

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Apple Rehab Colchester	
Address (No. & Street, City, State, Zip Code) 36 Broadway Colchester CT 06415	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 1090 - C	RHNS	(Specify)	Medicare Provider 07-5231
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Medicaid Provider Numbers:	CCNH 10090	RHNS	ICF-IID
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**For Department Use Only**

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

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### General Information

Name of Facility (as licensed) Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	Page 1	of 37
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#### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Apple Rehab Colchester [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(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 Apple Rehab Colchester		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 36 Broadway Colchester CT 06415				
Report Prepared By Apple Health Care		Phone Number (860) 678-9755	Date	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <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 860-537-4606	Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Apple Rehab Colchester		Address (No. & Street, City, State, Zip) 36 Broadway Colchester CT 06415		
License Numbers:	CCNH 1090 - C	RHNS	(Specify)	Medicare Provider No. 07-5231
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 type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No           If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Lisa Ryan		Nursing Home Administrator's License No.:	1191	
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 Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Apple Rehab Colchester	Business Address 36 Broadway Colchester CT 06415	State(s) in Which Incorporated Connecticut		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	
Ryan Vess	21 Waterville Road Avon, CT 06001	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	





### General Information and Questionnaire Related Parties\*

Name of Facility Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	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	%**				
Brian J. Foley	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Rental	Pg. 22 Line 9	426,743	426,743
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	252,907	252,907
Healthport Services	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 /16 m13	23,396	23,396
Corporate Employees	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	6,445	6,445
Employees @ Various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	25,670	25,670
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 1a7	11,762	11,762
Aetna	PO Box 88860 Chicago, IL	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 1a5	405,025	
Delta Dental	PO Box 23700 Newark NJ	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 1a5	27,628	
Aetna Ancillary	PO Box 88860 Chicago, IL	<input type="radio"/>	<input type="radio"/>		Group Life & Disability	Pg. 15 1a6	17,913	

\* Use additional sheets if necessary.

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

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

Name of Facility Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	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	%**				
Marsh	PO Box 19636 Newark, NJ	✖			Property, Liability & Umbrella Insurance	Pg. 27 14a	15,989	
AIG	PO Box 10472 Newark, NJ	✖			Worker's Compensation	Pg. 15 1a1	65,124	
Ryan Vess	21 Waterville Road Avon, CT		✖			##		
Brendan Foley	21 Waterville Road Avon, CT		✖			##		

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.  
 ## Related expense has been disallowed on Pg. 28 Line 23

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.  
 The costs incurred by Apple Health Care, inc. (a related party), to provide Accounting and Managerial services to each facility owned by Brian J. Foley, are allocated on a per bed basis.

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

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

N/A

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

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

Name of Facility Apple Rehab Colchester			License No. 1090 - C			Report for Year Ended 9/30/2017		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 checked="" 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 Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	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	Address (No. & Street, City, State, Zip Code)
1 Blum Shapiro & Co. PC	29 South Main St. West Hartford, CT 06127
2 Brazee & Huban	35 Wendell Ave. Pittsfield, MA 10202
3	
4	

Services Provided by This Firm (*describe fully*)

1 Preparation of audited financials (disallow Pg. 28)	\$ 880
2 Preparation of tax returns	\$ 1,185
3	\$
4	\$
	Charge for Services Provided
	\$ 2,065

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

**Legal Services Information**

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

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

1

2

3

4

5

Services Provided by This Firm (*describe fully*)

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

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

### Schedule of Resident Statistics

Name of Facility Apple Rehab Colchester			License No. 1090 - C		Report for Year Ended 9/30/2017				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	60	60			60	60			60	60		
B. On last day of THIS report period	60	60			60	60			60	60		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	49	49			49	49			49	49		
B. As of midnight of THIS report period	57	57			57	57			57	57		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,695	2,695			1,997	1,997			698	698		
B. Medicaid (Conn.)	12,814	12,814			9,381	9,381			3,433	3,433		
C. Medicaid (other states)												
D. Private Pay	3,537	3,537			2,622	2,622			915	915		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	19,046	19,046			14,000	14,000			5,046	5,046		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	19,046	19,046			14,000	14,000			5,046	5,046		

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

Name of Facility Apple Rehab Colchester			License No. 1090 - C			Report for Year Ended 9/30/2017			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	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(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	(Specify)			
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	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	7		38		12								
Per Diem Rate													
a. One bed rm.					411.00								
b. Two bed rms.	RUGS III		218.97		391.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								3,174	3,174				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								7,128	7,128				
D. <b>Total Physical Therapy Treatments</b>								10,302	10,302				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								294	294				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								367	367				
D. <b>Total Speech Therapy Treatments</b>								661	661				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,911	1,911				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								6,638	6,638				
D. <b>Total Occupational Therapy Treatments</b>								8,549	8,549				

### Report of Expenditures - Salaries & Wages

Name of Facility Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	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	(Specify)	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)	92,135	2,120				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	25,217	1,643				
5. Dietary Service						
a. Head Dietitian	6,373	200				
b. Food Service Supervisor	46,618	2,220				
c. Dietary Workers	153,887	12,241				
6. Housekeeping Service						
a. Head Housekeeper	45,741	2,119				
b. Other Housekeeping Workers	62,900	4,782				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	46,562	2,484				
8. Laundry Service						
a. Supervisor	37,655	2,008				
b. Other Laundry Workers	17,178	1,067				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	111,937	4,674				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	181,700	4,058				
b. RN						
1. Direct Care	689,388	21,167				
2. Administrative**	86,830	2,548				
c. LPN						
1. Direct Care	115,159	3,967				
2. Administrative**						
d. Aides and Attendants	648,121	41,912				
e. Physical Therapists	172,890	4,407				
f. Speech Therapists	17,901	464				
g. Occupational Therapists	116,513	3,101				
h. Recreation Workers	75,562	3,905				
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	79,723	2,371				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	2,829,989	123,458				

