

# Craig J. Lubitski Consulting LLC & CJLC LLC

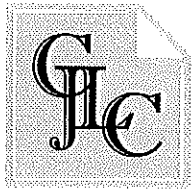
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Mr. Chris LaVigne  
CON & Reimbursement  
Department of Social Services  
55 Farmington Avenue  
Hartford, CT 06105

Mr. LaVigne:

This enclosed 2015 Medicaid Cost Report intentionally omits the following disallowances:

- a. Administrator and Related Party salaries
- b. Dues and Membership Fees to Professional Associations
- c. Physical or Speech Therapy salaries or fees
- d. Depreciation and/or interest expense related to capitalized items previously deemed unallowable by the Department



225 Pitkin Street  
East Hartford  
Connecticut 06108

860.610.9009 (t)  
860.610.9030 (f)

[cjlc.com](http://cjlc.com)

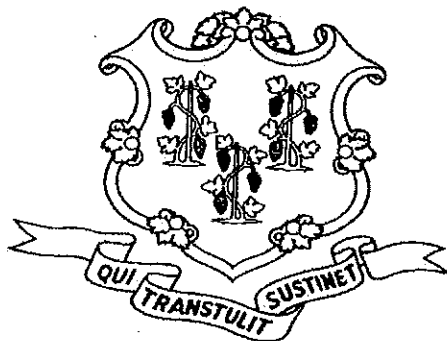
It is our understanding that the software utilized by the Department in the rate setting process computes the necessary disallowances for these areas and our intention is to eliminate the potential for a duplicate disallowance.

If you have any questions, please contact me at 860-610-9009.

Respectfully,

Craig J. Lubitski, CPA  
Partner

# State of Connecticut



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

Name of Facility (as licensed) Subacte Center of Bristol d/b/a Village Green of Bristol	
Address (No. & Street, City, State, Zip Code) 23 Fair Street, Forestville, CT 06010	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input checked="" type="checkbox"/> SLTC (CCNH)                      (RHNS)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2224-C	RHNS	SLTC 2224-C	Medicare Provider 07-5198
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Medicaid Provider Numbers:	CCNH 220164	RHNS	SLTC 520165
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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)	License No.	Report for Year Ended	Page	of
Subacte Center of Bristol d/b/a Village Green of Bristol	2224-C	9/30/2015	1	37

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Subacte Center of Bristol d/b/a Village Green of Bristol [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)		Date	Signed (Owner)	Date
			<i>Carole Scillia</i>	2/24/2016
Printed Name (Administrator)			Printed Name (Owner)	
James Dahl			Carole Scillia for Revera Health Systems Management	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires
			<i>Deborah Davy</i>	2/28/2017
Address of Notary Public				
129 Birchwood Drive, Middletown CT 06457				

(Notary Seal)

State of Connecticut  
**Department of Social Services**  
 25 Sigourney Street, Hartford, Connecticut 06106

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Subacte Center of Bristol d/b/a Village Green of Bristol		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 23 Fair Street, Forestville, CT 06010				
Report Prepared By Craig J. Lubitski Consulting LLC		Phone Number 860-610-9009	Date 2/15/2016	
Item	Total	CCNH	RHNS	SLTC
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>	<b>\$</b>			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	<b>\$</b>			

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 860-589-2923		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Subacte Center of Bristol d/b/a Village Green of Bristol		Address (No. & Street, City, State, Zip) 23 Fair Street, Forestville, CT 06010		
License Numbers:	CCNH 2224-C	RHNS	SLTC 2224-C	Medicare Provider No. 07-5198
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> SLTC				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input 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.				
<b>Administrator</b>				
Name of Administrator James Dahl		Nursing Home Administrator's License No.:	001840	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Subacte Center of Bristol d/b/a Village Green	License No. 2224-C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Names of Stockholders Owning at Least 10% of Shares				
Connecticut Subacute LLC	538 Preston Avenue, Suite 270, Meriden, CT 06450			



