

February 12, 2021

Russell Schwartz
COO
West Hartford Health & Rehabilitation Center
130 Loomis Drive
West Hartford, CT 06107

Dear Russell,

Enclosed is one copy of West Hartford Health Care's Annual Report of Long-Term Care Facility for the period ended September 30, 2020, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2021. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2021 through Myers and Stauffer, LLC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

Russell Schwartz
West Hartford Health & Rehabilitation Center
February 12, 2021

Page 2

- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
 - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all moveable equipment and fixed asset additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$155.00	\$96.86	\$42.97	\$26.57

**Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

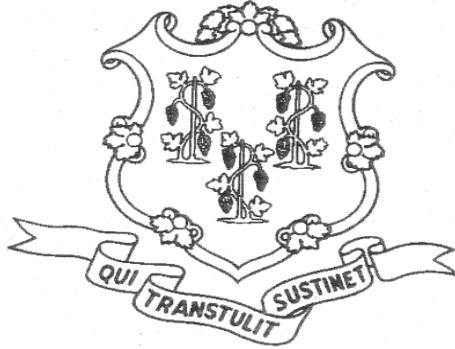
Very truly yours,

MARCUS LLP

Matthew S Bavolack
Matthew S. Bavolack
Principal
Healthcare Service Leader

**WEST HARTFORD HEALTH & REHABILITATION CENTER
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2020
CLIENT COPY**

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 130 Loomis Drive, West Hartford, CT 06107	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 1057	RHNS	(Specify)	Medicare Provider 07-5278
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Medicaid Provider Numbers:	CCNH 000009738	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) Brookview Corporation d/b/a West Hartford Health &	License No. 1057	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center [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) Theresa Sanderson		Printed Name (Owner) Russell Schwartz	
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public			

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility	Period Covered:	From	To
Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center	10/1/2019	9/30/2020	
Address of Facility			
130 Loomis Drive, West Hartford, CT 06107			
Report Prepared By	Phone Number	Date	
Marcum LLP	203-781-9600	1/22/2021	
Item	Total	CCNH	RHNS
(Specify)			
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facility 860-521-8700	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Brookview Corporation d/b/a West Hartford Health & Rehabil	Address (No. & Street, City, State, Zip) 130 Loomis Drive, West Hartford, CT 06107			
License Numbers: CCNH 1057	RHNS	(Specify)		Medicare Provider No. 07-5278
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Nursing Home only (CCNH) <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				
Administrator				
Name of Administrator Theresa Sanderson		Nursing Home Administrator's License No.:	001457	
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

General Information and Questionnaire
Corporate Owners

Name of Facility Brookview Corporation d/b/a West Hartford	License No. 1057	Report for Year Ended 9/30/2020	Page of 3A 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Brookview Corporation	130 Loomis Drive, West Hartford, CT 06107	CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Freda Schwartz	130 Loomis Drive, West Hartford, CT 06107	Stockholder / Pres / Se	100
Russell Schwartz	130 Loomis Drive, West Hartford, CT 06107	VP/ Treasurer	
Names of Stockholders Owning at Least 10% of Shares			
Freda Schwartz	130 Loomis Drive, West Hartford, CT 06107	Stockholder	100

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health	1057	9/30/2020	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility Brookview Corporation d/b/a West Hartford Health & Life		License No. 1057	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			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Russell Schwartz	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Administrative Support	Pg 16 / Line M11	185,892	185,892
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Non-movable Equipment)	Pg 22 / Line 7c	17,658	17,658
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Movable Equipment)	Pg 22 / Line 7d	60,876	60,876
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Leasehold Equipment)	Pg 22 / Line 8c	88,594	88,594
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Rental of Real Property	Various see attached	766,488	766,488
Due to Avon Health Care	N/A	<input type="radio"/>	<input checked="" type="radio"/>		Balance Sheet Note	P34 Line B3	730,191	730,191
Avon Health Care Center	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Clinical Liason (Shared employee allocated)	Page 10 / Line Ab2	53,292	53,292
Avon Health Care Center	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Property & Liability Insurance (Shared Policy)	Page 27 / Line 14a	119,952	119,952
Avon Health Care Center	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Worker's Compensation Policy (Shared Policy)	Page 15 / Line 1a1	133,765	133,765

* Use additional sheets if necessary.

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

	Cost Reported	Actual Cost to Provider	Page on Cost Report	Line on Page
Portion Related to Real Estate Taxes	174,034	174,034	22	10b
Portion Related to Pers. Prop. Taxes	30,210	30,210	22	10c
Portion Related to Insurance	94,692	94,692	27	14a
Portion Related to Mortgage Insurance	32,792	32,792	22	9
Actual Rent per Cost Report	<u>434,760</u>	<u>434,760</u>	22	9
Total	<u>766,488</u>	<u>766,488</u>		

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Brookview Corporation d/b/a West Hartford Hea	License No. 1057	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

The facility allocates the cost of the Director of Operations (Russell Schwartz) salary and shared insurances based upon beds. This split represents 57% being allocated to West Hartford Health Care and 43% to Avon Convalescent Home.

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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

⊕ No

Total ***

19,705

* 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.



APPLICATION NO.

AGREEMENT NO.

provided
by:

EQUIPMENT FINANCE

Dealer Value Lease Agreement

Send Account Inquiries to: 1310 Madrid Street, Suite 101 • Marshall, MN 56258 • Phone: (800) 328-5371 • Fax: (800) 328-9092
 Send Payments to: P.O. Box 790448 • St. Louis, MO 63179-0448

The words "Lessee," "you" and "your" refer to Customer. The words "Lessor," "we," "us" and "our" refer to U.S. Bank Equipment Finance, a division of U.S. Bank National Association ("U.S. Bank Equipment Finance").

CUSTOMER INFORMATION

FULL LEGAL NAME

Brookview Corporation

STREET ADDRESS

130 Loomis Drive

CITY

West Hartford

STATE

CT

ZIP

06107

PHONE

(860) 521-8700

FAX

860-521-7452

BILLING NAME (IF DIFFERENT FROM ABOVE)

BILLING STREET ADDRESS

CITY

STATE

ZIP

E-MAIL

EQUIPMENT LOCATION (IF DIFFERENT FROM ABOVE)

SUPPLIER INFORMATION

FULL LEGAL NAME

Advanced Copy Technologies Inc

STREET ADDRESS

20 Commerce Dr

CITY

Cromwell

STATE

CT

ZIP

06416

PHONE

860.632.9294

FAX

EQUIPMENT DESCRIPTION

MAKE/MODEL/ACCESSORIES

Ricoh IMc4500

SERIAL NO.

STARTING METER:

NOT FINANCED
UNDER THIS
AGREEMENT

Ricoh MP7503

together with all replacements, parts, repairs, additions, and accessions incorporated therein or attached thereto and any and all proceeds of the foregoing, including, without limitation, insurance recoveries.

 See attached Schedule A See attached Billing Schedule

TERM AND PAYMENT INFORMATION

63 Payments* of \$ 643.24

If you are exempt from sales tax, attach your certificate.

*plus applicable taxes

The payment ("Payment") period is monthly unless otherwise indicated.

Payment includes 35,600 B&W pages per month

Overages billed quarterly at \$ 0.0085 per B&W page*

Payment includes 0 Color pages per month

Overages billed quarterly at \$ 0.0500 per Color page*

END OF TERM OPTIONS

You may choose one of the following options, which you may exercise at the end of the term, provided that no event of default under this Agreement has occurred and is continuing. If no box is checked and initiated, Fair Market Value will be your end of term option. Fair Market Value means the value of the Equipment in continued use.

 Purchase all of the Equipment for its Fair Market Value, renew this Agreement, or return the Equipment.

RS

Customer's initials

 Purchase all of the Equipment for \$1.00. At the end of the term, title to the Equipment will automatically transfer to you, AS IS, WHERE IS, with no warranties of any kind.

RS

Customer's initials

Upon acceptance of the Equipment, THIS AGREEMENT IS NONCANCELABLE, IRREVOCABLE AND CANNOT BE TERMINATED.

LESSOR ACCEPTANCE

U.S. Bank Equipment Finance

Gina Diekmann

Documentation Manager 08/31/2020

SIGNATURE

TITLE

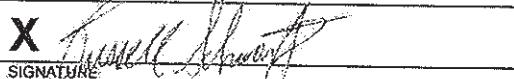
DATED

LESSOR

CUSTOMER ACCEPTANCE

BY SIGNING BELOW OR AUTHENTICATING AN ELECTRONIC RECORD HEREOP, YOU CERTIFY THAT YOU HAVE REVIEWED AND DO AGREE TO ALL TERMS AND CONDITIONS OF THIS AGREEMENT ON THIS PAGE AND ON PAGE 2 ATTACHED HERETO.

Brookview Corporation

X 

VP

8/18/2020

SIGNATURE

TITLE

DATED

CUSTOMER (as referenced above)

Russell Schwartz

PRINT NAME

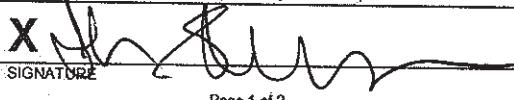
06-0948336

FEDERAL TAX I.D. #

DELIVERY & ACCEPTANCE CERTIFICATE

You certify and acknowledge that all of the Equipment listed above: 1) has been received, installed and inspected; and 2) is fully operational and unconditionally accepted. Upon you signing below, your promises in this Agreement will be irrevocable and unconditional in all respects. You understand and agree that we have paid for the purchase of the Equipment from Supplier and you may contact Supplier for any warranty rights, which we transfer to you for the term of this Agreement (or until you default).

Brookview Corporation

X 

John W. Martin

8/31/20

SIGNATURE

TITLE

ACCEPTANCE DATE

CUSTOMER (as referenced above)

27544 (2017)

Rev. 12/01/2017

1. AGREEMENT: You agree to lease from us the goods ("Equipment") and, if applicable, finance certain software, software license(s), software components and/or professional services in connection with software (collectively, the "Financed Items," which are included in the word "Equipment" unless separately stated) from software licensor(s) and/or supplier(s) (collectively, the "Supplier"), all as described in this Agreement and in any attached schedule, addendum or amendment hereto ("Agreement"). You represent and warrant that you will use the Equipment for business purposes only. You agree to all of the terms and conditions contained in this Agreement, which, with the acceptance certification, is the entire agreement between you and us regarding the Equipment and which supersedes any purchase order, invoice, request for proposal, response or other related document. This Agreement becomes valid upon execution by us. If any provision of this Agreement is declared unenforceable, the other provisions herein shall remain in full force and effect to the fullest extent permitted by law.

2. OWNERSHIP; PAYMENTS; TAXES AND FEES: We own the Equipment, excluding any Financed Items. Ownership of any Financed Items shall remain with Supplier thereof. You will pay all Payments, as adjusted, when due, without notice or demand and without abatement, set-off, counterclaim or deduction of any amount whatsoever. If any part of a Payment is more than 5 days late, you agree to pay a late charge of 10% of the Payment which is late or, if less, the maximum charge allowed by law. The Payment may be adjusted proportionately upward or downward: (i) if the shipping charges or taxes differ from the estimate given to you; and/or (ii) to comply with the tax laws of the state in which the Equipment is located. You shall pay all applicable taxes, assessments and penalties related to this Agreement, whether levied or assessed on this Agreement, on us (except on our income) or you, or on the Equipment, its lease, sale, ownership, possession, use or operation. If we pay any taxes or other expenses that are owed hereunder, you agree to reimburse us when we request. You agree to pay us a yearly processing fee of up to \$50 for personal property taxes we pay related to the Equipment. You agree to pay us a fee of up to \$50 for filing and/or searching costs required under the Uniform Commercial Code ("UCC") or other laws. You agree to pay us an origination fee of up to \$125 for all closing costs. We may apply all sums received from you to any amounts due and owed to us under the terms of this Agreement. If for any reason your check is returned for insufficient funds, you will pay us a service charge of \$30 or, if less, the maximum charge allowed by law. We may make a profit on any fees, estimated tax payments and other charges paid under this Agreement.

3. EQUIPMENT; SECURITY INTEREST: At your expense, you shall keep the Equipment: (i) in good repair, condition and working order, in compliance with applicable laws, ordinances and manufacturers' and regulatory standards; (ii) free and clear of all liens and claims; and (iii) at your address shown on page 1, and you agree not to move it unless we agree in writing. You grant us a security interest in the Equipment to secure all amounts you owe us under this Agreement or any other agreement with us ("Other Agreements"), except amounts under Other Agreements which are secured by land and/or buildings. You authorize and ratify our filing of any financing statement(s) to show our interest. You will not change your name, state of organization, headquarters or residence without providing prior written notice to us. You will notify us within 30 days if your state of organization revokes or terminates your existence.

4. INSURANCE; COLLATERAL PROTECTION; INDEMNITY; LOSS OR DAMAGE: You agree to keep the Equipment fully insured against all risk, with us named as holder's loss payee, in an amount not less than the full replacement value of the Equipment until this Agreement is terminated. You also agree to maintain commercial general liability insurance with such coverage and from such insurance carrier as shall be satisfactory to us and to include us as an additional insured on the policy. You will provide written notice to us within 10 days of any modification or cancellation of your insurance policy(s). You agree to provide us certificates or other evidence of insurance acceptable to us. If you do not provide us with acceptable evidence of property insurance within 30 days after the start of this Agreement, we may, at our sole discretion, charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from us to you. We may make a profit on this program. **NOTHING IN THIS PARAGRAPH WILL RELIEVE YOU OF RESPONSIBILITY FOR LIABILITY INSURANCE ON THE EQUIPMENT.** We are not responsible for, and you agree to hold us harmless and reimburse us for and to defend on our behalf against, any claim for any loss, expense, liability or injury caused by or in any way related to delivery, installation, possession, ownership, leasing, manufacture, use, condition, inspection, removal, return or storage of the Equipment. All indemnities will survive the expiration or termination of this Agreement. You are responsible for any loss, theft, destruction or damage to the Equipment ("Loss"), regardless of cause, whether or not insured. You agree to promptly notify us in writing of any Loss. If a Loss occurs and we have not otherwise agreed in writing, you will promptly pay to us the unpaid balance of this Agreement, including any future Payments to the end of the term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. Any proceeds of insurance will be paid to us and credited against the Loss. You authorize us to sign on your behalf and appoint us as your attorney-in-fact to endorse in your name any insurance drafts or checks issued due to a Loss.

5. ASSIGNMENT: **YOU SHALL NOT SELL, TRANSFER, ASSIGN, ENCUMBER, PLEDGE OR SUBLEASE THE EQUIPMENT OR THIS AGREEMENT,** without our prior written consent. You shall not consolidate or merge with or into any other entity, distribute, sell or dispose of all or any substantial portion of your assets other than in the ordinary course of business, without our prior written consent, and the surviving, or successor entity or the transferee of such assets, as the case may be, shall assume all of your obligations under this Agreement by a written instrument acceptable to us. No event shall occur which causes or results in a transfer of majority ownership of you while any obligations are outstanding hereunder. We may sell, assign, or transfer this Agreement without notice to or consent from you. You agree that if we sell, assign or transfer this Agreement, our assignee will have the same rights and benefits that we have now and will not have to perform any of our obligations. You agree that our assignee will not be subject to any claims, defenses, or offsets that you may have against us. This Agreement shall be binding on and inure to the benefit of the parties hereto and their respective successors and assigns.

6. DEFAULT AND REMEDIES: You will be in default if: (i) you do not pay any Payment or other sum due to us or you fail to perform in accordance with the covenants, terms and conditions of this Agreement or any other agreement with us or any of our affiliates or fail to perform or pay under any material agreement with any other entity; (ii) you make or have made any false statement or misrepresentation to us; (iii) you or any guarantor dies, dissolves, liquidates, terminates existence or is in bankruptcy; (iv) you or any guarantor suffers a material adverse change in its financial, business or operating condition; or (v) any guarantor defaults under any guaranty for this Agreement. If you are ever in default, at our option, we can cancel this Agreement and require that you pay the unpaid balance of this Agreement, including any future Payments to the end of the term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. We may recover default interest on any unpaid amount at the rate of 12% per year. Concurrently and cumulatively, we may also use any remedies available to us under the UCC and any other law and we may require that you immediately stop using any Financed Items. If we take possession of the Equipment, you agree to pay the costs of repossession, moving, storage, repair and sale. The net proceeds of the sale of any Equipment will be credited against what you owe us under this Agreement and you will be responsible for any deficiency. In the event of any dispute or enforcement of our rights under this Agreement or any related agreement, you agree to pay our reasonable attorneys' fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee. **WE SHALL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES FOR ANY DEFAULT, ACT OR OMISSION BY ANYONE.** Any delay or failure to enforce our rights under this Agreement will not prevent us from enforcing any rights at a later time. You agree that this Agreement is a "Finance Lease" as defined by Article 2A of the UCC and your rights and remedies are governed exclusively by this Agreement. You waive all rights under sections 2A-508 through 522 of the UCC. If interest is charged or collected in excess of the maximum lawful rate, we will refund such excess to you, which will be your sole remedy.

7. INSPECTIONS AND REPORTS: We have the right, at any reasonable time, to inspect the Equipment and any documents relating to its installation, use, maintenance and repair. Within 30 days after our request (or such longer period as provided herein), you will deliver all requested information (including tax returns) which we deem reasonably necessary to determine your current financial condition and faithful performance of the terms hereof. This may include: (i) compiled, reviewed or audited annual financial statements (including, without limitation, a balance sheet, a statement of income, a statement of cash flow, a statement of changes in equity and notes to financial statements) within 120 days after your fiscal year end, and (ii) management-prepared interim financial statements within 45 days after the requested reporting period(s). Annual statements shall set forth the corresponding figures for the prior fiscal year in comparative form, all in reasonable detail without any qualification or exception deemed material by us. Unless otherwise accepted by us, each financial statement shall be prepared in accordance with generally accepted accounting principles consistently applied and shall fairly and accurately present your financial condition and results of operations for the period to which it pertains. You authorize us to obtain credit bureau reports for credit and collection purposes and to share them with our affiliates and agents.

8. END OF TERM: Unless the purchase option is \$1.00, at the end of the initial term, this Agreement shall renew for successive 12-month renewal term(s) under the same terms hereof unless you send us written notice between 90 and 150 days before the end of the initial term or at least 30 days before the end of any renewal term that you want to purchase or return the Equipment, and you timely purchase or return the Equipment. You shall continue making Payments and paying all other amounts due under the Equipment is purchased or returned. As long as you have given us the required written notice, if you do not purchase the Equipment, you will return all of the Equipment to a location we specify, at your expense, in retail re-sellable condition, full working order and complete repair. **YOU ARE SOLELY RESPONSIBLE FOR REMOVING ANY DATA THAT MAY RESIDE IN THE EQUIPMENT, INCLUDING BUT NOT LIMITED TO HARD DRIVES, DISK DRIVES OR ANY OTHER FORM OF MEMORY.**

9. USA PATRIOT ACT NOTICE; ANTI-TERRORISM AND ANTI-CORRUPTION COMPLIANCE: To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each customer who opens an account. When you enter into a transaction with us, we ask for your business name, address and other information that will allow us to identify you. We may also ask to see other documents that substantiate your business identity. You and any other person who you control, own a controlling interest in, or who owns a controlling interest in or otherwise controls you in any manner ("Representatives") are and will remain in full compliance with all laws, regulations and government guidance concerning foreign asset control, trade sanctions, embargoes, and the prevention and detection of money laundering, bribery, corruption, and terrorism, and neither you nor any of your Representatives or will be listed in any Sanctions-related list of designated persons maintained by the U.S. Department of Treasury's Office of Foreign Assets Control or successor or the U.S. Department of State. You shall, and shall cause any Representative to, provide such information and take such actions as are reasonably requested by us in order to assist us in maintaining compliance with anti-money laundering laws and regulations.

10. MISCELLANEOUS: Unless otherwise stated in an addendum hereto, the parties agree that: (i) this Agreement and any related documents hereto may be authenticated by electronic means; (ii) the "original" of this Agreement shall be the copy that bears your manual, facsimile, scanned or electronic signature and that also bears our manually or electronically signed signature and is held or controlled by us; and (iii) to the extent this Agreement constitutes chattel paper (as defined by the UCC), a security interest may only be created in the original. You agree not to raise as a defense to the enforcement of this Agreement or any related documents that you or we executed or authenticated such documents by electronic or digital means or that you used facsimile or other electronic means to transmit your signature on such documents. Notwithstanding anything to the contrary herein, we reserve the right to require you to sign this Agreement or any related documents hereto manually and to send to us the manually signed, duly executed documents via overnight courier on the same day that you send us the facsimile, scanned or electronic transmission of the documents. You agree to execute any further documents that we may request to carry out the intents and purposes of this Agreement. Whenever our consent is required, we may withhold or condition such consent in our sole discretion, except as otherwise expressly stated herein. From time to time, Supplier may extend to us payment terms for Equipment financed under this Agreement that are more favorable than what has been quoted to you or the general public, and we may provide Supplier information regarding this Agreement if Supplier has assigned or referred it to us. All notices shall be mailed or delivered by facsimile transmission or overnight courier to the respective parties at the addresses shown on this Agreement or such other address as a party may provide in writing from time to time. By providing us with a telephone number for a cellular phone or other wireless device, including a number that you later convert to a cellular number, you are expressly consenting to receiving communications, including but not limited to prerecorded or artificial voice message calls, text messages, and calls made by an automatic telephone dialing system, from us and our affiliates and agents at that number. This express consent applies to each such telephone number that you provide to us now or in the future and permits such calls for non-marketing purposes. Calls and messages may incur access fees from your cellular provider. You authorize us to make non-material amendments (including completing and conforming the description of the Equipment) on any document in connection with this Agreement. Unless stated otherwise herein, all other modifications to this Agreement must be in writing and signed by each party or in a duly authenticated electronic record. This Agreement may not be modified by course of performance.

11. WARRANTY DISCLAIMERS: **WE ARE LEASING THE EQUIPMENT TO YOU "AS-IS."** YOU HAVE SELECTED SUPPLIER AND THE EQUIPMENT BASED UPON YOUR OWN JUDGMENT. WE DO NOT TAKE RESPONSIBILITY FOR THE INSTALLATION OR PERFORMANCE OF THE EQUIPMENT. SUPPLIER IS NOT AN AGENT OF OURS AND WE ARE NOT AN AGENT OF SUPPLIER, AND NOTHING SUPPLIER STATES OR DOES CAN AFFECT YOUR OBLIGATIONS HEREUNDER. YOU WILL MAKE ALL PAYMENTS UNDER THIS AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY SUPPLIER, LICENSOR OR MANUFACTURER, AND ANY FAILURE OF A SERVICE PROVIDER TO PROVIDE SERVICES WILL NOT EXCUSE YOUR OBLIGATIONS TO US UNDER THIS AGREEMENT. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, OF, AND TAKE ABSOLUTELY NO RESPONSIBILITY FOR, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS, INFRINGEMENT OR ANY OTHER ISSUE IN REGARD TO THE EQUIPMENT, ANY ASSOCIATED SOFTWARE AND ANY FINANCED ITEMS. SO LONG AS YOU ARE NOT IN DEFAULT UNDER THIS AGREEMENT, WE ASSIGN TO YOU ANY WARRANTIES IN THE EQUIPMENT GIVEN TO US.

12. LAW; JURY WAIVER: This Agreement will be governed by and construed in accordance with Minnesota law. You consent to jurisdiction and venue of any state or federal court in Minnesota and waive the defense of inconvenient forum. For any action arising out of or relating to this Agreement or the Equipment, **BOTH PARTIES WAIVE ALL RIGHTS TO A TRIAL BY JURY.**

13. MAINTENANCE AND SUPPLIES: You have elected to enter into a separate arrangement with Supplier for maintenance, inspection, adjustment, parts replacement, drums, cleaning material required for proper operation and toner and developer ("Arrangement"). You agree to pay all amounts owing under this Agreement regardless of any claim you have against Supplier relating to the Arrangement. Supplier will be solely responsible for performing all services and providing all supplies under the Arrangement. You agree not to hold Lessor (if different from Supplier) or any assignee of this Agreement responsible for Supplier's obligations under the Arrangement. As a convenience to you, we will provide you with one invoice covering amounts owing under this Agreement and the Arrangement. If necessary, Supplier's obligations to you under the Arrangement may be assigned by us. You agree to pay a monthly supply freight fee to cover the costs of shipping supplies to you. Each month, you are entitled to produce the minimum number of pages shown on page 1 for each applicable page type. Regardless of the number of pages made, you will never pay less than the minimum Payment. You agree to provide periodic meter readings on the Equipment. You agree to pay the applicable usage charge for each metered page that exceeds the applicable minimum number of pages. Pages made on equipment marked as not financed under this Agreement will be included in determining your page and usage charges. At the end of the first year of this Agreement, and once each successive 12-month period thereafter, the maintenance and supplies portion of the Payment and the usage charges may be increased by a maximum of 15% of the existing payment or charge. In order to facilitate an orderly transition, the start date of this Agreement will be the date the Equipment is delivered to you or a date designated by us, as shown on the first invoice. If a later start date is designated, in addition to all Payments and other amounts due hereunder, you agree to pay us a transitional payment equal to 1/30th of the Payment, multiplied by the number of days between the date the Equipment is delivered to you and the designated start date. The first Payment is due 30 days after the start of this Agreement and each Payment thereafter shall be due on the same day of each month.