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

Name of Facility				License No.	Report for Year Ended				Page	of
Apple Rehab Colchester				1090 - C	9/30/2017				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	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

\* 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	
Apple Rehab Colchester				1090 - C	9/30/2017			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Lisa Ryan	92,135				Admin 10/1/16 - 9/30/17	2,120	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		
Apple Rehab Colchester	1090 - C	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	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	6,408	51				
3. Pharmacist	9,143	90				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	4,087	67				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	18,000	79				
b. Utilization Review (Title 18 and 19 only) monthly meeting	750	8				
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	9,614	128				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>48,002</b>	<b>423</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 Apple Rehab Colchester		License No. 1090 - C		Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Prohealth Physicians PO Box 150472 Hartford CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Catherine Hylwa 199 Old Hartford Rd Colchester CT	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
James Bucci 199 Old Hartford Rd Colchester CT	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental 25 Needham St Newton NA	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Pointright 150 Cambridge Pd Dr Cambridge MA	Data Integrity Auditor	<input type="radio"/>	<input checked="" type="radio"/>			
CT Purchasing Consultants 88 Ryders Lane Stratford, CT	Purchasing Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
PatientPing 10 Post Office Square Boston, MA	Admissions/Discharge Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
RN Staff Inc	PT Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Rightcare 110 Gibraltar Rd Horsham PA	Medical records consultant	<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"/>			
		<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
Apple Rehab Colchester	1090 - C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 65,124	65,124		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 8,412	8,412		
4. Social Security (F.I.C.A.)	\$ 196,976	196,976		
5. Health Insurance	\$ 298,872	298,872		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 17,913	17,913		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 11,762	11,762		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 63,615	63,615		
d. Accounting and Auditing	\$ 2,059	2,059		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 12,080	12,080		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 17,072	17,072		
2. Cellular Phones	\$			
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	\$ 341,660	341,660		
<b>Subtotal</b>	\$ 1,035,545	1,035,545		

\* 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
Apple Rehab Colchester	1090 - C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		1,035,545	1,035,545		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 6,921	6,921			
2. Holiday Parties for Staff	\$ 2,063	2,063			
3. Gifts to Staff and Residents	\$ 3,019	3,019			
4. Employee Travel	\$ 9,205	9,205			
5. Education Expenses Related to Seminars and Conventions	\$ 890	890			
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> )	\$ 334	334			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 9,184	9,184			
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	\$ 3,675	3,675			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 4,644	4,644			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 90	90			
9. Subscriptions	\$ 151	151			
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**	\$ 252,907	252,907			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 69,298	69,298			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,397,925	1,397,925			

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

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

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



**Schedule of Other Travel and Entertainment**

Description	CCNH	RHNS	(Specify)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Advertising - Public Relations	\$ 9,184		
<b>Total Other Advertising</b>	\$ 9,184	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 4,444		
Music & Memory	\$ 200		
<b>Total Dues</b>	\$ 4,644	\$ -	\$ -

**Schedule of Contributions**

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

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Corporate Fees Non Reimburable	\$ 38,003		
Licenses & Fees	\$ 6,329		
Pre Employment Screenings	\$ 8,798		
Point Click Care Fees	\$ 9,851		
Bank Charges, Penalties, Fees	\$ -		
Healthport Indirect	\$ 6,063		
Legal Fees - Probate & Collection	\$ 225		
Resident Expenses	\$ 29		
Account W/O & Prior Period Adjustments	\$ -		
<b>Total Other Administrative and General</b>	\$ 69,298	\$ -	\$ -

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

Name of Facility Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Apple Health Care, Inc.	252,907	Accounting & Management Services	Pg. 16 m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab Colchester	1090 - C	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 128,974	128,974		
2. Non-Food Supplies	\$ 18,955	18,955		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 932	932		
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 148,860</b>	<b>148,860</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*	156	156		
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 Apple Rehab Colchester		License No. 1090 - C	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	5,545	5,545	
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. \$	10,674	10,674	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	18,650	18,650	
c. Management Services**		\$			
d. Other (Specify)		\$			
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		\$	<b>34,869</b>	<b>34,869</b>	
3F. Laundry Questionnaire					
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	
Apple Rehab Colchester	1090 - C	9/30/2017	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	9,686	9,686		
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>		\$ 9,686	9,686		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from West River Pharmacy	\$	179,897	179,897		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	114,657	114,657		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	17,313	17,313		
f. X-rays and Related Radiological Procedures***	\$	10,766	10,766		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	10,352	10,352		
i. Recreation	\$	24,749	24,749		
j. Other (Specify)**** See Attached Schedule	\$	34,521	34,521		
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		\$ 392,255	392,255		

\* 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.



