

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Miller Memorial Community	
Address (No. & Street, City, State, Zip Code) 360 Broad Street, Meriden, CT 06450	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 992-C	RHNS 134-RH	Other	Medicare Provider 07-5295
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Medicaid Provider Numbers:	CCNH 209928	RHNS 91348	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2015	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.

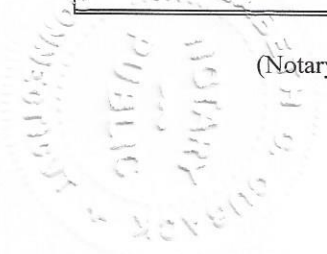
I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Miller Memorial Community [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) <i>Paul Messier</i>		Date 3/4/16	Signed (Owner)		Date
Printed Name (Administrator) Paul Messier			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of Connecticut	Date 3/4/16	Signed (Notary Public) <i>Gabriel Cusack</i>	Comm. Expires 08/31/2019	
Address of Notary Public 44 Jackman Rd, Amston, CT 06231					

(Notary Seal)



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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Miller Memorial Community	Period Covered:	From 10/1/2014	To 9/30/2015	
Address of Facility 360 Broad Street, Meriden, CT 06450				
Report Prepared By Miller Memorial Community	Phone Number 203-237-5302	Date 2/15/2016		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-237-5302		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Miller Memorial Community		Address (No. & Street, City, State, Zip ) 360 Broad Street, Meriden, CT 06450		
License Numbers:	CCNH 992-C	RHNS 134-RH	Other	Medicare Provider No. 07-5295
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No      If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Paul Messier		Nursing Home Administrator's License No.:	1721	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:	N/A	





### General Information and Questionnaire Individual Proprietorship

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2015	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



**General Information and Questionnaire  
Related Parties\***

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
President's Office	360 Broad Street, Meriden, CT 06450	<input type="radio"/>	<input checked="" type="radio"/>		James W. Batten - President	Pg 16, Line M12	112,200	112,200
Clifford R. Dreschsler-Martell, MD	360 Broad Street, Meriden, CT 06450	<input checked="" type="radio"/>	<input type="radio"/>					2,041
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

\* Use additional sheets if necessary.  
\*\* Provide the percentage amount of revenue received from non-related parties.

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

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

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

Name of Facility Miller Memorial Community			License No. 992-C		Report for Year Ended 9/30/2015		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input type="radio"/> No	<b>Total ***</b>			

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

\*\* Attach copies of newly acquired leases.

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Crowe Horwath LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 175 Powder Forest Drive, Simsbury, CT 06089
---------------------------------------------------------------	----------------------------------------------------------------------------------------------

Services Provided by This Firm (*describe fully*)

1 Audit, Cost Reporting & Tax Services	\$ 19,499
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 19,499

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Shipman & Goodwin 2 Probate Court 3 4 5	Telephone Number (203) 237-5302
-----------------------------------------------------------------------------------------------------	------------------------------------

Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 1 Constitution Plaza 2 Hartford, CT 06103 3 4 5
-----------------------------------------------------------------------------------------------------------------------------

Services Provided by This Firm (*describe fully*)

1 HIPPA, labor & personnel, general	\$ 4,489
2 Conservatorship	\$ 150
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 4,639

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

### Schedule of Resident Statistics

Name of Facility Miller Memorial Community		License No. 992-C			Report for Year Ended 9/30/2015				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	93	85	8		93	85	8		93	85	8		
B. On last day of THIS report period	93	85	8		93	85	8		93	85	8		
2. Number of Residents													
A. As of midnight of PREVIOUS report period	73	72	1		73	72	1		72	70	2		
B. As of midnight of THIS report period	71	69	2		80	76	4		71	69	2		
3. Total Number of Days Care Provided During Period													
A. Medicare	3,845	2,811	1,034		3,035	2,227	808		810	584	226		
B. Medicaid (Conn.)	22,032	21,285	747		16,335	15,720	615		5,697	5,565	132		
C. Medicaid (other states)													
D. Private Pay	2,432	2,224	208		1,983	1,797	186		449	427	22		
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	28,309	26,320	1,989		21,353	19,744	1,609		6,956	6,576	380		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	352	352			230	230			122	122			
B. Other Bed Reserve Days	68	68			57	57			11	11			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	28,729	26,740	1,989		21,640	20,031	1,609		7,089	6,709	380		

