,172)	S/L	(2,172)	-	(2,172)	-	(2,172)
5 plum chairs	2/11/2009	(667)	(667)	S/L	(667)	-	(667)	-	(667)
<b>2019 Additions</b>									
Floor Washer	10/22/2018	6,442	6,442	S/L	10	1,181	1,181	644	1,825
Chair Scale	7/31/2019	700	700	S/L	10	-	35	35	70
New Reclining Bed Chair	8/31/2019	1,076	1,076	S/L	10	-	36	36	108
<b>2019 Disposals</b>									
Auto Scrub STD	10/31/2018	(4,004)	(4,004)	S/L	-	-	-	-	-
4 Geri Chairs 3 position 3574	5/31/2019	(1,946)	(1,946)	S/L	-	-	-	-	-

<b>2020 Additions</b>										
Kitchen Refrigerator	2/13/2020	4,527	4,527	S/L	7	-	-	-	302	302
Sofa & Loveseat	4/24/2020	3,781	3,781	S/L	5	-	-	-	189	189
4 Living Room Chairs	5/29/2020	5,209	5,209	S/L	5	-	-	-	217	217
Treatment Carts	9/30/2020	2,049	2,049	S/L	5	-	-	-	17	17
<b>2020 Disposals</b>										
Kitchen Refrigerator	1/6/2004	(3,992)	(3,992)	S/L	7	-	-	-	-	(3,992)
Chairs, sofa, loveseat	8/31/2008	(3,996)	(3,996)	S/L	5	-	-	-	-	(3,996)
	<b>Total</b>	<b>380,046</b>	<b>353,965</b>			<b>220,400</b>	<b>29,901</b>	<b>251,371</b>	<b>28,370</b>	<b>271,753</b>
<b>Computers</b>										
<b>Acquired prior</b>										
<b>2009 Acquisitions</b>										
2 Office Computers	1/1/2009	2,358	-			-	-	-	-	-
Staples - Gerry's Dell	8/31/2009	530	-			-	-	-	-	-
<b>Adjustment for Prior Period</b>										
<b>2010 Acquisitions</b>										
Computer for Althea	7/17/2010	529	-			-			-	-
<b>2010 Disposals</b>										
200 mhz Pentium Service	3/12/1998	(1,897)	(1,897)			(1,897)	-	(1,897)	-	(1,897)
200 mhz Main Boards MDS Project	3/17/1998	(4,881)	(4,881)			(4,881)	-	(4,881)	-	(4,881)
<b>2011 Acquisitions</b>										
DNS Computer	10/21/2010	1,138	1,138	SL	5	1,138	-	1,138	-	1,138
Acct Computer	11/17/2010	1,138	1,138	SL	5	1,138	-	1,138	-	1,138
<b>2011 Disposals</b>										
A D N Office Computer	12/20/2001	(1,006)	(1,006)			(1,006)	-	(1,006)	-	(1,006)
<b>2012 Additions</b>										
Jeanine PC	3/29/2012	1,143	1,143	SL	5	1,143	-	1,143	-	1,143
<b>2013 Additions</b>										
Server Upgrade	4/30/2013	9,837	9,837	SL	5	9,837	-	9,837	-	9,837
Recreation Computer	6/30/2013	1,262	1,262	SL	5	1,262	-	1,262	-	1,262
Social Services Laptop	8/31/2013	1,062	1,062	SL	3	1,062	-	1,062	-	1,062
Admissions Laptop	9/30/2013	917	917	SL	3	917	-	917	-	917
<b>2013 Disposals</b>										
New Computer: Joe's Office	2/7/2003	(1,070)	(1,070)			(1,070)	-	(1,070)	-	(1,070)
HP Laserjet Printer: Joe's Office	8/5/2002	(1,160)	(1,160)			(1,160)	-	(1,160)	-	(1,160)
1 RON Computer System: Lorene's	1/21/2003	(1,087)	(1,087)			(1,087)	-	(1,087)	-	(1,087)
File Server and Network Upgrades	10/29/2004	(9,371)	(9,371)			(9,371)	-	(9,371)	-	(9,371)
<b>2014 Additions</b>										
2 Computers Dietary	10/5/2011	1,808	1,808	SL	5	1,808	-	1,808	-	1,808
<b>2014 Disposals</b>										
Unidentified Variance with assets prior to 2009		(1,504)	-	SL	N/A	-	-	-	-	-
<b>2015 Additions</b>										
2 HP Pavillion 15" Refurb Laptops	10/29/2014	645	645	SL	3	645	-	645	-	645
Cisco Wireless / Sonicwall Secure Router	3/31/2015	1,227	1,227	SL	5	980	245	1,225	2	1,227
1 HP Pavillion 23-xt Laptop	5/23/2015	645	645	SL	3	645	-	645	-	645
2 HP Pavillion 15" Refurbished Laptops	6/20/2015	540	540	SL	3	540	-	540	-	540
<b>2016 Additions</b>										
1 Dell Optiplex 3020 Computer w/ printer	12/15/2015	910	910	SL	3	909	1	910	-	910
Weight Scale - Wall Mount Kiosk	4/16/2016	890	890	SL	3	890	-	890	-	890

HP- File Server	5/1/2016	5,736	5,736	SL	5	3,441	1,147	4,588	1,148	5,736
Computer - BESA	8/1/2016	1,105	1,105	SL	3	1,104	1	1,105	-	1,105
Computer - Julia	8/1/2016	1,045	1,045	SL	3	1,044	1	1,045	-	1,045
<b>2016 Disposals</b>										
Office Computer Chris	5/5/2001	(1,186)	(1,186)	SL	3	(1,186)	-	(1,186)	-	(1,186)
2 Office Computers	1/9/2001	(2,358)	(2,358)	SL	5	(2,358)	-	(2,358)	-	(2,358)
Compaq Computer for Althea-Mary B	7/11/2010	(529)	-	SL	3	-	-	-	-	-
DNS Computer	10/21/2010	(1,138)	(1,138)	SL	5	(1,138)	-	(1,138)	-	(1,138)
<b>C/R Adjustment</b>						(12,567)	-	(12,567)		(12,567)
<b>2017 Additions</b>										
Chris Computer - ( Asantino)	11/30/2016	1,938	1,938	SL	3	1,292	646	1,938	-	1,938
<b>2017 Disposals</b>										
Acct Computer	5/31/2017	(1,138)	(1,138)	SL	5	(1,138)	-	(1,138)	-	(1,138)
<b>2018 Additions</b>										
Admissions	4/18/2018	1,260	1,260	SL	3	420	420	840	420	1,260
MDS	9/30/2018	1,090	1,090	SL	3	363	363	726	363	1,089
<b>2018 Disposals</b>										
Computer, Annette	10/5/2011	(904)	(904)	SL	5	(904)	-	(904)	-	(904)
<b>2019 Additions</b>										
Optiplex 7050	11/1/2018	1,120	1,120	SL	3	-	342	342	373	715
Optiplex 7050 dell 24" monitor	11/1/2018	1,490	1,490	SL	3	-	455	455	497	952
OptiPlex 7050 Mini Tower	12/31/2018	1,130	1,130	SL	3	-	314	314	377	691
<b>2019 Disposals</b>										
Computer, DNS and SS	11/1/2018	(2,186)	(2,186)	SL	5	-	-	-	-	-
		<b>Total</b>	<b>41,569</b>	<b>40,186</b>			<b>33,874</b>	<b>3,935</b>	<b>37,809</b>	<b>3,180</b>
		<b>Total Computer &amp; Moveable</b>	<b>421,615</b>	<b>394,150</b>			<b>254,274</b>	<b>33,836</b>	<b>289,180</b>	<b>31,550</b>
		<b>Grand Total</b>	<b>3,363,360</b>	<b>3,332,157</b>			<b>2,167,474</b>	<b>108,769</b>	<b>2,277,312</b>	<b>104,449</b>
		<b>Assets per Trial balance</b>	<b>3,363,360</b>	<b>3,363,360</b>					<b>118,570</b>	<b>2,161,276</b>
		<b>Variance</b>	<b>0</b>	<b>(31,203)</b>	<b>[b]</b>		<b>2,167,474</b>	<b>108,769</b>	<b>2,277,312</b>	<b>(14,121)</b>
										<b>[d]</b>
										<b>208,469</b>

Page 31,Line B9 239,672 [c]

Page 31, Line B9 (1) Rounding variance from C/R schedule due to rounding

Page 36, Line F1 14,121 [d]

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

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

[c] F/S vs C/R NBV

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

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

[y] Amounts tie to prior year cost report.