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

Name of Facility Apple Rehab Colchester			License No. 1090 - C		Report for Year Ended 9/30/2017				Page of 21   37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
CWPM	25 Norton Place Plainville CT	<input type="radio"/>	<input checked="" type="radio"/>		Refuse removal	14,320			22	6 f
Middletown Laundry LLC	644 Wallingford Rd Durham CT	<input type="radio"/>	<input checked="" type="radio"/>		Laundry service	18,650			19	3a4b
Trucut Landscaping	176 Burnham Rd Lebanon CT	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping \ snow removal	14,149			22	6 a
		<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"/>							

\* 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
Apple Rehab Colchester	1090 - C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 100,774	100,774				
b. Heat	\$ 54,950	54,950				
c. Light & Power	\$ 54,295	54,295				
d. Water	\$ 20,408	20,408				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 15,711	15,711				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 246,138	246,138				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 1,061	1,061				
d. Movable Equipment	\$ 22,486	22,486				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 23,547	23,547				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 43,329	43,329				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 43,329	43,329				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 426,743	426,743				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 16,042	16,042				
c. Personal property taxes	\$ 5,506	5,506				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 515,166	515,166				

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







Apple Rehab Colchester  
9/30/2017

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>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<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>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<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>				
12/14/2016	Installed New Motors in 2 Dryers	\$ 2,539	ME-5	\$ 635
12/19/2016	Install New Control Panel in Dryer	\$ 859	ME-5	\$ 215
1/23/2017	Floor Cleaning Machine-Repairs & Battery	\$ 1,104	ME-5	\$ 81
8/16/2017	5 Cloud Wireless AP Units	\$ 2,377	ME-5	\$ 80
<b>Total additions for Movable Equipment</b>		\$ 6,879		\$ 1,010 *
<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>				
10/20/2016	Installation of Concrete Patio	\$ 6,199	LHI-15	\$ 517
11/23/2016	Key Service Unit Replaced - Phone System	\$ 1,152	LHI-5	\$ 288
1/10/2017	Generator Set Repairs - Starter Motor	\$ 1,671	LHI-10	\$ 62
<b>Total additions for Leasehold Improvement</b>		\$ 9,022		\$ 867 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Apple Rehab Colchester			License No. 1090 - C		Report for Year Ended 9/30/2017			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				1,060,815	766,173	A		42,462	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				9,022				867	
C-4. Subtotal									43,329
<b>D. Total Amortization</b>									43,329

\* Straight-line method must be used.

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

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

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

Name of Facility Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	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 type="radio"/> Yes	<input checked="" 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 <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		60		
6. Square Footage		25,115		
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd 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)		Fixed		
h. Date of Refinancing		12/07/16		
i. New Interest Rate		3.51 %		
j. Term of Mortgage (number of years)		30		
k. Amount of Principal Borrowed		2,885,500		
l. Principal Outstanding on Note Paid-Off		1,956,313		
<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
Apple Rehab Colchester	1090 - C	9/30/2017	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
2. Second Mortgage				
	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage				
	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage				
	\$			
Name of Lender	Rate			
Address of Lender				
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 Apple Rehab Colchester		License No. 1090 - C		Report for Year Ended 9/30/2017		Page 27	of 37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Interest expense on late payables				\$	398	398	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	398	398	
14. Insurance							
a. Insurance on Property (buildings only)				\$	15,989	15,989	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	15,989	15,989	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	5,639,277	5,639,277	



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Apple Rehab Colchester				1090 - C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 116,513	116,513		
4.			Other - See attached Schedule	\$ 7,972	7,972		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 63,615	63,615		
10.	15/16	1d/m	Accounting & Legal	\$ 1,105	1,105		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 9,184	9,184		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 41,559	41,559		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV1	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)				\$	239,949	239,949	

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12m	Marketing expenses - Soc Svc 10%	\$ 7,972		
<b>Total Other Salaries Adjustment</b>			\$ 7,972	\$ -	\$ -

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m 13	Corporate Fees Non Reimburable	\$ 38,003		
16	m 13	Gifts to Staff and Residents	\$ 3,019		
16	m 13	Resident Expenses	\$ 29		
16	8 a	Chamber of Commerce	\$ 90		
30	IV 8	Withholding tax	\$ 319		
30	IV 8	Medical Records	\$ 99		
<b>Total Other A&amp;G Adjustments</b>			\$ 41,559	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Apple Rehab Colchester				1090 - C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 239,949	239,949		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 179,897	179,897		
28.	16	L1	Ambulance/Limousine	\$ 6,921	6,921		
29.	20	h	X-rays, etc	\$ 10,766	10,766		
30.	20	f	Laboratory	\$ 10,352	10,352		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 14,358	14,358		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 34,321	34,321		
<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.	30	IV4	Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
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.	30	IV5	Interest Income on Accounts Rec	\$ 1,991	1,991		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 398	398		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 498,953	498,953		

\*\*\* 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.

Apple Rehab Colchester  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy Supplies	\$ 28,486		
20	5j	Rehab Service Supplies	\$ 5,835		
<b>Total Other Ancillary Costs</b>			\$ 34,321	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12 D	Interest expense on late payables	\$ 398		
<b>Total Other Adjustments</b>			\$ 398	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Apple Rehab Colchester	1090 - C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 2,798,924	2,798,924				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,001,823	1,001,823				
b. Medicare Room and Board Contractual Allowance **	\$ 406,702	406,702				
4. a. Private-Pay Residents and Other	\$ 1,261,999	1,261,999				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 112,486	112,486				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (112,486)	(112,486)				
c. Prescription Drugs - Non-Medicare	\$ 52,596	52,596				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (52,596)	(52,596)				
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	\$ 307,094	307,094				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (211,942)	(211,942)				
c. Physical Therapy - Non-Medicare	\$ 53,480	53,480				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (50,365)	(50,365)				
4. a. Speech Therapy - Medicare	\$ 24,392	24,392				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (13,059)	(13,059)				
c. Speech Therapy - Non-Medicare	\$ 5,355	5,355				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (5,355)	(5,355)				
5. a. Occupational Therapy - Medicare	\$ 324,093	324,093				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (250,436)	(250,436)				
c. Occupational Therapy - Non-Medicare	\$ 60,615	60,615				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (60,615)	(60,615)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 2,464	2,464				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 5,655,169	5,655,169				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 1,991	1,991				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 419	419				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 2,409	2,409				
<b>VI. Total All Revenue</b> (III +V)	\$ 5,657,578	5,657,578				