General Information and Questionnaire

Accounting Basis

Name of Facility Brookview Corporation d/b/a West	License No. 1057	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

⊕ Accrual ○ Cash ○ Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Cohn Reznick	180 Glastonbury Blvd, Glastonbury, CT 06003
3 LTC Consulting Services	100 Boulevard Of Americas, Lakewood NJ
4	

Services Provided by This Firm (*describe fully*)

1	Cost Report Preparation / HUD Audit / 401k Audit / Financial Statement Review	\$	32,346
2	Tax Returns	\$	23,575
3	Month End Closings	\$	14,593
4		\$	
			Charge for Services Provided
			\$ 70,514

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 Probate	
2 Jackson Lewis	914-328-0404
3 Murtha Cullina Richter	860-240-6000
4 Shipman, Sosensky	860-606-1700
5 Musilliounkenholt, LLC	513-381-8472

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

1
2 One North Broadway, White Plains, NY 10601
3 185 Asylum Street, Hartford, CT 06106-3469
4 20 Batterson Park Road, Farmington, CT 06032
5 302 W 3rd St Suite 710, Cincinnati, OH 45202

Services Provided by This Firm (*describe fully*)

1	Probate (Disallowed)	\$	990
2	Labor Attorney	\$	30,923
3	Genreal Corporate Matters	\$	2,281
4	Genreal Corporate Matters	\$	195
5	Collections (Disallowed)	\$	38,779
		Charge for Services Provided	
		\$	73,167

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

Page 15 le

Schedule of Resident Statistics

Name of Facility Brookview Corporation d/b/a West Hartford Health & Rehabilitation Ce			License No. 1057			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					160	160						
A. On last day of PREVIOUS report period	160	160										
B. On last day of THIS report period	160	160							160	160		
2. Number of Residents					128	128						
A. As of midnight of PREVIOUS report period	128	128										
B. As of midnight of THIS report period	122	122							122	122		
3. Total Number of Days Care Provided During Period					3,160	3,160						
A. Medicare	4,107	4,107							947	947		
B. Medicaid (Conn.)	34,012	34,012			25,899	25,899			8,113	8,113		
C. Medicaid (other states)												
D. Private Pay	4,584	4,584			3,453	3,453			1,131	1,131		
E. State SSI for RCH												
F. Other (Specify) Commercial / Managed Care / O	3,665	3,665			3,011	3,011			654	654		
G. Total Care Days During Period (3A thru F)	46,368	46,368			35,523	35,523			10,845	10,845		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	46,368	46,368			35,523	35,523			10,845	10,845		

Schedule of Resident Statistics (Cont'd)

Name of Facility Brookview Corporation d/b/a West Hartford	License No. 1057	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	6	91		25				
Per Diem Rate								
a. One bed rm.	Various	255.91		510.00				
b. Two bed rms.	Various	255.91		490.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	2,313	2,313	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	590	590	
2. Restorative Treatments			
C. Other	11,490	11,490	
D. Total Physical Therapy Treatments	14,393	14,393	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	481	481	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	124	124	
2. Restorative Treatments			
C. Other	626	626	
D. Total Speech Therapy Treatments	1,231	1,231	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,588	2,588	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	863	863	
2. Restorative Treatments			
C. Other	13,032	13,032	
D. Total Occupational Therapy Treatments	16,483	16,483	

Report of Expenditures - Salaries & 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			
		Total Cost and Hours			
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	171,727	2,148			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	456,676	11,509			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	568,213	26,948			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers					
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	70,720	1,982			
b. Other Maintenance Workers	68,825	2,189			
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	210,298	4,168			
b. RN					
1. Direct Care	762,870	15,741			
2. Administrative**	505,355	13,181			
c. LPN					
1. Direct Care	1,867,472	51,331			
2. Administrative**					
d. Aides and Attendants	2,352,507	116,820			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	240,940	10,886			
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	237,180	7,891			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
A-13. Total Salary Expenditures	7,512,783	264,796			

* 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 Brookview Corporation d/b/a West Hartford Health & Rehabilitation				License No. 1057		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)							
Section I - Operators/Owners										
Freda Schwartz					President			Avon Convalescent, 652 West Avon Rd Avon	N/A	
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Brookview Corporation d/b/a West Hartford Health & Rehabilitation C				1057		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)							
Section III - Administrators***										
Theresa Sanderson	171,727			Non Discriminatory	Administrator	2,148	a2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility Brookview Corporation d/b/a West Hartford Health	License No. 1057	Report for Year Ended 9/30/2020		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	80,916	1,248			
2. Dentist	8,268	70			
3. Pharmacist	9,016	192			
4. Podiatrist	55	1			
5. Physical Therapy					
a. Resident Care	267,123	4,386			
b. Other	6,763	Supplies			
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	52,800	439			
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) Resp. Therapist / Nursing Cons / Psych.	30,473	119			
9. Speech Therapist					
a. Resident Care	52,172	757			
b. Other					
10. Occupational Therapist					
a. Resident Care	283,875	4,633			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care	613	10			
2. Administrative***					
c. Aides	21,335	591			
d. Other					
12. Other (Specify) See Attached Schedule					
B-13 Total Fees Paid in Lieu of Salaries	813,409	12,445			

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

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

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

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

Name of Facility	License No.	Report for Year Ended 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		
Healthcare Services, 3220 Tillman Drive, Bensalem, PA 19020	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Geri Dent, PO Box 290539, Wethersfield, CT, 06129-0539	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Value Rx, 54 Tuttle Place, Middletown, CT 06457	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Symbria Rehabilitation, 28100 Torch Parkway, Warrenville, IL 60555	Physical, Speech and Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Matthew Colliton, 20 Isham Road, West Hartford, CT 06107	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Shatya Chittoori 80 Seymour St, Hartford, CT 06102	Sub-Acute Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procaire, PO Box 801 Tolland, CT 06084	Bedside Eval (Resp Therapist)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting 507 East Main Street Suite 308, Torrington, CT 06790	Nursing Department Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Valley Psych 558 Hopmeadow Street, Simsbury, CT	Consult Psychiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Stan Rutstein, Farmington Ave, West Hartford CT 06107	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MassTex Imaging 3 Electronics Ave, Suite 201, Danvers CT 01923	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, 653 Main Street, Plantsville, CT 06479	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input 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"/>		

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Hea	1057	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 133,765	133,765		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 55,151	55,151		
4. Social Security (F.I.C.A.)	\$ 479,261	479,261		
5. Health Insurance	\$ 911,217	911,217		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 276,738	276,738		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 41,635	41,635		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 217,000	217,000		
d. Accounting and Auditing	\$ 70,514	70,514		
e. Legal (Services should be fully described on Page 7)	\$ 73,167	73,167		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 22,189	22,189		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,771	8,771		
2. Cellular Phones	\$ 1,190	1,190		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$ 412	412		
3. Resident Day User Fee	\$ 829,933	829,933		
Subtotal	\$ 3,120,943	3,120,943		

* 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

Description	CCNH	RHNS	(Specify)
Employee Benefits (Disallowed)	67		
Uniuon Training Fund	\$ 27,875		
Uniuon Dues	\$ (92)		
Tuition Expense	\$ 9,184		
New Hire Expenses	\$ 1,702		
Employee Physicals	\$ 2,899		
Total	\$ 41,635	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Sales and Use Tax	412		
Total	\$ 412	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	3,120,943	3,120,943		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	13,839	13,839		
4. Employee Travel	\$	1,835	1,835		
5. Education Expenses Related to Seminars and Conventions	\$	14,930	14,930		
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>)	\$	4,330	4,330		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	38,287	38,287		
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	\$	6,777	6,777		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	12,236	12,236		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$	2,000	2,000		
11. Services Provided by Contract <i>Specify and Complete</i> <i>Schedule C-2, Page 21 for each firm or individual</i>	\$	326,088	326,088		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	6,547	6,547		
C-14 Total Administrative & General Expenditures	\$	3,547,812	3,547,812		

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Business Promotion	38,287		
Total Other Advertising	\$ 38,287	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	10,511		
Infection Control Nurses	\$ 40		
ALTCFM	\$ 85		
AHCA	\$ 1,600		
Total Dues	\$ 12,236	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations (Disallowed)	2,000		
Total Contributions	\$ 2,000	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses	3,260		
Later Fees and Fines (Disallowed)	\$ 192		
Bank Charges (All Routine)	\$ 3,095		
Total Other Administrative and General	\$ 6,547	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartford	1057	9/30/2020	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended		Page of
	1057	9/30/2020		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 417,058	417,058		
2. Non-Food Supplies	\$ 25,272	25,272		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 59,252	59,252		
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 501,582	501,582		
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 Brookview Corporation d/b/a West Hartford Health & R	License No. 1057	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. \$	10,677	10,677		
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)	\$	378,596	378,596		
c. Other (Specify) Supplies	\$	9,909	9,909		
3D. Total Laundry Expenditures (3a + b + c)	\$	399,182	399,182		
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	License No.	Report for Year Ended		Page	of
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	31,677	31,677		
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt. \$	569,896	569,896		
C. Other (Specify)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	601,573	601,573		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Value RX	\$	251,604	251,604		
b. Medicine Cabinet Drugs	\$	199,804	199,804		
c. Medical and Therapeutic Supplies	\$	51,032	51,032		
d. Ambulance/Limousine***	\$	5,545	5,545		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	5,470	5,470		
f. X-rays and Related Radiological Procedures***	\$	16,407	16,407		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	39,048	39,048		
i. Recreation	\$	17,296	17,296		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	295,705	295,705		
5M. Total Resident Care Expenditures (5a - 5j)	\$	881,911	881,911		

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

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

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

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

Schedule of Other Resident Care

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

Name of Facility Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center				License No. 1057	Report for Year Ended 9/30/2020				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Aegis Energy Service	PO Box 2511, Springfield, MA 01101	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Co-generation maintenance	14,961			16	m11
Saucier Mechanical Services	148 Norton St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	38,559			Var	Var
Avon Health Center	652 W Avon Road, Avon, CT 06001	<input checked="" type="radio"/>	<input type="radio"/>	Director of Operations - Russell Schwartz	Administrative Support	206,119			16	m11
TM Technology	60 High Hill Road, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT installation, maintenance and support	74,453			Var	Var
Matrix/SigmaCare/Ehealth	floor, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	system maintenance and support	51,704			20	51
Healthcare Services	3220 Tillman Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping, Laundry and Dietary Services	1,508,475			Var	Var
Collaborative Lab Service	114 Woodland St, Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laboratory services	38,616			20	5h
Paine's Recycling	P.O. Box 307, Simsbury, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Rubbish Removal	24,512			22	6f
Peter's Landscaping	806 Hillstown Rd, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Groundskeeping	11,802			22	6f
Imagine IT	P.O. Box 310629, Newington, CT 06131	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Website design and content	12,000			16	m11
Relias Learning	111 Corning Rd, Suite 250, Cary, NC 27518	<input type="radio"/>	<input checked="" type="radio"/>	N/A	on-line education software	12,727			16	L5
LTC Consulting Services	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	monthly close financials	15,593			16	m11
Marsh & McLennan	344 West Main Street, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Health and related benefits broker	28,500			16	1a5
See Attached		<input type="radio"/>	<input checked="" type="radio"/>		Var	42,071			VAR	VAR

* 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).

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-21 Rev. 10/2001

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

Name of Facility			License No.	Report for Year Ended				Page	of	
Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center			1057-C	9/30/2020				21a	37	
Name of Individual or Company	Address	Owners, Operators,		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Accelerated Care Plus	13828 Collections Center Drive, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Therapy Equipment & Training	13,375			var	var
The Nero Company	PO Box 96, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	14,889			22	6f
Otis Elevator	PO Box 13716, Newark, NJ 07188-0716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	13,807			Var	Var
Connecticut Communications	48 Ozick Drive, Durham, CT 06432	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Telephone System	15,943			22	7d

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended		Page of
Brookview Corporation d/b/a West Hartford H	1057	9/30/2020		22 37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 98,978	98,978		
b. Heat	\$ 59,913	59,913		
c. Light & Power	\$ 53,144	53,144		
d. Water	\$ 64,286	64,286		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 19,705	19,705		
f. Other (<i>itemize</i>)	\$ 104,417	104,417		
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 400,443	400,443		
7. Depreciation (<i>complete schedule page 23*</i>)				
a. Land Improvements	\$			
b. Building & Building Improvements	\$			
c. Non-Movable Equipment	\$ 20,225	20,225		
d. Movable Equipment	\$ 116,529	116,529		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 136,754	136,754		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$ 162,573	162,573		
d. Other (<i>Specify</i>)	\$			
*8e. Total Amortization Costs (8a + b + c + d)	\$ 162,573	162,573		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 467,552	467,552		
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$ 174,034	174,034		
c. Personal property taxes	\$ 40,735	40,735		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 981,648	981,648		

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

Schedule of Other Repairs and Maintenance

Depreciation Schedule

Name of Facility Brookview Corporation d/b/a West Hartford Health & Rehabilitation Ce				License No. 1057			Report for Year Ended 9/30/2020				Page 23	of 37	
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment				257,153		257,153	144,849	S/L	Various	18,004			
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				33,311		33,311		S/L	Various	2,221			
C-4. Subtotal													
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year		
	Yes	No	Month	Year									
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period	Var	Var	1,505,628		1,505,628	1,153,868	S/L	Various	114,362				
b. Disposals (attach schedule)	Var	Var	(127,594)		(127,594)	(127,594)							
c. Acquired during this report period (attach schedule)	Var	Var	40,213		40,213		S/L	Various	2,167				
D-3. Subtotal												116,529	
E. Total Depreciation												136,754	

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

***Ties to Page 24, Line C3**

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

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2020

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019 Acc. Dep	2020 Depreciation	2020 Acc. Dep	Net Book Value				
MOVABLE EQUIPMENT - VEHICLE											
Acquisitions	7/1/2001	\$ 24,645	5	24,645	-	24,645	-				
2010 Disposals		(24,645)		(24,645)		(24,645)	-				
Grand Total		\$ -		\$ -	\$ -	\$ -	\$ -				
LEASEHOLD IMPROVEMENTS											
9/30/89	\$34,789	5	34,789	-	34,789	-					
9/30/89	\$18,876	10	18,876	-	18,876	-					
9/30/89	\$202,875	15	202,875	-	202,875	-					
9/30/90	\$16,592	10	16,592	-	16,592	-					
9/30/90	\$12,388	15	12,388	-	12,388	-					
9/30/91	\$10,327	5	10,327	-	10,327	-					
9/30/91	\$32,449	10	32,449	-	32,449	-					
9/30/91	\$11,054	15	11,054	-	11,054	-					
9/30/92	\$4,535	5	4,535	-	4,535	-					
9/30/92	\$31,910	10	31,910	-	31,910	-					
9/30/93	\$1,272	5	1,272	-	1,272	-					
9/30/93	\$38,561	10	38,561	-	38,561	-					
9/30/94	\$9,738	5	9,738	-	9,738	-					
9/30/94	\$32,381	10	32,381	-	32,381	-					
9/30/95	\$8,072	10	8,072	-	8,072	-					
9/30/00	\$1,350	5	1,350	-	1,350	-					
9/30/89	\$42,874	17	42,874	-	42,874	-					
9/30/94	\$56,232	12	56,232	-	56,232	-					
9/30/96	\$5,171	10	5,171	-	5,171	-					
9/30/02	\$929	5	929	-	929	-					
9/30/89	\$2,668	20	2,668	-	2,668	-					
9/30/89	\$2,800	25	2,800	-	2,800	-					
9/30/91	\$4,472	17	4,472	-	4,472	-					
9/30/92	\$3,299	15	3,299	-	3,299	-					
9/30/93	\$2,921	20	2,921	-	2,921	-					
9/30/94	\$18,479	15	18,479	-	18,479	-					
9/30/94	\$14,570	15	14,570	-	14,570	-					
9/30/95	\$117,082	20	117,082	-	117,082	-					
9/30/95	\$716	15	716	-	716	-					
9/30/96	\$12,975	20	12,975	-	12,975	-					
9/30/97	\$7,123	20	7,123	-	7,123	-					
9/30/97	\$21,294	10	21,294	-	21,294	-					
9/30/98	\$4,058	15	4,058	-	4,058	-					
9/30/98	\$4,600	10	4,600	-	4,600	-					
9/30/98	\$19,551	15	19,551	-	19,551	-					
9/30/99	\$1,357	20	1,357	-	1,357	-					
9/30/99	\$3,003	10	3,003	-	3,003	-					
9/30/99	\$15,446	15	15,446	-	15,446	-					
9/30/00	\$13,200	25	10,824	528	11,352	1,848					
9/30/00	\$12,182	12	12,182	-	12,182	-					
9/30/00	\$27,902	10	27,902	-	27,902	-					
10/31/00	\$1,246	20	1,212	34	1,246	-					
2/28/01	\$9,520	10	9,520	-	9,520	-					
9/30/02	\$15,571	10	15,571	-	15,571	-					
9/30/03	\$17,133	5	17,133	-	17,133	-					
9/30/04	\$5,064	5	5,064	-	5,064	-					
9/30/04	\$8,369	5	8,369	-	8,369	-					
9/30/05	\$26,467	10	26,467	-	26,467	-					
9/30/05	\$57,814	10	57,814	-	57,814	-					
9/30/05	\$405,372	20	293,898	20,269	314,167	91,206					
9/30/05	\$5,088	15	4,917	171	5,088	-					
9/30/05	1,007	5	1,007	-	1,007	-					
10/31/05	8,933	20	6,219	447	6,666	2,267					
10/31/05	6,159	20	4,286	308	4,594	1,565					
10/31/05	4,375	20	3,284	219	3,503	872					
11/30/05	3,494	20	2,419	175	2,594	900					
12/31/05	68,205	20	47,173	3,410	50,583	17,622					
12/31/05	6,940	20	4,800	347	5,147	1,793					
2/28/06	661	20	448	33	481	180					
3/31/06	6,200	20	4,185	310	4,495	1,705					
3/31/06	2,463	20	1,662	123	1,785	679					
3/31/06	49,500	20	33,413	2,475	35,888	13,612					
3/31/06	3,229	20	2,176	161	2,337	891					
3/31/06	4,774	20	3,225	239	3,464	1,310					
11/30/05	10,558	20	7,304	528	7,832	2,727					
11/30/05	4,900	20	3,389	245	3,634	1,266					
1/31/06	2,263	20	1,545	113	1,658	604					
1/31/06	1,349	20	918	67	985	363					
3/31/06	2,832	20	1,915	142	2,057	775					
3/31/06	3,922	20	2,646	196	2,842	1,079					
4/30/06	1,160	20	778	58	836	324					
4/30/06	1,780	20	1,194	89	1,283	497					
4/30/06	4,223	20	2,832	211	3,043	1,181					
4/30/06	3,017	20	2,026	151	2,177	840					
5/31/06	3,154	20	2,105	158	2,263	891					
5/31/06	1,948	20	1,295	97	1,392	556					
7/31/06	16,113	20	10,611	806	11,417	4,696					
7/31/06	1,000	20	658	50	708	292					
8/31/06	56,392	20	36,893	2,820	39,713	16,679					
9/30/06	24,714	20	16,066	1,236	17,302	7,412					
9/30/06	25,088	20	16,304	1,254	17,558	7,530					
9/30/06	25,088	20	16,304	1,254	17,558	7,530					
Prior Years Totals		\$1,789,153		\$ 1,558,737		\$ 38,724		\$ 1,597,461		\$ 191,692	
GENERATOR REPLACEMENT	11/30/06	\$ 2,650	20	1,661	133	1,794	857				
GENERATOR REPLACEMENT	11/30/06	8,331	20	5,211	417	5,628	2,703				
RENOVATE 2 BATHROOMS	11/30/06	10,000	20	6,250	500	6,750	3,250				
RENOVATE 2 BATHROOMS	11/30/06	10,000	20	6,250	500	6,750	3,250				
RENOVATE 2 BATHROOMS	10/30/06	8,000	20	5,000	400	5,400	2,600				
ELEVATOR ELECTRICAL	11/1/06	7,200	20	4,500	360	4,860	2,340				
ELEVATOR ELECTRICAL	11/30/06	2,353	20	1,473	118	1,591	762				
ELEVATOR ELECTRICAL	11/30/06	2,353	20	1,473	118	1,591	762				
ELEVATOR ELECTRICAL	11/30/06	2,353	20	1,473	118	1,591	762				
ELEVATOR ELECTRICAL	11/30/06	2,352	20	1,473	118	1,591	761				
ELECTRICAL WORK	11/30/06	614	20	386	31	417	196				
ELECTRICAL WORK	11/30/06	204	20	126	10	136	68				
ELECTRICAL WORK	11/30/06	548	20	339	27	366	181				
ELECTRICAL WORK	11/30/06	274	20	206	14	220	54				
WALLPAPER & PAINT ON UNITS	11/30/06	11,288	10	11,288	-	11,288	-				
ELEVATOR MECHANICAL	12/31/06	8,340	10	8,340	-	8,340	-				
AIR CONDITIONING	1/31/07	1,072	10	1,072	-	1,072	-				
ELECTRICAL WORK	1/31/07	53,000	10	53,000	-	53,000	-				
ELECTRICAL WORK	1/31/07	3,392	10	3,392	-	3,392	-				
ELECTRICAL WORK	1/31/07	825	20	520	41	561	264				
ALARM SYSTEM	1/31/07	1,557	20	975	78	1,053	505				
WATERPROOFING ELEVATOR PIT	1/31/07	1,476	20	924	74	998	478				
WATERPROOFING ELEVATOR PIT	1/31/07	1,476	20	924	74	998	478				
ELECTRICAL WORK	2/28/07	734	10	734	-	734	-				
AIR CONDITIONING	3/31/07	1,670	10	1,670	-	1,670	-				
BATHROOM RENOVATIONS	3/31/07	1,865	10	1,865	-	1,865	-				
ELEVATOR ELECTRICAL	3/31/07	545	10	545	-	545	-				
HANDRAILS	3/31/07	2,717	10	2,717	-	2,717	-				
HANDRAILS	3/31/07	2,717	10	2,717	-	2,717	-				
FIRE ALARM SYSTEM	3/31/07	1,116	10	1,116	-	1,116	-				
FIRE ALARM SYSTEM	3/31/07	2,154	10	2,154	-	2,154	-				
MISCELLANEOUS SIGNAGE	3/31/07	2,230	10	2,230	-	2,230	-				
FRONT DOOR AWNING	4/30/07	950	10	950	-	950	-				
FRONT DOOR AWNING	4/30/07	1,000	10	1,000	-	1,000	-				
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	1,267	-	1,267	-				

WEST HARTFORD HEATH AND REHAB CENTER
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Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019 Acc. Dep	2020 Depreciation	2020 Acc. Dep	Net Book Value
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	1,267	-	1,267	-
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	1,267	-	1,267	-
AIR CONDITIONING	5/31/07	9,816	10	9,816	-	9,816	-
RENOVATE 2 BATHROOMS	5/31/07	7,970	10	7,970	-	7,970	-
RENOVATE 2 BATHROOMS	5/31/07	5,781	10	5,781	-	5,781	-
HANDRAILS	5/31/07	310	10	310	-	310	-
HANDRAILS	5/31/07	282	10	282	-	282	-
AIR CONDITIONING	5/31/07	3,003	10	3,003	-	3,003	-
AIR CONDITIONING	5/31/07	3,003	10	3,003	-	3,003	-
AIR CONDITIONING	5/31/07	3,003	10	3,003	-	3,003	-
LOBY CARPET	6/30/07	2,300	10	2,300	-	2,300	-
REPLACE 15 INTERIOR DOORS	6/30/07	4,756	10	4,756	-	4,756	-
LOBY CARPET	8/30/07	2,759	10	2,759	-	2,759	-
							-
2007 TOTALS		\$ 204,136		\$ 180,735	\$ 3,131	\$ 183,866	\$ 20,270
2007 AND PRIOR YEARS TOTALS.		\$ 1,993,289		\$ 1,739,472	\$ 41,855	\$ 1,781,327	\$ 211,962
2008 Additions							
ELECTRIC WORK	10/31/07	\$ 601	20	360	30	390	211
AIR CONDITIONER	11/30/07	5,000	10	5,000	-	5,000	-
REPLACE WINDOW GLASS	12/31/07	578	10	578	-	578	-
PAINTING	1/31/08	12,000	5	12,000	-	12,000	-
ELECTRIC WORK	2/29/08	659	20	341	33	374	285
ELECTRIC WORK	3/31/08	557	20	275	28	303	254
STAIR WELLS	5/30/08	645	15	391	43	434	211
EXHAUST FAN ON ROOF	5/30/08	2,491	10	2,263	228	2,491	-
CONDENSOR FAN MOTER	6/30/08	951	10	825	95	920	31
STAIR TREADS	7/2/08	3,055	5	3,055	-	3,055	-
RANGE GUARD CONTROL	7/24/08	1,466	20	602	73	675	790
ELEC FOR EXHAUST FAN	7/30/08	991	20	408	50	458	533
BEARING ON HOOD EXH FAN	7/1/08	4,546	20	1,875	227	2,102	2,444
STAIRS TREADS	8/21/08	572	5	572	-	572	-
90 DUAL ALARM JACKS	9/19/08	8,014	20	2,971	401	3,372	4,642
LINE EXHAUST AIR FAN	9/24/08	5,038	20	1,869	252	2,121	2,917
2008 Adjustment		1,212		-	-	-	1,212
							-
2008 TOTALS		\$ 48,375		\$ 33,387	\$ 1,460	\$ 34,847	\$ 13,530
2009 Additions							
Recept Glass Enclosure	10/2/2008	\$ 1,749	10	1,749	-	1,749	-
Back Door DE Panel	12/31/2008	738	10	738	-	738	-
Lighting	1/31/2009	60,333	15	44,244	4,022	48,266	12,068
Electrical Work	2/27/2009	1,829	20	1,005	91	1,096	733
Repairs to Freezer	2/25/2009	684	10	683	1	684	-
Cogeneration System	3/1/2009	171,428	20	94,284	8,571	102,855	68,573
Security System	3/26/2009	21,134	5	21,134	-	21,134	-
Tranquility Room Closet & Wall	3/6/2009	2,800	15	2,054	187	2,241	559
Septic Floats	4/14/2009	873	15	640	58	698	176
Shower Valves	4/2/2009	560	10	560	-	560	-
10 light Remote Annunciator	5/12/2009	2,293	20	1,262	115	1,377	916
Kitchen Freezer Work	5/1/2009	586	10	586	0	586	-
Security System	5/29/2009	5,929	5	5,929	-	5,929	-
Elect for Generator Panel	5/29/2009	1,307	20	718	65	783	524
Painting	5/8/2009	1,000	5	1,000	-	1,000	-
Lightys Wiring	6/17/2009	5,793	5	5,793	-	5,793	-
Cable Small Basement	6/1/2009	1,325	5	1,325	-	1,325	-
Handrail Caps	6/18/2009	1,498	15	1,099	100	1,199	299
Programmable Thermostat	6/23/2009	3,850	10	3,850	-	3,850	-
Permit Fees Cogen System	6/22/2009	2,231	15	1,637	149	1,786	445
Roof top AC Electrical Work	6/30/2009	3,117	20	1,715	156	1,871	1,246
Exterior Lighting	6/30/2009	5,798	10	5,798	-	5,799	-
Paint Resident Rooms & Bathroom	7/1/2009	17,000	5	17,000	-	17,000	-
Wiring	7/1/2009	15,232	5	15,232	-	15,232	-
41 Signs	7/9/2009	1,420	5	1,420	-	1,420	-
Misc	7/9/2009	5,000	15	3,678	333	4,011	989
Adj.		2,674		-	-	-	2,674
							-
2009 TOTAL		\$ 338,192		\$ 235,144	\$ 13,848	\$ 248,992	\$ 89,202
2010 Additions							
Bead board for Tranq Lounge	12/8/2009	\$ 635	5	635	-	635	-
Paint Resident Rooms & Bathrooms	12/18/2009	5,052	5	5,052	-	5,052	-
Walk in Freezer Work	1/29/2010	4,329	10	4,329	-	4,329	-
Ceiling Tile	2/1/2010	787	10	787	-	787	-
Steamer Pan in Kitchen	2/18/2010	958	10	958	-	958	-
Glass in Tranq Wing	3/5/2010	1,200	10	1,200	-	1,200	-
Keypad Entry Lock	4/23/2010	597	10	597	-	597	-
Rebuild on 55lb Washer	4/30/2010	1,099	10	1,099	-	1,099	-
Kitchen Exhaust Hood Exten	5/5/2010	827	20	412	41	453	374
Economizer Actuator & Control	5/12/2010	1,090	10	1,090	-	1,090	-
Compressor #2	5/17/2010	3,415	15	2,278	228	2,506	909
5 Motors for Exhaust Fans	5/24/2010	1,736	10	1,736	-	1,736	-
Gas Pipe New Dryer	6/3/2010	1,268	20	633	63	696	572
Reuire Washers & Dryer	6/30/2010	3,323	20	1,661	166	1,827	1,496
2 Linen Clute Doors	7/28/2010	1,261	5	1,261	-	1,261	-
Copier Outlet Upgrade	8/31/2010	600	20	300	30	330	270
Misc Interior Painting	8/23/2010	3,275	5	3,275	-	3,275	-
Drain Pan for AC in MDS	8/1/2010	1,706	10	1,706	-	1,706	-
Chopper Pump for Sewer	8/6/2010	2,262	5	2,262	-	2,262	-
Duct Work	9/1/2010	1,349	20	673	67	740	609
							-
2010 TOTAL		\$ 36,768		\$ 31,944	\$ 595	\$ 32,539	\$ 4,230
2011 Additions							
Elevator Exhaust Fan	12/6/2010	918	20	413	46	459	459
Move Phones Rehab Renov	12/6/2010	1,183	20	532	59	591	592
Electrical Work - Basement	12/30/2010	1,676	20	755	84	839	837
Door Access	4/18/2011	1,531	10	1,378	153	1,531	1
New Hot Water Line	4/20/2011	2,014	25	726	81	807	1,207
Employee Entrance Door	9/19/2011	4,951	10	4,456	495	4,951	1
							-
2011 TOTAL		\$ 12,274		\$ 8,260	\$ 918	\$ 9,178	\$ 3,097
2012 Additions							
Keypad Entry Lock Amb Entr	12/5/2011	820	10	656	82	738	82
Exterior Lighting Bollard Base	12/23/2011	886	10	710	89	799	87
Elevator Emergency Light Units	3/19/2012	1,759	10	1,408	176	1,584	176
Domestic Hot Water Pump	4/17/2012	978	10	783	98	881	97
Pulleys & Contractors	4/20/2012	1,780	10	1,424	178	1,602	178
Motors & Switches Exhaust Fan	4/23/2012	2,375	10	1,902	238	2,140	236
3 Way Value for Cogen Sys	5/17/2012	589	3	589	-	589	-
Outlets for Kiosks	9/27/2012	3,983	10	3,186	398	3,584	400
							-
2012 TOTAL		\$ 13,170		\$ 10,657	\$ 1,259	\$ 11,916	\$ 1,256
2013 Additions							
Acrovin Dining Room	10/31/2012	\$ 606	10	425	61	486	120
Sinks for Nourishment Rm	10/1/2012	990	20	345	49	394	596
Digital Card for Phone System	11/29/2012	812	5	812	-	812	-
New Service for Holding Oven	4/17/2013	1,193	20	419	60	479	715
Aluminum Strips to stabilize W1 Cooler	5/16/2013	1,050	3	1,050	-	1,050	-
Rewire to 220v	5/29/2013	1,059	20	371	53	424	635
Vacuum Breaker	5/30/2013	675	20	237	34	271	404
Replace Exhaust Fans	6/21/2013	2,045	20	715	102	817	1,228