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

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**Amortization Schedule\***

Name of Facility Middlebury Convalescent Home, Inc.			License No. 207047		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
<b>A-4. Subtotal</b>									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>C-4. Subtotal</b>									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	Page 25	of 37
--------------------------------------------------------	-----------------------	------------------------------------	------------	----------

#### 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	06/01/61			
2. Date Structure Completed	06/01/61			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure	06/01/61			
5. Total Licensed Bed Capacity	58			
6. Square Footage	6,240			
7. Acquisition Cost				
a. Land	22,950			
b. Building	223,758			

##### Part B - Owner and Related Parties

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

1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of _____				

##### Complete if Mortgage was Refinanced

###### During Current Cost Year

g. Type of Financing (e.g., fixed, variable)				
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 9/30/2020			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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page )

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

Name of Facility	License No.	Report for Year Ended 9/30/2020			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. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)			\$			
14. Insurance						
a. Insurance on Property (buildings only)			\$ 58,355	58,355		
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. <b>Total Insurance Expenditures</b> (14a + b + c)			\$ 58,355	58,355		
15. <b>Total All Expenditures</b> (A-13 thru C-14)			\$ 5,668,079	5,668,079		

## **D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended		Page of	
Middlebury Convalescent Home, Inc.			207047	9/30/2020		28   37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 127,280	127,280		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 7,821	7,821		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	I3	Gifts, flowers and coffee shops	\$ 16,901	16,901		
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 *	\$ 17,745	17,745		
19.	15	j	Income Tax / Corporate Business Tax	\$ 32,780	32,780		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,205	13,205		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 215,732	215,732			

\* All except "Help Wanted".

(Carry Subtotal forward to next page )

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

## **Schedule of Other Salaries Adjustment**

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

## Schedule of Fees Adjustments

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

## **Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Professional Consultant Expense (Disallowed)	\$ 4,060		
16	m13	Director Fees (Disallowed)	\$ 9,145		
<b>Total Other A&amp;G Adjustments</b>			\$ 13,205	\$ -	\$ -

State of Connecticut

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

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

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	207047	9/30/2020		29   37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 215,732	215,732	
<b>Page 20 - Resident Care Supplies***</b>						
27.	20	5a2	Prescription Drugs	\$ 22,380	22,380	
28.			Ambulance/Limousine	\$		
29.	20	5f	X-rays, etc	\$ 1,005	1,005	
30.	20	5h	Laboratory	\$ 4,148	4,148	
31.			Medical Supplies	\$		
32.			Oxygen (non emergency)	\$		
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 8,432	8,432	
<b>Page 22 - Maintenance and Property</b>						
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$		
36.			Depreciation on Unallowable Motor Vehicles	\$		
37.			Unallowable Property and Real Estate Taxes	\$		
38.			Rental of Building Space or Rooms	\$		
39.			Other - See Attached Schedule	\$		
<b>Page 27 - Insurance</b>						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
<b>Other - Miscellaneous</b>						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$		
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$		
<b>Not For Profit Providers Only</b>						
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$		
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 251,697	251,697	

\*\*\* 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**

Attachment Page 29

### **Schedule of Other - Miscellaneous Administrative Adjustments**

### **Schedule of Other - Direct Adjustments**

## Schedule of Unallowable Building Interest

## F. Statement of Revenue

Name of Facility Middlebury Convalescent Home, Inc	License No. 207047	Report for Year Ended 9/30/2020			Page 30   37
Item		Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 4,343,860	4,343,860			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,620,528)	(1,620,528)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 412,284	412,284			
b. Medicare Room and Board Contractual Allowance **	\$ (175,525)	(175,525)			
4. a. Private-Pay Residents and Other	\$ 2,335,455	2,335,455			
b. Private-Pay Room and Board Contractual Allowance **	\$ 236	236			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 17,441	17,441			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 525,582	525,582			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 138,052	138,052			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 580,521	580,521			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (824,891)	(824,891)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (36,106)	(36,106)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 5,696,381	5,696,381			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ (893)	(893)			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ (893)	(893)			
<b>VI. Total All Revenue</b> (III +V)	\$ 5,695,488	5,695,488			

\* 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)
II 6a	Xray	95		
II 6a	Allowance Med A	\$ (288,117)		
II 6a	Allowance Med B	\$ (538,077)		
II 6a	Lab	\$ 2,353		
II 6a	IV Medicare	\$ (1,145)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (824,891)	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
II 6b	Managed Care Allowance	280		
II 6b	Insurance Allowance	\$ (36,301)		
II 6b	Lab - Managed Care	\$ (85)		
<b>Total Other Resident Revenue</b>		\$ (36,106)	\$ -	\$ -

**Interest Income****Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
		0			
<b>Total Interest Income</b>		\$ -	\$ -	\$ -	

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
IV 8	Loss on Disposal of Asset	(893)		
<b>Total Other Revenue</b>		\$ (893)	\$ -	\$ -

## **G. Balance Sheet**

\* 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

<b>Total Prepaid Expenses</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Assets (Itemize)</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Other Fixed Assets (Itemize)</b>		\$ -

## Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

<b>Total Other Assets</b>		\$ -

## Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

<b>Total Notes Payable</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Liabilities (Itemize)</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Liabilities (Itemize)</b>		\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	32	37
	Account		Amount	
		Total Brought Forward:	\$	3,299,339
C. Leasehold or like property recorded for Equity Purposes.			\$	
1. Land			\$	
2. Land Improvements	*Historical Cost Accum. Depreciation	Net	\$	
3. Buildings	*Historical Cost Accum. Depreciation	Net	\$	
4. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$	
5. Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$	
6. Motor Vehicles	*Historical Cost Accum. Depreciation	Net	\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets			\$	
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost Accum. Depreciation	Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,299,339

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

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

Name of Facility	License No.	Report for Year Ended	Page of																
Middlebury Convalescent Home, Inc.	207047	9/30/2020	33   37																
Account			Amount																
<b>Liabilities</b>																			
A. Current Liabilities																			
1. Trade Accounts Payable			\$ 102,343																
2. Notes Payable ( <i>itemize</i> )			\$																
See Schedule																			
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )			\$																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Lender</th> <th>Purpose</th> <th>Amount</th> <th>Date Due</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>				Name of Lender	Purpose	Amount	Date Due												
Name of Lender	Purpose	Amount	Date Due																
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )			\$ 160,402																
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$																
6. Accrued Payroll Taxes Payable			\$																
7. Medicare Final Settlement Payable			\$																
8. Medicare Current Financing Payable			\$																
9. Mortgage Payable ( <i>Current Portion</i> )			\$																
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )			\$																
11. Accrued Income Taxes*			\$																
12. Other Current Liabilities ( <i>itemize</i> )			\$ 753,459																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td>Due to Resident Trust Fund</td><td style="text-align: right;">40,373</td><td>Accrued Expenses Other</td><td style="text-align: right;">1,836</td></tr> <tr><td>Accrued Sewer</td><td style="text-align: right;">108,882</td><td>Other Current Liabilities</td><td style="text-align: right;">542,148</td></tr> <tr><td>Corporate Taxes Payable</td><td style="text-align: right;">17,219</td><td>A/R Exchange</td><td style="text-align: right;">13,530</td></tr> <tr><td>Accrued Insurance</td><td style="text-align: right;">29,471</td><td>See Schedule</td><td></td></tr> </tbody> </table>			Due to Resident Trust Fund	40,373	Accrued Expenses Other	1,836	Accrued Sewer	108,882	Other Current Liabilities	542,148	Corporate Taxes Payable	17,219	A/R Exchange	13,530	Accrued Insurance	29,471	See Schedule		
Due to Resident Trust Fund	40,373	Accrued Expenses Other	1,836																
Accrued Sewer	108,882	Other Current Liabilities	542,148																
Corporate Taxes Payable	17,219	A/R Exchange	13,530																
Accrued Insurance	29,471	See Schedule																	
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)			<b>\$ 1,016,204</b>																