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

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

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Private oxygen	\$ 2,464		
<b>Total Other Resident Revenue</b>		\$ 2,464	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest income	379,087	\$ 1,991		
<b>Total Interest Income</b>			\$ 1,991	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Withholding tax	\$ 319		
30 IV 8	Medical Records	\$ 99		
<b>Total Other Revenue</b>		\$ 419	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab Colchester	1090 - C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	394
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	379,087
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	10,890
5. Prepaid Expenses			\$	0
a. Prepaid Property Tax	0			
b. Prepaid Insurance				
c. Prepaid Other				
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	9,863
Due Affiliate (Debit Balance)				
Employee Withholding (HCRA/DCRA)	9,863			
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	400,234
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,069,837</u>		\$	260,335
	Accum. Depreciation <u>809,502</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>49,727</u>		\$	2,107
	Accum. Depreciation <u>47,620</u>	Net		
6. Movable Equipment	*Historical Cost <u>468,128</u>		\$	68,905
	Accum. Depreciation <u>399,223</u>	Net		
7. Motor Vehicles	*Historical Cost <u>1,045</u>		\$	
	Accum. Depreciation <u>1,045</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	9,640
Fixed Asset Clearing Account				
Construction in Progress	9,640			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	340,987

\* 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 Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	741,222
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> )			\$	
Loans Rec. - Officers/Owner				
Capitalized Refinance				
Leasehold Deposits				
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)			\$ 741,222	

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



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

Name of Facility Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	Page 34	of 37
Account			Amount	
Total Brought Forward:			4,918,271	
<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> )				\$ (165,146)
Name and Address of Lender	Amount	Loan Date		
Brian J. Foley	(165,146)	Demand		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
Security Deposits				
_____				
_____				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ (165,146)
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,753,125

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

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab Colchester	1090 - C	9/30/2017	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			\$	615,110
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(4,645,314)
6. Gain or Loss for Period			\$	18,301
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	(4,011,903)
<b>C. Total Reserves and Net Worth</b>			\$	(4,011,903)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	741,222

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab Colchester	1090 - C	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(4,026,795)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	5,657,578
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	5,639,277
D. Net Income or Deficit			\$	18,301
E. Balance			\$	(4,008,494)
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>			\$	3,409
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
Brian Foley	President	3,409		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	3,409
H. <b>Balance at End of Period</b>			\$	(4,011,903)
09/30/17				

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

Name of Facility Apple Rehab Colchester	License No. 1090 - C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<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		Date Signed
Printed Name of Preparer				
Robert Gwizdak				
Address			Phone Number	
21 Waterville Road Avon, CT 06001			(860) 678-9755	

Error Check

Level	Item	Reported as	
-	Page 35 - Total Liabilities, Reserves and Net Worth	741,222	Total Assets 741,222