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

**Schedule of Resident Statistics (Cont'd)**

Name of Facility Miller Memorial Community			License No. 992-C			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	Other		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	Other	CCNH	RHNS	Other	R.C.H.	ICF-MR			
No. of Residents	2		62	2		5							
Per Diem Rate													
a. One bed rm.	Various RUGS rates		242.60			465.00	345.00						
b. Two bed rms.						405.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Other	
A. Medicare - Part B									2,476	1,236	1,240		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									185	147	38		
C. Other									10,550	1,232	9,318		
D. <b>Total Physical Therapy Treatments</b>									13,211	2,615	10,596		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									259	212	47		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									15	15			
2. Restorative Treatments													
C. Other									465	201	264		
D. <b>Total Speech Therapy Treatments</b>									739	428	311		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,876	1,604	1,272		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									131	111	20		
C. Other									11,432	1,437	9,995		
D. <b>Total Occupational Therapy Treatments</b>									14,439	3,152	11,287		

### Report of Expenditures - Salaries & Wages

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2015	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	70,834	1,489	9,414	196	2,105	25
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	249,286	6,610	33,130	870	7,408	112
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	304,071	20,475	22,618	1,523	64,919	4,372
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	203,784	13,068	13,763	883	4,116	264
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers						
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	107,971	1,936	8,031	144		
b. RN						
1. Direct Care	694,589	16,196	51,666	1,205		
2. Administrative**	312,536	9,632	23,247	716		
c. LPN						
1. Direct Care	541,123	17,913	40,250	1,332		
2. Administrative**						
d. Aides and Attendants	1,375,280	82,943	102,297	6,170		
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	109,241	7,931	8,126	590		
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	67,202	2,722	4,999	203		
n. Marketing						
o. Other (Specify)						
See Attached Schedule	30,522	1,768	4,056	233	907	30
<i>A-13. Total Salary Expenditures</i>	4,066,439	182,683	321,597	14,065	79,455	4,803

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

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

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

**Schedule of Other Salaries and Wages (Page 10)**

Position	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
Medical Records	\$ 30,522	1,768	\$ 4,056	233	\$ 907	30
<b>Total</b>	\$ 30,522	1,768	\$ 4,056	233	\$ 907	30

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-



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

Name of Facility				License No.	Report for Year Ended				Page	of
Miller Memorial Community				992-C	9/30/2015				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Miller Memorial Community				992-C	9/30/2015			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	Other							
<b>Section III - Administrators***</b>										
Keith Brown (10/1/14 - 6/15/15)	70,834	9,414	2,105	Standard Package	Administrator of Facility	1,710	A2	None		
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Miller Memorial Community	992-C	9/30/2015	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	12,351	316	919	24		
2. Dentist						
3. Pharmacist	5,193	296	690	39	154	5
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	49,747		201,574		3,101	
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	21,892	91	1,628	7		
b. Utilization Review (Title 18 and 19 only) monthly meeting	1,047	8	78	1		
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) Med A Physician Fees	5		1			
9. Speech Therapist						
a. Resident Care	8,158		5,928			
b. Other						
10. Occupational Therapist						
a. Resident Care	60,309		215,959		1,645	
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	79,968	1,230	5,948	91		
2. Administrative***						
b. LPN						
1. Direct Care	65,348	1,412	4,861	105		
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>304,018</b>	<b>3,353</b>	<b>437,586</b>	<b>267</b>	<b>4,900</b>	<b>5</b>

\* 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 Miller Memorial Community		License No. 992-C		Report for Year Ended 9/30/2015		Page 14		of 37	
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship					
		Yes	No						
Clifford R. Dreschsler-Martell, MD	Medical Director and Board of Directors	<input checked="" type="radio"/>	<input type="radio"/>						
David Taraskevich, MC	Medical Staff Meeting	<input type="radio"/>	<input checked="" type="radio"/>						
Audrey Leflowitz, MD	Medical Staff Meeting	<input type="radio"/>	<input checked="" type="radio"/>						
Neil Scollan, MD	Medcial Staff Meeting	<input type="radio"/>	<input checked="" type="radio"/>						
The Nurse Network	Nurse Pools	<input type="radio"/>	<input checked="" type="radio"/>						
Ready Nurse Staffing Service	Nurse Pools	<input type="radio"/>	<input checked="" type="radio"/>						
Keep Me Home Care and Companion	Nurse Pools	<input type="radio"/>	<input checked="" type="radio"/>						
The Nurse Network	Nurse Pools	<input type="radio"/>	<input checked="" type="radio"/>						
Nursefinders	Nurse Pools	<input type="radio"/>	<input checked="" type="radio"/>						
Swallowing Diagnostics	ST Consultant	<input type="radio"/>	<input checked="" type="radio"/>						
Omnicare of Connecticut	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>						
Foremost Rehab of CT	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>						
Preferred Therapy Solutions	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>						
Michelle Lipka	Dietician	<input type="radio"/>	<input checked="" type="radio"/>						
Louise Kovacic	Dietician	<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						