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

Name of Facility	License No.	Report for Year Ended	Page	of
Subacte Center of Bristol d/b/a Village Green of B	2224-C	9/30/2015	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	License No.	Report for Year Ended	Page	of		
Subacte Center of Bristol d/b/a Village Green of Bristol	2224-C	9/30/2015	4	37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
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 type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
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	Cost Reported	Actual Cost to the Related Party
Revera Health Systems, LLC	538 Preston Avenue, Suite 270, Meriden, CT 06450	<input type="radio"/> Yes <input checked="" type="radio"/> No	Administrative Management Services	Pg 16/m12	521,050	521,050
Revera Health Systems, LLC	538 Preston Avenue, Suite 270, Meriden, CT 06450	<input type="radio"/> Yes <input checked="" type="radio"/> No	Pension	Pg 15/1a7	22,614	22,614
Cap Pharmacy, LLC	80 Clark Drive #B, East Berlin, CT 06023	<input type="radio"/> Yes <input checked="" type="radio"/> No	Pharmacy	Pg 20/5a1	437,175	437,175
Premier Therapy	201 South Main St., Building A, Loft, Lambertville, NJ 08530	<input type="radio"/> Yes <input checked="" type="radio"/> No	10% PT/ST/OT	Pg 13/B5, B9, B10	693,081	693,081
Revera Health Systems, LLC	538 Preston Avenue, Suite 270, Meriden, CT 06450	<input type="radio"/> Yes <input checked="" type="radio"/> No	Shared Health Insurance	Pg 15/1a5	529,843	529,843
Revera Health Systems, LLC	538 Preston Avenue, Suite 270, Meriden, CT 06450	<input type="radio"/> Yes <input checked="" type="radio"/> No	Shared Dental Insurance	Pg 15/1a5	29,092	29,092
Revera Health Systems, LLC	538 Preston Avenue, Suite 270, Meriden, CT 06450	<input type="radio"/> Yes <input checked="" type="radio"/> No	Shared Life Insurance	Pg 15/1a6	6,543	6,543
Revera Health Systems, LLC	538 Preston Avenue, Suite 270, Meriden, CT 06450	<input type="radio"/> Yes <input checked="" type="radio"/> No	Loaned Funds	34/B3	19,774,298	19,774,298
Revera Health Systems, LLC	538 Preston Avenue, Suite 270, Meriden, CT 06450	<input type="radio"/> Yes <input checked="" type="radio"/> No	Shared Workers Comp Insurance	15/1a1	267,307	267,307

\* 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 Subacte Center of Bristol d/b/a Village Green o	License No. 2224-C	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
All costs were allocated as required except laundry costs were allocated based on resident days and directly allocable costs were directly allocated.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

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

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

Name of Facility		License No.		Report for Year Ended		Page	of	
Subacute Center of Bristol d/b/a Village Green of Bristol		2224-C		9/30/2015		6	37	
Name and Address of Lessor	Related * to		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pitney Bowes, 225 American Drive, Neenah, WI 54956	<input type="radio"/>	<input checked="" type="radio"/>	Mailing System		Ongoing	595	595	
	<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"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input type="radio"/> No
<b>Total ***</b>						<b>595</b>	<b>595</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 Subacte Center of Bristol d/b/a Vill	License No. 2224-C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 1 Deloitte & Touche LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 220 W. Main St. Louisville, KY 40202		
Services Provided by This Firm ( <i>describe fully</i> )				
1	Year-End Audit		\$	9,538
2			\$	
3			\$	
4			\$	
			Charge for Services Provided \$ 9,538	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Pg 15, line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 Probate Court 2 3 4 5			Telephone Number 860-584-6230	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 111 No. Main Street, Bristol, CT 06010 2 3 4 5				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Conservator Appointments		\$	510
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided \$ 510	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Pg 15, line 1e				