Apple Rehab Colchester  
For Cost Year Ended September 30, 2017

	2016 10/1 - 12/31	2017 1/1 - 9/30	Adjustments		Total	Cost Report References	
			DR	CR		Report Page/Line #	Self Disallow Page/Line #
10111	Cash Corporate	\$0.00	\$0.00		0.00	31A1	
10116	Cash - Laurel Woods	0.00	0.00		0.00	31A1	
10117	Cash - Saybrook	0.00	0.00		0.00	31A1	
10201	Petty Cash	350.00	0.00		350.00	31A1	
10301	Cash - Patient Personal Need	0.00	0.00		0.00	31A1	
10401	Exchange	4,241.93	(4,864.98)		(623.05)	33A12	
10402	Exchange - Arlene Sheehan	0.00	0.00		0.00	31A1	
10403	Exchange - Donations	(2,633.61)	0.00		(2,633.61)	33A12	
10404	Exchange - Wellness	44.37	0.00		44.37	31A1	
10405	Exchange - A/R	0.00	0.00		0.00	31A1	
11001	A/R Private Patients	348,230.95	(177,729.78)		170,501.17	31A2	
11002	A/R Medicare Patients	143,084.79	(55,612.77)		87,472.02	31A2	
11003	A/R Medicaid Patients	201,343.03	91,381.56		292,724.59	31A2	
11004	A/R Veterans Admin	0.00	0.00		0.00	31A2	
11005	A/R Other	0.00	(12,469.78)		(12,469.78)	31A2	
11010	A/R State Retro	0.00	0.00		0.00	31A2	
11011	A/R Medicaid Pending	(70,967.00)	0.00		(70,967.00)	31A2	
11015	A/R Medicare Retro	0.00	0.00		0.00	31A2	
11020	A/R Clearing	0.00	0.00		0.00	31A2	
11050	Reserve for Doubtful Accounts	(88,174.00)	0.00		(88,174.00)	31A2	
11101	Loans Rec. - Officers/Owner	0.00	0.00		0.00	32D7	
12005	Dietary Supply Inventory	4,239.00	465.00		4,704.00	31A4	
12010	Housekeeping Supply Inventory	523.00	85.00		608.00	31A4	
12015	Medical & Nursing Supply Inventory	4,314.00	559.00		4,873.00	31A4	
12020	Maintenance Supply Inventory	542.00	682.00		1,224.00	31A4	
12025	Laundry Supply Inventory	815.00	(423.00)		392.00	31A4	
12030	Recreation Supply Inventory	63.00	(34.00)		29.00	31A4	
12035	Office/Misc. Supply Inventory	(1,147.62)	208.00		(939.62)	31A4	
13002	Prepaid Insurance	2,950.52	(2,950.52)		0.00	31A5b	
13006	Prepaid Property Tax	3,670.42	(3,670.44)		(0.02)	31A5b	
13010	Other Prepaid Expenses	0.00	0.00		0.00	31A5c	
15501	Non Moveable Equipment	33,923.28	0.00	18,288.75	(2,485.15)	31B5	
15502	Moveable Equipment	465,414.16	6,878.94	6,123.15	(10,288.75)	31B6	
16001	Auto & Trucks	0.00	0.00	1,045.00	1,045.00	31B7	
16501	Leasehold Improvements	1,201,385.37	1,671.06	15.60	(133,235.00)	31B4	
16598	Fixed Asset Proceeds Clearing Account	0.00	0.00		0.00	31B9	
16599	Fixed Asset Clearing A/C	0.00	0.00		0.00	31B9	
16601	Capitalized Refinance Expense	0.00	0.00		0.00	31B9	
16750	Construction in Progress	0.00	9,640.06		9,640.06	31B9	
17001	Acc. Depreciation Non Moveable Equipment	(28,500.95)	(795.51)		(18,323.06)	31B5	
17002	Acc. Depreciation Moveable Equipment	(365,907.83)	(16,982.01)		(16,333.02)	31B6	
17003	Acc. Depreciation Auto & Truck	0.00	0.00		(1,045.00)	31B7	
17005	Acc. Amortization Leasehold Imp.	(901,362.63)	(31,558.91)	123,419.65	(809,501.89)	31B4	
19101	Leasehold Deposits	0.00	0.00		0.00	32D7	
19501	Goodwill	0.00	0.00		0.00	32D7	
20101	A/P Trade	(195,219.40)	(48,147.43)		(243,366.83)	33A1	
20104	A/P Patient Need Account	0.00	0.00		0.00	33A1	
20110	A/P Patient Exchange	0.00	120.00		120.00	33A12	
20115	A/P Other	3,333.00	36,578.21	125,235.00	165,146.21	34B3	
20200	Due Affiliate -Corporate	(4,469,839.82)	117,752.54	27,702.31	(25,273.30)	(4,349,658.27)	33A12
20250	Loan Payable Officer	0.00	0.00		0.00	34B4	
20256	Dostie Note S/T	0.00	0.00		0.00	34B4	
20501	Accrued Payroll	(76,255.25)	22,232.45	38,445.18	(15,577.62)	33A4	
20601	Accrued Vacation	(109,416.51)	0.00	109,416.51	(134,476.00)	(134,476.00)	33A12
21001	Federal Withholding	(5,858.97)	5,858.97		0.00	33A6	
21002	State Withholding	(2,025.84)	2,025.84		0.00	33A6	
21005	FICA - Employee	(4,359.20)	4,359.20		0.00	33A6	
21006	FICA - Employer	(9,928.81)	6,133.15		(3,795.66)	33A6	
21010	Federal Unemployment Comp.	(340.39)	327.49		(12.90)	33A6	
21011	State Unemployment Comp.	(3,463.35)	926.62		(2,536.73)	33A6	
21035	Other Employee Withhold	0.00	0.00		0.00	33A12	
21037	Employee Withholding (HCRA/DCRA)	6,840.66	3,021.88		9,862.54	31A8	
21040	Union Dues	0.00	0.00		0.00	33A12	
21045	Initiation Fees	0.00	0.00		0.00	33A12	
21050	Payroll Deductions - AFLAC	0.00	(1,031.90)		(1,031.90)	33A12	
21051	Payroll Deducted Life Insurance	(2,758.89)	3,274.66		515.77	33A12	
21060	401 (K) Salary Reduction	(2,465.47)	1,609.70		(855.77)	33A12	
22001	Accrued Professional Fees	(4,553.75)	(918.72)		(5,472.47)	33A12	
22010	Accrued Pension	(2,660.78)	2,164.16		(496.62)	33A12	
22015	Accrued Workers compensation	(67,479.68)	815.59		(66,664.09)	33A12	
22040	Accrued Group Insurance	0.00	0.00		0.00	33A12	
22050	Accrued Other Expenses	(138,739.77)	47,034.60		(91,705.17)	33A12	
22060	Accrued User Fee	0.00	0.00		0.00	33A12	
23002	State Income Tax	0.00	0.00		0.00	33A12	