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

(Carry Total forward to next page)

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	Page 34	of 37		
Account			Amount			
Total Brought Forward:			1,016,204			
<b>Liabilities (cont'd)</b>						
B. Long-Term Liabilities						
1. Loans Payable-Equipment ( <i>itemize</i> )						
Name of Lender	Purpose	Amount	Date Due			
2. Mortgages Payable						
3. Loans from Owners or Related Parties ( <i>itemize</i> )						
Name and Address of Lender	Amount	Loan Date				
4. Other Long-Term Liabilities ( <i>itemize</i> )						
See Schedule						
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)						
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)						
				\$ 1,016,204		

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	Page 35	of 37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	137,500
3. Paid-in Surplus			\$	13,850
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,118,497
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$ 13,288
7. Total Net Worth			\$	2,283,135
<b>C. Total Reserves and Net Worth</b>				\$ 2,283,135
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 3,299,339

## H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Middlebury Convalescent Home, Inc.	207047	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ 2,551,596		
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 5,695,488		
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 5,682,200		
D. Net Income or Deficit				\$ 13,288		
E. Balance				\$ 2,564,884		
F. Additions						
1. Additional Capital Contributed ( <i>itemize</i> )						
Total Expenses per Page 27 \$5,668,079						
CR vs FC Depreciation 14,121						
Total FS Expenses \$5,682,200						
2. Other ( <i>itemize</i> )						
Prior Period Adj. (81,749)						
F-3. Total Additions				\$ (81,749)		
G. Deductions						
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )				\$		
Name and Address (No., City, State, Zip )		Title	Amount			
2. Other Withdrawings ( <i>Specify</i> )				\$ 200,000		
Purpose		Amount				
Dividends Distributed		200,000				
3. Total Deductions				\$ 200,000		
H. <b>Balance at End of Period</b>				\$ 2,283,135		

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2020	Page	of
<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		
Matthew S. Bavolack		
Address	Phone Number	
555 Long Wharf Drive, New Haven, CT 06511	203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number
Jeanine Hammitt		203-758-2471
Contact Email Address		
jhammitt@midconvhome.com		

## **ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Middlebury Convalescent Home, Inc. for the year ended September 30, 2020, 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 Middlebury Convalescent Home, Inc. 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 Middlebury Convalescent Home, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
December 17, 2020

Client: **Middlebury Convalescent Home**  
 Engagement: **Medicaid - Middlebury Convalescent Home 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	1st PP-FINAL
9/30/2020							9/30/2020	9/30/2019
101-10	Cash Checking BankNorth	1,408,011.00					1,408,011.00	880,957.00
101-25	Cash Recreation Checking	2,751.00					2,751.00	945.00
101-30	Cash on Hand	100.00					100.00	100.00
101-35	Resident Funds Account	40,373.00					40,373.00	30,320.00
102-10	A/R Private	58,453.00					58,453.00	100,555.00
102-17	A/R Hospice MCD	0.00					0.00	9,311.00
102-20	A/R Medicaid	412,383.00					412,383.00	420,272.00
102-25	A/R Applied Income	14,459.00					14,459.00	11,981.00
102-30	A/R Medicare A	53,520.00					53,520.00	153,114.00
102-35	A/R Medicare B	24,066.00					24,066.00	51,124.00
102-40	A/R Medicare Managed Care	0.00					0.00	21,313.00
102-45	Provision for Doubtful Account	(48,000.00)					(48,000.00)	(42,000.00)
104-10	Prepaid Insurance	74,475.00					74,475.00	75,286.00
104-15	Prepaid Expense	35,714.00					35,714.00	36,578.00
106-10	Land	20,950.00					20,950.00	20,950.00
106-20	Land Improvements	254,986.00					254,986.00	254,986.00
106-30	Building	744,434.00					744,434.00	744,434.00
106-40	Building Improvements	1,718,785.00					1,718,785.00	1,718,785.00
106-50	Equipment Non Moveable	233,882.00					233,882.00	232,982.00
106-60	Equipment Moveable	369,704.00					369,704.00	362,126.00
106-90	Computer Equipment	41,569.00					41,569.00	41,569.00
107-10	Accum Depr Land Improvements	(158,326.00)					(158,326.00)	(151,991.00)
107-20	Accum Depr Building	(306,053.00)					(306,053.00)	(292,922.00)
107-30	Accum Deprec Bldg Improvements	(1,188,401.00)					(1,188,401.00)	(1,128,374.00)
107-40	Accum Depr Non Moveable	(196,989.00)					(196,989.00)	(193,739.00)
107-50	Accum Depr Equipment	(272,724.00)					(272,724.00)	(251,357.00)
107-90	Accum Depr Computer	(38,783.00)					(38,783.00)	(35,450.00)
201-10	Accounts Payable	(102,343.00)					(102,343.00)	(138,009.00)
201-20	Due to Resident Trust Fund	(40,373.00)					(40,373.00)	(30,320.00)
201-30	Accrued User Fee	(87,527.00)					(87,527.00)	(101,474.00)
212-30	Sewer Assessment Payable	(21,355.00)					(21,355.00)	(21,355.00)
213-10	Accrued Payroll	(31,396.00)					(31,396.00)	(76,299.00)
213-20	Accrued Vacation	(129,006.00)					(129,006.00)	(116,007.00)
214-40	Group Life Insurance Withheld	0.00					0.00	31.00
214-50	AFLAC	163.00					163.00	0.00
216-10	Corporate Income Taxes Payable	(6,682.00)					(6,682.00)	15,163.00
216-20	Deferred State Corp. Taxes	(10,537.00)					(10,537.00)	(9,108.00)
218-10	Accrued Expense Insurance	(29,634.00)					(29,634.00)	(40,166.00)
218-15	Accrued Expenses Other	(1,836.00)					(1,836.00)	(421.00)
218-25	Current Liabilities Temporary	(542,148.00)					(542,148.00)	2,002.00
218-40	AR Exchange	(13,530.00)					(13,530.00)	(13,404.00)
301-10	Common Stock Outstanding	(137,500.00)					(137,500.00)	(137,000.00)
301-20	Additional Paid in Capital	(13,850.00)					(13,850.00)	(11,250.00)
302-10	Retained Earnings	(2,318,497.00)					(2,318,497.00)	(2,289,733.00)
302-20	Dividends Distributed	200,000.00					200,000.00	220,000.00
501-10	Room & Board Private	(2,301,089.00)					(2,301,089.00)	(2,076,478.00)
501-17	Room & Board Hospice MCD	(28,870.00)					(28,870.00)	(122,450.00)
501-20	Room & Board Medicaid	(4,314,990.00)					(4,314,990.00)	(4,201,981.00)
501-30	Room & Board Medicare	(229,400.00)					(229,400.00)	(676,440.00)
501-40	Room & Board Managed Care	(32,190.00)					(32,190.00)	(71,601.00)
501-50	Room & Board Insurance Other	0.00					0.00	(9,360.00)
502-30	Pharmacy Medicare	(16,119.00)					(16,119.00)	(39,448.00)
502-31	Pharmacy Managed Medicare	(1,322.00)					(1,322.00)	(3,223.00)
502-32	Pharmacy Insurance Other	0.00					0.00	(683.00)
502-40	Flu Vaccine	0.00					0.00	(2,138.00)
502-60	Xray Medicare	(95.00)					(95.00)	0.00
503-30	PT Medicare A	(123,350.00)					(123,350.00)	(457,800.00)
503-31	PT Medicare A PDPM	(61,232.00)					(61,232.00)	0.00
503-35	PT Medicare B	(323,500.00)					(323,500.00)	(380,550.00)
503-40	PT Managed Medicare	(17,500.00)					(17,500.00)	(39,200.00)
503-50	PT Insurance Other	0.00					0.00	(5,550.00)
504-31	NTA PDPM	(63,826.00)					(63,826.00)	0.00
504-32	NURSING PDPM	(119,058.00)					(119,058.00)	0.00
505-30	OT Medicare A	(115,850.00)					(115,850.00)	(470,750.00)
505-31	OT Medicare A PDPM	(57,321.00)					(57,321.00)	0.00
505-35	OT Medicare B	(390,350.00)					(390,350.00)	(539,550.00)
505-40	OT Managed Medicare	(17,000.00)					(17,000.00)	(42,450.00)
505-50	OT Insurance Other	0.00					0.00	(6,250.00)
506-20	ST Medicaid	0.00					0.00	(200.00)
506-30	ST Medicare A	(30,350.00)					(30,350.00)	(70,000.00)
506-31	ST Medicare A PDPM	(30,802.00)					(30,802.00)	0.00
506-35	ST Medicare B	(76,700.00)					(76,700.00)	(94,750.00)