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

Name of Facility Subacte Center of Bristol d/b/a Village Green			License No. 2224-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	SLTC	Lost			Gained			CCNH	RHNS	SLTC	
	(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	SLTC			
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	CCNH	RHNS	CCNH	RHNS	SLTC	R.C.H.	ICF-IID					
No. of Residents	CCNH - 13, SLTC - 1	51	SLTC - 12	17									
Per Diem Rate													
a. One bed rm.	RUGS												
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH	RHNS	SLTC					
A. Medicare - Part B					1,318	1,159		159					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					846	596		250					
C. Other					3,518	3,241		277					
D. <b>Total Physical Therapy Treatments</b>					5,682	4,996		686					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					422	328		94					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					365	213		152					
C. Other					1,074	905		169					
D. <b>Total Speech Therapy Treatments</b>					1,861	1,446		415					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					947	636		311					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					921	618		303					
C. Other					5,958	2,979		2,979					
D. <b>Total Occupational Therapy Treatments</b>					7,826	4,233		3,593					

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Subacte Center of Bristol d/b/a Village Green of Bristol	2224-C	9/30/2015	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	SLTC	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)	96,567	1,789			15,147	297
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	162,255	6,417			25,451	1,065
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	219,678	17,076			34,458	2,834
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	59,849	1,882			13,344	420
b. Other Maintenance Workers	21,151	1,572			4,716	350
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	42,551	3,625			6,674	602
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	178,887	3,598			28,060	597
b. RN						
1. Direct Care	429,272	12,351			211,929	6,247
2. Administrative**	140,760	3,751			22,079	623
c. LPN						
1. Direct Care	887,368	31,140			244,624	8,299
2. Administrative**						
d. Aides and Attendants	1,121,829	71,918			330,776	21,827
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	89,478	4,343			14,035	721
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	107,100	4,529			16,799	752
n. Marketing						
o. Other (Specify)						
See Attached Schedule	42,591	2,596			377,143	12,023
A-13. Total Salary Expenditures	3,599,337	166,586			1,345,236	56,655

\* 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		SLTC	
	\$	Hours	\$	Hours	\$	Hours
Guest Attendant	22,567	1,623			\$ 3,540	269
Medical Records	20,024	973			\$ 3,141	162
Respiratory Therapy					\$ 370,463	11,592
<b>Total</b>	<b>\$ 42,591</b>	<b>2,596</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 377,143</b>	<b>12,023</b>

Schedule of Other Fees (Page 13)

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

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		License No.		Report for Year Ended		Page	of			
Subacte Center of Bristol d/b/a Village Green of Bristol		2224-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	SLTC							
<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) Subacute Center of Bristol d/b/a Village Green of Bristol		License No. 2224-C	Report for Year Ended 9/30/2015		Page 12	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							
<b>Section III - Administrators***</b>									
James Dahl	96,567		15,147	Standard Benefits	Full responsibility for facility operations	2,086	A2		
<b>Section IV - Assistant Administrators</b>									

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Subacte Center of Bristol d/b/a Village Green of Bri	2224-C	9/30/2015	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	SLTC	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						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	282,016	4,578			38,724	629
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	22,042	65			24,458	195
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) Other Physician / Psychiatrist	2,361	Disallowed			370	Disallowed
9. Speech Therapist						
a. Resident Care	75,393	1,104			21,638	317
b. Other						
10. Occupational Therapist						
a. Resident Care	230,269	4,221			45,042	826
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>612,082</b>	<b>9,969</b>			<b>130,231</b>	<b>1,966</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		License No.	Report for Year Ended	Page	of
Subacte Center of Bristol d/b/a Village Green of Bristol		2224-C	9/30/2015	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Premier Therapy, 201 South Main St., Building A, Loft, Lambertville, NJ 08530	PT/ST/OT	<input checked="" type="radio"/>	<input type="radio"/>	Revera owns 100%	
Gary Miller MD, 61 Bradley Street, Bristol, CT 06010	Medical Director / Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Stephen, Caminiti, 25 Newell Road Suite D28, Bristol, CT 06010	SLTC Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
IPC The Hospitalist Co, Inc. * Dr. Radhika Aduraju	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
CAP Pharmacy, 80 Clark Drive #B, East Berlin, CT 06010	Pharmacy	<input checked="" type="radio"/>	<input type="radio"/>	Parent Co. owns 51% of Pharmacy	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
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		<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
Subacte Center of Bristol d/b/a Village Green of	2224-C	9/30/2015	15	37
Item	Total	CCNH	RHNS	SLTC
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 267,307	194,582		72,724
2. Disability Insurance	\$ 402	292		109
3. Unemployment Insurance	\$ 107,910	78,552		29,358
4. Social Security (F.I.C.A.)	\$ 364,321	265,203		99,118
5. Health Insurance	\$ 384,403	279,821		104,582
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,543	4,763		1,780
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 22,614	16,461		6,152
8. Uniform Allowance	\$ (175)	(127)		(48)
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 8,948	6,513		2,434
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 75,828	75,828		
<b>d. Accounting and Auditing</b>	\$ 9,538	8,244		1,293
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 510	441		69
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 36,692	31,717		4,975
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 17,755	15,347		2,407
2. Cellular Phones	\$ 4,285	3,704		581
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 592,178	509,023		83,155
<b>Subtotal</b>	\$ 1,899,059	1,490,366		408,692