Apple Rehab Colchester  
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		2016	2017	Adjustments		Total	Cost Report References	
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							Page/Line #	Page/Line #
25256	Dostie Note L/T	0.00	0.00			0.00	34B4	
25505	Security Deposits	0.00	0.00			0.00	34B4	
27500	Capital Stock	0.00	0.00			0.00	35B2	
27800	Dividends Paid	0.00	0.00			0.00	35B2	
27900	Capital Contributions	(615,109.63)	0.00			(615,109.63)	35B1	
28000	Retained Earnings	4,772,588.29	0.00	566.00	(88,779.17)	4,684,375.12	35B5	
31001	Room and Board - Private	(387,743.64)	(874,255.16)			(1,261,998.80)	30 I 1a4	
31002	Room and Board - Medicare	(280,796.50)	(744,017.49)			(1,024,813.99)	30 I 1a3	
31003	Room and Board - Medicaid	(640,632.42)	(2,156,671.59)			(2,797,304.01)	30 I 1a1	
31004	Room and Board - Managed Care	0.00	0.00			0.00	30 I 1a4	
31010	Room and Board - Rest Home	0.00	0.00			0.00	30 I 1a4	
31015	Medicare Cont. Allowance - Room & Board	(140,846.72)	(265,855.21)			(406,701.93)	30 I 1a3	
31032	Medicare Recoupment	7,331.08	15,659.47			22,990.55	30 I 1a3	
31033	Medicaid Recoupment	(1,609.47)	(10.14)			(1,619.61)	30 I 1a1	
35001	Physical Therapy	(114,276.06)	(246,297.72)			(360,573.78)	30 II 1b3	
35002	Medical Supply	0.00	0.00			0.00	30 IIa6	
35005	Vending Machines	0.00	0.00			0.00	30 IIa6	
35006	Pharmacy Supplies	(39,144.47)	(125,937.49)			(165,081.96)	30 II 1b1	
35007	Clinical Services	(5,439.04)	(9,665.73)			(15,104.77)	30 II 1b6	
35008	Laboratory Services	0.00	0.00			0.00	30 II 1b6	
35009	Diagnostic Services (EKG/Xray)	0.00	0.00			0.00	30 II 1b6	
35010	Speech Therapy	(7,830.31)	(21,916.39)			(29,746.70)	30 II 1b4	
35011	Occupational Therapy	(116,550.72)	(268,157.51)			(384,708.23)	30 II 1b5	
35015	Oxygen - Private	0.00	(2,464.00)			(2,464.00)	30 II 1b7	
35016	Oxygen - Medicare	0.00	0.00			0.00	30 II 1b7	
35030	Medicare Contractual Allowance - Therapy	161,296.34	314,140.95			475,437.29	30 II 1b, 4b, 5b	
35031	Medicare Contractual Allowance - Other	35,746.58	88,628.08			124,374.66	30 II 1d, 4d, 5d	
35032	Medicare Contractual Allowance - Supplies	0.00	0.00			0.00	30 II 6	
35033	Medicaid Contractual Allowance - Supplies	0.00	0.00			0.00	30 II 6	
35035	Contractual Allowance - HMO/Insurance/M	32,541.93	139,605.14			172,147.07	30 II 6	
35054	Hairdresser & Barber	0.00	0.00			0.00	30 2.1	
35098	Misc. Income - Other	(319.29)	(99.45)			(418.74)	See Attached	
36001	Interest Income	0.00	(1,990.56)			(1,990.56)	30 IV 5	
36500	Gain (Loss) on Sale of Assets	0.00	0.00			0.00	30 IV 8	
41001	Salaries - Administrator	0.00	70,876.87	21,258.01		92,134.88	10 A2.3	
41002	Salaries - Clerical	6,478.34	19,298.04	1,548.55	(2,108.14)	25,216.79	10 A4	
41003	Salaries - Accounting	28,879.43	82,951.24	10,790.29	(10,684.14)	111,936.82	10 A11b	
41004	Salaries - Social Services/Admissions	22,026.82	57,226.05	3,197.92	(2,727.84)	79,722.95	10 A12m	
41005	Salaries - Management	0.00	0.00			0.00	10A2	
41006	Salaries - Maintenance	11,026.26	35,104.33	1,581.09	(2,438.65)	45,273.03	10 A7b	
41007	Salaries - Projects	0.00	1,289.01			1,289.01	10 A7b	
41008	Salaries - Staff Development	2,128.11	6,160.38			8,288.49	10 A12b2	
41009	Salaries - Beautician	0.00	0.00			0.00	10A9	
41010	Employee Physicals	323.50	3,752.20			4,075.70	16 m13	
41011	Pre-employment Screen	317.62	4,404.98			4,722.60	16 m13	
41015	FICA - Employer	53,148.62	143,827.00			196,975.62	15 1a4	
41016	Unemployment - Federal	514.76	3,039.27			3,554.03	15 1a3	
41017	Unemployment - State	(20,819.62)	25,677.26			4,857.64	15 1a3	
41020	Insurance - Workmen's Comp	3,951.95	61,172.37			65,124.32	15 1a1	
41021	Insurance - Group Medical	89,251.41	209,620.49			298,871.90	15 1a5	
41023	Insurance - Group Life & Disability	4,344.16	13,568.69			17,912.85	15 1a6	
41022	Insurance - FMLA	0.00	0.00			0.00	15 1a5	
41024	Pension Expense	3,826.65	7,935.45			11,762.10	15 1a7	
41025	Other Employee Benefits	2,541.46	2,539.93			5,081.39	See Attached	
41026	Corporate Fee - Non-reimbursable Costs	12,512.79	25,489.81			38,002.60	16 m13	28 #23 1
41027	Corporate Management Fee	86,064.00	166,465.54	377.29		252,906.83	16 m12	
41028	Healthport Indirect	0.00	0.00	6,063.00		6,063.00	16 m13	
41029	Auto Repair & Maintenance.	0.00	0.00			0.00	16L6	
41030	Travel - Motor Vehicle	2,231.82	6,973.03			9,204.85	16 1.4	
41031	Conventions & Meetings	0.00	0.00			0.00	16 1.5	
41032	Education & Seminars	260.00	180.00			440.00	16 1.5	
41033	Auditing Fees	1,140.18	918.72			2,058.90	15 1d	See Attached
41034	Point Click Care Fees	2,091.90	7,759.19			9,851.09	16 m13	
41035	Legal Services	0.00	225.00		(225.00)	0.00	15 1e	See Attached
41036	Legal Fees Collections - Probate Fees	0.00	0.00	225.00		225.00	13b6	
41037	Consulting Fees - Other	2,266.00	7,348.00			9,614.00	See Attached	
41038	Licenses & Fees	750.25	5,578.50			6,328.75	16 m13	
41039	Dues & Memberships	1,113.60	3,620.80			4,734.40	See Attached	See Attached
41040	Subscriptions	0.00	151.44			151.44	16 m9	
41041	Advertising - Public Relations	3,272.22	5,880.78	31.00		9,184.00	16 m3	28 #18
41042	Advertising - Help Wanted	333.64	0.00			333.64	16 m1	
41043	Supplies - Social Service	0.00	0.00			0.00	20 5j	
41044	Supplies - Beauty Shop	0.00	0.00			0.00	13m6	
41045	Supplies - Medical Records	0.00	0.00			0.00	16 m5	