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	1st PP-FINAL
							9/30/2020	9/30/2019
506-40	ST Managed Medicare	(200.00)					(200.00)	(7,600.00)
507-10	Contract Allowance Private	10,471.00					10,471.00	11,620.00
507-17	Contract Allowance T19-Hospice	10,619.00					10,619.00	45,891.00
507-20	Contract Allowance Medicaid	1,609,909.00					1,609,909.00	1,580,481.00
507-30	Contract Allowance Medicare	175,525.00					175,525.00	(373,683.00)
507-33	Contract Allowance Man. Medi.	(10,707.00)					(10,707.00)	(2,655.00)
507-34	Contract Allowance Insurance	0.00					0.00	1,440.00
507-35	Allowance Ancillary Med B	538,077.00					538,077.00	709,015.00
507-40	Allowance Ancillary Med A	288,117.00					288,117.00	1,042,726.00
507-41	Allowance Ancillary Man. Medi	36,301.00					36,301.00	92,713.00
507-42	Allowance Ancillary Ins. Other	85.00					85.00	1,418.00
507-45	Allowance Ancillary Medicaid	0.00					0.00	235.00
508-20	Lab Medicaid	0.00					0.00	(35.00)
508-30	Lab Charges Medicare A	(2,353.00)					(2,353.00)	(4,728.00)
508-40	Lab Managed Medicare	(280.00)					(280.00)	(240.00)
521-60	Miscellaneous Income	(2,176.00)					(2,176.00)	(6,633.00)
521-80	Bad Debt Recovery	7,821.00					7,821.00	846.00
601-10	Director of Nursing Salary	91,407.00					91,407.00	91,353.00
601-11	Resident Care Planner	92,025.00					92,025.00	87,801.00
601-12	Staff Development	50,321.00					50,321.00	60,654.00
601-13	Other RN Admin Staff	58,449.00					58,449.00	92,035.00
601-20	RN Payroll	377,252.00					377,252.00	332,752.00
601-21	Contract RN	6,407.00					6,407.00	47,474.00
601-25	RN Payroll Vac/Sick	24,073.00					24,073.00	22,778.00
601-30	LPN Payroll	440,827.00					440,827.00	393,166.00
601-31	Contract LPN	9,132.00					9,132.00	45,073.00
601-35	LPN Payroll Vac/Sick	18,678.00					18,678.00	26,504.00
601-40	CNA Payroll	936,258.00					936,258.00	849,223.00
601-41	Contract CNA	7,209.00					7,209.00	57,426.00
601-42	CNA Coordinator	47,908.00					47,908.00	38,371.00
601-43	CNA Payroll Vac/Sick	54,997.00					54,997.00	66,616.00
601-45	Medicare Related Expenses	5,790.00					5,790.00	14,762.00
601-50	Routine Medical Supplies	76,439.00					76,439.00	83,081.00
601-51	Incontinent Supplies	50,976.00					50,976.00	48,851.00
601-70	Social Service Payroll	92,169.00					92,169.00	117,374.00
601-81	Personal Health Items	2,642.00					2,642.00	2,775.00
601-84	Latex Gloves	14,099.00					14,099.00	14,406.00
610-00	Medical Director Fees	70,700.00					70,700.00	70,700.00
610-40	Medical Librarian Consultant	1,866.00					1,866.00	2,393.00
610-50	Dental Consultant	0.00					0.00	300.00
				RJE - 1		0.00		
610-60	Consult Dietitian	12,501.00					12,501.00	17,547.00
610-75	Pharmacy Consultant	7,200.00					7,200.00	7,200.00
610-80	Other Consultants	0.00					0.00	0.00
				RJE - 1		0.00		
620-10	Recreation Payroll	139,417.00					139,417.00	124,757.00
620-20	Recreation Supplies	24,072.00					92.00	24,164.00
				RJE - 2		92.00		
620-31	Physical Therapy Contract	111,396.00					111,396.00	171,540.00
620-35	Occupational Therapy Contract	127,280.00					127,280.00	224,864.00
620-40	Speech Therapy Contract	35,885.00					35,885.00	45,058.00
620-50	Drug Medications Medicare	22,380.00					22,380.00	62,551.00
620-51	House Drugs	11,551.00					11,551.00	17,132.00
620-54	IV Medicare	1,145.00					1,145.00	8,677.00
621-10	Lab Service PPS Cost	4,148.00					4,148.00	7,905.00
621-20	XRay Services PPS Costs	1,005.00					1,005.00	4,923.00
630-11	Dietary Payroll Cooks	93,155.00					93,155.00	86,238.00
630-12	Dietary Payroll Aides	116,649.00					116,649.00	103,159.00
630-13	Dietary Cook PTO	7,329.00					7,329.00	6,458.00
630-14	Dietary Aides PTO	4,545.00					4,545.00	4,994.00
630-15	Dietary Supervisor	68,782.00					68,782.00	68,701.00
630-20	Food Purchases	113,656.00					113,656.00	111,943.00
630-30	Dietary Supplies	12,232.00					12,232.00	11,849.00
630-31	Dietary Gloves	800.00					800.00	1,132.00
630-40	Dietary Services	1,957.00					1,957.00	4,339.00
640-10	Housekeeping Payroll	227,775.00					227,775.00	217,049.00
640-15	Environmental Supervisor	48,048.00					48,048.00	45,767.00
640-20	Housekeeping Supplies	44,217.00					44,217.00	41,749.00
640-30	Housekeeping Purch Services	30,891.00					30,891.00	37,527.00
640-60	Linen Supplies	2,279.00					2,279.00	1,915.00
650-10	Maintenance Payroll	114,497.00					114,497.00	107,972.00
650-20	Maintenance Supplies	8,384.00					8,384.00	6,885.00
650-50	Grounds Maintenance	7,625.00					7,625.00	9,837.00
650-60	Gas Heat	28,257.00					28,257.00	34,235.00
650-70	Electricity	48,181.00					48,181.00	45,404.00
650-80	Water Service	18,956.00					18,956.00	17,136.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020					9/30/2020	9/30/2019
650-85	Sewer Service	26,100.00					26,100.00	26,100.00
650-90	Maintenance Purchased Services	42,470.00					42,470.00	41,020.00
660-10	FICA Expense	250,274.00					250,274.00	239,161.00
660-20	Federal Unemployment Expense	4,282.00					4,282.00	4,509.00
660-30	State Unemployment Expense	32,616.00					32,616.00	36,252.00
660-40	Workers Comp Insurance	91,652.00					91,652.00	101,641.00
660-50	Medical Insurance	97,853.00					97,853.00	88,809.00
660-60	Dental Insurance	50.00					50.00	61.00
660-70	Employee Goodwill	16,901.00					16,901.00	21,380.00
670-20	Depreciation Land Improvements	6,336.00					6,336.00	6,336.00
670-30	Depreciation Building	13,132.00					13,132.00	13,131.00
670-40	Depreciation Improvements	60,027.00					60,027.00	61,392.00
670-50	Depreciation Equipment	7,279.00					7,279.00	6,964.00
670-55	Depreciation Computers	3,334.00					3,334.00	4,803.00
670-60	Depreciation Moveable Equip	28,462.00					28,462.00	28,914.00
670-70	Property Taxes	67,148.00					67,148.00	69,172.00
680-15	Administrator Salary	97,083.00					97,083.00	86,957.00
680-20	Office Wages	151,717.00					151,717.00	154,163.00
680-22	Professional Consulting Fees	4,060.00					4,060.00	1,827.00
680-30	Business Office Supplies	23,618.00					23,618.00	27,664.00
680-35	Office Equipment Rental	7,317.00					7,317.00	5,589.00
680-40	Telephone Service	13,269.00					13,269.00	11,512.00
680-44	Promotional Advertising	17,745.00					17,745.00	18,951.00
680-50	Dues and Membership Fees	4,472.00					(92.00)	4,380.00
					RJE - 2		(92.00)	5,575.00
680-60	Employee Staff Advertising	18,279.00					18,279.00	6,006.00
680-70	Employee Travel Reimbursement	613.00					613.00	688.00
680-80	Education Seminar Fees	765.00					765.00	3,467.00
680-90	Data Processing Costs	45,263.00					45,263.00	47,282.00
681-20	Celebration Team Expense	3,111.00					3,111.00	3,218.00
681-30	Accounting fees	26,741.00					26,741.00	23,646.00
681-40	Legal Fees	6,813.00					6,813.00	11,928.00
681-50	Loss on Disposal of Asset	893.00					893.00	0.00
681-60	User Fee Expense	377,989.00					377,989.00	374,883.00
681-80	Other Insurance Premiums	58,355.00					58,355.00	60,249.00
681-95	Directors Fees	9,145.00					9,145.00	12,435.00
683-20	Licenses and Fees	2,654.00					2,654.00	13,253.00
690-90	Entity Tax	32,780.00					32,780.00	26,938.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(13,288.00)</b>		<b>0.00</b>		<b>0.00</b>	<b>(13,288.00)</b>	<b>(324,505.00)</b>