\* 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
Miller Memorial Community	992-C	9/30/2015	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 155,143	141,216	11,168	2,759
2. Disability Insurance	\$ 13,077	11,903	941	233
3. Unemployment Insurance	\$ 61,321	55,816	4,414	1,091
4. Social Security (F.I.C.A.)	\$ 345,938	314,882	24,903	6,153
5. Health Insurance	\$ 543,735	494,923	39,141	9,671
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,225	3,846	304	75
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 7,567	6,887	545	135
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 10,295	9,371	741	183
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 133,000	123,792	9,208	
d. Accounting and Auditing	\$ 19,499	16,772	2,229	498
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 4,639	3,990	530	119
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 21,169	18,208	2,420	541
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 22,720	19,542	2,597	581
2. Cellular Phones	\$ 3,008	2,587	344	77
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 504,818	487,971	16,847	
<b>Subtotal</b>	\$ 1,850,154	1,711,706	116,332	22,116

\* 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**

Miller Memorial Community  
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Attachment Page 15

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Other</b>
Pre Employment Services	\$ 8,766	\$ 693	\$ 171
Employee Assistance Program	\$ 605	\$ 48	\$ 12
<b>Total</b>	<b>\$ 9,371</b>	<b>\$ 741</b>	<b>\$ 183</b>

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Other</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended		Page	of
Miller Memorial Community	992-C	9/30/2015		16	37
Item		Total	CCNH	RHNS	Other
<b>Subtotals Brought Forward:</b>		1,850,154	1,711,706	116,332	22,116
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	445	383	51	11
3. Gifts to Staff and Residents	\$	6,833	5,877	781	175
4. Employee Travel	\$	147	126	17	4
5. Education Expenses Related to Seminars and Conventions	\$	4,554	4,145	328	81
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> )	\$	20,420	18,587	1,470	363
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )***	\$	16,289	14,011	1,862	416
See Attached Schedule					
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	\$	5,368	4,617	614	137
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> )	\$	4,447	3,825	508	114
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	400	344	46	10
10. Contributions***	\$				
See Attached Schedule					
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	99,835	85,871	11,412	2,552
12. Administrative Management Services**	\$	112,200	96,506	12,826	2,868
13. Other ( <i>Specify</i> )	\$	21,557	14,550	1,930	5,077
See Attached Schedule					
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$</b>	<b>2,142,649</b>	<b>1,960,548</b>	<b>148,177</b>	<b>33,924</b>

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

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Marketing Consultant	\$ 129	\$ 17	\$ 4
Advertising - Marketing	\$ 12,160	\$ 1,616	\$ 361
Advertising - Telephone - Marketing	\$ 815	\$ 108	\$ 24
Fun/Event/Programs - Marketing	\$ 907	\$ 121	\$ 27
<b>Total Other Advertising</b>	\$ 14,011	\$ 1,862	\$ 416

Schedule of Dues

Description	CCNH	RHNS	Other
Dues & Memberships	\$ 3,825	\$ 508	\$ 114
<b>Total Dues</b>	\$ 3,825	\$ 508	\$ 114

Schedule of Contributions

Description	CCNH	RHNS	Other
<b>Total Contributions</b>	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Equipment Rental - RLC			\$ 3,514
Recreational Materials - RLC			\$ 13
Specific Fun/Events/Programs - RLC			\$ 1,102
Licenses - Dining Services	\$ 78	\$ 6	\$ 17
Licenses & Fees	\$ 1,245	\$ 166	\$ 37
Bank Charges - Admin	\$ 4,529	\$ 602	\$ 135
Fines & Penalties	\$ 7,419	\$ 986	\$ 220
Software Contracts - Dining	\$ 668	\$ 89	\$ 20
Licenses - Maintenance	\$ 559	\$ 74	\$ 17
Quarterly Federal Excise Tax	\$ 52	\$ 7	\$ 2
<b>Total Other Administrative and General</b>	\$ 14,550	\$ 1,930	\$ 5,077