WEST HARTFORD HEATH AND REHAB CENTER
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Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019 Acc. Dep	2020 Depreciation	2020 Acc. Dep	Net Book Value
Replace Motor/control Board Heat Zone	7/3/2013	1,253	10	876	125	1,001	252
Hands Free Faucet	7/26/2013	1,714	20	601	86	687	1,027
Replace Light Pole & Fixture	9/30/2013	2,504	10	1,752	250	2,002	503
2013 Total		\$ 13,902	\$ 158	\$ 7,602	\$ 820	\$ 8,422	\$ 5,480
2013 Disposals							-
Lobby Carpet	6/30/2007	\$ (2,300)	10	(2,300)	-	(2,300)	-
2013 Total		\$ (2,300)		\$ (2,300)	\$ -	\$ (2,300)	\$ -
2014 Additions							-
Restripe & fill cracks	10/18/2013	\$ 1,755	2	1,755	-	1,755	-
Replace Compressor AC #4	1/30/2014	915	15	366	61	427	488
Kitchen Circulator in Boiler Room	6/3/2014	945	15	378	63	441	504
Parking Lot Repair	7/31/2014	1,595	8	1,195	199	1,394	201
3 New Fan Control Switches	8/4/2014	1,413	10	847	141	988	425
Lint Tilt Trap on Roof	8/25/2014	670	7	575	95	670	-
2014 Total		\$ 7,293		\$ 5,116	\$ 559	\$ 5,675	\$ 1,618
2015 Additions							-
Remote Stop for Generator	10/1/2014	\$ 1,339	15	445	89	534	805
Repair 2 back flow preventors	3/17/2015	1,784	10	890	178	1,068	716
Resident Toilets	3/23/2015	1,005	20	250	50	300	705
Shower Drains	6/30/2015	1,679	20	420	84	504	1,175
Resident Toilets	6/4/2015	1,249	20	310	62	372	877
Bathcare Project	7/15/2015	2,139	20	535	107	642	1,497
Dogwood Tree	7/15/2015	600	20	150	30	180	420
Bathcare Project 1st Floor	8/19/2015	1,486	20	370	74	444	1,042
2015 Total		\$ 11,282		\$ 3,372	\$ 674	\$ 4,046	\$ 7,237
2016 Additions							-
Bearing Assembly	4/12/2016	\$ 1,315	20	264	66	330	985
Kitchen Combustion Fan Module	6/9/2016	2,364	20	472	118	590	1,774
Bliss A/C Condenser #3 payment 1 or 2	7/8/2016	1,375	20	276	69	345	1,030
Bliss A/C Condenser #3 payment 2 of 2	7/12/2016	1,680	20	336	84	420	1,260
Bliss A/C condenser #1 payment 1 of 2	8/17/2016	1,375	20	276	69	345	1,030
Bliss A/C condenser #1 payment 2 of 2	8/17/2016	1,680	20	336	84	420	1,260
2016 Total		\$ 9,789		\$ 1,959	\$ 490	\$ 2,449	\$ 7,339
2017 Additions							-
walk in freezer - compressor	11/11/2016	\$ 3,201	15	639	213	852	2,349
Resident's room faucets	11/23/2016	816	20	123	41	164	652
recirculation line motor/pump replacement - heating/hot water	1/12/2017	1,362	10	408	136	544	818
blower motor - and contactor RTU#1	5/31/2017	1,390	10	417	139	556	834
new economizer on rooftop unit	9/30/2017	1,182	10	354	118	472	710
heat exchange replacement	9/30/2017	3,205	10	963	321	1,284	1,921
2017 Total		\$ 11,156		\$ 2,904	\$ 968	\$ 3,872	\$ 7,284
2018 Additions							-
2 barrel type sprinklers in coolers	10/31/2017	1,619	15	216	108	324	1,295
replace actuator on 2 way valve in pt office	1/31/2018	1,591	10	318	159	477	1,114
replace stat in pt ahu	1/31/2018	677	10	136	68	204	473
monthly bill for lighting project	1/31/2018	62,999	20	6,300	3,150	9,450	53,549
replace door gasket, thermometer and door heater on walk in c	3/31/2018	1,014	3	676	338	1,014	-
thermostat replacement for walk in cooler	7/31/2018	715	10	144	72	216	499
Harmony dining room glass replacement	7/31/2018	1,111	10	222	111	333	778
hot water project	8/31/2018	914	10	182	91	273	641
front door automatic opener	8/31/2018	2,024	10	404	202	606	1,418
Elevator Door Optiguard (Infrared Light Curtain)	9/30/2018	5,849	15	780	390	1,170	4,679
2018 Disposals							-
Disposals - No description Available	Various	(485,790)		(485,790)	-	(485,790)	-
ICU Units - disposed 10/1/17	9/30/1997	(3,053)		(3,053)	-	(3,053)	-
Refinish Lobby Furniture disposed 10/1/17	9/30/1994	(865)		(865)	-	(865)	-
Computer disposed 10/1/17	9/30/1994	(4,336)		(4,336)	-	(4,336)	-
Loveseats disposed 10/1/17	9/30/1994	(1,236)		(1,236)	-	(1,236)	-
TELEPHONE-KEY, PORT, CORDLESS -disc 10/1/17	9/30/2000	(3,987)		(3,987)	-	(3,987)	-
Carpet disposed 10/1/17	9/30/1994	(3,300)		(3,300)	-	(3,300)	-
Hot Water Heating Booster-for Dietary dishwasher disposed 1	9/30/1995	(1,391)		(1,391)	-	(1,391)	-
Telephone System disposed 10/1/17	9/30/1997	(3,830)		(3,830)	-	(3,830)	-
Telephone System disposed 10/1/17	9/30/1997	(1,980)		(1,980)	-	(1,980)	-
telephone system - Disposed 10/1/17	9/30/1999	(3,003)		(3,003)	-	(3,003)	-
Compressor and Crankcase Heater Disposed 10/1/17	9/30/1999	(1,945)		(1,945)	-	(1,945)	-
Vertical window blinds Disposed 10/1/17	9/30/2000	(10,982)		(10,982)	-	(10,982)	-
Block Heater, Battery Charger, Emergency Standby disposed 1	9/30/2002	(1,406)		(1,406)	-	(1,406)	-
Generator -disposed 10/1/17	9/30/2005	(30,000)		(30,000)	-	(30,000)	-
Rebuild on 55lb Washer - disposed 10/1/17	4/30/2010	(1,099)		(1,099)	-	(1,099)	-
2018 Total		\$ (479,688)		\$ (548,825)	\$ 4,689	\$ (544,136)	\$ 64,446
2019 Additions							-
sewer pipe repairs installment 1 of 2	12/31/2018	2,835	20	142	142	284	2,551
patient rooms	3/31/2019	8,720	5	1,744	1,744	3,488	5,232
Exhaust fans (two rooftop exhaust fans)	5/31/2019	1,755	10	176	176	352	1,403
excavate and replace sewer outside Bliss B	6/30/2019	2,875	20	144	144	288	2,587
elevator repair	6/30/2019	6,913	15	461	461	922	5,991
2 of 2 installments for 2 rooftop fans	7/31/2019	2,140	10	214	214	428	1,712
sewer repair job j2284	7/31/2019	3,470	20	174	174	348	3,122
Warren stripe cottonseed	8/31/2019	1,844	15	123	123	246	1,598
replaced fdc line one sprinkler	8/31/2019	4,050	15	270	270	540	3,510
Waterproof Elevator pit	8/31/2019	2,552	15	170	170	340	2,212
wallpaper ground floor hallway	9/30/2019	2,127	10	213	213	426	1,701
Waterproof Elevator pit	9/30/2019	2,552	15	170	170	340	2,212
2019 Disposals							-
Repairs to roof	9/30/1993	(1,272)		(1,272)	-	(1,272)	-
Handicap Door Operations	9/30/1993	(2,640)		(2,640)	-	(2,640)	-
Room #1 Patient Plaques	9/30/1993	(1,537)		(1,537)	-	(1,537)	-
Heat Exchanger	9/30/1995	(4,818)		(4,818)	-	(4,818)	-
Nurses Station	9/30/1996	(5,523)		(5,523)	-	(5,523)	-
Nurses Station	9/30/1996	(1,600)		(1,600)	-	(1,600)	-
Roof Replacement	9/30/1997	(2,067)		(2,067)	-	(2,067)	-
Roof Replacement	9/30/1997	(1,654)		(1,654)	-	(1,654)	-
Roof Replacement	9/30/1997	(413)		(413)	-	(413)	-
Roof Replacement	9/30/1997	(2,717)		(2,717)	-	(2,717)	-
Roof Replacement	9/30/1997	(2,717)		(2,717)	-	(2,717)	-
2 A/C compressors	9/30/1998	(4,058)		(4,058)	-	(4,058)	-
Drapery Track	9/30/1998	(4,000)		(4,000)	-	(4,000)	-
Heat Exchanger/Limit Switch	9/30/1998	(2,132)		(2,132)	-	(2,132)	-
Burner/Motor for Boiler	9/30/1999	(1,495)		(1,495)	-	(1,495)	-
Hydraulic Motors for Boiler	9/30/1999	(1,166)		(1,166)	-	(1,166)	-
Gas Valve for Boiler	9/30/1999	(991)		(991)	-	(991)	-
Flow Switch/Gas Valve for H2O heat	9/30/1999	(889)		(889)	-	(889)	-
Control Valve for Elevator	9/30/1999	(2,650)		(2,650)	-	(2,650)	-
Watercoded Unit	9/30/1999	(3,710)		(3,710)	-	(3,710)	-
Water Edge Guard System	9/30/1999	(1,772)		(1,772)	-	(1,772)	-
Man to Elec conv kit-flex	9/30/2000	(965)		(965)	-	(965)	-
Carpet & Vinyl flooring	9/30/2004	(3,508)		(3,508)	-	(3,508)	-
Flooring Special Care Unit	9/30/2005	(9,177)		(9,177)	-	(9,177)	-
a/c condensing unit	9/30/2005	(1,007)		(1,007)	-	(1,007)	-
Linksys wiring	6/17/2009	(5,793)		(5,793)	-	(5,793)	-
2019 Total		\$ (31,302)		\$ (69,135)	\$ 4,001	\$ (65,134)	\$ 33,831

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2020

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019 Acc. Dep	2020 Depreciation	2020 Acc. Dep	Net Book Value
2020 Additions							
heat exchanger #3 rru (inv 1 of 2)	10/31/2019	2,433	10	-	243	243	2,190
3 hollow metal rated doors	10/31/2019	2,522	10	-	252	252	2,270
stainless steel trough for laundry	12/31/2019	2,223	10	-	222	222	2,001
installation of stainless steel trough for laundry	12/31/2019	744	10	-	74	74	670
coupler assembly on pump	1/31/2020	2,065	10	-	207	207	1,888
replace dishwasher exhaust fan	1/31/2020	1,620	5	-	324	324	1,296
heat exchanger	1/31/2020	2,433	10	-	243	243	2,190
DISHWASHER EXHAUST FAN	4/30/2020	1,615	5	-	323	323	1,292
kitchen blower	4/30/2020	2,020	10	-	202	202	1,818
laundry water cooled ac	6/30/2020	4,160	5	-	832	832	3,328
		\$ 21,835		\$ -	\$ 2,922	\$ 2,922	\$ 18,913

Grand Total	\$ 2,004,037	\$ 1,459,558	\$ 75,058	\$ 1,534,616	\$ 469,425
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Movable Equipment

Prior Years & 2007 Totals	\$ 1,131,389	\$ 1,131,389	\$ -	\$ 1,131,389	\$ -
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2008 Additions							
Perkins-Trays	31-Oct-07	\$ 301	10	301	-	301	-
WB Mason Table	31-Oct-07	803	15	644	54	698	105
Medline Industries Wheelchair	31-Oct-07	585	5	585	-	585	-
BuildNserve Computers	31-Oct-07	2,425	5	2,425	-	2,425	-
Arromick Medical Chart	31-Oct-07	2,228	10	2,228	-	2,228	-
Perkins-Trays	30-Nov-07	654	10	654	-	654	-
BuildNserve Computers Server	30-Nov-07	5,438	5	5,438	-	5,438	-
Butler Power Equipment-Lawn Equipment	30-Nov-07	2,522	7	2,522	-	2,522	-
Build N Serve Computers	31-Dec-07	3,266	5	3,266	-	3,266	-
Romax	31-Dec-07	948	5	948	-	948	-
Romax	31-Dec-07	659	7	659	-	659	-
Build N Serve Computers	01-Jan-08	1,583	5	1,583	-	1,583	-
Cartsen's Window Treatments	03-Jan-08	586	5	586	-	586	-
Romax	04-Jan-08	541	7	541	-	541	-
Arromick Procedure Chart	07-Jan-08	1,188	10	1,188	-	1,188	-
Perkins-Dishes	08-Jan-08	1,821	7	1,821	-	1,821	-
Alimed-Merry Walker	10-Jan-08	795	7	795	-	795	-
WB Mason Table	21-Jan-08	485	15	345	32	377	108
Romax	23-Jan-08	996	8	996	-	996	-
Medline-Wheelchair	24-Jan-08	585	5	585	-	585	-
Permax	28-Jan-08	583	15	417	39	456	126
Raintech-4 chair sensors	31-Jan-08	1,022	7	1,022	-	1,022	-
Medline Wheelchair	24-Jan-08	585	5	585	-	585	-
WB Mason 7 Chair	11-Feb-08	816	15	560	54	614	202
Alimed-Merry Walker	14-Feb-08	795	7	795	-	795	-
McKesson Medical- Nursing Equipment	21-Feb-08	593	5	593	-	593	-
Medline-Nursing Equipment	22-Feb-08	740	5	740	-	740	-
Medline-Mattress	11-Mar-08	335	7	335	-	335	-
Romax-3 TVs, 5 night talbes	19-Mar-08	1,152	5	1,152	-	1,152	-
McKesson Medical - 3 Matts	20-Mar-08	791	7	791	-	791	-
Cartsen's -Medication Diver Sets	31-Mar-08	1,527	7	1,527	-	1,527	-
Medline - Mattress	31-Mar-08	378	7	378	-	378	-
Build N Serve Computers	01-Apr-08	3,593	5	3,593	-	3,593	-
Hudson Home Health-Walkers with Wheels	01-May-08	650	7	650	-	650	-
Medline-Shower Garney	01-May-08	926	10	844	82	926	-
Medline-2 Wheelchairs	22-May-08	1,222	5	1,222	-	1,222	-
Raintech-4 bed Sensors	20-May-08	1,306	5	1,306	-	1,306	-
BKM Total Office -5 files Cabinets	19-May-08	1,325	15	802	88	890	435
McKesson Medical-10 Alarms	07-May-08	534	5	534	-	534	-
McKesson Medical-12 Sensors	07-May-08	507	5	507	-	507	-
Medline -2 Wheelchairs	20-Jun-08	819	5	819	-	819	-
Gram-Field-Bariatric Bed	12-Jun-08	1,592	15	917	106	1,023	568
Sexauer-Smoke Alarms	30-Jul-08	1,724	10	1,420	172	1,592	131
Sexauer-Grab Bars	31-Jul-08	4,444	15	2,443	296	2,739	1,705
Trimark United East-Heated Pellet Dispenser	27-Aug-08	5,849	10	4,580	585	5,165	684
Perkins-3 Utility Carts	15-Sep-08	592	10	439	59	498	94
Romax Room Service Table	04-Sep-08	889	15	439	59	498	391
Romax 5 OTB Nite Tables	20-Sep-08	635	15	635	-	635	-
Arjo Sara Light Lift	23-Sep-08	9,481	10	7,031	948	7,979	1,501
Raintech 40 Informer Plus	22-Sep-08	9,451	10	9,451	-	9,451	-
2008 Adjustment		95		-	-	95	-
2008 Totals		\$ 83,358		\$ 74,638	\$ 2,574	\$ 77,212	\$ 6,145

2009 Additions							
Utility Cart	8/26/2008	\$ 1,059	10	1,059	-	1,059	-
2 Mattresses	9/25/2008	679	7	679	-	679	-
12 SHOWER CHAIRS	10/27/2008	3,406	10	3,406	-	3,406	-
6 TRANSMITTERS	10/23/2008	620	5	620	-	620	-
2 CRANBERRY PELLTS	10/28/2008	829	10	829	-	829	-
TIMECLOCK	10/1/2008	9,590	10	9,590	-	9,590	-
20 BEDMATE SENSORS	11/14/2008	742	5	742	-	742	-
BAL OF 3 SARA LITE LIFTS	12/8/2008	1,563	10	1,564	-	1,564	-
2 MONITORS	12/20/2008	4,471	5	4,471	-	4,471	-
SOFTWARE	1/1/2009	7,632	15	5,629	5,175	62,104	15,528
SERVER	1/1/2009	7,155	5	7,155	-	7,155	-
10 BED SENSORS	1/5/2009	2,432	5	2,432	-	2,432	-
10 MATTRESSES	1/8/2009	2,793	7	2,793	-	2,793	-
10 ALARMS	1/8/2009	973	5	973	-	973	-
5 CHAIRS	1/15/2009	1,286	15	944	86	1,030	256
3 TRANSMITTERS	1/16/2009	564	5	564	-	564	-
3 FLAT SCREE TV'S	1/16/2009	934	5	934	-	934	-
4 TELEPHONES	1/21/2009	1,251	7	1,251	-	1,251	-
2 WHEELCHAIR	1/29/2009	409	5	409	-	409	-
WHEELCHAIR	1/29/2009	409	5	409	-	409	-
ADMISS PC, SS & FETTE	2/1/2009	2,240	5	2,240	-	2,240	-
8 MATTRESSES	2/3/2009	745	7	745	-	745	-
5 NITE TABLES	2/9/2009	583	15	428	39	467	116
5 NITE TABLES	2/9/2009	583	15	428	39	467	116
TRAYS	2/26/2009	720	10	720	-	720	-
INVERTER ON WASHER #3	2/26/2009	2,138	10	2,138	-	2,138	-
7 WALKERS	2/24/2009	2,076	7	2,076	-	2,076	-
FILING CABINET	2/19/2009	786	15	575	52	627	159
10 SMALL FILING CABINET	2/25/2009	2,493	15	1,828	166	1,994	499
DRYER #2	2/28/2009	808	10	809	-	809	-
4 DESKS	3/20/2009	1,421	20	781	71	852	568
2 TELEPHONES	3/16/2009	625	7	625	-	625	-
3 WHEELCHAIRS	3/31/2009	614	5	614	-	614	-
10 NITE TABLES	3/17/2009	1,166	15	856	78	934	232
10 ALARMS	3/13/2009	973	5	973	-	973	-
DRYER REBUILD #3	3/26/2009	666	10	666	-	666	-
10 ROUND TABLES	4/2/2009	1,897	15	1,390	126	1,516	381
5 ALARMS	4/8/2009	573	5	573	-	573	-
10 BED SENSORS	4/9/2009	2,525	5	2,525	-	2,525	-
TV BRACKETS	4/1/2009	824	5	824	-	824	-
3 WHEELCHAIRS	4/7/2009	690	5	690	-	690	-
DESK	4/24/2009	907	20	498	45	543	364
3 DESKS	5/1/2009	1,218	20	670	61	731	487
2 CAMERAS, 2 MONITORS	5/8/2009	649	5	649	-	649	-
7 MATS	5/11/2009	2,616	7	2,616	-	2,616	-
3 WHEELCHAIRS	5/20/2009	614	5	614	-	614	-
2 DESKS	5/21/2009	718	20	395	36	431	287
OFFICE FURNITURE	5/26/2009	2,987	15	2,190	199	2,389	598
DOOR LEVERS	5/29/2009	5,596	15	3,958	360	4,318	1,078
FOOD PROCESSOR	6/15/2009	739	10	739	-	739	-

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2020

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019	2020	2020	Net Book Value
				Acc. Dep	Depreciation	Acc. Dep	
DELL COMPUTER	6/1/2009	1,346	5	1,346	-	1,346	-
PIANO	6/10/2009	832	20	459	42	501	331
2 TELEPHONES	6/15/2009	625	7	625	-	625	-
CHAIR MATS	6/18/2009	644	7	644	-	644	-
6 NIGHT TABLES	6/1/2009	700	15	514	47	561	138
10 NIGHT TABLE	6/12/2009	1,166	15	856	78	934	232
CREDENZA	6/2/2009	1,400	15	1,026	93	1,119	281
DESK	6/1/2009	807	20	443	40	483	324
25 CAST IRON TABLES	7/24/2009	1,261	15	924	84	1,008	252
25 DINING ROOM TABLES	7/29/2009	2,833	15	2,078	189	2,267	566
3 LAPTOPS & INSTALL	8/1/2009	9,255	5	9,255	-	9,255	-
SCALE DIG CHAIR	7/14/2009	1,474	5	1,474	-	1,474	-
6 ADULT TRANSMITTERS	7/2/2009	606	5	606	-	606	-
45 ARM CHAIRS	8/26/2009	13,122	15	9,623	875	10,498	2,624
10 HAMPER BAGS	8/9/2009	1,497	5	1,497	-	1,497	-
WALL MOUNTED SPRAY	8/17/2009	951	5	951	-	951	-
JUICE DISPENSER	8/24/2009	727	10	727	-	727	-
2 CARTS 3 SHELF W COVER	9/14/2009	676	10	676	-	676	-
PILL SHREDDER 225.2CR	9/14/2009	1,640	5	1,640	-	1,640	-
2 LATERAL 5 DRW FILE CABINET	9/25/2009	1,656	15	1,213	110	1,323	333
2009 End Totals		\$ 203,003		\$ 169,161	\$ 8,091	\$ 177,252	\$ 25,750
2010 Additions							
Computer Accessories	10/1/2009	\$ 1,015	5	1,015	-	1,015	-
Couchcheck Machine	10/6/2009	1,152	5	1,152	-	1,152	-
10 Walkers	10/16/2009	874	5	874	-	874	-
Reclining Chair	10/19/2009	914	5	914	-	914	-
10 Overbed Tables	11/4/2009	1,166	15	778	78	856	310
Food Processor	11/5/2009	739	10	739	-	739	-
5 Mattresses	11/20/2009	793	7	793	-	793	-
6 Transmitters	12/4/2009	606	5	606	-	606	-
Flat Screen TV Tramq	12/18/2009	602	5	602	-	602	-
Rollators/Wheelchair	1/12/2010	696	5	696	-	696	-
Mattress	1/15/2010	996	7	996	-	996	-
Business Office Printer	2/2/2010	614	5	614	-	614	-
Night Tables	2/4/2010	1,166	15	778	78	856	310
Single Shelf Leving Tra	2/8/2010	1,641	10	1,641	-	1,641	-
2 Computer	2/10/2010	1,010	5	1,010	-	1,010	-
Night Tables	3/10/2010	1,166	15	778	78	856	310
Admin Printer & Install	3/14/2010	1,189	5	1,189	-	1,189	-
5 Wheelchairs	3/20/2010	670	5	670	-	670	-
2 Antiroll Back Devices	3/31/2010	503	5	503	-	503	-
6 Transmitters	4/27/2010	606	5	606	-	606	-
2 Computers	4/30/2010	2,723	5	2,723	-	2,723	-
2 Fire Rated Cabinets	5/5/2010	951	15	633	63	696	255
2 Antiroll Back Devices	5/11/2010	503	5	503	-	503	-
Bedside Mattress	5/14/2010	1,246	7	1,246	-	1,246	-
TVs for Tranz & Harm	5/14/2010	816	5	816	-	816	-
2 Printers & Install	5/17/2010	1,460	5	1,460	-	1,460	-
Telephone	5/19/2010	625	7	625	-	625	-
Night Tables	6/7/2010	1,166	15	778	78	856	310
Washer	6/30/2010	625	10	626	-	626	-
Laptop	6/30/2010	2,597	3	2,597	-	2,597	-
Night Tables	7/1/2010	1,166	15	778	78	856	310
TVs and Wall Mounts	7/19/2010	1,693	5	1,693	-	1,693	-
Lateral Drawers	7/19/2010	2,092	15	1,393	139	1,432	560
Safelite	7/31/2010	73,349	3	73,349	-	73,349	-
LCD TV	8/2/2010	1,837	5	1,837	-	1,837	-
19" LCD TV	9/21/2010	933	5	933	-	933	-
Salon Sink	9/15/2010	653	20	328	33	361	293
Wanderguards	9/15/2010	606	5	606	-	606	-
2 HP Mini Notebooks	9/30/2010	1,701	3	1,701	-	1,701	-
2010 TOTAL		\$ 114,859		\$ 111,578	\$ 625	\$ 112,203	\$ 2,658
2011 Additions							
3 Love Seat Benches	10/8/2010	\$ 1,134	10	1,019	113	1,132	1
Wanderguard Tester	10/13/2010	1,030	3	1,030	-	1,030	-
5 High Speed Hand Dryers	10/15/2010	1,855	5	1,855	-	1,855	-
55" LCD TV	11/1/2010	1,696	5	1,696	-	1,696	-
Office Furniture	11/9/2010	2,035	15	1,222	136	1,358	677
Bladder Scanner	11/12/2010	13,640	5	13,640	-	13,640	-
2 Wheelchairs	11/16/2010	565	5	565	-	565	-
Projector	11/17/2010	518	5	518	-	518	-
Office Furniture	12/3/2010	1,602	15	962	107	1,069	533
Storage Cabinet	12/8/2010	678	15	406	45	451	227
Mattress	12/28/2010	1,227	7	1,227	-	1,227	-
Office Chair	1/1/2011	509	15	306	34	340	169
Food Processor	2/18/2011	1,125	10	1,011	112	1,123	2
4 Mattress	2/24/2011	1,172	7	1,172	-	1,172	-
2 Sleeper Chairs	3/1/2011	1,469	5	1,469	-	1,469	-
Care Plan Library	3/1/2011	1,961	3	1,961	-	1,961	-
Hall ID Signage	3/11/2011	720	10	648	72	720	-
6 Transmitters	3/21/2011	634	3	634	-	634	-
1 Laser & 1 Color Printer	3/31/2011	2,747	5	2,747	-	2,747	-
Heated Pellets	4/12/2011	6,142	10	5,527	614	6,141	1
Dishes	4/25/2011	3,888	3	3,888	-	3,888	-
4 Water Coolers	5/9/2011	2,120	10	1,908	212	2,120	-
3 Flat Screen TVs	5/11/2011	827	5	827	-	827	-
Grill	5/24/2011	582	3	582	-	582	-
Blood Pressure Cuffs	5/25/2011	655	3	655	-	655	-
4 Wheelchairs	6/1/2011	619	5	619	-	619	-
Scale Dig Chair	6/2/2011	1,312	10	1,312	-	1,312	-
6 Bed Alarms	6/13/2011	760	3	760	-	760	-
8 Phonex	6/22/2011	1,542	10	1,387	154	1,541	1
Bariatric Bed	6/24/2011	1,895	15	1,136	126	1,262	633
Water Cooler	6/6/2011	693	10	623	69	692	1
Blood Pressure Cuffs	7/1/2011	819	3	819	-	819	-
2 Mini Laptops	7/31/2011	1,434	3	1,434	-	1,434	-
eMar/Tar Software	8/2/2011	13,510	3	13,510	-	13,510	-
eMar/Tar Software Interf	8/2/2011	727	3	727	-	727	-
Dryer Part	8/11/2011	787	10	709	78	787	-
Actuator for Hoyer Lift	8/16/2011	647	10	583	64	647	-
5 Transmitters	8/18/2011	507	3	507	-	507	-
Over Bed Night Tables	9/30/2011	1,010	15	605	67	672	338
2011 TOTAL		\$ 76,791		\$ 72,204	\$ 2,003	\$ 74,207	\$ 2,583
2012 Additions							
Lateral Drawers	10/3/2011	\$ 620	15	330	41	371	249
Over Bed Night Tables	10/7/2011	1,010	15	538	67	605	405
Bariatric Bed	10/18/2011	1,895	15	1,010	126	1,136	760
Hamper Bags	10/27/2011	680	5	680	-	680	-
Heavy Duty Imen Blender	11/1/2011	979	10	784	98	882	98
Trash Container	11/11/2011	617	5	617	-	617	-
Over Bed Night Tables	11/23/2011	957	15	511	64	575	382
12 Bed Alarms	11/29/2011	4,490	3	4,490	-	4,490	-
21 Nursing Station Chairs	11/2/2011	2,602	15	1,386	173	1,559	1,043
Microwave	12/8/2011	562	5	562	-	562	-
Over Bed Night Tables	12/1/2011	957	15	511	64	575	382
Hall ID Signage	1/4/2012	673	10	538	67	605	69
5 Transmitters	1/5/2012	508	3	508	-	508	-
15 Chair Alarms	1/24/2012	526	5	526	-	526	-
2 Rosebud Oximeters	1/27/2012	3,593	10	2,874	359	3,233	361
Dishes	2/7/2012	920	3	920	-	920	-
Nurse Call System Harmony	2/15/2012	2,044	10	1,634	204	1,838	206
2 ?? Flat Screen TV Res Room	2/22/2012	574	5	574	-	574	-
3 Rec/MDS/Med Rec & Scann	2/29/2012	3,853	3	3,853	-	3,853	-
3 Shelf Cart	3/5/2012	770	10	616	77	693	77