Client: **Middlebury Convalescent Home**  
 Engagement: **Medicaid - Middlebury Convalescent Home 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>							
<b>Subgroup : [2]</b>	<b>Administrators</b>							
680-15	Administrator Salary	97,083.00		0.00		0.00	97,083.00	86,957.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>97,083.00</b>		<b>0.00</b>		<b>0.00</b>	<b>97,083.00</b>	<b>86,957.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>							
680-20	Office Wages	151,717.00		0.00		0.00	151,717.00	154,163.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>151,717.00</b>		<b>0.00</b>		<b>0.00</b>	<b>151,717.00</b>	<b>154,163.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>							
630-15	Dietary Supervisor	68,782.00		0.00		0.00	68,782.00	68,701.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b>68,782.00</b>		<b>0.00</b>		<b>0.00</b>	<b>68,782.00</b>	<b>68,701.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>							
630-11	Dietary Payroll Cooks	93,155.00		0.00		0.00	93,155.00	86,238.00
630-12	Dietary Payroll Aides	116,649.00		0.00		0.00	116,649.00	103,159.00
630-13	Dietary Cook PTO	7,329.00		0.00		0.00	7,329.00	6,458.00
630-14	Dietary Aides PTO	4,545.00		0.00		0.00	4,545.00	4,994.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>221,678.00</b>		<b>0.00</b>		<b>0.00</b>	<b>221,678.00</b>	<b>200,849.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>							
640-10	Housekeeping Payroll	227,775.00		0.00		0.00	227,775.00	217,049.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>227,775.00</b>		<b>0.00</b>		<b>0.00</b>	<b>227,775.00</b>	<b>217,049.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>							
640-15	Environmental Supervisor	48,048.00		0.00		0.00	48,048.00	45,767.00
650-10	Maintenance Payroll	114,497.00		0.00		0.00	114,497.00	107,972.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>162,545.00</b>		<b>0.00</b>		<b>0.00</b>	<b>162,545.00</b>	<b>153,739.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>							
601-10	Director of Nursing Salary	91,407.00		0.00		0.00	91,407.00	91,353.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>91,407.00</b>		<b>0.00</b>		<b>0.00</b>	<b>91,407.00</b>	<b>91,353.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>							
601-20	RN Payroll	377,252.00		0.00		0.00	377,252.00	332,752.00
601-25	RN Payroll Vac/Sick	24,073.00		0.00		0.00	24,073.00	22,778.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>401,325.00</b>		<b>0.00</b>		<b>0.00</b>	<b>401,325.00</b>	<b>355,530.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>							
601-11	Resident Care Planner	92,025.00		0.00		0.00	92,025.00	87,801.00
601-12	Staff Development	50,321.00		0.00		0.00	50,321.00	60,654.00
601-13	Other RN Admin Staff	58,449.00		0.00		0.00	58,449.00	92,035.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>200,795.00</b>		<b>0.00</b>		<b>0.00</b>	<b>200,795.00</b>	<b>240,490.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>							
601-30	LPN Payroll	440,827.00		0.00		0.00	440,827.00	393,166.00
601-35	LPN Payroll Vac/Sick	18,678.00		0.00		0.00	18,678.00	26,504.00

<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>459,505.00</b>	<b>0.00</b>	<b>0.00</b>	<b>459,505.00</b>	<b>419,670.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
601-40	CNA Payroll	936,258.00	0.00	0.00	936,258.00	849,223.00
601-42	CNA Coordinator	47,908.00	0.00	0.00	47,908.00	38,371.00
601-43	CNA Payroll Vac/Sick	54,997.00	0.00	0.00	54,997.00	66,616.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,039,163.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,039,163.00</b>	<b>954,210.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>					
620-10	Recreation Payroll	139,417.00	0.00	0.00	139,417.00	124,757.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>139,417.00</b>	<b>0.00</b>	<b>0.00</b>	<b>139,417.00</b>	<b>124,757.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>					
601-70	Social Service Payroll	92,169.00	0.00	0.00	92,169.00	117,374.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>92,169.00</b>	<b>0.00</b>	<b>0.00</b>	<b>92,169.00</b>	<b>117,374.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>3,353,361.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,353,361.00</b>	<b>3,184,842.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>					
<b>Subgroup : [1]</b>	<b>Dietitian</b>					
610-60	Consult Dietitian	12,501.00	0.00	0.00	12,501.00	17,547.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>12,501.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,501.00</b>	<b>17,547.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>					
610-50	Dental Consultant	0.00	0.00	0.00	0.00	300.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>					
610-75	Pharmacy Consultant	7,200.00	0.00	0.00	7,200.00	7,200.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>7,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,200.00</b>	<b>7,200.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>					
620-31	Physical Therapy Contract	111,396.00	0.00	0.00	111,396.00	171,540.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>111,396.00</b>	<b>0.00</b>	<b>0.00</b>	<b>111,396.00</b>	<b>171,540.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>					
610-00	Medical Director Fees	70,700.00	0.00	0.00	70,700.00	70,700.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>70,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,700.00</b>	<b>70,700.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>					
620-40	Speech Therapy Contract	35,885.00	0.00	0.00	35,885.00	45,058.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>35,885.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,885.00</b>	<b>45,058.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>					
620-35	Occupational Therapy Contract	127,280.00	0.00	0.00	127,280.00	224,864.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>127,280.00</b>	<b>0.00</b>	<b>0.00</b>	<b>127,280.00</b>	<b>224,864.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>					
601-21	Contract RN	6,407.00	0.00	0.00	6,407.00	47,474.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>6,407.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,407.00</b>	<b>47,474.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>					
601-31	Contract LPN	9,132.00	0.00	0.00	9,132.00	45,073.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>9,132.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,132.00</b>	<b>45,073.00</b>