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

Name of Facility	License No.	Report for Year Ended	Page of
Miller Memorial Community	992-C	9/30/2015	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 #
Miller Memorial Community - President's Office - James Batten	112,200	Management oversight of operations, President, Legal Counsel, VP Compliance	Page 16, Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Miller Memorial Community		992-C	9/30/2015		18	37	
Item		Total	CCNH	RHNS	Other		
2. Dietary							
a. In-House Preparation & Service							
1.	Raw Food	\$ 223,921	173,867	12,933	37,121		
2.	Non-Food Supplies	\$ 25,855	20,076	1,493	4,286		
3.	Other ( <i>Specify</i> ) _____	\$					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )							
c. Management Services**							
d. Other ( <i>Specify</i> ) _____							
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 249,776</b>	<b>193,943</b>	<b>14,426</b>	<b>41,407</b>		
2F. Dietary Questionnaire		Total	CCNH	RHNS	Other		
G.	Resident Meals: Total no. of meals served per day:*	297	255	24	18		
H.	Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No				
I.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.		
J.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					N/A	
K.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost. Not available		
L.	Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt. \$1,153		
M.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					Page 30, line IV 1	
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.		
O.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.		
P.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					N/A	

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Miller Memorial Community	992-C	9/30/2015	19	37
Item	Total	CCNH	RHNS	Other
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$ 2,277	2,094	141	42
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> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	\$ 70,609	64,914	4,384	1,311
c. Management Services**	\$			
d. Other ( <i>Specify</i> )	\$			
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>	<b>\$ 72,886</b>	<b>67,008</b>	<b>4,525</b>	<b>1,353</b>
<b>3F. Laundry Questionnaire</b>				
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)		N/A	
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)		N/A	

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Miller Memorial Community	992-C	9/30/2015	20	37	
Item		Total	CCNH	RHNS	Other
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	31,791	29,227	1,974	590
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
	Amt. \$				
c. Management Services*	\$				
d. Other ( <i>Specify</i> )	\$				
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	<b>31,791</b>	<b>29,227</b>	<b>1,974</b>	<b>590</b>
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Various	\$	186,118	173,232	12,886	
b. Medicine Cabinet Drugs	\$	38,997	36,297	2,700	
c. Medical and Therapeutic Supplies	\$	29,290	25,996	3,273	21
d. Ambulance/Limousine****	\$	37,413	34,823	2,590	
e. Oxygen					
1. For Emergency Use	\$	29,023	27,014	2,009	
2. Other****	\$	11,815	10,997	818	
f. X-rays and Related Radiological Procedures****	\$	10,600	9,866	734	
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$	10,100	9,401	699	
h. Laboratory****	\$	12,494	11,629	865	
i. Recreation	\$	18,598	17,310	1,288	
j. Other ( <i>Specify</i> )**** See Attached Schedule	\$	225,749	210,119	15,630	
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>610,197</b>	<b>566,684</b>	<b>43,492</b>	<b>21</b>

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

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

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

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

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Other</b>
Medical Supplies	\$ 122,227	\$ 9,092	
M/S - Disposable Incontinence	\$ 43,407	\$ 3,229	
Min Equip & Furn - Nursing	\$ 979	\$ 73	
Nutritional Supplements - Nursing	\$ 30,524	\$ 2,270	
Accelerated Care Plus	\$ 12,878	\$ 958	
Prof Serv - Ancillary Serv	\$ 104	\$ 8	
<b>Total Other Resident Care</b>	<b>\$ 210,119</b>	<b>\$ 15,630</b>	<b>\$ -</b>