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
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Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019	2020	2020	Net Book Value
				Acc. Dep	Depreciation	Acc. Dep	
Bariatric Bed	3/9/2012	1,787	15	953	119	1,072	715
Hoyer Lift w/Scale	3/14/2012	2,150	10	1,720	215	1,935	215
Bulletin Board	3/14/2012	1,038	10	831	104	935	103
Ultrasonic Cleaner	3/19/2012	522	10	417	52	469	53
10 Mattresses	3/21/2012	2,630	7	2,631	-	2,631	-
Computer - Recreation	3/30/2012	1,121	5	1,121	-	1,121	-
Tuttmann Sterilizing Unit-Dent	4/1/2012	1,000	12	666	83	749	251
6 Isolation Carts	4/4/2012	1,448	10	1,159	145	1,304	144
10 Mattresses	4/27/2012	2,801	7	2,801	-	2,801	-
Mini Desktop Inf Control	4/30/2012	1,146	5	1,146	-	1,146	-
NOVA time Fingerprint Reader for Timeclock	5/31/2012	1,372	5	1,372	-	1,372	-
2 Bedside Mats	5/2/2012	721	3	721	-	721	-
4 Hamper Bags	5/21/2012	632	5	632	-	632	-
Staff Lounge Fridge	5/23/2012	533	10	425	53	478	54
6 Transmitters	5/22/2012	635	3	635	-	635	-
2 24" Acer Flat Monitors	5/22/2012	530	5	530	-	530	-
42" Flat Hannsge - Tranquilit	6/1/2012	617	5	617	-	617	-
Outdoor Love Seats	6/1/2012	1,616	15	863	108	971	646
Pulse Oximeter	6/7/2012	684	5	684	-	684	-
42" LCD Sanyo	6/10/2012	585	5	585	-	585	-
Warning Blanket	6/14/2012	1,164	7	1,164	-	1,164	-
Rosebud Oximeter	6/15/2012	1,797	10	1,438	180	1,618	178
Whirlpool Frid/Freezer - Nursing	6/15/2012	638	10	511	64	575	63
42" Plasma Sanyo	6/20/2012	606	5	606	-	606	-
AP Office Computer	6/30/2012	2,319	5	2,319	-	2,319	-
Paging Server	6/30/2012	2,168	5	2,168	-	2,168	-
Inf Control Laptop	6/30/2012	2,383	3	2,383	-	2,383	-
Recr Color/AR Multi Printers	6/30/2012	1,269	5	1,269	-	1,269	-
Slicer-Medium Duty	6/7/2012	957	10	767	96	863	95
10 Mattresses	7/20/2012	2,630	7	2,631	-	2,631	-
STG Cabinet Cherry	7/16/2012	743	15	398	50	448	295
Mesh Back Chair	7/26/2012	638	10	511	64	575	63
Floor Scale	8/1/2012	585	10	466	58	524	60
Gluten Free Items	8/1/2012	586	3	586	-	586	-
Monitor for Reception	8/10/2012	777	5	777	-	777	-
4 Mini Computers Rehab	8/12/2012	1,762	3	1,762	-	1,762	-
Lounge Blinds	8/22/2012	2,023	5	2,023	-	2,023	-
Computer - Bookkeeping	8/31/2012	1,947	5	1,947	-	1,947	-
2 Spare Laptops	8/31/2012	729	3	729	-	729	-
Food Truck Doors	9/11/2012	1,702	10	1,361	170	1,531	171
SLC-16 Phone Card for Fax	9/14/2012	2,432	5	2,432	-	2,432	-
6 Transmitters	9/14/2012	635	3	635	-	635	-
Rehab Mini Desktop	9/30/2012	1,455	5	1,455	-	1,455	-
Tranquility 11P NB 4530s	9/30/2012	729	3	729	-	729	-
2012 TOTAL		\$ 85,073		\$ 75,035	\$ 2,901	\$ 77,936	\$ 7,138
2013 Additions							
Oral Thermometer	10/5/2012	\$ 622	5	622	-	622	-
Reception Desk	10/8/2012	1,323	20	463	66	529	794
EMR Software	10/9/2012	16,352	5	16,352	-	16,352	-
Amunicator Panels	10/11/2012	657	10	461	66	527	130
Copy Room Mailboxes	10/17/2012	536	5	536	-	536	-
7 Office Chairs	10/26/2012	1,936	15	903	129	1,032	903
Bookcases	11/9/2012	1,084	20	379	54	433	652
Bariatric Footstool	11/19/2012	603	20	211	30	241	363
Paging System	11/30/2012	1,622	10	1,135	162	1,297	325
2 Mesh Chairs	12/17/2012	596	15	279	40	319	277
Stair Treads	1/7/2013	1,947	20	680	97	777	1,170
Weather Proof Camera EE Ent	1/21/2013	760	5	760	-	760	-
Fax Machine Kristen's office	1/23/2013	558	3	558	-	558	-
7 Transmitters/12 Chair Mats	1/24/2013	558	3	558	-	558	-
10 Overhead Bed Parts	1/31/2013	968	15	453	65	518	450
Bariatric Bed Parts	2/1/2013	612	15	286	41	327	285
Staff Lounge Chairs	2/1/2013	978	15	456	65	521	457
HR Desktop	2/13/2013	1,750	5	1,750	-	1,750	-
Patio Keypad	3/27/2013	938	10	657	94	751	187
HP Tablet for Dietary	3/31/2013	558	3	558	-	558	-
15 Side Arm Chairs	3/18/2013	1,467	15	685	98	783	684
Scheduler/PR Desks	3/25/2013	1,996	20	699	100	799	1,196
Kaivac Dispense & Vac	5/31/2013	862	8	755	108	863	(1)
20 Overbed Tables	6/19/2013	2,054	15	959	137	1,096	958
2 Bedside Mats	6/18/2013	1,231	3	1,231	-	1,231	-
20 Outdoor Stacking Chairs	6/3/2013	1,938	10	1,357	194	1,551	387
5 Patio Umbrellas	6/5/2013	1,923	3	1,923	-	1,923	-
Tranquility Lockers 30	6/30/2013	2,567	12	1,498	214	1,712	855
Battery Server	6/30/2013	616	5	616	-	616	-
15 Side Arm Chairs	6/17/2013	1,467	15	685	98	783	684
Outdoor Umbrellas	7/22/2013	1,675	3	1,675	-	1,675	-
Spring Platforms for Ldy	7/31/2013	638	5	638	-	638	-
Hands Free Wireless Headsets	7/31/2013	1,536	5	1,536	-	1,536	-
Admiss PC	8/15/2013	2,139	5	2,139	-	2,139	-
1/2 of Clinical Liason Laptop	8/15/2013	915	3	915	-	915	-
Cisco Wireless Network	8/15/2013	637	5	637	-	637	-
2 Bedside Mats	8/6/2013	1,305	3	1,305	-	1,305	-
2 37" LED Flat Screen TV's	8/14/2013	1,000	5	1,000	-	1,000	-
2 Patio Umbrellas w/stands	9/6/2013	753	3	753	-	753	-
2 Mesh Chairs DNS/ADNS	9/18/2013	638	15	299	43	342	296
Total 2013		\$ 62,315		\$ 49,262	\$ 1,901	\$ 51,263	\$ 11,052
2013 Disposals							
Admiss PC	2/1/2009	\$ (1,501)	5	(1,501)	-	(1,501)	-
	9/30/1986	(406,445)		(406,445)	-	(406,445)	-
10 Alarms	5/7/2008	(534)	5	(534)	-	(534)	-
12 Sensors	5/7/2008	(507)	5	(507)	-	(507)	-
40 Infomer Plus	9/23/2008	(9,451)	10	(4,804)	-	(4,804)	(4,646)
6 Transmitters	10/23/2008	(620)	3	(620)	-	(620)	-
10 Alarms	3/13/2009	(973)	5	(973)	-	(973)	-
Wall Mounted Spray Hose	8/17/2009	(951)	5	(951)	-	(951)	-
6 Bed Alarms	6/13/2011	(760)	3	(760)	-	(760)	-
12 Bed Alarms	11/29/2011	(4,490)	3	(2,993)	-	(2,993)	(1,497)
15 Chair Arms	1/24/2012	(526)	5	(211)	-	(211)	(316)
Total 2013		\$ (426,758)		\$ (420,299)	\$ -	\$ (420,299)	\$ (6,459)
2014 Additions							
2 Bedside Mats	10/15/2013	\$ 1,239	3	1,239	-	1,239	-
2 Tablet Chair w/lockable casters	10/22/2013	1,117	15	445	74	519	597
2 24" LED TVs for Residents	10/11/2013	656	5	656	-	656	-
3 Printers	10/31/2013	1,801	5	1,800	-	1,800	-
2 Laptops & Monitor Harmony	10/31/2013	2,759	3	2,759	-	2,759	-
5 24" LED TVs for Residents	11/4/2013	1,640	5	1,640	-	1,640	-
2 Caredo Shower Chairs	11/7/2013	10,014	10	6,007	1,001	7,008	3,006
10 Over Bed Tables	11/14/2013	1,018	15	408	68	476	543
4 Tablet Chair w/lockable casters	11/12/2013	2,127	15	851	142	993	1,134
2 Swivel Oversized Chairs TranQ	11/25/2013	1,043	15	419	70	489	554
Bedside mattress	12/11/2013	615	7	528	88	616	-
Reception Desktop Computer	12/31/2013	1,042	5	1,042	-	1,042	-
Lift & Scale	1/17/2014	2,199	5	2,200	-	2,200	-
Mattress	1/24/2014	4,216	7	3,613	602	4,215	1
Mobile Tablet Chair	1/6/2014	2,984	15	1,194	199	1,393	1,591
WAP Harmony A/Bliss B	1/31/2014	3,035	5	3,035	-	3,035	-
Mesh Back Chair	1/13/2014	723	15	289	48	337	386
Bedside mattress	2/6/2014	653	7	559	93	652	1
Desks for Marilyn & Mary	2/14/2014	1,839	20	552	92	644	1,195
Cubicle space for Tally Clerk	2/20/2014	1,743	10	1,045	174	1,219	524
Kitchen Dishwasher Motor	2/25/2014	1,681	10	1,008	168	1,176	505
4 Lateral File Drawers	3/7/2014	3,973	15	1,590	265	1,855	2,119
Metal Desk for MDS	4/4/2014	1,504	20	451	75	526	978

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Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019 Acc. Dep	2020 Depreciation	2020 Acc. Dep	Net Book Value
QuickBooks Server	4/30/2014	1,822	5	1,822	-	1,822	-
Harmony B Laptop	4/30/2014	637	3	637	-	637	-
Recreation Laptop	4/30/2014	637	3	637	-	637	-
Cogen Router	4/30/2014	1,081	5	1,081	-	1,081	-
Monitors/Mouse	4/30/2014	1,938	5	1,938	-	1,938	-
Wood Desk for Infec Control	5/19/2014	1,131	20	341	57	398	734
5 Mattresses	5/29/2014	1,430	5	1,430	-	1,430	-
6 Transmitters	5/29/2014	614	3	614	-	614	-
New Timeclock Installation	5/31/2014	3,116	10	1,871	312	2,183	933
3 Bariatric Mattresses	6/4/2014	657	5	657	-	657	-
10 Over Bed Night Tables	6/30/2014	976	15	390	65	455	521
DNS HP Laptop	6/30/2014	896	3	896	-	896	-
Russell Laptop Share	6/30/2014	1,318	3	1,318	-	1,318	-
Laminate Desk/Bookcase	7/22/2014	1,599	20	480	80	560	1,039
Bariatric Mattresses	7/10/2014	1,039	5	1,038	-	1,038	-
7 ER 2-way Radios	7/23/2014	1,672	5	1,672	-	1,672	-
14 MS Office 2013 copies & install	7/31/2014	4,256	3	4,356	-	4,256	-
Hoyer Lift w/Scale	8/27/2014	3,341	10	2,004	334	2,338	1,003
5 Mattresses	9/4/2014	657	5	657	-	657	-
Bliss A Laptop	9/30/2014	637	3	637	-	637	-
Total 2014		\$ 79,177		\$ 57,806	\$ 4,007	\$ 61,813	\$ 17,364
Disposals 2014							
Mopinitors	5/31/2005	\$ (772)	5	(772)	-	(772)	-
Hoyer Lift	12/31/2006	(2,327)	5	(2,327)	-	(2,327)	-
6 Transmitters	12/4/2009	(606)	3	(606)	-	(606)	-
Total 2014		\$ (3,705)		\$ (3,705)	\$ -	\$ (3,705)	\$ -
2015 Additions							
Pill Shredder for Nursing	10/22/2014	\$ 2,938	5	2,939	-	2,939	-
Stainless Bowls for Robo Cupe	10/23/2014	660	3	660	-	660	-
Server Cabinet	10/31/2014	3,172	5	3,170	-	3,170	1
Bedside mattress	11/7/2014	657	7	470	94	564	93
Memory Boxes for Dementia Unit	12/17/2014	2,753	10	1,375	275	1,650	1,102
Administrator Laptop	12/30/2014	1,042	3	1,042	-	1,042	-
Cisco Router & 3Yr License	12/30/2014	4,924	3	4,924	-	4,924	-
TV for Annex	1/1/2015	915	5	915	-	915	-
Fin-HP Copy/Traq HP Desktop/Admin NB350	1/31/2015	4,926	5	4,925	-	4,925	1
Housekeeping Linen Carts	2/11/2015	583	5	583	-	583	-
Mattresses	2/24/2015	862	5	860	-	860	2
Hoyer Scale	3/6/2015	619	10	310	62	372	247
Sara Lift	3/16/2015	1,053	10	525	105	630	423
Laundry Cart	3/30/2015	520	10	260	52	312	208
2 Training Computers/SS 2 Monitors	3/30/2015	2,748	5	2,749	-	2,749	-
Automated External Defibrillator	4/8/2015	1,528	5	1,529	-	1,529	-
Hoyer Lift	5/18/2015	909	10	455	91	546	363
6 Transmitters	5/31/2015	614	3	614	-	614	-
Heel Cushion Float	6/2/2015	711	3	711	-	711	-
Cloud Heel	6/4/2015	1,078	3	1,078	-	1,078	-
Admin Office Chairs	6/4/2015	966	15	320	64	384	581
Heel Boots	6/23/2015	966	3	966	-	966	-
Phone System Card	6/24/2015	667	10	335	67	402	265
Mattresses	6/24/2015	923	5	924	-	924	-
2 Laptops Bliss B and SS	6/30/2015	2,434	3	2,434	-	2,434	-
Finance Office chairs	7/9/2015	744	15	250	50	300	445
Mattresses	7/9/2015	1,324	5	1,324	-	1,324	-
6 Transmitters	8/1/2015	614	3	614	-	614	-
Harmony Printer	8/1/2015	1,829	5	1,829	-	1,829	-
Trash Containers	8/5/2015	915	5	915	-	915	-
Generator Battery	8/25/2015	1,144	5	1,144	-	1,144	-
Washing Machine Inverter	8/26/2015	3,178	10	1,590	318	1,908	1,270
Bariatric Reclining Shower Chair	8/31/2015	861	10	430	86	516	345
20 Overbed Tables	9/10/2015	1,863	15	620	124	744	1,119
Battery and Battery Charger	9/2/2015	1,778	5	1,778	-	1,778	-
Complete Dish Set	9/24/2015	3,175	3	3,175	-	3,175	-
Server	9/30/2015	13,412	5	13,410	-	13,410	2
Total 2015		\$ 70,005		\$ 62,151	\$ 1,388	\$ 63,539	\$ 6,467
2016 Additions							
Staff Dv Pro Book/ Rec TM15 Machine	11/30/2015	\$ 3,063	3	3,063	-	3,063	-
Overbed Tables	12/16/2015	992	15	264	66	330	661
Fire Door for Laundry	1/8/2016	582	20	116	29	145	437
HP ProBook	1/15/2016	2,632	3	2,632	-	2,632	-
Lateral file cabinet	2/2/2016	596	5	476	119	595	-
Wanderguards	2/29/2016	646	5	516	129	645	1
Food Truck Doors	3/31/2006	1,410	20	284	71	355	1,056
Generator starter	4/29/2016	1,415	20	284	71	355	1,060
kitchen equipment	5/31/2016	1,872	20	376	94	470	1,403
wanderguards	4/30/2016	646	5	516	129	645	1
Kitchen trucks/wanderguards	4/30/2016	1,268	20	252	63	315	952
mattresses	6/29/2016	599	5	480	120	600	(1)
mattresses	6/30/2016	599	5	480	120	600	(1)
Kiosk	6/30/2016	3,235	3	3,235	-	3,235	-
kitchen equipment	6/30/2016	2,482	10	992	248	1,240	1,242
Floor mats	7/6/2016	2,013	3	2,013	-	2,013	-
Library Wall Art	1/8/2016	1,125	15	300	75	375	750
Social Services Laptop	7/25/2016	6,289	3	6,288	-	6,288	-
Call Lights	7/31/2016	626	3	626	-	626	-
Oral Thermometers	8/31/2016	1,077	3	1,077	-	1,077	-
Credits-fiestware expensed line 864		(3,175)	3	(1,058)	-	(1,058)	(2,117)
Overbed Tables	9/7/2016	2,071	15	552	138	690	1,381
library bookcase	9/30/2016	834	15	224	56	280	554
wanderguards	9/30/2016	658	5	528	132	660	(1)
Total 2016		\$ 33,554		\$ 24,515	\$ 1,660	\$ 26,175	\$ 7,378
2017 Additions							
Edward Don-3 Tray cart doors	10/31/2016	\$ 1,258	10	378	126	504	754
Home Depot-5 code carts	10/31/2016	820	10	246	82	328	492
digital scale	11/30/2016	761	10	228	76	304	457
digital chain scale w/ lift	11/30/2016	1,144	10	342	114	456	688
Wanderguards (6) Secure Care/ Model 7 Digital EzPress	12/31/2016	659	5	396	132	528	131
OS-114 Sales & Use Tax (wanderguards/ secure care)	1/24/2017	124	5	75	25	100	24
recreation director laptop	1/31/2017	3,979	3	3,978	1,326	5,304	(1,325)
desk- Jenny APRN	2/16/2017	936	20	141	47	188	748
carts for kitchen- fire rated	3/7/2017	1,055	10	318	106	424	631
rosebud vital signs cart	3/10/2017	1,422	10	426	142	568	854
hoyer sling	3/23/2017	1,769	10	531	177	708	1,061
cougaucheck meter	3/29/2017	733	5	441	147	588	145
conveyor toaster for kitchen- edward dos	3/31/2017	1,381	10	414	138	552	829
surface pro 4 tablet for admissions- microsoft store	3/31/2017	1,201	3	1,200	400	1,600	(399)
HP probok 450 Harmony B	3/31/2017	638	3	638	213	851	(213)
sitting resident scale on rollers	4/30/2017	1,332	10	399	133	532	800
6 double hamper	4/30/2017	1,790	5	1,074	358	1,432	358
2 laptops- 1 for MDS and 1 for Harmony A nurses	5/31/2017	3,401	3	3,401	1,134	4,535	(1,134)
wanderguards	5/31/2017	659	5	396	132	528	131
Inverter for washing machine #3	6/30/2017	3,577	10	1,074	358	1,432	2,145
Storage cabinets for supplies in Annex (2)	6/30/2017	617	15	123	41	164	453
Desk for new APRN office	6/30/2017	1,311	20	198	66	264	1,047
6 double bin laundry hamper	7/31/2017	1,790	5	1,074	358	1,432	358
Refrigerator Harmony Conference Room	7/31/2017	638	10	192	64	256	382
5 mattresses	7/31/2017	798	7	342	114	456	342
Cisco 52 port SG500 series switch	7/31/2017	1,064	2	1,064	532	1,596	(532)
wireless router- capital lease	8/31/2017	14,854	5	8,733	2,911	11,644	2,910
30 gal hamper	8/31/2017	581	5	348	116	464	117
bookkeeper replacement computer	9/30/2017	1,010	5	606	202	808	202