<b>Subgroup : [11C]</b>	<b>Aides</b>					
601-41	Contract CNA	7,209.00	0.00	0.00	7,209.00	57,426.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>7,209.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,209.00</b>	<b>57,426.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>					
610-40	Medical Librarian Consultant	1,866.00	0.00	0.00	1,866.00	2,393.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>1,866.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,866.00</b>	<b>2,393.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>389,576.00</b>	<b>0.00</b>	<b>0.00</b>	<b>389,576.00</b>	<b>689,575.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>					
660-40	Workers Comp Insurance	91,652.00	0.00	0.00	91,652.00	101,641.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>91,652.00</b>	<b>0.00</b>	<b>0.00</b>	<b>91,652.00</b>	<b>101,641.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>					
660-20	Federal Unemployment Expense	4,282.00	0.00	0.00	4,282.00	4,509.00
660-30	State Unemployment Expense	32,616.00	0.00	0.00	32,616.00	36,252.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>36,898.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,898.00</b>	<b>40,761.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>					
660-10	FICA Expense	250,274.00	0.00	0.00	250,274.00	239,161.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>250,274.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,274.00</b>	<b>239,161.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>					
660-50	Medical Insurance	97,853.00	0.00	0.00	97,853.00	88,809.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>97,853.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97,853.00</b>	<b>88,809.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>					
660-60	Dental Insurance	50.00	0.00	0.00	50.00	61.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>61.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>					
521-80	Bad Debt Recovery	7,821.00	0.00	0.00	7,821.00	846.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>7,821.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,821.00</b>	<b>846.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>					
681-30	Accounting fees	26,741.00	0.00	0.00	26,741.00	23,646.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>26,741.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,741.00</b>	<b>23,646.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>					
681-40	Legal Fees	6,813.00	0.00	0.00	6,813.00	11,928.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>6,813.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,813.00</b>	<b>11,928.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>					
680-30	Business Office Supplies	23,618.00	0.00	0.00	23,618.00	27,664.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>23,618.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,618.00</b>	<b>27,664.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>					
680-40	Telephone Service	13,269.00	0.00	0.00	13,269.00	11,512.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>13,269.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,269.00</b>	<b>11,512.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>					
690-90	Entity Tax	32,780.00	0.00	0.00	32,780.00	26,938.00

<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>32,780.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,780.00</b>	<b>26,938.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>					
681-60	User Fee Expense	377,989.00	0.00	0.00	377,989.00	374,883.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>377,989.00</b>	<b>0.00</b>	<b>0.00</b>	<b>377,989.00</b>	<b>374,883.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>965,758.00</b>	<b>0.00</b>	<b>0.00</b>	<b>965,758.00</b>	<b>947,850.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>					
660-70	Employee Goodwill	16,901.00	0.00	0.00	16,901.00	21,380.00
<b>Subtotal [3]</b>	<b>Gifts to Staff and Residents</b>	<b>16,901.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,901.00</b>	<b>21,380.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>					
680-70	Employee Travel Reimbursement	613.00	0.00	0.00	613.00	688.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>613.00</b>	<b>0.00</b>	<b>0.00</b>	<b>613.00</b>	<b>688.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>					
680-80	Education Seminar Fees	765.00	0.00	0.00	765.00	3,467.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>765.00</b>	<b>0.00</b>	<b>0.00</b>	<b>765.00</b>	<b>3,467.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>					
680-60	Employee Staff Advertising	18,279.00	0.00	0.00	18,279.00	6,006.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>18,279.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,279.00</b>	<b>6,006.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>					
680-44	Promotional Advertising	17,745.00	0.00	0.00	17,745.00	18,951.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>17,745.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,745.00</b>	<b>18,951.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>					
680-50	Dues and Membership Fees	4,472.00	0.00	(92.00)	4,380.00	5,575.00
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>	<b>4,472.00</b>	<b>0.00</b>	<b>(92.00)</b>	<b>4,380.00</b>	<b>5,575.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>					
680-90	Data Processing Costs	45,263.00	0.00	0.00	45,263.00	47,282.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>45,263.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,263.00</b>	<b>47,282.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>					
680-22	Professional Consulting Fees	4,060.00	0.00	0.00	4,060.00	1,827.00
681-20	Celebration Team Expense	3,111.00	0.00	0.00	3,111.00	3,218.00
681-95	Directors Fees	9,145.00	0.00	0.00	9,145.00	12,435.00
683-20	Licenses and Fees	2,654.00	0.00	0.00	2,654.00	13,253.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>18,970.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,970.00</b>	<b>30,733.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>	<b>123,008.00</b>	<b>0.00</b>	<b>(92.00)</b>	<b>122,916.00</b>	<b>134,082.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>					
630-20	Food Purchases	113,656.00	0.00	0.00	113,656.00	111,943.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>113,656.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113,656.00</b>	<b>111,943.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>					
630-30	Dietary Supplies	12,232.00	0.00	0.00	12,232.00	11,849.00
630-31	Dietary Gloves	800.00	0.00	0.00	800.00	1,132.00

<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>13,032.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,032.00</b>	<b>12,981.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>					
630-40	Dietary Services	1,957.00	0.00	0.00	1,957.00	4,339.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>1,957.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,957.00</b>	<b>4,339.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>128,645.00</b>	<b>0.00</b>	<b>0.00</b>	<b>128,645.00</b>	<b>129,263.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>					
640-60	Linen Supplies	2,279.00	0.00	0.00	2,279.00	1,915.00
<b>Subtotal [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>	<b>2,279.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,279.00</b>	<b>1,915.00</b>
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>					
640-30	Housekeeping Purch Services	30,891.00	0.00	0.00	30,891.00	37,527.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>30,891.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,891.00</b>	<b>37,527.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>33,170.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,170.00</b>	<b>39,442.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>					
640-20	Housekeeping Supplies	44,217.00	0.00	0.00	44,217.00	41,749.00
<b>Subtotal [4A1]</b>	<b>In-House Care Supplies</b>	<b>44,217.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,217.00</b>	<b>41,749.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>					
620-50	Drug Medications Medicare	22,380.00	0.00	0.00	22,380.00	62,551.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>22,380.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,380.00</b>	<b>62,551.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>					
601-50	Routine Medical Supplies	76,439.00	0.00	0.00	76,439.00	83,081.00
601-51	Incontinent Supplies	50,976.00	0.00	0.00	50,976.00	48,851.00
601-84	Latex Gloves	14,099.00	0.00	0.00	14,099.00	14,406.00
620-51	House Drugs	11,551.00	0.00	0.00	11,551.00	17,132.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>153,065.00</b>	<b>0.00</b>	<b>0.00</b>	<b>153,065.00</b>	<b>163,470.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>					
621-20	XRay Services PPS Costs	1,005.00	0.00	0.00	1,005.00	4,923.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>1,005.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,005.00</b>	<b>4,923.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>					
621-10	Lab Service PPS Cost	4,148.00	0.00	0.00	4,148.00	7,905.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>4,148.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,148.00</b>	<b>7,905.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>					
620-20	Recreation Supplies	24,072.00	0.00	92.00	24,164.00	27,349.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>24,072.00</b>	<b>0.00</b>	<b>92.00</b>	<b>24,164.00</b>	<b>27,349.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>					
601-45	Medicare Related Expenses	5,790.00	0.00	0.00	5,790.00	14,762.00
601-81	Personal Health Items	2,642.00	0.00	0.00	2,642.00	2,775.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>8,432.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,432.00</b>	<b>17,537.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation</b>	<b>257,319.00</b>	<b>0.00</b>	<b>92.00</b>	<b>257,411.00</b>	<b>325,484.00</b>

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<b>Group : [22]</b>	<b>Maintenance and Property</b>					
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>					
650-20	Maintenance Supplies	8,384.00	0.00	0.00	8,384.00	6,885.00
650-50	Grounds Maintenance	7,625.00	0.00	0.00	7,625.00	9,837.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>16,009.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,009.00</b>	<b>16,722.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>					
650-60	Gas Heat	28,257.00	0.00	0.00	28,257.00	34,235.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>28,257.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,257.00</b>	<b>34,235.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>					
650-70	Electricity	48,181.00	0.00	0.00	48,181.00	45,404.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>48,181.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48,181.00</b>	<b>45,404.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>					
650-80	Water Service	18,956.00	0.00	0.00	18,956.00	17,136.00
650-85	Sewer Service	26,100.00	0.00	0.00	26,100.00	26,100.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>45,056.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,056.00</b>	<b>43,236.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>					
680-35	Office Equipment Rental	7,317.00	0.00	0.00	7,317.00	5,589.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>7,317.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,317.00</b>	<b>5,589.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>					
650-90	Maintenance Purchased Services	42,470.00	0.00	0.00	42,470.00	41,020.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>42,470.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,470.00</b>	<b>41,020.00</b>
<b>Subgroup : [7A]</b>	<b>Land Improvements</b>					
670-20	Depreciation Land Improvements	6,336.00	0.00	0.00	6,336.00	6,336.00
<b>Subtotal [7A]</b>	<b>Land Improvements</b>	<b>6,336.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,336.00</b>	<b>6,336.00</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>					
670-30	Depreciation Building	13,132.00	0.00	0.00	13,132.00	13,131.00
670-40	Depreciation Improvements	60,027.00	0.00	0.00	60,027.00	61,392.00
<b>Subtotal [7B]</b>	<b>Building &amp; Building Improvements</b>	<b>73,159.00</b>	<b>0.00</b>	<b>0.00</b>	<b>73,159.00</b>	<b>74,523.00</b>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>					
670-50	Depreciation Equipment	7,279.00	0.00	0.00	7,279.00	6,964.00
<b>Subtotal [7C]</b>	<b>Non-movable Equipment</b>	<b>7,279.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,279.00</b>	<b>6,964.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>					
670-55	Depreciation Computers	3,334.00	0.00	0.00	3,334.00	4,803.00
670-60	Depreciation Moveable Equip	28,462.00	0.00	0.00	28,462.00	28,914.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>31,796.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,796.00</b>	<b>33,717.00</b>
<b>Subgroup : [10A]</b>	<b>Real estate taxes paid by owner</b>					
670-70	Property Taxes	67,148.00	0.00	0.00	67,148.00	69,172.00
<b>Subtotal [10A]</b>	<b>Real estate taxes paid by owner</b>	<b>67,148.00</b>	<b>0.00</b>	<b>0.00</b>	<b>67,148.00</b>	<b>69,172.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>373,008.00</b>	<b>0.00</b>	<b>0.00</b>	<b>373,008.00</b>	<b>376,918.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>					
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>					
681-80	Other Insurance Premiums	58,355.00	0.00	0.00	58,355.00	60,249.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>58,355.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,355.00</b>	<b>60,249.00</b>