Apple Rehab Colchester  
For Cost Year Ended September 30, 2017

		2016	2017	Adjustments		Total	Cost Report References	
		10/1 - 12/31	1/1 - 9/30	DR	CR		Report Page/Line #	Self Disallow Page/Line #
41046	In Service Fees	450.00	0.00			450.00	16 1.5	
41047	Transportation - Patients	3,817.90	3,103.28			6,921.18	16 1.1	29 #28
41048	CNA Registration & Validation	0.00	0.00			0.00	16 1.1	
41050	Office Supplies & Printing	4,179.28	7,881.69	19.00		12,079.97	15 1g	
41051	Postage	1,437.22	2,237.53			3,674.75	16 m7	
41052	Telephone	4,244.48	12,827.73			17,072.21	15 1h	
41053	Rent	50,000.00	376,743.01			426,743.01	22 9	
41054	Insurance - Package	14,170.53	1,818.50			15,989.03	27 14a	
41057	Equipment Lease	1,895.20	8,695.97			10,591.17	22 6a	
41060	Purchased Services & Repair	15,607.95	52,980.35	29.00		68,617.30	22 6a	
41061	Maintenance & Repair Supplies	7,377.49	14,162.12	26.00		21,565.61	22 6a	
41062	Fuel - Plant Operation	293.73	127.37			421.10	22 6b	
41063	Gas - Plant Operation	17,966.96	36,562.37			54,529.33	22 6b	
41064	Electric - Plant Operation	14,309.49	39,985.23			54,294.72	22 6c	
41065	Water & Sewerage	5,473.38	14,934.47			20,407.85	22 6d	
41066	Refuse Removal / Recyclables	3,864.94	11,768.85	77.00		15,710.79	22 6f	
41067	Corp Office Building Maintenance	0.00	0.00			0.00	Corp Only	
41070	Taxes - Real Estate	16,041.51	0.00			16,041.51	22 10b	
41071	Taxes - Personal Property	1,835.22	3,670.44			5,505.66	22 10c	
41075	Bad Debt	63,615.40	0.00			63,615.40	15 1c	28 #9
41080	Donations	0.00	0.00			0.00	16m10	
41086	Sales Tax	203.00	559.00		(762.00)	0.00	16m13	
41087	Bank Charges/Penalties/Fees	0.00	0.00			0.00	16 m13	28 #23 4
41090	Miscellaneous Expense	0.00	0.00			0.00	See Attached	See Attached
41091	Resident Reimbursements	0.00	29.27			29.27	16m13	
41095	C.O.N. Expense	0.00	0.00			0.00	16m13	
45001	Salaries - R.N. (CCNH)	200,014.43	524,688.26	25,345.93	(60,660.56)	689,388.06	10 A12b1	
45002	Salaries - L.P.N. (CCNH)	27,396.67	86,083.82	6,775.72	(5,097.56)	115,158.65	10 A12c	
45003	Salaries - Aides (CCNH)	167,967.65	487,489.63	32,057.66	(39,394.14)	648,120.80	10 A12d	
45004	Salaries - Assistant D.O.N.	29,554.75	45,040.37	7,678.22	(8,284.60)	73,988.74	10 A12a	
45005	Salaries - D.O.N.	29,881.88	77,870.41	5,754.84	(5,795.79)	107,711.34	10A12a	
45006	Inactive Salaries (see A/C 70046)	0.00	0.00			0.00	N/A	
45007	Salaries - R.N. (RHNS/HFA)	0.00	0.00			0.00	10 A12b1	
45008	Salaries - L.P.N. (RHNS/HFA)	0.00	0.00			0.00	10 A12c	
45009	Salaries - Aides (RHNS/HFA)	0.00	0.00			0.00	10 A12d	
45010	Salaries - Infection Control	2,677.48	6,328.85			9,006.33	10 A12b2	
45011	Salaries - Nursing Administration	0.00	0.00			0.00	10 A2.3	
45014	Salaries - R.N. / L.P.N. - Light Duty	0.00	0.00			0.00	10 A12b2	
45015	Salaries - C.N.A. - Light Duty	0.00	0.00			0.00	10 A12d	
45016	Salaries - Other Nursing - Light Duty	0.00	0.00			0.00	10 A12d	
45017	Salaries - MDS Coordinator	17,551.85	50,906.85	1,624.35	(547.41)	69,535.64	10 A12b2	
45022	Purchased Services - HPS (RN-CCNH)	3,111.00	2,952.00		(6,063.00)	0.00	13 B11a	
45023	Purchased Services - HPS (LPN-CCNH)	0.00	0.00			0.00	13 B11b	
45024	Purchased Services - HPS (CNA-CCNH)	0.00	0.00			0.00	13 B11c	
45025	Equipment Lease Nursing	9,387.73	12,009.24			21,396.97	20 5c	
45032	Purchased Services - HPS (RN-RHNS)	0.00	0.00			0.00	13 B11a	
45033	Purchased Services - HPS (LPN-RHNS)	0.00	0.00			0.00	13 B11b	
45034	Purchased Services - HPS (CNA-RHNS)	0.00	0.00			0.00	13 B11c	
45035 ...	Purchased Services - R.N. (CCNH)	0.00	0.00			0.00	13 B11a	
45036 ...	Purchased Services - L.P.N. (CCNH)	0.00	0.00			0.00	13 B11b	
45037 ...	Purchased Services - Aides (CCNH)	0.00	0.00			0.00	13 B11c	
45041	Purchased Services - Other	0.00	0.00			0.00	13 B12	
45045	Nursing Station Supplies	0.00	180.73	19.00		199.73	20 5j	
45046	Prescription Drugs - Medicare	30,940.37	89,591.38			120,531.75	20 5a	30 #27
45047	Prescription Drugs - Medicaid	0.00	0.00			0.00	20 5a	
45048	Prescription Drugs - Private	9,640.08	10,129.39			19,769.47	20 5a	30 #27
45049	Prescription Drugs Managed Care	6,743.85	32,851.99			39,595.84	20 5a	30 #27
45050	Medical Supplies	27,301.90	61,427.87			88,729.77	20 5c	
45051	Medicare Part B Billable	0.00	0.00			0.00	205c	
45052	Medical Equipment Purchases	(146.76)	2,346.69			2,199.93	20 5c	
45055	O.T.C. Medical Supply	788.88	1,541.11			2,329.99	20 5c	
45058	Rehab Service Supplies	0.00	0.00			0.00	205j	
45060	Oxygen - Private	2,391.68	7,530.59			9,922.27	20 5e2	29 #32
45061	Oxygen - Medicare	285.00	1,881.50			2,166.50	20 5e2	29 #32
45062	Oxygen - Medicaid	1,208.00	1,747.50			2,955.50	20 5e2	
45063	Oxygen - Managed Care	1,110.00	1,159.00			2,269.00	20 5e2	29 #32
45065	I.V. Therapy Services	10,383.71	18,102.42			28,486.13	20 5j	29 #34
45070	Laboratory Services	3,019.15	7,332.91			10,352.06	20 5h	29 # 30
45075	Diagnostic Services	4,965.24	5,800.90			10,766.14	20 5f	29 # 29
50001	Salaries - Dietitians	3,214.05	3,158.75			6,372.80	10 A5a	
50002	Salaries - Chefs, Cooks	17,646.27	50,566.25	3,069.80	(7,126.51)	64,155.81	10 A5c	
50003	Salaries - Helpers, Dishwashers	25,198.91	65,217.87	8,116.94	(8,802.15)	89,731.57	10 A5c	
50004	Salaries - Food Service Supervisor	12,076.73	32,809.53	4,271.52	(2,539.38)	46,618.40	10 A5b	
50005	Salaries - Dietary - Light Duty	0.00	0.00			0.00	10 A5c	