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

Name of Facility Miller Memorial Community			License No. 992-C	Report for Year Ended 9/30/2015	Page 21	of 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Other	Pg	Line
Big Green Home Improvement		<input type="radio"/>	<input checked="" type="radio"/>		Ground Maintenance	7,350	210	2,415	22	6f
Bay State Elevator		<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance	13,779	1,025		22	6f
Foremost		<input type="radio"/>	<input checked="" type="radio"/>		Rehab Contractor	19,342	72,766		13	B5
IT Worx, LLC		<input type="radio"/>	<input checked="" type="radio"/>		IT	15,671	2,062	267	16	m11
NTT Data Long Term Care Solutions		<input type="radio"/>	<input checked="" type="radio"/>		Software Maintenance	12,296	1,618	209	22	6f
The Nurse Network		<input type="radio"/>	<input checked="" type="radio"/>		Nursing Agency	48,155	3,625		13	B11a
Ready Nurse		<input type="radio"/>	<input checked="" type="radio"/>		Nursing Agency	94,945	8,256		13	B11a
Crowe Horwath LLP		<input type="radio"/>	<input checked="" type="radio"/>		Audit & Cost Report	12,189	1,604	207	15	1d
Tony's Trucking		<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	14,203	1,337	4,679	22	6f
Unitex		<input type="radio"/>	<input checked="" type="radio"/>		Laundry Service	64,914	4,384	1,311	19	3b
Preferred		<input type="radio"/>	<input checked="" type="radio"/>		Rehab Contractor	95,278	358,429		13	B5
The Grounds Guys of Southington		<input type="radio"/>	<input checked="" type="radio"/>		Ground Maintenance	9,401	269	3,089	22	6f
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

\*\* Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Miller Memorial Community	992-C	9/30/2015			22	37
Item		Total	CCNH	RHNS	Other	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	39,895	28,964	2,641	8,290	
b. Heat	\$	173,912	161,764	12,109	39	
c. Light & Power	\$	185,358	145,878	11,610	27,870	
d. Water	\$	34,758	24,417	2,298	8,043	
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$	155,496	133,409	10,591	11,496	
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$</b>	<b>589,419</b>	<b>494,432</b>	<b>39,249</b>	<b>55,738</b>	
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$	2,226	1,564	147	515	
b. Building & Building Improvements	\$	201,925	173,681	23,082	5,162	
c. Non-Movable Equipment	\$	28,784	24,758	3,290	736	
d. Movable Equipment	\$	41,445	35,648	4,738	1,059	
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$</b>	<b>274,380</b>	<b>235,651</b>	<b>31,257</b>	<b>7,472</b>	
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	48	20	12	16	
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$</b>	<b>274,428</b>	<b>235,671</b>	<b>31,269</b>	<b>7,488</b>	

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Other</b>
Exterminator Serv - Dining Serv	\$ 1,444	\$ 107	\$ 308
Exterminator Service - Maint	\$ 1,026	\$ 76	
Fire Prot - Maint	\$ 7,023	\$ 522	
Service Contract - Maint	\$ 3,258	\$ 242	
Elevaor Service	\$ 13,779	\$ 1,025	
Grounds Service	\$ 19,339	\$ 1,820	\$ 6,371
HVAC Service	\$ 51,265	\$ 3,813	
Generator Service	\$ 6,939	\$ 516	
Refuse Removal	\$ 14,203	\$ 1,337	\$ 4,679
Medical Waste Removal	\$ 3,644	\$ 271	
Cable TV	\$ 11,071	\$ 823	
Plowing & Sanding	\$ 418	\$ 39	\$ 138
<b>Total Other Repairs and Maintenance</b>	<b>\$ 133,409</b>	<b>\$ 10,591</b>	<b>\$ 11,496</b>



### Depreciation Schedule

Name of Facility Miller Memorial Community			License No. 992-C			Report for Year Ended 9/30/2015			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			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period			1,459,099		1,459,099	1,438,222	SL	Various	2,226				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										2,226			
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			7,640,794		7,640,794	5,874,361	SL	Various	201,883				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			449		449		SL	Various	42				
B-4. Subtotal										201,925			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			1,153,621		1,153,621	967,889	SL	Various	28,636				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			10,267		10,267		SL	Various	148				
C-4. Subtotal										28,784			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Vehicle Still in Service		X		Prior to	2006	136,041		136,041	136,041	SL	Various		
b. 2 Golf Carts			X	12	2005	2,500		2,500	2,500	SL	Various		
c. 1995 Ford Repairs		X		12	2007	3,276		3,276	3,276	SL	Various		
d. Green 1999 Dodge Van		X			2009	5,000		5,000	5,000	SL	Various		
2. Movable Equipment													
a. Acquired prior to this report period						1,863,389		1,863,389	1,708,555	SL	Various	30,496	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						83,726		83,726		SL	Various	10,949	
D-3. Subtotal													41,445
<b>E. Total Depreciation</b>													274,380