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Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019 Acc. Dep	2020 Depreciation	2020 Acc. Dep	Net Book Value
Total 2017		\$ 51,772		\$ 29,007	\$ 9,847	\$ 38,854	\$ 12,918
2018 Additions							
3 drawer isolation cart	10/31/2017	562	10	112	56	168	394
wanderguards	10/31/2017	659	5	264	132	396	263
laptop, touch screen kiosk	10/31/2017	2,443	3	1,628	814	2,442	1
Hall chairs	11/30/2017	2,984	15	398	199	597	2,387
repair washer	11/30/2017	9,990	10	1,998	999	2,997	6,993
10 Comfortask chairs nurses station	12/31/2017	1,560	10	312	156	468	1,092
bariatric electric bed	12/31/2017	1,065	15	142	71	213	852
sit to stand rehab equip	12/31/2017	8,635	5	3,454	1,727	5,181	3,454
credits for above	12/31/2017	(3,059)	5	(1,224)	(612)	(1,836)	(1,223)
14 mattress extenders	12/31/2017	560	5	224	112	336	224
10 overbed tables	1/31/2018	1,032	15	138	69	207	825
Full sized refrigerator- bliss nourishment room	1/31/2018	638	10	128	64	192	446
600 lb lift digital scale	1/31/2018	606	10	122	61	183	423
snowblower	1/31/2018	1,275	10	256	128	384	891
2 kangaroo feeding pumps	2/28/2018	1,687	10	338	169	307	1,180
credit for kangaroo pumps	3/31/2018	(602)	10	(120)	(60)	(180)	(422)
2 spans american bariatric mattress	2/28/2018	1,091	5	436	218	654	437
6 IV poles	3/31/2018	964	5	386	193	579	385
36 thermal pellets	3/31/2018	904	5	362	181	543	361
2 laptops (dns and bliss b)	3/31/2018	1,563	3	1,042	521	1,563	-
clinical liaison laptop	4/30/2018	788	3	526	263	789	(1)
secure care 6 wanderguards	4/30/2018	659	5	264	132	396	263
admin laptop	5/31/2018	2,424	3	1,616	808	2,424	-
2 bariatric trapeze	7/31/2018	2,146	5	858	429	1,287	859
camel power lifting aide	8/31/2018	2,006	5	802	401	1,203	803
truck doors- 4	8/31/2018	1,569	10	314	157	471	1,098
sara stedy	9/30/2018	1,569	10	314	157	471	1,098
maxi move hoyer & scale	9/30/2018	5,992	10	1,198	599	1,797	4,195
maxi move hoyer & scale	9/30/2018	5,992	10	1,198	599	1,797	4,195
25 gallon capacity blender	9/30/2018	827	10	166	83	249	578
2018 Disposals							
Disposals - No Description Available	Var	(448,474)		(448,474)	-	(448,474)	-
Mixer and Food process - disposed 10/1/17	11/30/2004	(1,669)		(1,669)	-	(1,669)	-
Dryer Motor - disposed 10/1/17	1/31/2005	(697)		(697)	-	(697)	-
Satellite TV	8/31/2005	(4,190)		(4,190)	-	(4,190)	-
install computers	5/31/2006	(731)		(731)	-	(731)	-
Maintenance - disposed 10/1/17	10/19/2006	(719)		(719)	-	(719)	-
Server	12/31/2006	(3,540)		(3,540)	-	(3,540)	-
Dish Disposal - disposed 10/1/17	1/31/2007	(612)		(612)	-	(612)	-
Server	3/31/2007	(807)		(807)	-	(807)	-
Computers	3/31/2007	(26,461)		(26,461)	-	(26,461)	-
Computers	3/31/2007	(410)		(410)	-	(410)	-
Computers	6/30/2007	(1,141)		(1,141)	-	(1,141)	-
Computers	7/31/2007	(4,146)		(4,146)	-	(4,146)	-
Computers	8/31/2007	(829)		(829)	-	(829)	-
Computers	9/30/2007	(3,234)		(3,234)	-	(3,234)	-
Computers	10/31/2007	(2,425)		(2,425)	-	(2,425)	-
Medical Cart disposed 10/1/17	10/31/2007	(2,228)		(2,228)	-	(2,228)	-
Computer Server	11/30/2007	(5,438)		(5,438)	-	(5,438)	-
Computers	12/31/2007	(3,266)		(3,266)	-	(3,266)	-
5 TV's - disposed 10/1/17	12/31/2007	(948)		(948)	-	(948)	-
Computers	1/1/2008	(1,583)		(1,583)	-	(1,583)	-
Window Treatments - disposed 10/1/17	1/3/2008	(586)		(586)	-	(586)	-
Mattress - disposed 10/1/17	3/11/2008	(335)		(335)	-	(335)	-
Computers	4/1/2008	(3,593)		(3,593)	-	(3,593)	-
Timeclock	10/1/2008	(7,899)		(7,899)	-	(7,899)	-
2 Monitors	12/30/2008	(4,471)		(4,471)	-	(4,471)	-
Server	1/1/2009	(7,155)		(7,155)	-	(7,155)	-
10 Mattresses - disposed 10/1/17	1/8/2009	(2,793)		(2,793)	-	(2,793)	-
3 Transmitters - disposed 10/1/17	1/16/2009	(564)		(564)	-	(564)	-
Dell computer	6/1/2009	(1,346)		(1,346)	-	(1,346)	-
Piano - disposed 10/1/17	6/10/2009	(832)		(832)	-	(832)	-
3 Laptops & install	8/1/2009	(9,255)		(9,255)	-	(9,255)	-
Computer Accessories	10/1/2009	(1,015)		(1,015)	-	(1,015)	-
2 Computers- Admissions/Document off	2/10/2010	(1,040)		(1,040)	-	(1,040)	-
6 Transmitters - disposed 10/1/17	4/27/2010	(606)		(606)	-	(606)	-
2 Computers	4/30/2010	(2,723)		(2,723)	-	(2,723)	-
1 Printer & Install	5/17/2010	(814)		(814)	-	(814)	-
Laptop	6/30/2010	(2,597)		(2,597)	-	(2,597)	-
Transmitters - disposed 10/1/17	9/15/2010	(606)		(606)	-	(606)	-
2 HP Mini Notebooks	9/30/2010	(1,701)		(1,701)	-	(1,701)	-
6 Transmitters - disposed 10/1/17	3/21/2011	(634)		(634)	-	(634)	-
2 Mini Laptops - disposed 10/1/17	7/31/2011	(1,434)		(1,434)	-	(1,434)	-
5 Transmitters - disposed 10/1/17	8/18/2011	(507)		(507)	-	(507)	-
10 Nursing Station Chairs - disposed of 10 chairs 10/1/17	11/2/2011	(1,239)		(1,239)	-	(1,239)	-
5 Transmitters - disposed 10/1/17	1/5/2012	(508)		(508)	-	(508)	-
Computer - Recreation	3/30/2012	(1,121)		(1,121)	-	(1,121)	-
6 Transmitters - disposed 10/1/17	5/22/2012	(635)		(635)	-	(635)	-
Paging Server - disposed 10/1/17	6/30/2012	(2,168)		(2,168)	-	(2,168)	-
4 Mini Computers Rehab	8/12/2012	(1,762)		(1,762)	-	(1,762)	-
Computer - Bookkeeping	8/31/2012	(1,947)		(1,947)	-	(1,947)	-
2 Spare Laptops	8/31/2012	(729)		(729)	-	(729)	-
Rehab Mini Desktop	9/30/2012	(1,455)		(1,455)	-	(1,455)	-
Tranquility HP NB 4530s	9/30/2012	(728)		(728)	-	(728)	-
Fax Machine Kristen's office	1/23/2013	(558)		(558)	-	(558)	-
WAP Harmony A/Bliss B	1/31/2014	(3,035)		(3,035)	-	(3,035)	-
Office Furniture	10/5/2006	(1,442)		(1,442)	-	(1,442)	-
Office Furniture	11/30/2006	(619)		(619)	-	(619)	-
Walker	11/30/2005	(706)		(706)	-	(706)	-
Medical Cart disposed 10/1/17	11/30/2006	(4,414)		(4,414)	-	(4,414)	-
Lawn Equipment disposed 10/1/17	11/30/2007	(2,522)		(2,522)	-	(2,522)	-
Procedure cart - disposed 10/1/17	1/7/2008	(1,188)		(1,188)	-	(1,188)	-
Merry Walker - disposed 10/1/17	1/10/2008	(795)		(795)	-	(795)	-
Merry Walker - disposed 10/1/17	2/14/2008	(795)		(795)	-	(795)	-
3 Matts - disposed 10/1/17	3/20/2008	(791)		(791)	-	(791)	-
Nursing Equipment - disposed 10/1/17	3/22/2008	(740)		(740)	-	(740)	-
Mattress - disposed 10/1/17	3/31/2008	(378)		(378)	-	(378)	-
2 Mattress - disposed 10/1/17	9/25/2008	(679)		(679)	-	(679)	-
8 Mattress - disposed 10/1/17	2/3/2009	(745)		(745)	-	(745)	-
5 Mattress - disposed 10/1/17	11/20/2009	(793)		(793)	-	(793)	-
Mattress - disposed 10/1/17	1/15/2010	(996)		(996)	-	(996)	-
Trash Container - disposed 10/1/17	11/11/2011	(617)		(617)	-	(617)	-
Microwave - disposed 10/1/17	12/8/2011	(562)		(562)	-	(562)	-
Inf Control Laptop - disposed 10/1/17	6/30/2012	(2,383)		(2,383)	-	(2,383)	-
Gluten Free Items - disposed 10/1/17	8/1/2012	(586)		(586)	-	(586)	-
6 Transmitters - disposed 10/1/17	9/14/2012	(635)		(635)	-	(635)	-
7 Transmitters/12 Chair Mats - disposed 10/1/17	1/24/2013	(558)		(558)	-	(558)	-
2 Bedside Mats - disposed 10/1/17	6/18/2013	(1,231)		(1,231)	-	(1,231)	-
2 Bedside Mats - disposed 10/1/17	8/6/2013	(1,305)		(1,305)	-	(1,305)	-
2 Swivel Oversized Chairs TranQ 1 chair disposed 10/1/17	11/25/2013	(522)		(522)	-	(522)	-
Software - "Previously reported-item exempt from taxation not Care Plan Library" "Previously reported-item exempt from tax eMar/Tar Software" "Previously reported-item exempt from tax eMar/Tar Software Interface" "Previously reported-item exempt from taxation not EMR Software" "Previously reported-item exempt from taxation not	7/31/2010	(73,349)		(73,349)	-	(73,349)	-
	3/1/2011	(1,961)		(1,961)	-	(1,961)	-
	8/2/2011	(13,510)		(13,510)	-	(13,510)	-
	8/2/2011	(727)		(727)	-	(727)	-
	10/9/2012	(16,352)		(16,352)	-	(16,352)	-
Total 2018		\$ (655,310)		\$ (696,186)	\$ 8,826	\$ (687,360)	\$ 32,051
2019 Additions							
15 black conference room chairs	10/31/2018	1,515	15	101	101	202	1,313
digital chair scale	10/31/2018	1,215	10	121	121	242	973
1 bariatric bed	11/30/2018	1,832	15	122	122	244	1,588
window blinds	11/30/2018	4,766	15	318	318	636	4,130
adns hp probok	12/31/2018	2,197	5	439	439	878	1,319

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2020

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019 Acc. Dep	2020 Depreciation	2020 Acc. Dep	Net Book Value
3 NUC computers- finance, payroll, scheduling	12/31/2018	2,974	5	595	595	1,190	1,784
12 raised edge mattresses	1/31/2019	1,717	5	343	343	686	1,031
wanderguards	1/31/2019	42	5	8	8	16	26
2 refurbished nurserosic vital signs monitor	1/31/2019	2,800	5	560	560	1,120	1,680
2 ELO touch kiosks	2/28/2019	3,171	5	634	634	1,268	1,903
bariatric bed	3/31/2019	1,959	15	131	131	262	1,697
Maxi move hooyer lift	3/31/2019	5,428	10	543	543	1,086	4,342
4 chairs with wheels and brakes, resident tranquility hallway	4/30/2019	2,423	10	242	242	484	1,939
Purchase & Install of 4 surveillance cameras	5/31/2019	2,196	5	439	439	878	1,318
strike reimbursement for cameras	8/31/2019	(1,781)	5	(356)	(356)	(712)	(1,069)
replacement cafeteria trays	5/31/2019	1,988	10	199	199	398	1,590
100 resident room screens	7/31/2019	4,222	15	281	281	562	3,660
HR computer	7/31/2019	1,635	5	327	327	654	981
clinical liaison laptop & hr desktop replacement	8/31/2019	2,021	5	404	404	808	1,213
dishes	8/31/2019	4,802	10	480	480	960	3,842
2019 Disposals							
Food Truck Doors	3/31/2006	(1,410)		(1,410)	-	(1,410)	-
Office Furniture	1/31/2007	(651)		(651)	-	(651)	-
Wheelchair	10/31/2007	(585)		(585)	-	(585)	-
Wheelchair	1/24/2008	(585)		(585)	-	(585)	-
Wheelchair	1/24/2008	(585)		(585)	-	(585)	-
5 Nite Tables	1/28/2008	(583)		(583)	-	(583)	-
2 Wheelchairs	5/22/2008	(1,222)		(1,222)	-	(1,222)	-
Bariatric Bed	6/12/2008	(1,592)		(1,592)	-	(1,592)	-
2 Wheelchairs	6/20/2008	(819)		(819)	-	(819)	-
4 Telephones	1/21/2009	(1,251)		(1,251)	-	(1,251)	-
2 Wheelchairs	1/29/2009	(409)		(409)	-	(409)	-
Wheelchair	1/29/2009	(409)		(409)	-	(409)	-
SS & Fette Monitors	2/1/2009	(739)		(739)	-	(739)	-
2 Telephones	3/16/2009	(625)		(625)	-	(625)	-
10 Nite Tables	3/17/2009	(1,166)		(1,166)	-	(1,166)	-
2 Cameras, 2 Monitors	5/8/2009	(649)		(649)	-	(649)	-
3 Wheelchairs	5/20/2009	(614)		(614)	-	(614)	-
6 night tables	6/1/2009	(700)		(700)	-	(700)	-
10 night tables	6/12/2009	(1,166)		(1,166)	-	(1,166)	-
2 Telephones	6/15/2009	(625)		(625)	-	(625)	-
Scale Dig Chair	7/14/2009	(1,474)		(1,474)	-	(1,474)	-
Night Tables	2/4/2010	(1,166)		(1,166)	-	(1,166)	-
Night Tables	3/10/2010	(1,166)		(1,166)	-	(1,166)	-
Bedside mattress	5/14/2010	(1,246)		(1,246)	-	(1,246)	-
Night Tables	7/1/2010	(1,166)		(1,166)	-	(1,166)	-
Mattress	12/28/2010	(1,227)		(1,227)	-	(1,227)	-
4 Mattress	2/24/2011	(1,172)		(1,172)	-	(1,172)	-
8 Phone	6/22/2011	(1,542)		(1,542)	-	(1,542)	-
Bariatric Bed	6/24/2011	(1,895)		(1,895)	-	(1,895)	-
Over Bed Night Tables	9/30/2011	(1,010)		(1,010)	-	(1,010)	-
Over Bed Night Tables	10/7/2011	(1,010)		(1,010)	-	(1,010)	-
Heavy Duty Imm Blender	11/1/2011	(979)		(979)	-	(979)	-
Over Bed Night Tables	11/23/2011	(957)		(957)	-	(957)	-
Over Bed Night Tables	12/1/2011	(957)		(957)	-	(957)	-
10 Mattresses	3/21/2012	(2,630)		(2,630)	-	(2,630)	-
10 Mattresses	4/27/2012	(2,801)		(2,801)	-	(2,801)	-
Mini Desktop Inf Control	4/30/2012	(1,146)		(1,146)	-	(1,146)	-
Recr Color/AR Multi Printers	6/30/2012	(1,269)		(1,269)	-	(1,269)	-
10 Mattresses	7/20/2012	(2,630)		(2,630)	-	(2,630)	-
Lounge Blinds	8/22/2012	(2,023)		(2,023)	-	(2,023)	-
Food Truck-Door	9/11/2012	(1,702)		(1,702)	-	(1,702)	-
Oral Thermometer	10/5/2012	(622)		(622)	-	(622)	-
HP Tablet for Dietary	3/31/2013	(558)		(558)	-	(558)	-
Hands Free Wireless Headsets	7/31/2013	(1,536)		(1,536)	-	(1,536)	-
1/2 of Clinical Liaison Laptop	8/15/2013	(915)		(915)	-	(915)	-
2 Laptop & Monitor Harmony	10/31/2013	(2,759)		(2,759)	-	(2,759)	-
4 Table Chair w/lockable casters	11/12/2013	(2,127)		(2,127)	-	(2,127)	-
2 Swivel Oversized Chairs TranQ 1 chair disposed 10/1/17	11/25/2013	(522)		(522)	-	(522)	-
DNS HP Laptop	6/30/2014	(896)		(896)	-	(896)	-
Administrator Laptop 450 G2	12/30/2014	(1,042)		(1,042)	-	(1,042)	-
Cisco Router & 3Yr License	12/30/2014	(4,924)		(4,924)	-	(4,924)	-
Total 2019		\$ (16,334)		\$ (57,524)	\$ 5,931	\$ (51,593)	\$ 35,260
2020 Additions							
hooyer lift	3/31/2020	6,918	10	-	692	692	6,226
bedside risk mattress	3/31/2020	1,744	5	-	349	349	1,395
bariatric bed	4/30/2020	1,723	5	-	345	345	1,378
10 isolation carts-covid	5/31/2020	5,535	5	-	1,107	1,107	4,428
covid supplies	5/31/2020	2,106	5	-	421	421	1,685
covid supplies	5/31/2020	4,956	5	-	991	991	3,965
robo coupe food processor	6/30/2020	3,073	10	-	307	307	2,766
purchase & installation of 4 new network switches+ 2 fiber run	8/31/2020	11,449	10	-	1,145	1,145	10,304
bedside mats	9/30/2020	2,710	5	-	542	542	2,168
2020 Disposals							
Pump Motor	1/31/2005	(2,675)		-	(2,675)	-	-
Assey	3/31/2005	(936)		-	(936)	-	-
Solar Lens - window tinting	4/30/2005	(898)		-	(898)	-	-
Stretcher Shower	4/30/2005	(601)		-	(601)	-	-
Door	5/31/2005	(515)		-	(515)	-	-
Blower Motor	7/31/2005	(932)		-	(932)	-	-
Sign	8/31/2005	(901)		-	(901)	-	-
Misc Furniture	9/30/2005	(40,007)		-	(40,007)	-	-
Hugger Bottom	6/30/2006	(3,578)		-	(3,578)	-	-
Wheelchair	11/30/2006	(540)		-	(540)	-	-
Wheelchair	3/31/2007	(610)		-	(610)	-	-
Furniture	3/31/2007	(874)		-	(874)	-	-
Carpet Extractor	12/31/2007	(659)		-	(659)	-	-
Bucket Wring/ Janitor Carts	1/4/2008	(541)		-	(541)	-	-
Vacuum & Step On Cans	1/23/2008	(996)		-	(996)	-	-
Nursing Equipment	2/21/2008	(593)		-	(593)	-	-
Medication Divider Set	3/31/2008	(1,527)		-	(1,527)	-	-
Walker with wheels	5/1/2008	(650)		-	(650)	-	-
7 Walkers	2/24/2009	(2,076)		-	(2,076)	-	-
Dryer #2	2/28/2009	(808)		-	(808)	-	-
3 Wheelchairs	3/31/2009	(614)		-	(614)	-	-
3 Wheelchairs	4/7/2009	(690)		-	(690)	-	-
10 Walkers	10/16/2009	(874)		-	(874)	-	-
10 Overbed Tables	11/4/2009	(1,166)		-	(1,166)	-	-
Rollators/Wheelchair	1/12/2010	(696)		-	(696)	-	-
Admin Printer & Install	3/14/2010	(1,189)		-	(1,189)	-	-
5 Wheelchairs	3/20/2010	(670)		-	(670)	-	-
2 Antinoll Back Devices	3/31/2010	(503)		-	(503)	-	-
2 Antinoll Back Devices	5/11/2010	(503)		-	(503)	-	-
Night Tables	6/7/2010	(1,166)		-	(1,166)	-	-
2 Wheelchairs	11/16/2010	(565)		-	(565)	-	-
1 Laser & 1 Color Printer	3/31/2011	(2,747)		-	(2,747)	-	-
4 Wheelchairs?"	6/1/2011	(619)		-	(619)	-	-
Scale Dig Chair	6/2/2011	(1,312)		-	(1,312)	-	-
3 Rec/MDS/Med Rec & Scanner	2/29/2012	(3,853)		-	(3,853)	-	-
2 24" Acer Flat Monitors	5/22/2012	(530)		-	(530)	-	-
NOVAtime Fingerprint Reader for Timeclock	5/31/2012	(1,372)		-	(1,372)	-	-
AP Office Computer	6/30/2012	(2,319)		-	(2,319)	-	-
Monitor for Reception	8/10/2012	(777)		-	(777)	-	-
10 Overbed Tables	1/31/2013	(968)		-	(968)	-	-
HR Desktop	2/13/2013	(1,750)		-	(1,750)	-	-
Battery Sevr	6/30/2013	(616)		-	(616)	-	-
Administr. Director NUC Computer and accessories	8/15/2013	(2,139)		-	(2,139)	-	-
Cisco Wireless Network	8/15/2013	(637)		-	(637)	-	-
2 Bedside Mats	10/15/2013	(1,239)		-	(1,239)	-	-
3 Printers	10/31/2013	(1,801)		-	(1,801)	-	-

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2020

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019 Acc. Dep	2020 Depreciation	2020 Acc. Dep	Net Book Value
Bedside mattress	12/11/2013	(615)		-	-	(615)	-
Reception Desktop Computer	12/31/2013	(1,042)		-	-	(1,042)	-
Bedside mattress	2/6/2014	(653)		-	-	(653)	-
QuickBooks Server	4/30/2014	(1,822)		-	-	(1,822)	-
Recreation Laptop	4/30/2014	(637)		-	-	(637)	-
5 Mattresses	5/29/2014	(1,430)		-	-	(1,430)	-
6 Transmitters	5/29/2014	(614)		-	-	(614)	-
3 Bariatric Mattresses	6/4/2014	(657)		-	-	(657)	-
14 MS Office 2013 copies & install	7/31/2014	(4,356)		-	-	(4,356)	-
5 Mattresses	9/4/2014	(657)		-	-	(657)	-
Bliss A Laptop	9/30/2014	(637)		-	-	(637)	-
Fin-HP Copy/Tranq HP Desktop/Adm NB350	1/31/2015	(4,926)		-	-	(4,926)	-
6 Transmitters	5/31/2015	(614)		-	-	(614)	-
Cloud Heel	6/4/2015	(1,078)		-	-	(1,078)	-
Heel Boots	6/23/2015	(966)		-	-	(966)	-
2 Laptops Bliss B and SS	6/30/2015	(2,434)		-	-	(2,434)	-
6 Transmitters	8/1/2015	(614)		-	-	(614)	-
Wanderguards	2/29/2016	(640)		-	-	(640)	-
wanderguards	4/30/2016	(646)		-	-	(646)	-
Kiosk	6/30/2016	(3,235)		-	-	(3,235)	-
Floor mats	7/6/2016	(2,013)		-	-	(2,013)	-
wanderguards	9/30/2016	(658)		-	-	(658)	-
Hall chairs	11/30/2017	(2,984)		-	-	(2,984)	-
clinical liaison laptop	4/30/2018	(788)		-	-	(788)	-
Total 2020		\$ 40,213		\$ -	\$ 5,899	\$ (121,695)	\$ 34,315
Grand Total		\$ 929,400		\$ 679,355	\$ 55,653	\$ 607,189	\$ 194,620
Non-Movable Equipment							
2005							
Acquisitions	9/30/2005	\$ 2,565	5	2,565	-	2,565	-
Acquisitions	9/30/2005	2,986	10	2,986	-	2,986	-
Acquisitions	9/30/2005	64,342	15	62,194	2,148	64,342	-
Acquisitions	9/30/2005	509	12	509	-	509	-
Allegiant-Satellite Dish	11/30/2005	11,301	10	11,301	-	11,301	-
SBC-Phone Lines	12/31/2005	1,505	10	1,505	-	1,505	-
2005 TOTAL		\$ 83,208		\$ 81,060	\$ 2,148	\$ 83,208	\$ -
2012 Additions							
Hot Water #1 Ignitor	12/24/2011	644	10	514	64	578	66
Hot Water #2 Motor	12/27/2011	1,654	10	1,322	165	1,487	167
Hot Water #1 Gas Valve	12/27/2011	877	10	703	88	791	87
Recharged Cylinder/New Hood	12/27/2011	1,018	10	815	102	917	101
2012 TOTAL		\$ 4,193		\$ 3,354	\$ 419	\$ 3,773	\$ 421
2018 Disposals							
Acquisitions -no description available	9/30/2005	(2,565)		(2,565)	-	(2,565)	-
Acquisitions -no description available	9/30/2005	(2,986)		(2,986)	-	(2,986)	-
Acquisitions	9/30/2005	(509)		(509)	-	(509)	-
Allegiant- Satellite Dish	11/30/2005	(11,301)		(11,301)	-	(11,301)	-
2018 TOTAL		\$ (17,360)		\$ (17,360)	\$ -	\$ (17,360)	\$ -
Grand Total		\$ 70,041		\$ 67,053	\$ 2,567	\$ 69,620	\$ 421
Total Non-Related Party Assets		\$ 3,003,478		\$ 2,205,966	\$ 133,278	\$ 2,211,424	\$ 664,466

Related Party Asset Additions							
1400 Building							
Wood Shed	10/20/2008	\$ 5,566	20	2,990	278	3,268	2,298
Total for (Building)		\$ 5,566		\$ 2,990	\$ 278	\$ 3,268	\$ 2,298
Building Improvements							
Exterior Painting	11/7/2008	\$ 38,700	5	38,700	-	38,700	-
Ceiling Tiles	12/18/2008	45,914	8	45,914	-	45,914	-
Corridor Handrails	01/31/2009	17,946	15	11,845	1,196	13,041	4,905
Wall in Dining Room	2/28/2009	1,000	20	478	50	528	472
160 Resident Room Closets	3/24/2009	153,977	15	94,949	10,265	105,214	48,763
Shower Core Renovation	5/4/2009	42,537	20	18,404	2,127	20,531	22,006
Acroyn in Resident Room/Hallway	5/31/2009	50,855	10	43,359	5,086	48,445	2,411
Corridor Flooring	06/30/2009	114,424	10	93,517	11,442	104,959	9,465
4 Condensing Units	6/30/2009	16,500	15	8,990	1,100	10,090	6,410
Door Replacement	06/30/2009	107,879	15	58,780	7,192	65,972	41,908
Elevator Panels & Flooring	6/30/2009	5,832	10	4,758	582	5,340	482
Boiler	7/15/2009	102,000	20	40,380	5,100	45,480	56,520
Ambulance Glass Doors & Window	7/15/2009	11,109	20	4,396	555	4,951	6,157
7.5 ton Roof Top AC Unit	8/15/2009	12,950	10	9,795	1,295	11,090	1,860
Stainless Steel in Kitchen	8/28/2009	1,780	15	885	119	1,004	776
Carpeting in Tranq Lounge	2/28/2010	4,309	5	4,309	-	4,309	-
Basement Flooring	11/30/2010	19,009	5	19,009	-	19,009	-
Basement Renovations	11/30/2010	34,478	20	15,515	1,724	17,239	17,239
Rooftop AC & Electrical	11/22/2010	37,704	20	16,966	1,885	18,851	18,853
Cabinet for Beauty Salon	12/24/2010	2,045	15	1,226	136	1,362	683
Painting	12/24/2010	2,650	5	2,650	-	2,650	-
Metal doors for Elevator Vestib	12/17/2010	1,488	10	1,340	148	1,488	-
3 Automatic door openers & devic	6/20/2011	6,251	10	5,626	625	6,251	-
Addl electrical for AC rooftop	1/31/2011	1,195	20	539	60	599	597
Automatic grease trap system	5/18/2011	4,023	10	3,620	402	4,022	1
Electrical for Stove Table	3/20/2011	897	20	404	45	449	448
Vinyl wallboard/dividers/comes	5/5/2011	3,160	10	2,844	316	3,160	-
telephone system upgrades	6/29/2011	11,344	10	10,208	1,134	11,342	2
Acoustic Ceiling Tiles-resident	5/12/2012	13,087	8	13,087	-	13,087	-
Cabinets for 4 med, 2 nourishme	5/21/2012	18,878	15	10,070	1,259	11,329	7,549
Electrical outlets in patient rooms	9/12/2012	8,808	15	4,697	587	5,284	3,524
Wall Protection	7/25/2012	11,334	10	9,066	1,133	10,199	1,135
Wallpaper of Resident Rooms	12/17/2012	24,632	5	24,632	-	24,632	-
Vinyl flooring for rehab gym	12/31/2013	9,341	10	5,604	934	6,538	2,803
Carpet for admin/nursing	9/8/2014	3,026	5	3,025	-	3,025	-
Replace floor in shower stall on	2/16/2015	2,263	10	1,130	226	1,356	907
Resident Bathroom Floors	4/21/2015	41,131	10	20,565	4,113	24,678	16,453
VCT for resident floor repairs	4/21/2015	1,870	10	935	187	1,122	748
Painting resident room bathroom	5/27/2015	10,210	5	10,210	-	10,210	-
Shower rooms flooring replacement	9/15/2015	16,683	10	8,340	1,668	10,008	6,675
Wallcovering Bliss Library	6/9/2015	2,993	5	2,993	-	2,993	-
Condensing unit walk-in cooler	11/30/2015	5,965	15	1,592	398	1,990	3,975
Front Entrance doors/LowerPati	12/10/2015	8,450	10	3,380	845	4,225	4,225
Prep on Bliss shower stalls	11/11/2015	2,956	10	1,184	296	1,480	1,476
Cabinet fronts & backsplashes in	12/30/2015	1,370	15	364	91	455	915
A/C System 12 Air handling Units	4/1/2016	83,590	15	22,292	5,573	27,865	55,725
2 Exterior Doors -Front entrance	2/1/2016	380	10	152	38	190	190
Prep on Bliss shower stalls	3/31/2018	6,146	20	614	307	921	5,225
Insulated Glass Replacement	3/31/2018	14,475	20	1,448	724	2,172	12,303
Replacement of 2 325 gallon hot water tank	6/30/2018	34,775	20	3,478	1,739	5,217	29,558
New Electronic Mixing Valve	9/30/2018	11,125	20	1,112	556	1,668	9,457
building exterior cleaning & painting of window frames	9/30/2019	62,500	20	3,125	3,125	6,250	56,250