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Subacte Center of Bristol d/b/a Village Green of Bris	2224-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	SLTC	
<b>Subtotals Brought Forward:</b>	1,899,059	1,490,366		408,692	
<b>I. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 2,193	1,895		297	
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 10,948	9,463		1,484	
4. Employee Travel	\$ 3,046	2,633		413	
5. Education Expenses Related to Seminars and Conventions	\$ 6,828	5,903		926	
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 164	141		22	
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 8,065	6,972		1,094	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 24,200	20,919		3,281	
4. Fund-Raising***	\$				
5. Medical Records	\$ 4,847	4,189		657	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$				
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 8,189	7,078		1,110	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 675	583		92	
9. Subscriptions	\$ 4,727	3,865		862	
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$				
12. Administrative Management Services**	\$ 521,050	450,402		70,648	
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 1,842,969	1,593,084		249,885	
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,336,958	3,597,494		739,464	

\* 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.

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

Subacte Center of Bristol d/b/a Village Green of Bristol  
9/30/2015

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	SLTC
Pre-Employment Expenses	\$ 6,513		\$ 2,434
<b>Total</b>	\$ 6,513	\$ -	\$ 2,434

**Schedule of Other Taxes**

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



Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	SLTC
Meals & Entertainment	\$ 141		\$ 22
<b>Total Other Travel and Entertainment</b>	<b>\$ 141</b>	<b>\$ -</b>	<b>\$ 22</b>

Schedule of Other Advertising

Description	CCNH	RHNS	SLTC
Marketing	\$ 20,919		\$ 3,281
<b>Total Other Advertising</b>	<b>\$ 20,919</b>	<b>\$ -</b>	<b>\$ 3,281</b>

Schedule of Dues

Description	CCNH	RHNS	SLTC
CAHCF	\$ 7,078		\$ 1,110
<b>Total Dues</b>	<b>\$ 7,078</b>	<b>\$ -</b>	<b>\$ 1,110</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	SLTC
Professional Fees	\$ 9,815		\$ 1,540
Bank Charges	\$ 2,156		\$ 338
Software Fees	\$ 29,472		\$ 4,623
IT Supplies & Fees	\$ 4,155		\$ 652
Licenses	\$ 4,382		\$ 687
Gain/Loss on Disposal of Assets	\$ 23,250		\$ 3,647
Write Down of Carrying Value	\$ 1,515,147		\$ 237,661
Penalties	\$ 4,707		\$ 738
<b>Total Other Administrative and General</b>	<b>\$ 1,593,084</b>	<b>\$ -</b>	<b>\$ 249,885</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
Subacte Center of Bristol d/b/a Village Gr	2224-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 #
Revera Health Systems, LLC, 538 Preston Ave., Suite 270, Meriden, CT 06450	521,050	Management Oversight	Pg 16/m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Subacte Center of Bristol d/b/a Village Green of Bristol		2224-C	9/30/2015		18	37
Item	Total	CCNH	RHNS	SLTC		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 173,703	150,151				23,552
2. Non-Food Supplies	\$					
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 173,564	131,259				42,304
c. Management Services**	\$					
d. Other (Specify) _____ Supplies / Supplements	\$ 35,671	30,834				4,837
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 382,938</b>	<b>312,245</b>				<b>70,693</b>
2F. Dietary Questionnaire	Total	CCNH	RHNS	SLTC		
G. Resident Meals: Total no. of meals served per day:*						
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)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify cost.
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify cost.
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Subacte Center of Bristol d/b/a Village Green of Bristol		2224-C	9/30/2015		19	37
Item		Total	CCNH	RHNS	SLTC	
<b>3. Laundry</b>						
<b>a. In-House Processing*</b>		Lbs.				
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
		Amt. \$				
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
		Amt. \$				
4.	Repair and/or purchase of linens.***	Lbs.				
		Amt. \$				
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	71,096	61,456		9,640
c.	Management Services**	\$				
d.	Other (Specify) Supplies	\$	106,684	92,219		14,465
<b>3E.</b>	<b>Total Laundry Expenditures (3a + b + c + d)</b>	\$	<b>177,780</b>	<b>153,675</b>		<b>24,105</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)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.