Miller Memorial Community  
9/30/2015

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

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/10/2014	Replacement window glass	\$ 449	10	\$ 42
<b>Total additions for Building Improvement</b>		\$ 449		\$ 42 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
7/29/2015	Rebuild Fuel Block Boiler	\$ 3,562	20	\$ 148
9/24/2015	Repl Brick Liner in Boiler	\$ 6,705	20	\$ -
<b>Total additions for Non-Movable Equipment</b>		\$ 10,267		\$ 148 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/1/2014	Wheelchair Scale	\$ 1,779	5	\$ 356
3/13/2015	5 Air Mattresses	\$ 5,989	5	\$ 699
3/27/2015	Booster-Dishwashing Machine	\$ 2,200	5	\$ 220
5/19/2015	10 Dining Room Chairs	\$ 5,556	5	\$ 463
5/5/2015	5 Electric Beds	\$ 5,440	5	\$ 453
4/16/2015	Microfiber Wet Mop System	\$ 549	5	\$ 55
7/29/2015	Hoyer Lift	\$ 1,008	5	\$ 34
9/22/2015	Dining Cart	\$ 3,495	5	\$ -
5/8/2015	Xerox Copier	\$ 15,120	5	\$ 1,260
10/13/2014	Bassets Fixed Asset Software	\$ 1,140	5	\$ 228
11/24/2014	Server License	\$ 1,300	5	\$ 238
5/26/2015	E H R System	\$ 40,150	5	\$ 6,943
<b>Total additions for Movable Equipmen</b>		\$ 83,726		\$ 10,949 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility Miller Memorial Community			License No. 992-C		Report for Year Ended 9/30/2015			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

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

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

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

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2015	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		Prior to 1844			
2. Date Structure Completed		10/01/76			
3. If <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure		10/01/76			
5. Total Licensed Bed Capacity		93			
6. Square Footage		53,896			
7. Acquisition Cost					
a. Land		Unknown			
b. Building		Unknown			
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Miller Memorial Community		992-C	9/30/2015			26	37
Item		Total	CCNH	RHNS	Other		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page )

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

Name of Facility		License No.		Report for Year Ended			Page	of
Miller Memorial Community		992-C		9/30/2015			27	37
Item				Total	CCNH	RHNS	Other	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify) Interest & Late Fees				\$	2,041	1,756	233	52
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	2,041	1,756	233	52
14. Insurance								
a. Insurance on Property (buildings only)				\$	34,865	24,492	2,305	8,068
b. Insurance on Automobiles				\$	2,895	2,034	191	670
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	100,637	86,561	11,504	2,572
2. Fire and Extended Coverage				\$				
3. Other (Specify) D&O, Cyber Ins, Surety Bond				\$	20,989	18,055	2,398	536
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	159,386	131,142	16,398	11,846
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	9,346,568	8,050,868	1,058,926	236,774

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Miller Memorial Community				992-C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 277,913	60,309	215,959	1,645
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.	15	1a1	Discriminatory Benefits	\$ 6,203	5,645	434	124
9.	15	1c	Bad Debts	\$ 133,000	123,792	9,208	
10.	15	1e	Accounting & Legal	\$ 150	131	17	2
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 16,289	14,011	1,862	416
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 8,625	7,419	986	220
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 1,153	1,073	80	
<b>Page 19 - Laundry Expenditures</b>							
25.	19	3a1	Laundry services to employees, guests and others who are not residents	\$ 2,277	2,094	141	42
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 445,610	214,474	228,687	2,449

\* 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	Other
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m13	Fines & Penalties	\$ 7,419	\$ 986	\$ 220
<b>Total Other A&amp;G Adjustments</b>			\$ 7,419	\$ 986	\$ 220

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

Name of Facility				License No.	Report for Year Ended	Page	of
Miller Memorial Community				992-C	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 445,610	214,474	228,687	2,449
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 186,118	173,232	12,886	
28.	20	5d	Ambulance/Limousine	\$ 37,413	34,823	2,590	
29.	20	5f	X-rays, etc	\$ 10,600	9,866	734	
30.	20	5h	Laboratory	\$ 12,494	11,629	865	
31.			Medical Supplies	\$			
32.	20	500	Oxygen (non emergency)	\$ 11,815	10,997	818	
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 2,041	1,756	233	52
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14b	Property Insurance	\$ 2,895	2,034	191	670
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.	30	IV4	Radio and Television Revenue	\$ 5,171	4,550	611	10
44.	30	IV8	Vending Machine Revenue	\$ 910	719	91	100
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 715,067	464,080	247,706	3,281

\*\*\* 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.