<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>58,355.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,355.00</b>	<b>60,249.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>					
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>					
501-17	Room & Board Hospice MCD	(28,870.00)	0.00	0.00	(28,870.00)	(122,450.00)
501-20	Room & Board Medicaid	(4,314,990.00)	0.00	0.00	(4,314,990.00)	(4,201,981.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(4,343,860.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,343,860.00)</b>	<b>(4,324,431.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>					
507-17	Contract Allowance T19-Hospice	10,619.00	0.00	0.00	10,619.00	45,891.00
507-20	Contract Allowance Medicaid	1,609,909.00	0.00	0.00	1,609,909.00	1,580,481.00
<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual allowance</b>	<b>1,620,528.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,620,528.00</b>	<b>1,626,372.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>					
501-30	Room & Board Medicare	(229,400.00)	0.00	0.00	(229,400.00)	(676,440.00)
504-31	NTA PDPM	(63,826.00)	0.00	0.00	(63,826.00)	0.00
504-32	NURSING PDPM	(119,058.00)	0.00	0.00	(119,058.00)	0.00
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(412,284.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(412,284.00)</b>	<b>(676,440.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>					
507-30	Contract Allowance Medicare	175,525.00	0.00	0.00	175,525.00	(373,683.00)
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>175,525.00</b>	<b>0.00</b>	<b>0.00</b>	<b>175,525.00</b>	<b>(373,683.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>					
501-10	Room & Board Private	(2,301,089.00)	0.00	0.00	(2,301,089.00)	(2,076,478.00)
501-40	Room & Board Managed Care	(32,190.00)	0.00	0.00	(32,190.00)	(71,601.00)
501-50	Room & Board Insurance Other	0.00	0.00	0.00	0.00	(9,360.00)
521-60	Miscellaneous Income	(2,176.00)	0.00	0.00	(2,176.00)	(6,633.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(2,335,455.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,335,455.00)</b>	<b>(2,164,072.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>					
507-10	Contract Allowance Private	10,471.00	0.00	0.00	10,471.00	11,620.00
507-33	Contract Allowance Man. Medi.	(10,707.00)	0.00	0.00	(10,707.00)	(2,655.00)
507-34	Contract Allowance Insurance	0.00	0.00	0.00	0.00	1,440.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<b>(236.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(236.00)</b>	<b>10,405.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>					
502-30	Pharmacy Medicare	(16,119.00)	0.00	0.00	(16,119.00)	(39,448.00)
502-31	Pharmacy Managed Medicare	(1,322.00)	0.00	0.00	(1,322.00)	(3,223.00)
502-32	Pharmacy Insurance Other	0.00	0.00	0.00	0.00	(683.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(17,441.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(17,441.00)</b>	<b>(43,354.00)</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>					
503-30	PT Medicare A	(123,350.00)	0.00	0.00	(123,350.00)	(457,800.00)
503-31	PT Medicare A PDPM	(61,232.00)	0.00	0.00	(61,232.00)	0.00
503-35	PT Medicare B	(323,500.00)	0.00	0.00	(323,500.00)	(380,550.00)
503-40	PT Managed Medicare	(17,500.00)	0.00	0.00	(17,500.00)	(39,200.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(525,582.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(525,582.00)</b>	<b>(877,550.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>					
503-50	PT Insurance Other	0.00	0.00	0.00	0.00	(5,550.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,550.00)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>					

506-30	ST Medicare A	(30,350.00)	0.00	0.00	(30,350.00)	(70,000.00)
506-31	ST Medicare A PDPM	(30,802.00)	0.00	0.00	(30,802.00)	0.00
506-35	ST Medicare B	(76,700.00)	0.00	0.00	(76,700.00)	(94,750.00)
506-40	ST Managed Medicare	(200.00)	0.00	0.00	(200.00)	(7,600.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(138,052.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(138,052.00)</b>	<b>(172,350.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>					
506-20	ST Medicaid	0.00	0.00	0.00	0.00	(200.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(200.00)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>					
505-30	OT Medicare A	(115,850.00)	0.00	0.00	(115,850.00)	(470,750.00)
505-31	OT Medicare A PDPM	(57,321.00)	0.00	0.00	(57,321.00)	0.00
505-35	OT Medicare B	(390,350.00)	0.00	0.00	(390,350.00)	(539,550.00)
505-40	OT Managed Medicare	(17,000.00)	0.00	0.00	(17,000.00)	(42,450.00)
505-50	OT Insurance Other	0.00	0.00	0.00	0.00	(6,250.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(580,521.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(580,521.00)</b>	<b>(1,059,000.00)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>					
502-60	Xray Medicare	(95.00)	0.00	0.00	(95.00)	0.00
507-35	Allowance Ancillary Med B	538,077.00	0.00	0.00	538,077.00	709,015.00
507-40	Allowance Ancillary Med A	288,117.00	0.00	0.00	288,117.00	1,042,726.00
508-30	Lab Charges Medicare A	(2,353.00)	0.00	0.00	(2,353.00)	(4,728.00)
620-54	IV Medicare	1,145.00	0.00	0.00	1,145.00	8,677.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>824,891.00</b>	<b>0.00</b>	<b>0.00</b>	<b>824,891.00</b>	<b>1,755,690.00</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>					
502-40	Flu Vaccine	0.00	0.00	0.00	0.00	(2,138.00)
507-41	Allowance Ancillary Man. Medi	36,301.00	0.00	0.00	36,301.00	92,713.00
507-42	Allowance Ancillary Ins. Other	85.00	0.00	0.00	85.00	1,418.00
507-45	Allowance Ancillary Medicaid	0.00	0.00	0.00	0.00	235.00
508-20	Lab Medicaid	0.00	0.00	0.00	0.00	(35.00)
508-40	Lab Managed Medicare	(280.00)	0.00	0.00	(280.00)	(240.00)
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>36,106.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,106.00</b>	<b>91,953.00</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>					
681-50	Loss on Disposal of Asset	893.00	0.00	0.00	893.00	0.00
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>893.00</b>	<b>0.00</b>	<b>0.00</b>	<b>893.00</b>	<b>0.00</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(5,695,488.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,695,488.00)</b>	<b>(6,212,210.00)</b>
<b>Group : [31 - 32]</b>	<b>Assets</b>					
<b>Subgroup : [A1]</b>	<b>Cash</b>					
101-10	Cash Checking BankNorth	1,408,011.00	0.00	0.00	1,408,011.00	880,957.00
101-25	Cash Recreation Checking	2,751.00	0.00	0.00	2,751.00	945.00
101-30	Cash on Hand	100.00	0.00	0.00	100.00	100.00
101-35	Resident Funds Account	40,373.00	0.00	0.00	40,373.00	30,320.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>1,451,235.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,451,235.00</b>	<b>912,322.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>					
102-10	A/R Private	58,453.00	0.00	0.00	58,453.00	100,555.00
102-17	A/R Hospice MCD	0.00	0.00	0.00	0.00	9,311.00
102-20	A/R Medicaid	412,383.00	0.00	0.00	412,383.00	420,272.00
102-25	A/R Applied Income	14,459.00	0.00	0.00	14,459.00	11,981.00
102-30	A/R Medicare A	53,520.00	0.00	0.00	53,520.00	153,114.00