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

\*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Subacte Center of Bristol d/b/a Village Green o		2224-C	9/30/2015		20	37
Item			Total	CCNH	RHNS	SLTC
4.	Housekeeping	Sq. Ft. Serviced	42,521	34,769		7,752
	a. In-House Care	by Personnel				
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
	b. Purchased Services ( <i>by contract other than through Management Services</i> )	Sq. Ft. Serviced	42,521	34,769		7,752
	( <i>Complete Schedule C-2 att. Page 21</i> )	by Personnel				
		Amt. \$	113,425	92,747		20,679
	c. Management Services*	\$				
	d. Other ( <i>Specify</i> )	\$	25,831	21,122		4,709
	Supplies					
4E.	<b>Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	139,257	113,869		25,388
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	437,175	431,483		5,692
	b. Medicine Cabinet Drugs	\$				
	c. Medical and Therapeutic Supplies	\$	186,166	130,136		56,029
	d. Ambulance/Limousine***	\$	5,309	5,309		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	29,518	14,019		15,500
	f. X-rays and Related Radiological Procedures***	\$	21,647	21,287		360
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	22,930	22,997		(67)
	i. Recreation	\$	38,518	33,295		5,223
	j. Other ( <i>Specify</i> )****	\$	272,818	168,608		104,211
	See Attached Schedule					
5K.	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	1,014,081	827,134		186,947

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	SLTC
IV Therapy ✓	\$ 28,577		\$ 5,866
Professional Fees	\$ 31,304		\$ 4,910
PT Supplies ✓	\$ 1,678		\$ 230
OT Supplies ✓	\$ 2,528		\$ 495
ST Supplies ✓	\$ 303		\$ 87
Supplies	\$ 21,434		\$ 35,251
Drug Supplies	\$ 24,590		\$ 6,828
Catheter & Ostomy Supplies ✓	\$ 2,928		\$ 377
Specialty Beds ✓	\$ 44,230		\$ 7,845
Tube Feed Supplies ✓	\$ 700		\$ 349
Equipment	\$ 10,338		\$ 41,972
<b>Total Other Resident Care</b>	<b>\$ 168,608</b>	<b>\$ -</b>	<b>\$ 104,211</b>