Miller Memorial Community  
9/30/2015

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Other Ancillary Costs</b>			\$ -	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
27	12D	Interest & Late Fees	\$ 1,756	\$ 233	\$ 52
<b>Total Excess Movable Equipment Depreciation</b>			\$ 1,756	\$ 233	\$ 52

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ -

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Miller Memorial Community	992-C	9/30/2015			30	37
Item	Total	CCNH	RHNS	Other		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 9,682,597	9,559,337	123,260			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,394,322)	(4,353,884)	(40,438)			
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,733,255	314,190	1,419,065			
b. Medicare Room and Board Contractual Allowance **	\$ 457,809	25,981	431,828			
4. a. Private-Pay Residents and Other	\$ 1,369,237	778,410	429,645	161,182		
b. Private-Pay Room and Board Contractual Allowance **	\$ (46,776)	4,081	(50,857)			
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 108,262	24,660	83,602			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (108,262)	(24,660)	(83,602)			
c. Prescription Drugs - Non-Medicare	\$ 26,533	24,696	1,837			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (24,747)	(23,034)	(1,713)			
2. a. Medical Supplies - Medicare	\$ 9,900	769	9,131			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (9,900)	(769)	(9,131)			
c. Medical Supplies - Non-Medicare	\$ 1,769		1,769			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (1,769)		(1,769)			
3. a. Physical Therapy - Medicare	\$ 398,079	88,892	309,187			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (318,292)	(48,056)	(270,236)			
c. Physical Therapy - Non-Medicare	\$ 57,179	6,028	51,151			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (57,012)	(5,942)	(51,070)			
4. a. Speech Therapy - Medicare	\$ 60,177	38,734	21,443			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (36,802)	(19,523)	(17,279)			
c. Speech Therapy - Non-Medicare	\$ 8,693	1,387	7,306			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (8,693)	(1,387)	(7,306)			
5. a. Occupational Therapy - Medicare	\$ 458,769	112,541	346,228			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (365,267)	(60,136)	(305,131)			
c. Occupational Therapy - Non-Medicare	\$ 61,734	4,177	57,557			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (61,453)	(4,177)	(57,276)			
6. a. Other (Specify) - Medicare	\$ 202	202				
b. Other (Specify) - Non-Medicare	\$ 243		243			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 9,001,143	6,442,517	2,397,444	161,182		
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 1,153	1,073	80			
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 5,171	4,550	611	10		
5. Interest Income (Specify)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 14,832	11,785	1,551	1,496		
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 21,156	17,408	2,242	1,506		
<b>VI. Total All Revenue</b> (III +V)	\$ 9,022,299	6,459,925	2,399,686	162,688		

\* 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	Other
	Lab - Med A	\$ 1,900	\$ 7,093	
	X-Ray - Med A	\$ 996	\$ 6,947	
	Anc Allow Lab - Med A	\$ (1,900)	\$ (7,093)	
	Anc Allow X-Ray Med A	\$ (794)	\$ (6,947)	
	IV - Med A	\$ 925	\$ 6,690	
	Anc Allow IV - Med A	\$ (925)	\$ (6,690)	
<b>Total Other Resident Revenue - Medicare</b>		\$ 202	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	Other
	X-Ray Managed Care	\$ 198	\$ 508	
	Anc Allow X-Ray - Managed Care	\$ (198)	\$ (508)	
	Med Supply - Managed Care	\$ 170		
	Anc Allow - Med Supply - Managed Care	\$ (170)		
	Lab - Managed Care		\$ 1,331	
	Anc Allow - Lab - Managed Care		\$ (1,331)	
	Lab Rev - Medicaid		\$ 557	
	Anc Allow Lab - Medicaid		\$ (557)	
	IV - Managed Care		\$ 337	
	Anc Allow - IV - Managed Care		\$ (337)	
	X-Ray Rev - Medicaid		\$ 243	
<b>Total Other Resident Revenue</b>		\$ -	\$ 243	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	Other
<b>Total Interest Income</b>			\$ -	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	Other
	Hskp - Private Cottages			\$ 781
	Contributions - Unrestricted	\$ 2,601	\$ 342	\$ 44
	Other Income	\$ 9,184	\$ 1,209	\$ 156
	Cottage Energy Rebate			\$ 515
<b>Total Other Revenue</b>		\$ 11,785	\$ 1,551	\$ 1,496