102-35	A/R Medicare B	24,066.00	0.00	0.00	24,066.00	51,124.00
102-40	A/R Medicare Managed Care	0.00	0.00	0.00	0.00	21,313.00
102-45	Provision for Doubtful Account	(48,000.00)	0.00	0.00	(48,000.00)	(42,000.00)
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>514,881.00</b>	<b>0.00</b>	<b>0.00</b>	<b>514,881.00</b>	<b>725,670.00</b>
<b>Subgroup : [A5]</b>						
104-10	Prepaid Insurance	74,475.00	0.00	0.00	74,475.00	75,286.00
104-15	Prepaid Expense	35,714.00	0.00	0.00	35,714.00	36,578.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>110,189.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,189.00</b>	<b>111,864.00</b>
<b>Subgroup : [B1]</b>						
106-10	Land	20,950.00	0.00	0.00	20,950.00	20,950.00
<b>Subtotal [B1]</b>	<b>Land</b>	<b>20,950.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,950.00</b>	<b>20,950.00</b>
<b>Subgroup : [B2]</b>						
106-20	Land Improvements	254,986.00	0.00	0.00	254,986.00	254,986.00
107-10	Accum Depr Land Improvements	(158,326.00)	0.00	0.00	(158,326.00)	(151,991.00)
<b>Subtotal [B2]</b>	<b>Land Improvements</b>	<b>96,660.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96,660.00</b>	<b>102,995.00</b>
<b>Subgroup : [B3]</b>						
106-30	Buildings	744,434.00	0.00	0.00	744,434.00	744,434.00
106-40	Building Improvements	1,718,785.00	0.00	0.00	1,718,785.00	1,718,785.00
107-20	Accum Depr Building	(306,053.00)	0.00	0.00	(306,053.00)	(292,922.00)
107-30	Accum Deprec Bldg Improvements	(1,188,401.00)	0.00	0.00	(1,188,401.00)	(1,128,374.00)
<b>Subtotal [B3]</b>	<b>Buildings</b>	<b>968,765.00</b>	<b>0.00</b>	<b>0.00</b>	<b>968,765.00</b>	<b>1,041,923.00</b>
<b>Subgroup : [B5]</b>						
106-50	Equipment Non Moveable	233,882.00	0.00	0.00	233,882.00	232,982.00
107-40	Accum Depr Non Moveable	(196,989.00)	0.00	0.00	(196,989.00)	(193,739.00)
<b>Subtotal [B5]</b>	<b>Non-movable Equipment</b>	<b>36,893.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,893.00</b>	<b>39,243.00</b>
<b>Subgroup : [B6]</b>						
106-60	Equipment Moveable	369,704.00	0.00	0.00	369,704.00	362,126.00
106-90	Computer Equipment	41,569.00	0.00	0.00	41,569.00	41,569.00
107-50	Accum Depr Equipment	(272,724.00)	0.00	0.00	(272,724.00)	(251,357.00)
107-90	Accum Depr Computer	(38,783.00)	0.00	0.00	(38,783.00)	(35,450.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>99,766.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,766.00</b>	<b>116,888.00</b>
<b>Total [31 - 32]</b>	<b>Assets</b>	<b>3,299,339.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,299,339.00</b>	<b>3,071,855.00</b>
<b>Group : [33 - 34]</b>						
<b>Subgroup : [A1]</b>						
201-10	Accounts Payable	(102,343.00)	0.00	0.00	(102,343.00)	(138,009.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(102,343.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(102,343.00)</b>	<b>(138,009.00)</b>
<b>Subgroup : [A4]</b>						
213-10	Accrued Payroll	(31,396.00)	0.00	0.00	(31,396.00)	(76,299.00)
213-20	Accrued Vacation	(129,006.00)	0.00	0.00	(129,006.00)	(116,007.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(160,402.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(160,402.00)</b>	<b>(192,306.00)</b>
<b>Subgroup : [A12]</b>						
<b>Other Current Liabilities</b>						
201-20	Due to Resident Trust Fund	(40,373.00)	0.00	0.00	(40,373.00)	(30,320.00)
201-30	Accrued User Fee	(87,527.00)	0.00	0.00	(87,527.00)	(101,474.00)
212-30	Sewer Assessment Payable	(21,355.00)	0.00	0.00	(21,355.00)	(21,355.00)
214-40	Group Life Insurance Withheld	0.00	0.00	0.00	0.00	31.00

214-50	AFLAC	163.00	0.00	0.00	163.00	0.00
216-10	Corporate Income Taxes Payable	(6,682.00)	0.00	0.00	(6,682.00)	15,163.00
216-20	Deferred State Corp. Taxes	(10,537.00)	0.00	0.00	(10,537.00)	(9,108.00)
218-10	Accrued Expense Insurance	(29,634.00)	0.00	0.00	(29,634.00)	(40,166.00)
218-15	Accrued Expenses Other	(1,836.00)	0.00	0.00	(1,836.00)	(421.00)
218-25	Current Liabilities Temporary	(542,148.00)	0.00	0.00	(542,148.00)	2,002.00
218-40	AR Exchange	(13,530.00)	0.00	0.00	(13,530.00)	(13,404.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(753,459.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(753,459.00)</b>	<b>(199,052.00)</b>
<b>Total [33 - 34]</b>	<b>Liabilities</b>	<b>(1,016,204.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,016,204.00)</b>	<b>(529,367.00)</b>
<b>Group : [35]</b>	<b>Equity</b>					
<b>Subgroup : [B2]</b>	<b>Capital Stock</b>					
301-10	Common Stock Outstanding	(137,500.00)	0.00	0.00	(137,500.00)	(137,000.00)
<b>Subtotal [B2]</b>	<b>Capital Stock</b>	<b>(137,500.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(137,500.00)</b>	<b>(137,000.00)</b>
<b>Subgroup : [B3]</b>	<b>Paid-in Surplus</b>					
301-20	Additional Paid in Capital	(13,850.00)	0.00	0.00	(13,850.00)	(11,250.00)
<b>Subtotal [B3]</b>	<b>Paid-in Surplus</b>	<b>(13,850.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(13,850.00)</b>	<b>(11,250.00)</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>					
302-10	Retained Earnings	(2,318,497.00)	0.00	0.00	(2,318,497.00)	(2,289,733.00)
302-20	Dividends Distributed	200,000.00	0.00	0.00	200,000.00	220,000.00
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(2,118,497.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,118,497.00)</b>	<b>(2,069,733.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(2,269,847.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,269,847.00)</b>	<b>(2,217,983.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>(13,288.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(13,288.00)</b>	<b>(324,505.00)</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Middlebury Convalescent Home**  
Engagement: **Medicaid - Middlebury Convalescent Home 2020**  
Period Ending: **9/30/2020**  
Trial Balance: **A.01 - TB-CCNH**  
Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
	To reclass dental services from other consultants			
610-50	Dental Consultant			
610-80	Other Consultants			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
Reclass recreation subscription from dues and subscriptions				
620-20	Recreation Supplies		92.00	
680-50	Dues and Membership Fees			92.00
<b>Total</b>			<b>92.00</b>	<b>92.00</b>
<b>Total Reclassifying Journal Entries</b>				
<b>Total All Journal Entries</b>				
			<b>92.00</b>	<b>92.00</b>



Workpaper Index: 400.2  
Prepared By:  
Reviewed By:  
Workpaper Date: 12/17/2020  
Run Date: 12/17/2020

Provider Name: Middlebury Convalescent Home, Inc.  
Provider Number: 7047  
Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

#### VEHICLE COMPLIANCE CHECKLIST

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

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

**Conclusion:**