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

Name of Facility		License No.	Report for Year Ended	Page of					
Subacute Center of Bristol d/b/a Village Green of Bristol		2224-C	9/30/2015	21	37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	SLTC	Pg	Line
		Yes	No						
Morrison Management Specialist	PO Box 102289, Atlanta, GA 30368	O	⊙	Contracted Dietary Services	131,259		42,304	18	2b
Healthcare Services Group, Inc.	Suite 300, 3220 Tilmann, Dr. Bansalem, PA 19020	O	⊙	Contracted Housekeeping Services	92,747		20,679	20	4b
Healthcare Services Group, Inc.	Suite 300, 3220 Tilmann, Dr. Bansalem, PA 19020	O	⊙	Contracted Laundry Services	61,456		9,640	19	3b
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\* 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
Subacte Center of Bristol d/b/a Village Green	2224-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	SLTC		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 133,828	109,430		24,398		
b. Heat	\$ 41,147	33,645		7,501		
c. Light & Power	\$ 111,622	91,272		20,350		
d. Water	\$ 14,355	11,738		2,617		
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 595	515		81		
f. Other ( <i>itemize</i> )	\$ 43,032	35,187		7,845		
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 344,579</b>	<b>281,787</b>		<b>62,792</b>		
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 36,022	29,455		6,567		
b. Building & Building Improvements	\$ 203,690	166,555		37,135		
c. Non-Movable Equipment	\$ 140,553	114,928		25,624		
d. Movable Equipment	\$ 98,024	80,153		17,871		
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 478,289</b>	<b>391,092</b>		<b>87,197</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	\$ 155,047	126,781		28,267		
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 550	450		100		
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 633,886</b>	<b>518,322</b>		<b>115,564</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>SLTC</b>
Maintenance Contracts	\$ 14,901		\$ 3,322
Alarm Contracts	\$ 4,088		\$ 912
Elevator Contract	\$ 783		\$ 175
Grounds Contract	\$ 15,414		\$ 3,437
<b>Total Other Repairs and Maintenance</b>	<b>\$ 35,187</b>	<b>\$ -</b>	<b>\$ 7,845</b>





Subacte Center of Bristol d/b/a Village Green of Bristol  
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 Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</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>				
Various	Various - See Attached	\$ 39,026	Var	\$ 1,036
<b>Total additions for Building Improvements</b>		\$ 39,026		\$ 1,036 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</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>				
Various	Various - See Attached	\$ 193,432	Var	\$ 8,448
<b>Total additions for Non-Movable Equipment</b>		\$ 193,432		\$ 8,448 *
<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>				
Various	Various - See Attached	\$ 27,075	Var	\$ 1,993
<b>Total additions for Movable Equipment</b>		\$ 27,075		\$ 1,993 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</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 Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3  
 \*\*Ties to Page 24, Line C2

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility Subsac Center of Bristol d/b/a Village Green of Bristol	Date of Acquisition		Length of Amortization	License No. 2224-C	Report for Year Ended 9/30/2015	Basis for Computing Amortization**	Rate %	Amortization for This Year	of 37
	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 Subacte Center of Bristol d/b/a Village	License No. 2224-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					
2. Date Structure Completed					
3. IF NOT Original Owner, Date of Purchase	04/01/99				
4. Date of Initial Licensure	04/01/99				
5. Total Licensed Bed Capacity	120				
6. Square Footage	38,646				
7. Acquisition Cost					
a. Land					
b. Building					
<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)		N/A			
b. Date Mortgage Obtained		N/A			
c. Interest Rate for the Cost Year		N/A			
d. Term of Mortgage (number of years)		N/A			
e. Amount of Principal Borrowed		N/A			
f. Principal balance outstanding as of		N/A			
<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
Subacte Center of Bristol d/b/a Villag		2224-C	9/30/2015			26	37
Item		Total	CCNH	RHNS	SLTC		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility			License No.		Report for Year Ended			Page of	
Subacte Center of Bristol d/b/a Vil			2224-C		9/30/2015			27   37	
Item					Total	CCNH	RHNS	SLTC	
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)					\$	2,543	2,198	345	
Vendor Interest									
13. Total All Interest Expense (12B7 + 12C3 + 12D)					\$	2,543	2,198	345	
14. Insurance									
a. Insurance on Property (buildings only)					\$	23,402	20,229	3,173	
b. Insurance on Automobiles					\$				
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)					\$				
2. Fire and Extended Coverage					\$				
3. Other (Specify)					\$	(4,940)	(4,270)	(670)	
Crime, Bonds, Excess & General Liability									
14d. Total Insurance Expenditures (14a + b + c)					\$	18,461	15,958	2,503	
15. Total All Expenditures (A-13 thru C-14)					\$	12,737,368	10,034,100	2,703,268	



### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Subacte Center of Bristol d/b/a Village Green of Bristol			2224-C	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	SLTC
<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.	13	B8c	Resident Care Physicians **	\$ 2,732	2,361		370
6.	13	B10b	Occupational Therapy	\$ 275,311	230,269		45,042
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 75,828	75,828		
10.	15	1e	Accounting & Legal	\$ 510	441		69
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,845	2,440		405
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 *	\$ 24,200	20,919		3,281
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 1,791,102	1,548,249		242,853
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 2,172,528	1,880,508		292,021

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

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
16	m8a	Dues to Chamber of Commerce	\$ 583		\$ 92
16	m13	Gain/Loss on Disposal	\$ 23,250		\$ 3,647
16	m13	Write Down of Carrying Value	\$ 1,515,147		\$ 237,661
16	m13	Penalties	\$ 4,707		\$ 738
30	IV8	Medical Records Revenue	\$ 4,562		\$ 716
<b>Total Other A&amp;G Adjustments</b>			\$ 1,548,249	\$ -	\$ 242,853

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Subacte Center of Bristol d/b/a Village Green of Bristol			2224-C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	SLTC
Subtotals Brought Forward				\$ 2,172,528	1,880,508		292,021
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 437,175	431,483		5,692
28.	20	5d	Ambulance/Limousine	\$ 5,309	5,309		
29.	20	5f	X-rays, etc	\$ 21,647	21,287		360
30.	20	5h	Laboratory	\$ 22,930	22,997		(67)
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 14,019	14,019		
33.	20	5j	Occupational Therapy	\$ 3,023	2,528		495
34.			Other - See Attached Schedule	\$ 38,758	32,204		6,554
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.	30	IV8	Purchase Discounts and Allowances	\$ 580	501		79
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>				\$ 2,715,969	2,410,836		305,132

\*\*\* 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.

Subacute Center of Bristol d/b/a Village Green of Bristol  
9/30/2015

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
20	5j	IV Therapy	\$ 28,577		\$ 5,866
20	5j	Catheter / Ostomy	\$ 2,928		\$ 339
20	5j	Tube Feed Supplies	\$ 700		\$ 349
<b>Total Other Ancillary Costs</b>			<b>\$ 32,204</b>	<b>\$ -</b>	<b>\$ 6,554</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

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

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

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Subacte Center of Bristol d/b/a Village Gr	2224-C	9/30/2015			30	37
Item	Total	CCNH	RHNS	SLTC		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 8,182,308	6,102,672		2,079,635		
b. Medicaid Room and Board Contractual Allowance **	\$ (2,244,568)	(1,712,012)		(532,555)		
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,669,994	1,495,708		174,286		
b. Medicare Room and Board Contractual Allowance **	\$ 867,870	751,715		116,155		
4. a. Private-Pay Residents and Other	\$ 1,952,286	1,953,332		(1,046)		
b. Private-Pay Room and Board Contractual Allowance **	\$ (189,485)	(189,485)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 256,667	234,216		22,451		
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 178,158	166,159		11,998		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 715,142	687,792		27,350		
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 190,814	175,216		15,598		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 185,644	168,425		17,219		
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 85,629	76,575		9,054		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 644,975	615,747		29,228		
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 196,612	185,712		10,900		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (1,582,659)	(1,486,560)		(96,099)		
b. Other (Specify) - Non-Medicare	\$ (685,027)	(637,327)		(47,700)		
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 10,424,360	8,587,885		1,836,475		
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ (4,197)	(3,628)		(569)		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ (2,622)	(2,266)		(355)		
5. Interest Income (Specify)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 5,857	5,063		794		
<b>V. Total Other Revenue (1 thru 8)</b>	\$ (961)	(831)		(130)		
<b>VI. Total All Revenue (III + V)</b>	\$ 10,423,399	8,587,054		1,836,345		

\* 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	SLTC
30 - II6a	Respiratory Therapy	\$ 2,176		
30 - II6a	Laboratory	\$ 14,805		\$ 231
30 - II6a	X-Ray	\$ 6,652		\$ 825
30 - II6a	IV Therapy	\$ 1,181		\$ 82
30 - II6a	Contractual Allowances	\$ (1,511,375)		\$ (97,237)
<b>Total Other Resident Revenue - Medicare</b>		\$ (1,486,560)	\$ -	\$ (96,099)