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Miller Memorial Community	992-C	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	655,152
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	763,314
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	5,115
4. Inventories			\$	
5. Prepaid Expenses			\$	238,074
a. Prepaid Insurance	160,431			
b. Prepaid Expenses	77,643			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,661,655
B. Fixed Assets				
1. Land			\$	301,065
2. Land Improvements	*Historical Cost	1,459,099	\$	18,649
	Accum. Depreciation	1,440,450		Net
3. Buildings	*Historical Cost	7,643,207	\$	1,566,921
	Accum. Depreciation	6,076,286		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	1,206,478	\$	209,805
	Accum. Depreciation	996,673		Net
6. Movable Equipment	*Historical Cost	1,904,524	\$	154,524
	Accum. Depreciation	1,750,000		Net
7. Motor Vehicles	*Historical Cost	146,817	\$	
	Accum. Depreciation	146,817		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
_____				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	2,250,964

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

(Carry Total forward to next page)

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

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2015	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,912,619
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
_____				
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address	Amount	Loan Date		
7. Other Assets <i>(itemize)</i>			\$	
_____				
_____				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,912,619

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



## Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

## G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Miller Memorial Community		992-C	9/30/2015	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	634,614
2. Notes Payable ( <i>itemize</i> )				\$	62,219
Notes & Lease Payable					29,315
Notes & Lease Payable					14,160
Loan Payable - AFCO					18,744
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	128,455
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	51,833
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	58,146
Accrued Pension Contribution					30,717
Resident Trust Fund					20,429
Lease Payable - GE Capital/Ricoh					7,000
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	935,267

\* 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 Miller Memorial Community		License No. 992-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				935,267	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 304,000	
Note Payable - E. Miller Mem Trust		304,000			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 304,000	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,239,267	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Miller Memorial Community	992-C	9/30/2015	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,997,611
6. Gain or Loss for Period			\$	(324,259)
	10/1/2014	thru 9/30/2015		
7. Total Net Worth			\$	2,673,352
<b>C. Total Reserves and Net Worth</b>			\$	2,673,352
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,912,619

### H. Changes in Total Net Worth

Name of Facility Miller Memorial Community	License No. 992-C	Report for Year Ended 9/30/2015	Page 36	of 37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	2,997,618	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	9,022,299	
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	9,346,558	
D. Net Income or Deficit			\$	(324,259)	
E. Balance			\$	2,673,359	
F. Additions					
1. Additional Capital Contributed <i>(itemize)</i>					
2. Other <i>(itemize)</i>					
F-3. Total Additions					\$
G. Deductions					
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	7	
Purpose		Amount			
PY Net Asset True-up		7			
3. Total Deductions			\$		
H. <b>Balance at End of Period</b>			\$	2,673,352	

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

Name of Facility Miller Memorial Community		License No. 992-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other			
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer <i>Todd S. Thiesfeldt *</i>		Title <i>Partner</i>	Date Signed <i>3/4/16</i> 3/4/2016		
Printed Name of Preparer  Todd S. Thiesfeldt / Crowe Horwath LLP <i>*</i> (see Compilation Report of Independent Accountants)					
Address Address  175 Powder Forest Drive, Simsbury, CT 06089			Phone Number  860-470-2114		

*\* SEE Compilation Report of Independent Accountants*

## Compilation Report of Independent Accountants

To the Board of Directors of  
Miller Memorial Community, Inc.:

We have compiled the balance sheet (Schedule G) of Miller Memorial Community, Inc. as of September 30, 2015 and the related statements of patient revenues (Schedule F) and operating expenses (Schedule A-C) and changes in total net worth (Schedule H) for the year then ended. We have not audited or reviewed the financial statements and supplemental information included in the accompanying Annual Report of Long Term Care Facility and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplemental information are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements and supplemental information included in the form prescribed by the State of Connecticut for Medicaid Services in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplemental information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements and supplemental information included in the accompanying prescribed form are presented in accordance with the requirements of The State of Connecticut, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of management and The State of Connecticut and is not intended to be, and should not be, used by anyone other than these specified parties.

*Crowe Horwath LLP*

Simsbury, Connecticut  
March 4, 2016