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2020

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2019 Acc. Dep	2020 Depreciation	2020 Acc. Dep	Net Book Value
Repairs/Replacements of Rubber Membrane Roof & Insulation	7/6/2020	19,460	10	-	1,946	1,946	17,514
Total for (Building Improvements)		\$ 1,267,393		\$ 712,501	\$ 78,329	\$ 790,830	\$ 476,565
Fixed Equipment							
300 KW Diesel Generator	12/28/2011	\$ 71,304	20	28,521	3,565	32,086	39,218
Blinds	7/25/2012	23,045	5	23,045	4,609	27,654	(4,609)
Vulcan gas range	5/25/2012	5,580	10	4,464	558	5,022	558
Zone Valve Replacement Heat S	8/31/2013	13,735	15	6,411	916	7,327	6,408
Zoning for 3 AC Units	3/7/2013	8,100	10	5,670	810	6,480	1,620
Resident bathroom light fixtures	5/21/2014	4,562	10	2,737	456	3,193	1,370
5 replacement toilets & tanks for new radiator coil	2/16/2015	1,119	20	280	56	336	783
Res room window shades + 3 offi	4/28/2016	3,670	5	2,936	734	3,670	
Replace RTU #6	11/30/2018	31,132	15	2,075	2,075	4,150	26,982
Deposit for Elevator Door Upgrade	4/22/2020	25,756	15	-	1,717	1,717	24,039
New HVAC Water Cooler - Laundry Room	7/6/2020	7,555	15	-	504	504	7,051
Total for (Fixed Equipment)		\$ 220,423		\$ 77,796	\$ 17,658	\$ 95,454	\$ 124,969
Land Improvements							
Split Rail/Chain Link Fencing	4/30/2009	\$ 7,927	15	4,690	528	5,218	2,709
Repair Patio and Sidewalk	6/18/2009	29,215	15	16,057	1,948	18,005	11,210
Trenching for Exterior Lighting	6/26/2009	6,006	15	3,281	400	3,681	2,325
Demol and Rebuild South Wall	6/30/2009	6,106	20	2,494	305	2,799	3,306
Driveway	6/30/2009	\$ 54,060	8	54,060	6,758	60,818	(6,758)
Facility Sign	11/7/2011	5,911	10	4,728	591	5,319	591
Sidewalk Concrete Replacement	5/12/2012	6,137	15	3,273	409	3,682	2,455
Patio Expansion Caulking	10/31/2012	1,154	15	539	77	616	538
Exterior Signs	6/9/2015	4,281	10	2,140	428	2,568	1,713
Total for (Land Improvements)		\$ 120,797		\$ 91,263	\$ 11,444	\$ 102,707	\$ 18,089
Movable Equipment							
80 Beds	1/28/2008	\$ 101,641	12	84,631	8,470	93,101	8,540
80 Beds	01/19/09	99,916	12	82,759	8,326	91,085	8,832
160 Resident Room Chairs	2/26/2009	72,992	15	46,593	4,866	51,459	21,533
160 Bedside Cabinets	3/24/2009	50,543	15	31,169	3,370	34,539	16,004
Kitchen Equipment	7/31/2009	13,924	10	10,867	1,392	12,259	1,665
2 100lb washers & 2 75 lb Dryers	6/30/2010	49,401	10	49,401	4,940	54,341	(4,940)
Food Carts	12/31/2009	17,996	10	17,996	1,800	19,796	(1,800)
5 tilt tables for tranquility	6/21/2011	2,935	15	1,762	196	1,958	977
Ice machines	6/1/2011	8,748	10	7,874	875	8,749	(1)
steam table	3/21/2011	2,330	10	2,097	233	2,330	-
therapy mat thale	3/29/2011	4,621	10	4,159	462	4,621	-
therapy table w/lift	1/27/2010	8,930	15	5,357	595	5,952	2,978
weight rack	1/10/2011	1,993	15	656	73	729	364
EMAR/ETAR Computer Equip	8/3/2011	28,744	5	28,744	5,749	34,493	(5,749)
Computer Equipment EMAR/ETAR	10/1/2011	24,097	5	24,097	4,819	28,916	(4,819)
Lounge furniture for 3 resident	8/27/2012	9,183	15	4,897	612	5,509	3,674
13 Elo touch screen computers	9/21/2012	16,328	5	16,328	3,266	19,594	(3,266)
Install 13 ELO Touch Computers	10/31/2012	3,597	5	3,597	719	4,316	(719)
24 Dining Room Chairs Harmony	8/29/2013	5,611	15	2,618	374	2,992	2,619
New Plate Warming for Kitchen	2/20/2013	3,479	10	2,435	348	2,783	695
Recumbent Stepper Machine	6/20/2013	4,694	10	3,285	469	3,754	940
5 New timecoach & software	4/30/2014	19,262	10	11,557	1,926	13,483	5,779
Convection Oven	9/8/2014	3,855	10	2,311	385	2,696	1,158
10 Sleeper Sofa Chairs Bliss	12/22/2014	10,533	15	5,510	702	4,212	6,321
2.75lb. Unimax gas dryers and 1	4/21/2015	27,979	10	13,990	2,798	16,788	11,191
61 resident bathroom mirrors	2/16/2015	1,811	10	905	181	1,086	725
Camera Rear Parking Lot	5/27/2015	4,035	5	4,035	807	4,842	(807)
Recover 158 resident room chair	7/25/2015	14,581	10	7,290	1,458	8,748	5,833
5 Pail Electric steamer Kitchen	3/1/2016	6,646	10	2,660	665	3,525	3,322
2019 Dryer							-
2 Electronics screen computers	09/21/12	(2,512)		(2,512)	-	(2,512)	-
Install 2 ELO Touch Computers	10/31/12	(553)		(553)	-	(553)	-
Total for (Movable Equipment)		\$ 616,439		\$ 474,512	\$ 60,876	\$ 535,388	\$ 81,049
Total Related Party Assets		\$ 2,230,618		\$ 1,359,062	\$ 168,585	\$ 1,527,647	\$ 702,970
Total Assets		\$ 5,234,096		\$ 3,565,028	\$ 301,863	\$ 3,739,072	\$ 1,495,024
PY Variance Roll Forward - Mov. Equip		-		1,115	1,784	2,899	(2,899)
PY Variance Roll Forward - Leasehold		-		8,010	12,816	20,826	(20,826)
Cost Report Total		\$ 5,234,096		\$ 3,574,153	\$ 316,463	\$ 3,762,797	\$ 1,471,299

Related Party Leasehold Improvements Depreciation (Disclosed on pg 4 of CR)
Related Party Movable Equipment Depreciation (Disclosed on pg 4 of CR)
Related Party Non-Movable Equipment Depreciation (Disclosed on pg 4 of CR)

Leasehold Improvements	\$ 1,982,201	\$ 1,448,520	\$ 71,057	\$ 1,519,577	462,624
Additions	21,835	-	2,922	2,922	18,913
Disposals	-	-	-	-	-
Related Party Leasehold improvements	1,374,296	818,558	86,648	905,206	469,090
Related Party Additions	19,460	-	1,946	1,946	17,514
Historical Variance	Total	\$ 3,397,792	\$ 2,267,078	\$ 162,573	\$ 2,429,651
Movable Equipment	\$ 889,187	\$ 679,355	\$ 49,754	\$ 729,109	160,078
Additions	40,213	-	5,899	5,899	34,314
Disposals	(127,594)	-	-	(127,594)	-
Related Party Movable Equipment	616,439	474,512	60,876	535,388	81,051
Related Party Disposals	Total	\$ 1,418,245	\$ 1,153,868	\$ 116,529	\$ 1,142,803
Non-movable Equipment	\$ 70,041	\$ 67,053	\$ 2,567	\$ 69,620	421
Disposals	-	-	-	-	-
Related Party Non-movable Equipment	187,112	77,796	15,437	93,233	93,879
Related Party Additions	33,311	-	2,221	2,221	31,090
Total	\$ 290,464	\$ 144,849	\$ 20,225	\$ 165,074	\$ 125,390

Per Trial Balance	2,507,304	1,849,690	118,321	1,849,690	657,614
Per Cost Report Depreciation	5,106,501	3,565,795	299,327	3,737,528	1,368,973
Related Party	2,230,618	1,370,866	167,128	1,537,994	692,624
F/S vs C/R Variance	(368,579)	(345,239)	(13,878)	(349,844)	(18,735)
Rounding Variance					

F/S vs C/R Depreciation / NBV Variance

F/S vs C/R.NBV - Page 31, Line 9B
F/S vs C/R Dep. - Page 36, Line F2
Reserve for Dep. - Page 35, Line A3

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Brookview Corporation d/b/a West Hartford Health & Rehab			License No. 1057		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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Var	3,356,497	2,267,078	S/L	Various	157,705	
2. Disposals (attach schedule)	Var	Var	Var						
3. Acquired during this report period (attach schedule)	Var	Var	Var	41,295		S/L	Various	4,868	
C-4. Subtotal									162,573
D. Total Amortization									162,573

* 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 Brookview Corporation d/b/a West Ha	License No. 1057	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

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

Yes

No

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

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

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	160			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				

Part B - Owner and Related Parties

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

1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	08/26/13			
c. Interest Rate for the Cost Year	3.78%			
d. Term of Mortgage (number of years)	30			
e. Amount of Principal Borrowed	6,811,600			
f. Principal balance outstanding as of 09/30/2020	5,731,026			

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 Brookview Corporation d/b/a West Ha	License No. 1057	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. Total Building Interest Expense (A1 - A4 + B5)	\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2020			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)		\$	16	16		
Interest Expenses						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	16	16		
14. Insurance						
a. Insurance on Property (buildings only)		\$	119,952	119,952		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (<i>Blanket Coverage</i>)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$				
14d. Total Insurance Expenditures (14a + b + c)		\$	119,952	119,952		
15. Total All Expenditures (A-13 thru C-14)		\$	15,760,311	15,760,311		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of	
Brookview Corporation d/b/a West Hartford Health & Rehabilita			1057	9/30/2020		28 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$	283,875	283,875	
7.			Other - See attached Schedule	\$	1,088	1,088	
Pages 15 & 16 - Administrative and General							
8.	15	a9	Discriminatory Benefits	\$	67	67	
9.	15	1c	Bad Debts	\$	217,000	217,000	
10.			Accounting	\$			
10a.	15	1e	Legal	\$	39,769	39,769	
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$	13,839	13,839	
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 *	\$	38,287	38,287	
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$	2,000	2,000	
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$	192	192	
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$	596,117	596,117		

* 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	8c	Respiratory Therapist	\$ 1,088		
Total Other Fees Adjustments			\$ 1,088	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Later Fees and Fines (Disallowed)	\$ 192		
Total Other A&G Adjustments			\$ 192	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of	
Brookview Corporation d/b/a West Hartford Health & Rehab			1057	9/30/2020		29 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 596,117	596,117		
			Page 20 - Resident Care Supplies***				
27.	20	5a2	Prescription Drugs	\$ 251,604	251,604		
28.	20	5d	Ambulance/Limousine	\$ 5,545	5,545		
29.	20	5f	X-rays, etc	\$ 16,407	16,407		
30.	20	5h	Laboratory	\$ 39,048	39,048		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,470	5,470		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 67,334	67,334		
			Page 22 - Maintenance and Property				
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
			Page 27 - Insurance				
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
			Other - Miscellaneous				
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$	1,121	1,121	
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
			Not For Profit Providers Only				
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49.	Total Amount of Decrease (Items 1 - 48)			\$ 982,646	982,646		

*** 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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Supplies Patient Personal (Disallowed)	5,603		
20	51	IV Therapy Expenses (Disallowed)	39,869		
20	51	Nursing Equipment Rental Medicare A (Disallowed)	14,528		
20	5i	Cable TV (See Attached)	194		
20	51	OT Therapy Disallowance (See Attached)	7,140		
Total Other Ancillary Costs			\$ 67,334	\$ -	\$ -

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

**West Hartford Health Care
OT Therapy Equipment Rental Disallowance
September 30, 2020**

Pg. 29a

	# of Treatments Page 9	Percentage
Physical Therapy	14,393	46.62%
Occupational Therapy	16,483	53.38% {a}
	30,876	100.00%

Therapy Equipment Rental [Pg. 20 / Line 5j](#) 13,375 **{b}**

OT Equipment Rental Disallowed [Pg. 29 attachment](#) **7,140 {a} x {b}**

**West Hartford Health Care 2020 Cost Report
Disallowance Schedule for Cable TV
9/30/2020**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense	3,794 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Partial Year Cost Report (365 out of 365 Days)	\$ 365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100.00%
Revised Allowable Cost	3,600
Disallowed Cable TV	<u><u>\$ 194</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)		\$ 16,325,654	16,325,654			
b. Medicaid Room and Board Contractual Allowance **		\$ (6,949,003)	(6,949,003)			
2. a. Medicaid (<i>All other states</i>)		\$				
b. Other States Room and Board Contractual Allowance **		\$				
3. a. Medicare Residents (<i>all inclusive</i>)		\$ 3,445,218	3,445,218			
b. Medicare Room and Board Contractual Allowance **		\$ 494,309	494,309			
4. a. Private-Pay Residents and Other		\$ 2,167,069	2,167,069			
b. Private-Pay Room and Board Contractual Allowance **		\$ (9,758)	(9,758)			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare		\$ 310,845	310,845			
b. Prescription Drugs - Medicare Contractual Allowance **		\$ (310,845)	(310,845)			
c. Prescription Drugs - Non-Medicare		\$ 5,219	5,219			
d. Prescription Drugs - Non-Medicare Contractual Allowance **		\$ (4,966)	(4,966)			
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		\$ 583,053	583,053			
b. Physical Therapy - Medicare Contractual Allowance **		\$ (468,290)	(468,290)			
c. Physical Therapy - Non-Medicare		\$ 39,983	39,983			
d. Physical Therapy - Non-Medicare Contractual Allowance **		\$ (39,983)	(39,983)			
4. a. Speech Therapy - Medicare		\$ 94,078	94,078			
b. Speech Therapy - Medicare Contractual Allowance **		\$ (54,697)	(54,697)			
c. Speech Therapy - Non-Medicare		\$ 11,502	11,502			
d. Speech Therapy - Non-Medicare Contractual Allowance **		\$ (11,502)	(11,502)			
5. a. Occupational Therapy - Medicare		\$ 658,094	658,094			
b. Occupational Therapy - Medicare Contractual Allowance **		\$ (555,227)	(555,227)			
c. Occupational Therapy - Non-Medicare		\$ 52,630	52,630			
d. Occupational Therapy - Non-Medicare Contractual Allowance **		\$ (9,514)	(9,514)			
6. a. Other (<i>Specify</i>) - Medicare		\$				
b. Other (<i>Specify</i>) - Non-Medicare		\$ (4,871)	(4,871)			
III. Total Resident Revenue (Section I. thru Section II.)		\$ 15,768,998	15,768,998			
IV. Other Revenue*						
1. Meals sold to guests, employees & others		\$				
2. Rental of rooms to non-residents		\$				
3. Telephone		\$				
4. Rental of Television and Cable Services		\$				
5. Interest Income (<i>Specify</i>)		\$ 72	72			
6. Private Duty Nurses' Fees		\$				
7. Barber, Coffee, Beauty and Gift shops		\$				
8. Other (<i>Specify</i>)		\$ 1,121	1,121			
V. Total Other Revenue (1 thru 8)		\$ 1,193	1,193			
VI. Total All Revenue (III +V)		\$ 15,770,191	15,770,191			

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

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

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

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
	Total Other Resident Revenue - Medicare	\$ -	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Retro Ancillaries	\$ (4,871)		
	Total Other Resident Revenue	\$ (4,871)	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
		0			
30 IV5	Interest Income on Accounts Payable	N/A	\$ 72		
	Total Interest Income	\$ 72	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV8	Misc. Income (Disallowed)	\$ 1,121		
	Total Other Revenue	\$ 1,121	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	31	37
Account				Amount
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	3,265,638
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,718,007
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	89,593
5. Prepaid Expenses			\$	120,034
a. Prepaid Insurance	55,483			
b. Prepaid Real/Prop Taxes	2,687			
c. Prepaid Other	61,864			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,193,272
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost		\$	
	Accum. Depreciation	Net		
4. Leasehold Improvements	*Historical Cost	3,397,792	\$	968,141
	Accum. Depreciation	2,429,651	Net	
5. Non-Movable Equipment	*Historical Cost	290,464	\$	125,390
	Accum. Depreciation	165,074	Net	
6. Movable Equipment	*Historical Cost	1,418,247	\$	275,443
	Accum. Depreciation	1,142,804	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(18,735)
F/S vs CR NBV	(18,735)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,350,239

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref Line Ref Description

Total Prepaid Expenses		\$ -

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

Page Ref Line Ref Description

Total Other Current Assets (Itemize)		\$ -

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

Page Ref Line Ref Description

Total Other Other Fixed Assets (Itemize)		\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

Total Other Assets		\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Total Notes Payable		\$ -

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

Page Ref Line Ref Description

Page 33	A12	Accrued Accounting	\$ 23,875
Page 33	A12	Accrued User Fee	\$ 357,549
Page 33	A12	Accrued Insurance	\$ 14,752
Total Other Current Liabilities (Itemize)			\$ 396,176

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

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)		\$ -

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:	\$ 8,543,511
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				\$
2. Land Improvements	*Historical Cost	Accum. Depreciation	Net	\$
3. Buildings	*Historical Cost	Accum. Depreciation	Net	\$
4. Non-Movable Equipment	*Historical Cost	Accum. Depreciation	Net	\$
5. Movable Equipment	*Historical Cost	Accum. Depreciation	Net	\$
6. Motor Vehicles	*Historical Cost	Accum. Depreciation	Net	\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$
D. Investment and Other Assets				
1. Deferred Deposits				\$
2. Escrow Deposits				\$
3. Organization Expense	*Historical Cost	Accum. Depreciation	Net	\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (itemize)				\$
6. Loans to Owners or Related Parties (itemize)				\$
Name and Address	Amount	Loan Date		
7. Other Assets (itemize)				\$ (1)
Rounding		(1)		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ (1)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 8,543,510

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

G. Balance Sheet (cont'd)

* 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 Brookview Corporation d/b/a West Hartford	License No. 1057	Report for Year Ended 9/30/2020	Page 34	of 37		
Account			Amount			
Total Brought Forward:			3,786,657			
Liabilities (cont'd)						
B. Long-Term Liabilities						
1. Loans Payable-Equipment (<i>itemize</i>)						
Name of Lender	Purpose	Amount	Date Due			
2. Mortgages Payable						
3. Loans from Owners or Related Parties (<i>itemize</i>)						
Name and Address of Lender	Amount	Loan Date				
Due to Avon Health Care	730,191					
4. Other Long-Term Liabilities (<i>itemize</i>)						
HHS Stimulus						
	991,229					
See Schedule						
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	1,721,420		
C. Total All Liabilities (Lines A-13 + B-5)			\$	5,508,077		

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

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	35	37
		Account	Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	692,624
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			\$	692,624
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	391,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,760,923
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$ 190,886
7. Total Net Worth			\$	2,342,809
C. Total Reserves and Net Worth				\$ 3,035,433
D. Total Liabilities, Reserves, and Net Worth				\$ 8,543,510

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Brookview Corporation d/b/a West Hart	1057	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ 2,344,052		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 15,770,191		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 15,579,305		
D. Net Income or Deficit				\$ 190,886		
E. Balance				\$ 2,534,938		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenses pg 27 \$15,760,311						
CR vs FS Dep. (181,006)						
Total FS Expenses \$15,440,946						
2. Other (<i>itemize</i>)						
Reconciliation of Year End Retained Earnings				(192,129)		
F-3. Total Additions				\$ (192,129)		
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>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 2,342,809		

I. Preparer's/Reviewer's Certification

Name of Facility Brookview Corporation d/b/a West	License No. 1057	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/12/2021
Printed Name of Preparer Matthew S Bavolack		
Address 555 Long Wharf Drive, New Haven CT 06511		Phone Number
Contacted Person Regarding Additional Information Needed Regarding This Report 203-781-9600		Phone Number Russell Schwartz
Contact Email Address russell.schwartz@sbcglobal.net		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Avon 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 Avon 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 Avon 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
February 2, 2021

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

This checklist is not required to be submitted with the Annual Report

Facility Name Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes **No**

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes **No**

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes **No**

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes **No**

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes **No**

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes **No**

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____



Workpaper Index: 400.2
Prepared By:
Reviewed By:
Workpaper Date: 2/1/2021
Run Date: 2/1/2021
Name of Workpaper: VHCL CKLST

Provider Name: Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center
Provider Number: 1057-C
Period Ended: 9/30/20

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:

Client: **West Hartford Health Care**
 Engagement: **Medicaid - West Hartford Health Care 2020 Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	WPRef >	FINAL	< WPRef	1st PP-FINAL
		9/30/2020			9/30/2020			9/30/2019
11140	Cash Operating Account	3,131,639.00			3,131,639.00			444,237.00
11620	Cash Resident Funds	133,999.00			133,999.00			83,893.00
13010	A/R Private	981,059.00			981,059.00			793,974.00
13020	A/R Medicaid	1,665,214.00			1,665,214.00			1,770,079.00
13040	A/R Medicare A	498,728.00			498,728.00			229,278.00
13050	A/R Medicare B	113,044.00			113,044.00			57,217.00
13060	A/R Coinsurance	101,480.00			101,480.00			187,436.00
13070	A/R Medicare Replacement	331,761.00			331,761.00			0.00
13080	A/R Insurance Other	58,097.00			58,097.00			458,946.00
13290	Allowance for Doubtful Accounts	(40,126.00)			(40,126.00)			(35,000.00)
13300	A/R Refunds	8,750.00			8,750.00			8,429.00
15300	Prepaid Insurance	55,483.00			55,483.00			51,405.00
15380	Inventory	89,593.00			89,593.00			87,844.00
15700	Prepaid Real/Property Taxes	2,687.00			2,687.00			2,251.00
15800	Prepaid Other	47,864.00		14,000.00		61,864.00		12,165.00
		RJE - 3		14,000.00				
17680	Due from Brookview Realty	0.00			0.00			2,828.00
19320	Fixed Equipment	70,040.00			70,040.00			70,040.00
19390	Accum Depr Fixed Equipment	(69,551.00)			(69,551.00)			(66,986.00)
19420	Leasehold Improvements	1,786,178.00			1,786,178.00			1,768,503.00
19490	Accum Depr Leasehold Impvmts	(1,357,828.00)			(1,357,828.00)			(1,292,007.00)
19520	Furniture & Equipment	573,454.00			573,454.00			644,892.00
19590	Accum Depr Furniture & Equipmt	(361,930.00)			(361,930.00)			(444,764.00)
19620	Computer Software	77,632.00			77,632.00			77,632.00
19690	Accum Depr Computer Software	(60,381.00)			(60,381.00)			(55,205.00)
21020	Accounts Payable Trade	(450,938.00)			(450,938.00)			(715,096.00)
21300	Credit Balance Liabilities	(200,009.00)			(200,009.00)			(448,023.00)
21400	Medicare Advance	(375,000.00)			(375,000.00)			0.00
21600	Due to State	(169,000.00)			(169,000.00)			0.00
21610	Due to Cash Resident Funds	(133,999.00)			(133,999.00)			(83,893.00)
22100	Capital Lease Payable	0.00			0.00			(1,280.00)
22200	Univest Lease	0.00			0.00			(26,250.00)
22200M	CP of Capital Leases	(5,250.00)			(5,250.00)			0.00
23110	PPP COVID-19	(1,442,000.00)			(1,442,000.00)			0.00
23115	HHS Stimulus	(991,229.00)			(991,229.00)			0.00
25000	P/R Clearing	0.00			0.00			15.00
25320	P/R Pension Employee	6.00			6.00			6.00
25360	P/R Garnishment	273.00			273.00			11.00
25500	Accrued Payroll	(79,993.00)		(138,359.00)	(218,352.00)			(161,518.00)
		RJE - 4		(138,359.00)				
25600	Accrued FICA Taxes	(14,473.00)			(14,473.00)			(11,143.00)
25650	Accrued Vac Personal Sick	(331,230.00)			(331,230.00)			(339,303.00)
25680	Accrued Pension	(50,509.00)			(50,509.00)			(49,239.00)
26100	Accrued Accounting	(23,875.00)			(23,875.00)			(14,875.00)
26110	Accrued User Fee	(357,549.00)			(357,549.00)			0.00
26130	Accrued Insurance Financing	(14,752.00)			(14,752.00)			(26,460.00)
29630	Due to Avon Health Care	(730,191.00)			(730,191.00)			(635,987.00)
30100	Shareholder Distributions	0.00			0.00			630,735.00
30110	Capital Stock	(391,000.00)			(391,000.00)			(391,000.00)
30120	Retained Earnings	(1,760,923.00)			(1,760,923.00)			(2,586,366.00)
40100	Room & Board Private	(2,069,580.00)			(2,069,580.00)			(1,922,174.00)
40110	Private Discounts	0.00			0.00			21,870.00
40210	Pharmacy Private	(253.00)			(253.00)			0.00
40220	PT Private	0.00			0.00			1.00
40230	OT Private	0.00			0.00			(1,843.00)
40240	ST Private	0.00			0.00			(6,814.00)
41100	Room & Board Medicaid	(15,795,835.00)			(15,795,835.00)			(17,563,290.00)
41110	Allowance R&B Medicaid	6,926,979.00			6,926,979.00			7,880,837.00
41150	Rate Adjustment Medicaid- COVID	(148,350.00)			(148,350.00)			0.00
41210	Pharmacy Medicaid	(1,096.00)			(1,096.00)			0.00
41215	Allow Phar MCD	1,096.00			1,096.00			0.00
41220	PT Medicaid	(29,819.00)			(29,819.00)			(48,958.00)
41225	Allow PT MCD	29,819.00			29,819.00			50,020.00
41230	OT Medicaid	(43,116.00)			(43,116.00)			(79,320.00)
41235	Allow OT MCD	43,116.00			43,116.00			79,505.00
41240	ST Medicaid	(10,810.00)			(10,810.00)			(16,875.00)
41245	Allow ST MCD	10,810.00			10,810.00			17,007.00
43100	Room & Board Medicare	(2,001,114.00)			(2,001,114.00)			(1,701,642.00)
43110	Allowance R&B Medicare	(691,809.00)			(691,809.00)			(200,588.00)
43120	Medicare Discounts	25,037.00			25,037.00			35,072.00
43210	Pharmacy Medicare A	(188,369.00)			(188,369.00)			(165,640.00)
43215	Allow Phar MCR A	188,369.00			188,369.00			165,640.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	WPRef >	FINAL 9/30/2020	< WPRef	1st PP-FINAL 9/30/2019
43220	PT Medicare A	(222,110.00)				(222,110.00)		(113,544.00)
43225	Allow PT MCR A	222,110.00				222,110.00		115,626.00
43230	OT Medicare A	(251,499.00)				(251,499.00)		(111,199.00)
43235	Allow OT MCR A	251,499.00				251,499.00		115,207.00
43240	ST Medicare A	(35,626.00)				(35,626.00)		(63,043.00)
43245	Allow ST MCR A	35,626.00				35,626.00		63,294.00
43250	Lab Medicare A	(20,553.00)				(20,553.00)		(20,940.00)
43255	Allow Lab MCR A	20,553.00				20,553.00		20,940.00
43270	X-ray Medicare A	(5,154.00)				(5,154.00)		(6,216.00)
43275	Allow X-ray MCR A	5,154.00				5,154.00		6,216.00
43310	Pharmacy MCR B	0.00				0.00		(790.00)
43315	Allow Pharmacy MCR B	0.00				0.00		(17.00)
43320	PT Medicare B	(114,074.00)				(114,074.00)		(79,694.00)
43325	Allow PT MCR B	36,343.00				36,343.00		20,627.00
43330	OT Medicare B	(101,166.00)				(101,166.00)		(98,520.00)
43335	Allow OT MCR B	27,264.00				27,264.00		37,269.00
43340	ST Medicare B	(11,857.00)				(11,857.00)		(62,788.00)
43345	Allow ST MCR B	229.00				229.00		18,623.00
44100	Room & Board Insurance Other	(57,011.00)				(57,011.00)		(1,505,888.00)
44110	Allowance R&B Insurance Other	9,758.00				9,758.00		220,869.00
44510	Pharmacy Insurance Other	(3,870.00)				(3,870.00)		(157,827.00)
44515	Allow Phar Insurance Other	3,870.00				3,870.00		157,827.00
44520	PT Insurance Other	(10,164.00)				(10,164.00)		(131,416.00)
44525	Allow PT Insurance Other	10,164.00				10,164.00		131,416.00
44530	OT Insurance Other	(9,514.00)				(9,514.00)		(131,217.00)
44535	Allow OT Insurance Other	9,514.00				9,514.00		131,217.00
44540	ST Insurance Other	(692.00)				(692.00)		(62,571.00)
44545	Allow ST Insurance Other	692.00				692.00		62,571.00
44550	Lab Insurance Other	(675.00)				(675.00)		(21,401.00)
44555	Allow Lab Insurance Other	675.00				675.00		21,401.00
44570	X-ray Insurance Other	(85.00)				(85.00)		(6,020.00)
44575	Allow X-ray Insurance Other	85.00				85.00		6,020.00
44820	PT Insurance B	(53,314.00)				(53,314.00)		(29,646.00)
44825	Allow PT Insurance B	16,282.00				16,282.00		(418.00)
44830	OT Insurance B	(101,189.00)				(101,189.00)		(35,737.00)
44835	Allow OT Insurance B	29,108.00				29,108.00		3,952.00
44840	ST Insurance B	(28,479.00)				(28,479.00)		(29,683.00)
44845	Allow ST Insurance B	726.00				726.00		9,975.00
46100	Medicare Replacement Room&Board	(1,444,104.00)				(1,444,104.00)		0.00
46110	Allowance R&B Medicare Replacem	190,553.00				190,553.00		0.00
46510	Pharmacy medicare Replacement	(122,476.00)				(122,476.00)		0.00
46515	Allow Phar Medicare Replacement	122,476.00				122,476.00		0.00
46520	PT Medicare Replacement	(193,555.00)				(193,555.00)		0.00
46525	Allow PT Medicare Replacement	193,555.00				193,555.00		0.00
46530	OT Medicare Replacement	(204,240.00)				(204,240.00)		0.00
46535	Allow OT Medicare Replacement	204,240.00				204,240.00		0.00
46540	ST Medicare Replacement	(18,116.00)				(18,116.00)		0.00
46545	Allow ST Medicare Replacement	18,116.00				18,116.00		0.00
46550	Lab Medicare Replacement	(19,765.00)				(19,765.00)		0.00
46555	Allow Lab Medicare Replacement	19,765.00				19,765.00		0.00
46570	X-ray Medicare Replacement	(4,551.00)				(4,551.00)		0.00
46575	Allow X-ray Medicare Replacem	4,551.00				4,551.00		0.00
48000	Room & Board Retro Private	(809.00)				(809.00)		8,355.00
48100	Room & Board Retro Medicaid	22,024.00				22,024.00		(11,616.00)
48300	Room & Board Retro Medicare	(18,090.00)				(18,090.00)		(25,415.00)
48400	Room & Board Retro Ins Other	(39,669.00)				(39,669.00)		(16,430.00)
48600	Retro Ancillaries	4,871.00				4,871.00		66,524.00
49190	Interest Income	(72.00)				(72.00)		0.00
49200	Miscellaneous Income	(1,121.00)				(1,121.00)		(15,561.00)
49300	Other Medicaid Revenue- Covid	(381,469.00)				(381,469.00)		0.00
51010	P/R Administrator	171,727.00				171,727.00		157,100.00
5115-010	PAYROLL: OFFICE STAFF	0.00		RJE - 4	138,359.00	138,359.00		0.00
51150	P/R Office	318,317.00				318,317.00		317,989.00
51240	Legal Fees	45,898.00		RJE - 2	(12,500.00)	33,398.00		16,744.00
51245	Legal - Collections	39,769.00				39,769.00		5,533.00
51260	Accounting Fees	70,514.00				70,514.00		37,605.00
51280	Professional Fees	0.00		RJE - 2	12,500.00	12,500.00		16,767.00
51290	Telephone	8,771.00				8,771.00		8,605.00
51300	Cellular Phones	1,190.00				1,190.00		1,768.00
51310	Advertising Help Wanted	4,330.00				4,330.00		4,809.00
51330	Business Promotion	38,287.00				38,287.00		59,513.00
51350	Dues / Association	12,236.00				12,236.00		11,496.00
51370	Licenses	3,260.00				3,260.00		4,287.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	WPRef >	FINAL 9/30/2020	< WPRef	1st PP-FINAL 9/30/2019
51380	Office Supplies	22,189.00				22,189.00		23,391.00
51390	Purchased Services Office	207,532.00				207,532.00		204,653.00
51400	Courier & Postage	6,777.00				6,777.00		6,533.00
51410	Office Equipment Rental	19,705.00				19,705.00		19,123.00
51420	Employee Travel	1,835.00				1,835.00		4,678.00
51430	Professional Development	14,930.00				14,930.00		21,309.00
51440	Late Fees & Fines	192.00				192.00		186.00
51450	Bank Charges	3,095.00				3,095.00		4,926.00
51460	Payroll Processing	23,449.00				23,449.00		23,945.00
51470	Donation Expense	2,000.00				2,000.00		1,025.00
51480	Employee Relations	13,839.00				13,839.00		7,452.00
51500	Computer Services	82,607.00				82,607.00		66,787.00
51570	Bad Debt Expense	217,000.00				217,000.00		249,179.00
51700	Other Insurance	25,260.00				25,260.00		23,157.00
51950	State Provider Tax	829,933.00				829,933.00		904,974.00
51960	Sales & Use Tax	412.00				412.00		408.00
53000	Employee Benefits	67.00				67.00		0.00
53600	Fica Tax	479,261.00				479,261.00		443,423.00
53610	State Unemployment Taxes	47,589.00				47,589.00		60,154.00
53620	Federal Unemployment Taxes	7,562.00				7,562.00		7,802.00
53630	Workers Compensation Ins	133,765.00				133,765.00		144,529.00
53640	Employee Group Insurance	910,882.00				910,882.00		963,297.00
53650	Reimbursed Employee Health	335.00				335.00		95.00
53660	Pension Expense	67,362.00				67,362.00		60,733.00
53680	Union Pension Expense	209,376.00				209,376.00		202,777.00
53750	Union Training Fund	27,875.00				27,875.00		26,096.00
53760	Union Dues	(92.00)				(92.00)		(6.00)
53770	Tuition Expense	9,184.00				9,184.00		3,728.00
53780	New Hire Expense	1,702.00				1,702.00		4,774.00
53790	Employee Physicals/Medication	2,899.00				2,899.00		1,385.00
55010	P/R Maintenance Supervisor	70,720.00				70,720.00		72,151.00
55030	P/R Asst Maintenance Supervisor	68,825.00				68,825.00		64,886.00
55380	Maintenance Supplies	43,172.00				43,172.00		35,528.00
55390	Repair & Maintenance	55,806.00				55,806.00		28,557.00
55430	Groundskeeping	14,628.00				14,628.00		12,576.00
55470	Rubbish Removal	31,533.00				31,533.00		22,504.00
55480	Snow Removal	14,889.00				14,889.00		15,128.00
55490	Purchased Maintenance Contract	43,367.00				43,367.00		46,402.00
5566-010	PERSONAL PROPERTY TAXES	0.00			30,210.00	30,210.00		6,538.00
			RJE - 1		30,210.00			
55660	Personal Property Taxes	10,525.00				10,525.00		9,737.00
55710	Water & Sewer	64,286.00				64,286.00		57,830.00
55720	Gas	59,913.00				59,913.00		71,874.00
55740	Electricity	53,144.00				53,144.00		50,551.00
57380	Laundry Supplies	9,909.00				9,909.00		12,690.00
57390	Purchase Service Laundry	378,596.00				378,596.00		357,546.00
57400	Linen & Bedding	10,677.00				10,677.00		12,495.00
59160	Housekeeping Purchased Service	569,896.00				569,896.00		552,405.00
59380	Housekeeping Supplies	20,635.00				20,635.00		18,254.00
59389	COVID HOUSEKEEPING SUPPLIES	11,042.00				11,042.00		0.00
63150	P/R Dietary Staff	568,213.00				568,213.00		543,479.00
63230	Consult Dietician	80,916.00				80,916.00		80,160.00
63340	Raw Food	417,058.00				417,058.00		403,377.00
63380	Dietary Supplies	25,272.00				25,272.00		15,353.00
63390	Dietary Purchase Services	59,252.00				59,252.00		58,073.00
65010	P/R Recreation Director	62,723.00				62,723.00		55,006.00
65150	P/R Recreation Staff	178,217.00				178,217.00		111,727.00
65380	Recreation Supplies	6,421.00				6,421.00		8,236.00
65400	Resident & Family Entertainment	7,081.00				7,081.00		6,940.00
65450	Cable TV	3,794.00				3,794.00		3,799.00
67010	P/R Social Service Supervisor	202,676.00				202,676.00		194,598.00
67150	P/R Social Service Staff	34,504.00				34,504.00		33,467.00
70200	Medical Director	28,800.00			(14,000.00)	14,800.00		28,800.00
			RJE - 3		(14,000.00)			
70210	Medical Director Program	38,000.00				38,000.00		8,000.00
70280	Consult Psychiatrist	475.00				475.00		750.00
70290	Consult Podiatrist	55.00				55.00		0.00
70300	Consult Pharmacist	9,016.00				9,016.00		12,220.00
70310	Consult Respiratory Therapy	1,088.00				1,088.00		1,450.00
70920	Consult Dentist	8,268.00				8,268.00		8,031.00
70930	Outside Medical Appointments	0.00				0.00		95.00
73160	Therapy Equipment Rental	13,375.00				13,375.00		13,140.00
73170	Purchased Physical Therapy	267,123.00				267,123.00		264,659.00
73180	Physical Therapy Supplies	6,763.00				6,763.00		5,315.00
73190	Purchased Speech Therapy	52,172.00				52,172.00		79,550.00
73200	Purchased Occupational Therapy	283,875.00				283,875.00		291,402.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	WPRef >	FINAL 9/30/2020	< WPRef	1st PP-FINAL 9/30/2019
76290	Pharmacy	(7,811.00)				(7,811.00)		17,325.00
76380	Oxygen Supplies	5,470.00				5,470.00		6,008.00
76400	Pharmacy Other	126,370.00				126,370.00		136,751.00
76500	Pharmacy Medicare	133,045.00				133,045.00		115,493.00
76600	IV Therapy Expense	39,869.00				39,869.00		25,555.00
76700	Lab Expense	39,048.00				39,048.00		34,721.00
76760	X-Ray Expense	16,407.00				16,407.00		13,228.00
76860	Resident Travel	5,545.00				5,545.00		9,084.00
76900	Supplies Patient Personal	5,603.00				5,603.00		1,487.00
83010	P/R Director Of Nursing	125,574.00				125,574.00		119,043.00
83030	P/R Asst Director Of Nursing	84,724.00				84,724.00		100,401.00
83050	P/R Nursing Support Staff	118,078.00				118,078.00		113,408.00
83070	P/R Nursing Support RN	283,053.00				283,053.00		273,185.00
83080	P/R Infection Control Nurse	104,224.00				104,224.00		59,310.00
83100	P/R Nursing Supervisors	575,056.00				575,056.00		554,998.00
83110	P/R RN	134,325.00				134,325.00		150,892.00
83120	P/R LPN	1,867,472.00				1,867,472.00		1,694,807.00
83130	P/R Aides	2,352,507.00				2,352,507.00		2,318,955.00
83150	P/R Clinical Coordinator	53,489.00				53,489.00		41,158.00
83370	Nursing Equipment Rental	40,011.00				40,011.00		40,739.00
83375	Nursing Equipment Med A	14,528.00				14,528.00		18,035.00
83380	Nursing Supplies	199,804.00				199,804.00		216,610.00
83385	Non Qual T19 Part B Supplies	43,542.00				43,542.00		55,870.00
83389	COVID SUPPLIES	115,395.00				115,395.00		0.00
83395	Non Qual Other Part B Supplies	7,490.00				7,490.00		11,304.00
83400	Medical Software Subscriptions	66,924.00				66,924.00		69,404.00
83510	Nursing Dept Consultant	28,910.00				28,910.00		15,518.00
83520	Purchased Service LPNs	613.00				613.00		0.00
83540	Purchased Service Aides	21,335.00				21,335.00		1,575.00
97000	Interest Expense	16.00				16.00		125.00
97700	Rent	766,488.00			(331,728.00)	434,760.00		510,859.00
			RJE - 1		(331,728.00)			
9780-010	Related Taxes	0.00			174,034.00	174,034.00		174,720.00
9781-010	Related Insurance	0.00			174,034.00	94,692.00	94,692.00	89,718.00
9782-010	Related Mortgage Insurance	0.00			94,692.00	32,792.00	32,792.00	33,605.00
			RJE - 1		32,792.00			
97900	State Corporate Taxes	0.00				0.00		21,000.00
98250	Depr Fixed Equipment	2,564.00				2,564.00		4,709.00
98260	Depr Leasehold Improvement	65,822.00				65,822.00		63,491.00
98270	Depr Furniture & Equipment	44,760.00				44,760.00		62,350.00
98280	Depr Computer Software	5,175.00				5,175.00		5,175.00
Marcum 104	Hospital Credentials	0.00				0.00		815.00
Total		0.00			0.00	0.00	0.00	0.00
	Net (Income) Loss	(315,245.00)			124,359.00	(190,886.00)		2,579.00

Client: **West Hartford Health Care**
 Engagement: **Medicaid - West Hartford Health Care 2020 Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report - P&L**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	WPRef >	FINAL 9/30/2020	< WPRef	1st PP-FINAL 9/30/2019
Group : [10-A]	Salaries and Wages							
Subgroup : [2]	Administrators							
51010	P/R Administrator	171,727.00		0.00		171,727.00		157,100.00
Subtotal [2]	Administrators	171,727.00		0.00		171,727.00		157,100.00
Subgroup : [4]	Other Administrative Salaries							
51150-010	PAYROLL: OFFICE STAFF	0.00		138,359.00		138,359.00		0.00
				138,359.00				
51150	P/R Office	318,317.00		0.00		318,317.00		317,989.00
Subtotal [4]	Other Administrative Salaries	318,317.00		138,359.00		456,676.00		317,989.00
Subgroup : [5C]	Dietary Workers							
63150	P/R Dietary Staff	568,213.00		0.00		568,213.00		543,479.00
Subtotal [5C]	Dietary Workers	568,213.00		0.00		568,213.00		543,479.00
Subgroup : [7A]	Engineer or Chief of Maintenance							
55010	P/R Maintenance Supervisor	70,720.00		0.00		70,720.00		72,151.00
Subtotal [7A]	Engineer or Chief of Maintenance	70,720.00		0.00		70,720.00		72,151.00
Subgroup : [7B]	Other Maintenance Workers							
55030	P/R Asst Maintenance Supervisor	68,825.00		0.00		68,825.00		64,886.00
Subtotal [7B]	Other Maintenance Workers	68,825.00		0.00		68,825.00		64,886.00
Subgroup : [12A]	Director of Nurses/Assistant Director							
83010	P/R Director Of Nursing	125,574.00		0.00		125,574.00		119,043.00
83030	P/R Asst Director Of Nursing	84,724.00		0.00		84,724.00		100,401.00
Subtotal [12A]	Director of Nurses/Assistant Director	210,298.00		0.00		210,298.00		219,444.00
Subgroup : [12B1]	RNs - Direct Care							
83100	P/R Nursing Supervisors	575,056.00		0.00		575,056.00		554,998.00
83110	P/R RN	134,325.00		0.00		134,325.00		150,892.00
83150	P/R Clinical Coordinator	53,489.00		0.00		53,489.00		41,158.00
Subtotal [12B1]	RNs - Direct Care	762,870.00		0.00		762,870.00		747,048.00
Subgroup : [12B2]	RNs - Administrative							
83050	P/R Nursing Support Staff	118,078.00		0.00		118,078.00		113,408.00
83070	P/R Nursing Support RN	283,053.00		0.00		283,053.00		273,185.00
83080	P/R Infection Control Nurse	104,224.00		0.00		104,224.00		59,310.00
Subtotal [12B2]	RNs - Administrative	505,355.00		0.00		505,355.00		445,903.00
Subgroup : [12C1]	LPNs - Direct Care							
83120	P/R LPN	1,867,472.00		0.00		1,867,472.00		1,694,807.00
Subtotal [12C1]	LPNs - Direct Care	1,867,472.00		0.00		1,867,472.00		1,694,807.00
Subgroup : [12D]	Aides and Attendants							
83130	P/R Aides	2,352,507.00		0.00		2,352,507.00		2,318,955.00
Subtotal [12D]	Aides and Attendants	2,352,507.00		0.00		2,352,507.00		2,318,955.00
Subgroup : [12H]	Recreation Workers							
65010	P/R Recreation Director	62,723.00		0.00		62,723.00		55,006.00
65150	P/R Recreation Staff	178,217.00		0.00		178,217.00		111,727.00
Subtotal [12H]	Recreation Workers	240,940.00		0.00		240,940.00		166,733.00
Subgroup : [12M]	Social Workers/Case Management							
67010	P/R Social Service Supervisor	202,676.00		0.00		202,676.00		194,598.00
67150	P/R Social Service Staff	34,504.00		0.00		34,504.00		33,467.00
Subtotal [12M]	Social Workers/Case Management	237,180.00		0.00		237,180.00		228,065.00
Total [10-A]	Salaries and Wages	7,374,424.00		138,359.00		7,512,783.00		6,976,560.00
Group : [13-B]	Professional Fees							
Subgroup : [1]	Dietitian							
63230	Consult Dietician	80,916.00		0.00		80,916.00		80,160.00
Subtotal [1]	Dietitian	80,916.00		0.00		80,916.00		80,160.00
Subgroup : [2]	Dentist							
70920	Consult Dentist	8,268.00		0.00		8,268.00		8,031.00
Subtotal [2]	Dentist	8,268.00		0.00		8,268.00		8,031.00
Subgroup : [3]	Pharmacist							
70300	Consult Pharmacist	9,016.00		0.00		9,016.00		12,220.00
Subtotal [3]	Pharmacist	9,016.00		0.00		9,016.00		12,220.00
Subgroup : [4]	Podiatrist							
70290	Consult Podiatrist	55.00		0.00		55.00		0.00
Subtotal [4]	Podiatrist	55.00		0.00		55.00		0.00
Subgroup : [5A]	PT - Resident Care							
73170	Purchased Physical Therapy	267,123.00		0.00		267,123.00		264,659.00
Subtotal [5A]	PT - Resident Care	267,123.00		0.00		267,123.00		264,659.00
Subgroup : [5B]	PT - Other							
73180	Physical Therapy Supplies	6,763.00		0.00		6,763.00		5,315.00
Subtotal [5B]	PT - Other	6,763.00		0.00		6,763.00		5,315.00

Subgroup : [8A]	Medical Director				
70200	Medical Director	28,800.00	(14,000.00)	14,800.00	28,800.00
70210	Medical Director Program	38,000.00	0.00	38,000.00	8,000.00
Subtotal [8A]	Medical Director	66,800.00	(14,000.00)	52,800.00	36,800.00
Subgroup : [8E]	Other				
70280	Consult Psychiatrist	475.00	0.00	475.00	750.00
70310	Consult Respiratory Therapy	1,088.00	0.00	1,088.00	1,450.00
83510	Nursing Dept Consultant	28,910.00	0.00	28,910.00	15,518.00
Subtotal [8E]	Other	30,473.00	0.00	30,473.00	17,718.00
Subgroup : [9A]	ST - Resident Care				
73190	Purchased Speech Therapy	52,172.00	0.00	52,172.00	79,550.00
Subtotal [9A]	ST - Resident Care	52,172.00	0.00	52,172.00	79,550.00
Subgroup : [10A]	OT - Resident Care				
73200	Purchased Occupational Therapy	283,875.00	0.00	283,875.00	291,402.00
Subtotal [10A]	OT - Resident Care	283,875.00	0.00	283,875.00	291,402.00
Subgroup : [11B1]	LPN's - Direct Care				
83520	Purchased Service LPNs	613.00	0.00	613.00	0.00
Subtotal [11B1]	LPN's - Direct Care	613.00	0.00	613.00	0.00
Subgroup : [11C]	Aides				
83540	Purchased Service Aides	21,335.00	0.00	21,335.00	1,575.00
Subtotal [11C]	Aides	21,335.00	0.00	21,335.00	1,575.00
Total [13-B]	Professional Fees	827,409.00	(14,000.00)	813,409.00	797,430.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
53630	Workers Compensation Ins	133,765.00	0.00	133,765.00	144,529.00
Subtotal [1A1]	Workmen's Compensation	133,765.00	0.00	133,765.00	144,529.00
Subgroup : [1A3]	Unemployment Insurance				
53610	State Unemployment Taxes	47,589.00	0.00	47,589.00	60,154.00
53620	Federal Unemployment Taxes	7,562.00	0.00	7,562.00	7,802.00
Subtotal [1A3]	Unemployment Insurance	55,151.00	0.00	55,151.00	67,956.00
Subgroup : [1A4]	Social Security (FICA)				
53600	Fica Tax	479,261.00	0.00	479,261.00	443,423.00
Subtotal [1A4]	Social Security (FICA)	479,261.00	0.00	479,261.00	443,423.00
Subgroup : [1A5]	Health Insurance				
53640	Employee Group Insurance	910,882.00	0.00	910,882.00	963,297.00
53650	Reimbursed Employee Health	335.00	0.00	335.00	95.00
Subtotal [1A5]	Health Insurance	911,217.00	0.00	911,217.00	963,392.00
Subgroup : [1A7]	Pensions				
53660	Pension Expense	67,362.00	0.00	67,362.00	60,733.00
53680	Union Pension Expense	209,376.00	0.00	209,376.00	202,777.00
Subtotal [1A7]	Pensions	276,738.00	0.00	276,738.00	263,510.00
Subgroup : [1A9]	Other				
53000	Employee Benefits	67.00	0.00	67.00	0.00
53750	Union Training Fund	27,875.00	0.00	27,875.00	26,096.00
53760	Union Dues	(92.00)	0.00	(92.00)	(6.00)
53770	Tuition Expense	9,184.00	0.00	9,184.00	3,728.00
53780	New Hire Expense	1,702.00	0.00	1,702.00	4,774.00
53790	Employee Physicals/Medication	2,899.00	0.00	2,899.00	1,385.00
Subtotal [1A9]	Other	41,635.00	0.00	41,635.00	35,977.00
Subgroup : [1C]	Bad Debts				
51570	Bad Debt Expense	217,000.00	0.00	217,000.00	249,179.00
Subtotal [1C]	Bad Debts	217,000.00	0.00	217,000.00	249,179.00
Subgroup : [1D]	Accounting and Auditing				
51260	Accounting Fees	70,514.00	0.00	70,514.00	37,605.00
Subtotal [1D]	Accounting and Auditing	70,514.00	0.00	70,514.00	37,605.00
Subgroup : [1E]	Legal				
51240	Legal Fees	45,898.00	(12,500.00)	33,398.00	16,744.00
51245	Legal - Collections	39,769.00	0.00	39,769.00	5,533.00
Subtotal [1E]	Legal	85,667.00	(12,500.00)	73,167.00	22,277.00
Subgroup : [1G]	Office Supplies				
51380	Office Supplies	22,189.00	0.00	22,189.00	23,391.00
Subtotal [1G]	Office Supplies	22,189.00	0.00	22,189.00	23,391.00
Subgroup : [1H1]	Telephone and Telegraph				
51290	Telephone	8,771.00	0.00	8,771.00	8,605.00
Subtotal [1H1]	Telephone and Telegraph	8,771.00	0.00	8,771.00	8,605.00
Subgroup : [1H2]	Cellular Phones and beepers				
51300	Cellular Phones	1,190.00	0.00	1,190.00	1,768.00
Subtotal [1H2]	Cellular Phones and beepers	1,190.00	0.00	1,190.00	1,768.00
Subgroup : [1K1]	Other Taxes - Income				
97900	State Corporate Taxes	0.00	0.00	0.00	21,000.00

Subtotal [1K1]	Other Taxes - Income	0.00	0.00	0.00	21,000.00
Subgroup : [1K2]	Other				
51960	Sales & Use Tax	412.00	0.00	412.00	408.00
Subtotal [1K2]	Other	412.00	0.00	412.00	408.00
Subgroup : [1K3]	Resident Day User Fee				
51950	State Provider Tax	829,933.00	0.00	829,933.00	904,974.00
Subtotal [1K3]	Resident Day User Fee	829,933.00	0.00	829,933.00	904,974.00
Total [15]	Expenditures Other than Salaries	3,133,443.00	(12,500.00)	3,120,943.00	3,187,994.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3]	Gifts to Staff and Residents				
51480	Employee Relations	13,839.00	0.00	13,839.00	7,452.00
Subtotal [3]	Gifts to Staff and Residents	13,839.00	0.00	13,839.00	7,452.00
Subgroup : [4]	Employee Travel				
51420	Employee Travel	1,835.00	0.00	1,835.00	4,678.00
Subtotal [4]	Employee Travel	1,835.00	0.00	1,835.00	4,678.00
Subgroup : [5]	Education Expense				
51430	Professional Development	14,930.00	0.00	14,930.00	21,309.00
Subtotal [5]	Education Expense	14,930.00	0.00	14,930.00	21,309.00
Subgroup : [M1]	Advertising Help Wanted				
51310	Advertising Help Wanted	4,330.00	0.00	4,330.00	4,809.00
Subtotal [M1]	Advertising Help Wanted	4,330.00	0.00	4,330.00	4,809.00
Subgroup : [M3]	Advertising Other				
51330	Business Promotion	38,287.00	0.00	38,287.00	59,513.00
Subtotal [M3]	Advertising Other	38,287.00	0.00	38,287.00	59,513.00
Subgroup : [M7]	Postage				
51400	Courier & Postage	6,777.00	0.00	6,777.00	6,533.00
Subtotal [M7]	Postage	6,777.00	0.00	6,777.00	6,533.00
Subgroup : [M10]	Contributions				
51470	Donation Expense	2,000.00	0.00	2,000.00	1,025.00
Subtotal [M10]	Contributions	2,000.00	0.00	2,000.00	1,025.00
Subgroup : [M11]	Services Provided by Contract				
51280	Professional Fees	0.00	12,500.00	12,500.00	16,767.00
			RJE - 2		
51390	Purchased Services Office	207,532.00	0.00	207,532.00	204,653.00
51460	Payroll Processing	23,449.00	0.00	23,449.00	23,945.00
51500	Computer Services	82,607.00	0.00	82,607.00	66,787.00
Subtotal [M11]	Services Provided by Contract	313,588.00	12,500.00	326,088.00	312,152.00
Subgroup : [M13]	Other				
51370	Licenses	3,260.00	0.00	3,260.00	4,287.00
51440	Late Fees & Fines	192.00	0.00	192.00	186.00
51450	Bank Charges	3,095.00	0.00	3,095.00	4,926.00
Marcum 104	Hospital Credentials	0.00	0.00	0.00	815.00
Subtotal [M13]	Other	6,547.00	0.00	6,547.00	10,214.00
Subgroup : [M8]	Dues				
51350	Dues / Association	12,236.00	0.00	12,236.00	11,496.00
Subtotal [M8]	Dues	12,236.00	0.00	12,236.00	11,496.00
Total [16]	Expenditures Other than Salaries (cont'd) - Adm.	414,369.00	12,500.00	426,869.00	439,181.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
63340	Raw Food	417,058.00	0.00	417,058.00	403,377.00
Subtotal [2A1]	Raw Food	417,058.00	0.00	417,058.00	403,377.00
Subgroup : [2A2]	Non-Food Supplies				
63380	Dietary Supplies	25,272.00	0.00	25,272.00	15,353.00
Subtotal [2A2]	Non-Food Supplies	25,272.00	0.00	25,272.00	15,353.00
Subgroup : [2B]	Purchased Services				
63390	Dietary Purchase Services	59,252.00	0.00	59,252.00	58,073.00
Subtotal [2B]	Purchased Services	59,252.00	0.00	59,252.00	58,073.00
Total [18]	Dietary Basis for Allocation of Costs	501,582.00	0.00	501,582.00	476,803.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
57400	Linen & Bedding	10,677.00	0.00	10,677.00	12,495.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	10,677.00	0.00	10,677.00	12,495.00
Subgroup : [3B]	Purchased Services				
57390	Purchase Service Laundry	378,596.00	0.00	378,596.00	357,546.00
Subtotal [3B]	Purchased Services	378,596.00	0.00	378,596.00	357,546.00
Subgroup : [3C]	Other				
57380	Laundry Supplies	9,909.00	0.00	9,909.00	12,690.00
Subtotal [3C]	Other	9,909.00	0.00	9,909.00	12,690.00
Total [19]	Laundry-Basis for Allocation of Costs	399,182.00	0.00	399,182.00	382,731.00

Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
59380	Housekeeping Supplies	20,635.00	0.00	20,635.00	18,254.00
59389	COVID HOUSEKEEPING SUPPLIES	11,042.00	0.00	11,042.00	0.00
Subtotal [4A1]	In-House Care Supplies	31,677.00	0.00	31,677.00	18,254.00
Subgroup : [4B] Purchased Services					
59160	Housekeeping Purchased Service	569,896.00	0.00	569,896.00	552,405.00
Subtotal [4B]	Purchased Services	569,896.00	0.00	569,896.00	552,405.00
Subgroup : [5A2] Purchased from					
76290	Pharmacy	(7,811.00)	0.00	(7,811.00)	17,325.00
76400	Pharmacy Other	126,370.00	0.00	126,370.00	136,751.00
76500	Pharmacy Medicare	133,045.00	0.00	133,045.00	115,493.00
Subtotal [5A2]	Purchased from	251,604.00	0.00	251,604.00	269,569.00
Subgroup : [5B] Medicine Cabinet Drugs					
83380	Nursing Supplies	199,804.00	0.00	199,804.00	216,610.00
Subtotal [5B]	Medicine Cabinet Drugs	199,804.00	0.00	199,804.00	216,610.00
Subgroup : [5C] Medical and Therapeutic Supplies					
83385	Non Qual T19 Part B Supplies	43,542.00	0.00	43,542.00	55,870.00
83395	Non Qual Other Part B Supplies	7,490.00	0.00	7,490.00	11,304.00
Subtotal [5C]	Medical and Therapeutic Supplies	51,032.00	0.00	51,032.00	67,174.00
Subgroup : [5D] Ambulance/Limousine					
76860	Resident Travel	5,545.00	0.00	5,545.00	9,084.00
Subtotal [5D]	Ambulance/Limousine	5,545.00	0.00	5,545.00	9,084.00
Subgroup : [5E2] Oxygen - Other					
76380	Oxygen Supplies	5,470.00	0.00	5,470.00	6,008.00
Subtotal [5E2]	Oxygen - Other	5,470.00	0.00	5,470.00	6,008.00
Subgroup : [5F] X-Rays and related radiological					
76760	X-Ray Expense	16,407.00	0.00	16,407.00	13,228.00
Subtotal [5F]	X-Rays and related radiological	16,407.00	0.00	16,407.00	13,228.00
Subgroup : [5H] Laboratory					
76700	Lab Expense	39,048.00	0.00	39,048.00	34,721.00
Subtotal [5H]	Laboratory	39,048.00	0.00	39,048.00	34,721.00
Subgroup : [5I] Recreation					
65380	Recreation Supplies	6,421.00	0.00	6,421.00	8,236.00
65400	Resident & Family Entertainment	7,081.00	0.00	7,081.00	6,940.00
65450	Cable TV	3,794.00	0.00	3,794.00	3,799.00
Subtotal [5I]	Recreation	17,296.00	0.00	17,296.00	18,975.00
Subgroup : [5L] Other					
70930	Outside Medical Appointments	0.00	0.00	0.00	95.00
73160	Therapy Equipment Rental	13,375.00	0.00	13,375.00	13,140.00
76860	IV Therapy Expense	39,869.00	0.00	39,869.00	25,555.00
76900	Supplies Patient Personal	5,603.00	0.00	5,603.00	1,487.00
83370	Nursing Equipment Rental	40,011.00	0.00	40,011.00	40,739.00
83375	Nursing Equipment Med A	14,528.00	0.00	14,528.00	18,035.00
83389	COVID SUPPLIES	115,395.00	0.00	115,395.00	0.00
83400	Medical Software Subscriptions	66,924.00	0.00	66,924.00	69,404.00
Subtotal [5L]	Other	295,705.00	0.00	295,705.00	168,455.00
Total [20]	Housekeeping and Resident Care Basis for All	1,483,484.00	0.00	1,483,484.00	1,374,483.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
55380	Maintenance Supplies	43,172.00	0.00	43,172.00	35,528.00
55390	Repair & Maintenance	55,806.00	0.00	55,806.00	28,557.00
Subtotal [6A]	Repairs and Maintenance	98,978.00	0.00	98,978.00	64,085.00
Subgroup : [6B] Heat					
55720	Gas	59,913.00	0.00	59,913.00	71,874.00
Subtotal [6B]	Heat	59,913.00	0.00	59,913.00	71,874.00
Subgroup : [6C] Light & Power					
55740	Electricity	53,144.00	0.00	53,144.00	50,551.00
Subtotal [6C]	Light & Power	53,144.00	0.00	53,144.00	50,551.00
Subgroup : [6D] Water					
55710	Water & Sewer	64,286.00	0.00	64,286.00	57,830.00
Subtotal [6D]	Water	64,286.00	0.00	64,286.00	57,830.00
Subgroup : [6E] Equipment Lease					
51410	Office Equipment Rental	19,705.00	0.00	19,705.00	19,123.00
Subtotal [6E]	Equipment Lease	19,705.00	0.00	19,705.00	19,123.00
Subgroup : [6F] Other					
55430	Groundskeeping	14,628.00	0.00	14,628.00	12,576.00
55470	Rubbish Removal	31,533.00	0.00	31,533.00	22,504.00
55480	Snow Removal	14,889.00	0.00	14,889.00	15,128.00
55490	Purchased Maintenance Contract	43,367.00	0.00	43,367.00	46,402.00
Subtotal [6F]	Other	104,417.00	0.00	104,417.00	96,610.00
Subgroup : [7C] Non-movable Equipment					
98250	Depr Fixed Equipment	2,564.00	0.00	2,564.00	4,709.00
Subtotal [7C]	Non-movable Equipment	2,564.00	0.00	2,564.00	4,709.00

Subgroup : [8C]	Leasehold Improvements				
98260	Depr Leasehold Improvement	65,822.00	0.00	65,822.00	63,491.00
Subtotal [8C]	Leasehold Improvements	65,822.00	0.00	65,822.00	63,491.00
Subgroup : [9]	Rental Payments				
97700	Rent	766,488.00	(331,728.00)	434,760.00	510,859.00
9782-010	Related Mortgage Insurance	0.00	RJE - 1 (331,728.00) 32,792.00 32,792.00	32,792.00	33,605.00
Subtotal [9]	Rental Payments	766,488.00	(298,936.00)	467,552.00	544,464.00
Subgroup : [10B]	Real estate taxes paid by lessor				
9780-010	Related Taxes	0.00	RJE - 1 174,034.00 174,034.00	174,034.00	174,720.00
Subtotal [10B]	Real estate taxes paid by lessor	0.00	174,034.00	174,034.00	174,720.00
Subgroup : [10C]	Personal property taxes				
5566-010	PERSONAL PROPERTY TAXES	0.00	RJE - 1 30,210.00 30,210.00	30,210.00	6,538.00
55660	Personal Property Taxes	10,525.00	0.00	10,525.00	9,737.00
Subtotal [10C]	Personal property taxes	10,525.00	30,210.00	40,735.00	16,275.00
Subgroup : [7D]	Movable Equipment				
98270	Depr Furniture & Equipment	44,760.00	0.00	44,760.00	62,350.00
98280	Depr Computer Software	5,175.00	0.00	5,175.00	5,175.00
Subtotal [7D]	Movable Equipment	49,935.00	0.00	49,935.00	67,525.00
Total [22]	Maintenance and Property	1,295,777.00	(94,692.00)	1,201,085.00	1,231,257.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
97000	Interest Expense	16.00	0.00	16.00	125.00
Subtotal [12D]	Other Interest Expense	16.00	0.00	16.00	125.00
Subgroup : [14A]	Insurance on Property				
51700	Other Insurance	25,260.00	0.00	25,260.00	23,157.00
9781-010	Related Insurance	0.00	RJE - 1 94,692.00 94,692.00	94,692.00	89,718.00
Subtotal [14A]	Insurance on Property	25,260.00	94,692.00	119,952.00	112,875.00
Total [27]	Interest and Insurance	25,276.00	94,692.00	119,968.00	113,000.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
41100	Room & Board Medicaid	(15,795,835.00)	0.00	(15,795,835.00)	(17,563,290.00)
41150	Rate Adjustment Medicaid- COVID	(148,350.00)	0.00	(148,350.00)	0.00
49300	Other Medicaid Revenue- Covid	(381,469.00)	0.00	(381,469.00)	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(16,325,654.00)	0.00	(16,325,654.00)	(17,563,290.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
41110	Allowance R&B Medicaid	6,926,979.00	0.00	6,926,979.00	7,880,837.00
48100	Room & Board Retro Medicaid	22,024.00	0.00	22,024.00	(11,616.00)
Subtotal [1B]	Medicaid room and board contractual allowance	6,949,003.00	0.00	6,949,003.00	7,869,221.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
43100	Room & Board Medicare	(2,001,114.00)	0.00	(2,001,114.00)	(1,701,642.00)
46100	Medicare Replacement Room&Board	(1,444,104.00)	0.00	(1,444,104.00)	0.00
Subtotal [3A]	Medicare Residents (All inclusive)	(3,445,218.00)	0.00	(3,445,218.00)	(1,701,642.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
43110	Allowance R&B Medicare	(691,809.00)	0.00	(691,809.00)	(200,588.00)
43120	Medicare Discounts	25,037.00	0.00	25,037.00	35,072.00
46110	Allowance R&B Medicare Replace	190,553.00	0.00	190,553.00	0.00
48300	Room & Board Retro Medicare	(18,090.00)	0.00	(18,090.00)	(25,415.00)
Subtotal [3B]	Medicare room and board contractual allowance	(494,309.00)	0.00	(494,309.00)	(190,931.00)
Subgroup : [4A]	Private-pay residents and other				
40100	Room & Board Private	(2,069,580.00)	0.00	(2,069,580.00)	(1,922,174.00)
44100	Room & Board Insurance Other	(57,011.00)	0.00	(57,011.00)	(1,505,888.00)
48000	Room & Board Retro Private	(809.00)	0.00	(809.00)	8,355.00
48400	Room & Board Retro Ins Other	(39,669.00)	0.00	(39,669.00)	(16,430.00)
Subtotal [4A]	Private-pay residents and other	(2,167,069.00)	0.00	(2,167,069.00)	(3,436,137.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
40110	Private Discounts	0.00	0.00	0.00	21,870.00
44110	Allowance R&B Insurance Other	9,758.00	0.00	9,758.00	220,869.00
Subtotal [4B]	Private-pay room and board contractual allowance	9,758.00	0.00	9,758.00	242,739.00
Subgroup : [5A]	Prescription Drugs - Medicare				
43210	Pharmacy Medicare A	(188,369.00)	0.00	(188,369.00)	(165,640.00)
43310	Pharmacy MCR B	0.00	0.00	0.00	(790.00)
46510	Pharmacy medicare Replacement	(122,476.00)	0.00	(122,476.00)	0.00
Subtotal [5A]	Prescription Drugs - Medicare	(310,845.00)	0.00	(310,845.00)	(166,430.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
43215	Allow Phar MCR A	188,369.00	0.00	188,369.00	165,640.00
46515	Allow Phar Medicare Replacement	122,476.00	0.00	122,476.00	0.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	310,845.00	0.00	310,845.00	165,640.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
40210	Pharmacy Private	(253.00)	0.00	(253.00)	0.00

41210	Pharmacy Medicaid	(1,096.00)	0.00	(1,096.00)	0.00
44510	Pharmacy Insurance Other	(3,870.00)	0.00	(3,870.00)	(157,827.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(5,219.00)	0.00	(5,219.00)	(157,827.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
41215	Allow Phar MCD	1,096.00	0.00	1,096.00	0.00
44515	Allow Phar Insurance Other	3,870.00	0.00	3,870.00	157,827.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractua	4,966.00	0.00	4,966.00	157,827.00
Subgroup : [7A]	Physical Therapy - Medicare				
43220	PT Medicare A	(222,110.00)	0.00	(222,110.00)	(113,544.00)
43320	PT Medicare B	(114,074.00)	0.00	(114,074.00)	(79,694.00)
44820	PT Insurance B	(53,314.00)	0.00	(53,314.00)	(29,646.00)
46520	PT Medicare Replacement	(193,555.00)	0.00	(193,555.00)	0.00
Subtotal [7A]	Physical Therapy - Medicare	(583,053.00)	0.00	(583,053.00)	(222,884.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
43225	Allow PT MCR A	222,110.00	0.00	222,110.00	115,626.00
43325	Allow PT MCR B	36,343.00	0.00	36,343.00	20,627.00
44825	Allow PT Insurance B	16,282.00	0.00	16,282.00	(418.00)
46525	Allow PT Medicare Replacement	193,555.00	0.00	193,555.00	0.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allow	468,290.00	0.00	468,290.00	135,835.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
40220	PT Private	0.00	0.00	0.00	1.00
41220	PT Medicaid	(29,819.00)	0.00	(29,819.00)	(48,958.00)
44520	PT Insurance Other	(10,164.00)	0.00	(10,164.00)	(131,416.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(39,983.00)	0.00	(39,983.00)	(180,373.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
41225	Allow PT MCD	29,819.00	0.00	29,819.00	50,020.00
44525	Allow PT Insurance Other	10,164.00	0.00	10,164.00	131,416.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual	39,983.00	0.00	39,983.00	181,436.00
Subgroup : [8A]	Speech Therapy - Medicare				
43240	ST Medicare A	(35,626.00)	0.00	(35,626.00)	(63,043.00)
43340	ST Medicare B	(11,857.00)	0.00	(11,857.00)	(62,788.00)
44840	ST Insurance B	(28,479.00)	0.00	(28,479.00)	(29,683.00)
46540	ST Medicare Replacement	(18,116.00)	0.00	(18,116.00)	0.00
Subtotal [8A]	Speech Therapy - Medicare	(94,078.00)	0.00	(94,078.00)	(155,514.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
43245	Allow ST MCR A	35,626.00	0.00	35,626.00	63,294.00
43345	Allow ST MCR B	229.00	0.00	229.00	18,623.00
44845	Allow ST Insurance B	726.00	0.00	726.00	9,975.00
46545	Allow ST Medicare Replacement	18,116.00	0.00	18,116.00	0.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowa	54,697.00	0.00	54,697.00	91,892.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
40240	ST Private	0.00	0.00	0.00	(6,814.00)
41240	ST Medicaid	(10,810.00)	0.00	(10,810.00)	(16,875.00)
44540	ST Insurance Other	(692.00)	0.00	(692.00)	(62,571.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(11,502.00)	0.00	(11,502.00)	(86,260.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
41245	Allow ST MCD	10,810.00	0.00	10,810.00	17,007.00
44545	Allow ST Insurance Other	692.00	0.00	692.00	62,571.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual A	11,502.00	0.00	11,502.00	79,578.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43230	OT Medicare A	(251,499.00)	0.00	(251,499.00)	(111,199.00)
43330	OT Medicare B	(101,166.00)	0.00	(101,166.00)	(98,520.00)
44830	OT Insurance B	(101,189.00)	0.00	(101,189.00)	(35,737.00)
46530	OT Medicare Replacement	(204,240.00)	0.00	(204,240.00)	0.00
Subtotal [9A]	Occupational Therapy - Medicare	(658,094.00)	0.00	(658,094.00)	(245,456.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
41235	Allow OT MCD	43,116.00	0.00	43,116.00	79,505.00
43235	Allow OT MCR A	251,499.00	0.00	251,499.00	115,207.00
43335	Allow OT MCR B	27,264.00	0.00	27,264.00	37,269.00
44835	Allow OT Insurance B	29,108.00	0.00	29,108.00	3,952.00
46535	Allow OT Medicare Replacement	204,240.00	0.00	204,240.00	0.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual /	555,227.00	0.00	555,227.00	235,933.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
40230	OT Private	0.00	0.00	0.00	(1,843.00)
41230	OT Medicaid	(43,116.00)	0.00	(43,116.00)	(79,320.00)
44530	OT Insurance Other	(9,514.00)	0.00	(9,514.00)	(131,217.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(52,630.00)	0.00	(52,630.00)	(212,380.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
44535	Allow OT Insurance Other	9,514.00	0.00	9,514.00	131,217.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contrac	9,514.00	0.00	9,514.00	131,217.00
Subgroup : [10A]	Other - Medicare				
43250	Lab Medicare A	(20,553.00)	0.00	(20,553.00)	(20,940.00)
43255	Allow Lab MCR A	20,553.00	0.00	20,553.00	20,940.00
43270	X-ray Medicare A	(5,154.00)	0.00	(5,154.00)	(6,216.00)
43275	Allow X-ray MCR A	5,154.00	0.00	5,154.00	6,216.00
43315	Allow Pharmacy MCR B	0.00	0.00	0.00	(17.00)
46550	Lab Medicare Replacement	(19,765.00)	0.00	(19,765.00)	0.00
46555	Allow Lab Medicare Replacement	19,765.00	0.00	19,765.00	0.00
46570	X-ray Medicare Replacement	(4,551.00)	0.00	(4,551.00)	0.00

46575	Allow X-ray Medicare Replacement	4,551.00	0.00	4,551.00	0.00
Subtotal [10A]	Other - Medicare	0.00	0.00	0.00	(17.00)
Subgroup : [10B]	Other - Non-medicare				
44550	Lab Insurance Other	(675.00)	0.00	(675.00)	(21,401.00)
44555	Allow Lab Insurance Other	675.00	0.00	675.00	21,401.00
44570	X-ray Insurance Other	(85.00)	0.00	(85.00)	(6,020.00)
44575	Allow X-ray Insurance Other	85.00	0.00	85.00	6,020.00
48600	Retro Ancillaries	4,871.00	0.00	4,871.00	66,524.00
Subtotal [10B]	Other - Non-medicare	4,871.00	0.00	4,871.00	66,524.00
Subgroup : [15]	Interest Income				
49190	Interest Income	(72.00)	0.00	(72.00)	0.00
Subtotal [15]	Interest Income	(72.00)	0.00	(72.00)	0.00
Subgroup : [18]	Other Revenue				
49200	Miscellaneous Income	(1,121.00)	0.00	(1,121.00)	(15,561.00)
Subtotal [18]	Other Revenue	(1,121.00)	0.00	(1,121.00)	(15,561.00)
Total [30]	Statement of Revenue	(15,770,191.00)	0.00	(15,770,191.00)	(14,976,860.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
11140	Cash Operating Account	3,131,639.00	0.00	3,131,639.00	444,237.00
11620	Cash Resident Funds	133,999.00	0.00	133,999.00	83,893.00
Subtotal [A1]	Cash	3,265,638.00	0.00	3,265,638.00	528,130.00
Subgroup : [A2]	A/R				
13010	A/R Private	981,059.00	0.00	981,059.00	793,974.00
13020	A/R Medicaid	1,665,214.00	0.00	1,665,214.00	1,770,079.00
13040	A/R Medicare A	498,728.00	0.00	498,728.00	229,278.00
13050	A/R Medicare B	113,044.00	0.00	113,044.00	57,217.00
13060	A/R Coinsurance	101,480.00	0.00	101,480.00	187,436.00
13070	A/R Medicare Replacement	331,761.00	0.00	331,761.00	0.00
13080	A/R Insurance Other	58,097.00	0.00	58,097.00	458,946.00
13290	Allowance for Doubtful Accounts	(40,126.00)	0.00	(40,126.00)	(35,000.00)
13300	A/R Refunds	8,750.00	0.00	8,750.00	8,429.00
Subtotal [A2]	A/R	3,718,007.00	0.00	3,718,007.00	3,470,359.00
Subgroup : [A4]	Inventories				
15380	Inventory	89,593.00	0.00	89,593.00	87,844.00
Subtotal [A4]	Inventories	89,593.00	0.00	89,593.00	87,844.00
Subgroup : [A5]	Prepaid Expenses				
15300	Prepaid Insurance	55,483.00	0.00	55,483.00	51,405.00
15700	Prepaid Real/Property Taxes	2,687.00	0.00	2,687.00	2,251.00
15800	Prepaid Other	47,864.00	14,000.00	61,864.00	12,165.00
Subtotal [A5]	Prepaid Expenses	106,034.00	14,000.00	120,034.00	65,821.00
Subgroup : [A8]	Other Current Assets				
17680	Due from Brookview Realty	0.00	0.00	0.00	2,828.00
Subtotal [A8]	Other Current Assets	0.00	0.00	0.00	2,828.00
Subgroup : [B4]	Leasehold Improvements				
19420	Leasehold Improvements	1,786,178.00	0.00	1,786,178.00	1,768,603.00
19490	Accum Depr Leasehold Impvmts	(1,357,828.00)	0.00	(1,357,828.00)	(1,292,007.00)
Subtotal [B4]	Leasehold Improvements	428,350.00	0.00	428,350.00	476,496.00
Subgroup : [B5]	Non-Movable Equipment				
19320	Fixed Equipment	70,040.00	0.00	70,040.00	70,040.00
19390	Accum Depr Fixed Equipment	(69,551.00)	0.00	(69,551.00)	(66,986.00)
Subtotal [B5]	Non-Movable Equipment	489.00	0.00	489.00	3,054.00
Subgroup : [B6]	Movable Equipment				
19520	Furniture & Equipment	573,454.00	0.00	573,454.00	644,892.00
19590	Accum Depr Furniture & Equipmt	(361,930.00)	0.00	(361,930.00)	(444,764.00)
19620	Computer Software	77,632.00	0.00	77,632.00	77,632.00
19690	Accum Depr Computer Software	(60,381.00)	0.00	(60,381.00)	(55,205.00)
Subtotal [B6]	Movable Equipment	228,775.00	0.00	228,775.00	222,555.00
Total [31-32]	Assets	7,836,886.00	14,000.00	7,850,886.00	4,857,087.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	A/P				
21020	Accounts Payable Trade	(450,938.00)	0.00	(450,938.00)	(715,096.00)
Subtotal [A1]	A/P	(450,938.00)	0.00	(450,938.00)	(715,096.00)
Subgroup : [A2]	Notes Payable				
22100	Capital Lease Payable	0.00	0.00	0.00	(1,280.00)
23110	PPP COVID-19	(1,442,000.00)	0.00	(1,442,000.00)	0.00
Subtotal [A2]	Notes Payable	(1,442,000.00)	0.00	(1,442,000.00)	(1,280.00)
Subgroup : [A4]	Accrued Payroll				
25000	P/R Clearing	0.00	0.00	0.00	15.00
25360	P/R Garnishment	273.00	0.00	273.00	11.00
25500	Accrued Payroll	(79,993.00)	(138,359.00)	(218,352.00)	(161,518.00)
Subtotal [A4]	Accrued Payroll	(331,230.00)	0.00	(331,230.00)	(339,303.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
RJE - 4					
Subtotal [A4]	Accrued Payroll	(410,950.00)	(138,359.00)	(549,309.00)	(500,795.00)

25600	Accrued FICA Taxes	(14,473.00)	0.00	(14,473.00)	(11,143.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(14,473.00)	0.00	(14,473.00)	(11,143.00)
Subgroup : [A12] Other Current Liabilities					
21300	Credit Balance Liabilities	(200,009.00)	0.00	(200,009.00)	(448,023.00)
21400	Medicare Advance	(375,000.00)	0.00	(375,000.00)	0.00
21600	Due to State	(169,000.00)	0.00	(169,000.00)	0.00
21610	Due to Cash Resident Funds	(133,999.00)	0.00	(133,999.00)	(83,893.00)
22200	Univest Lease	0.00	0.00	0.00	(26,250.00)
22200M	CP of Capital Leases	(5,250.00)	0.00	(5,250.00)	0.00
25320	P/R Pension Employee	6.00	0.00	6.00	6.00
25680	Accrued Pension	(50,509.00)	0.00	(50,509.00)	(49,239.00)
26100	Accrued Accounting	(23,875.00)	0.00	(23,875.00)	(14,875.00)
26110	Accrued User Fee	(357,549.00)	0.00	(357,549.00)	0.00
26130	Accrued Insurance Financing	(14,752.00)	0.00	(14,752.00)	(26,460.00)
Subtotal [A12]	Other Current Liabilities	(1,329,937.00)	0.00	(1,329,937.00)	(648,734.00)
Subgroup : [B3] Loans from Owners or Related Parties					
29630	Due to Avon Health Care	(730,191.00)	0.00	(730,191.00)	(635,987.00)
Subtotal [B3]	Loans from Owners or Related Parties	(730,191.00)	0.00	(730,191.00)	(635,987.00)
Subgroup : [B4] Other Long-Term Liabilities					
23115	HHS Stimulus	(991,229.00)	0.00	(991,229.00)	0.00
Subtotal [B4]	Other Long-Term Liabilities	(991,229.00)	0.00	(991,229.00)	0.00
Total [33-34]	Liabilities	(5,369,718.00)	(138,359.00)	(5,508,077.00)	(2,513,035.00)
Group : [35] Equity					
Subgroup : [B2] Capital Stock					
30110	Capital Stock	(391,000.00)	0.00	(391,000.00)	(391,000.00)
Subtotal [B2]	Capital Stock	(391,000.00)	0.00	(391,000.00)	(391,000.00)
Subgroup : [B5] Cumulated Earnings					
30100	Shareholder Distributions	0.00	0.00	0.00	630,735.00
30120	Retained Earnings	(1,760,923.00)	0.00	(1,760,923.00)	(2,586,366.00)
Subtotal [B5]	Cumulated Earnings	(1,760,923.00)	0.00	(1,760,923.00)	(1,955,631.00)
Total [35]	Equity	(2,151,923.00)	0.00	(2,151,923.00)	(2,346,631.00)
NET (INCOME) LOSS					
		(315,245.00)	124,359.00	(190,886.00)	2,579.00
Sum of Account Groups					
		0.00	0.00	0.00	0.00

Client: **West Hartford Health Care**
 Engagement: **Medicaid - West Hartford Health Care 2020 Cost Report**
 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
Reclassifying Journal Entries JE # 1		G.01		
To reclass taxes, insurance, and mortgage insurance to correct account				
5566-010	PERSONAL PROPERTY TAXES		17,300.00	
9780-010	Related Taxes		174,034.00	
9781-010	Related Insurance		94,692.00	
9782-010	Related Mortgage Insurance		32,792.00	
97700	Rent			
Total			318,818.00	318,818.00
Reclassifying Journal Entries JE # 2		D.01		
To reclass Admin Purchased Service out of Legal				
51280	Professional Fees		12,500.00	
51240	Legal Fees			
Total			12,500.00	12,500.00
Reclassifying Journal Entries JE # 3		N.01a		
To move accrued medical director fees to the balanc sheet.				
15800	Prepaid Other		14,000.00	
70200	Medical Director			
Total			14,000.00	14,000.00
Reclassifying Journal Entries JE # 4		N.02		
Post accrued payroll from assurance binder.				
5115-010	PAYROLL: OFFICE STAFF		138,359.00	
25500	Accrued Payroll			
Total			138,359.00	138,359.00