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	SLTC
30 - II6b	Respiratory Therapy	\$ 6,179		
30 - II6b	Laboratory	\$ 1,972		
30 - II6b	X-Ray	\$ 2,888		
30 - II6b	IV Therapy	\$ 7,050		
30 - II6b	Contractual Allowances	\$ (599,779)		\$ (47,700)
30 - II6b	EKG	\$ 3,367		
30 - II6b	PY Adjustment	\$ (59,004)		
<b>Total Other Resident Revenue</b>		\$ (637,327)	\$ -	\$ (47,700)

**Interest Income**

**Account**

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

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	SLTC
30 - IV8	Medical Records	\$ 4,562		\$ 716
30 - IV8	Rebates	\$ 501		\$ 79
<b>Total Other Revenue</b>		\$ 5,063	\$ -	\$ 794

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Subacte Center of Bristol d/b/a Village	2224-C	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	44,509
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,240,792
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	56,691
a. Prepaid Insurance	39,879			
b. Prepaid W/C Insurance	16,437			
c. Prepaid Expenses	375			
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>			\$	1,341,992
<b>B. Fixed Assets</b>				
1. Land			\$	1,220,000
2. Land Improvements	*Historical Cost	189,557	\$	30,259
	Accum. Depreciation	159,298		Net
3. Buildings	*Historical Cost	9,858,577	\$	5,998,474
	Accum. Depreciation	3,860,103		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	2,431,933	\$	486,499
	Accum. Depreciation	1,945,434		Net
6. Movable Equipment	*Historical Cost	1,546,354	\$	805,102
	Accum. Depreciation	741,252		Net
7. Motor Vehicles	*Historical Cost	91,419	\$	37,584
	Accum. Depreciation	53,835		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(390,373)
Book vs. Cost Report		(390,373)		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	8,187,545

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

(Carry Total forward to next page)



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

Name of Facility		License No.	Report for Year Ended	Page	of
Subacte Center of Bristol d/b/a Village		2224-C	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	9,529,538
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 <b>Total Leasehold or Like Properties</b> (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 ( <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> )					
_____					
_____					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Subacte Center of Bristol d/b/a Village Green		2224-C	9/30/2015	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	176,978
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	261,290
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	10,178
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> )				\$	439,583
Employee Benefits Payable	159,552	Accrued Utilities	7,868		
Accrued User Fee	150,146	Accrued RE and Sales Ta	77,017		
Accrued Professional Fees	13,917	Credit Balance Receivabl	31,516		
Accrued Insurance	(433)				
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>888,029</b>

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

(Carry Total forward to next page)

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

Name of Facility Subacte Center of Bristol d/b/a Village Gre		License No. 2224-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				888,029	
<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> )				\$ 19,774,298	
Name and Address of Lender	Amount	Loan Date			
Revera Health Systems, LLC	19,774,298				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
_____					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 19,774,298	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 20,662,327	

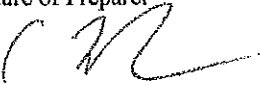
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Subacte Center of Bristol d/b/a Village	2224-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			\$	2,525,000
3. Paid-in Surplus			\$	(3,600,344)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(7,781,060)
6. Gain or Loss for Period			\$	(2,313,969)
	10/1/2014	thru 9/30/2015		
7. Total Net Worth			\$	(11,170,373)
<b>C. Total Reserves and Net Worth</b>			\$	(11,170,373)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	9,491,954

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Subacte Center of Bristol d/b/a Village G	2224-C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(8,856,404)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	10,423,399
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	12,737,368
D. Net Income or Deficit			\$	(2,313,969)
E. Balance			\$	(11,170,373)
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> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(11,170,373)
				09/30/15

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

Name of Facility Subacte Center of Bristol d/b/a Village		License No. 2224-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 type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> SLTC	
<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 		Title Partner	Date Signed 2-24-16		
Printed Name of Preparer Craig J. Lubitski Consulting LLC					
Address 225 Pitkin Street, East Hartford, CT 06108			Phone Number 806-610-9009		