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	2016 10/1 - 12/31	2017 1/1 - 9/30	Adjustments		Total	Cost Report References	
			DR	CR		Report Page/Line #	Self Disallow Page/Line #
50030	Consultant Fee - Dietary	0.00	0.00		0.00	13B1	
50035	Purchased Services - Dietary	89.32	842.44		931.76	18 2b	
50036	Equipment Lease - Dietary	0.00	0.00		0.00	18 2a1	
50040	Supplies - Dietary	4,538.85	13,254.57		17,793.42	18 2a2	
50041	Other Expenses - Dietary	112.06	801.42		913.48	18 2a2	
50050	Food Supplies - HPC/Thurston	26,561.86	78,830.15	25.00	105,417.01	18 2a1	
50051	Food Supplies - Dairy	2,668.71	7,951.24		10,619.95	18 2a1	
50052	Food Supplements	3,102.45	8,752.07		11,854.52	18 2a1	
50053	Enteral Feeding Supplies	854.58	227.46		1,082.04	18 2a1	
50054	Food Supplies - Other	49.76	198.52		248.28	18 2a1	
50055	Foods Supplies - Rebates	0.00	0.00		0.00	18 2a1	
55001	Salaries - Laundry	5,725.36	11,452.25		17,177.61	10 A8b	
55002	Salaries - Laundry Supervisor	5,543.70	29,022.62	3,709.59	37,654.63	10 A8a	
55004	Salaries - Laundry - Light Duty	0.00	0.00		0.00	10 A8b	
55030	Purchased Service - Laundry	4,550.00	14,100.00		18,650.00	19 4b	
55031	Personal Laundry	0.00	0.00		0.00	19 3b	
55035	Linen & Bedding Supplies	3,005.66	7,132.50	536.00	10,674.16	19 3a4	
55036	Equipment Lease Laundry	0.00	0.00		0.00	19 3d	
55040	Laundry Supplies	2,020.57	3,524.00		5,544.57	19 3a1	
60001	Salaries - Housekeeping	15,131.35	47,950.28	6,709.15	62,899.65	10 A6b	
60002	Salaries - Housekeeping Supervisor	12,961.18	32,017.73	3,315.62	45,741.08	10A6a	
60003	Salaries - Housekeeping - Light Duty	0.00	0.00		0.00	10 A6b	
60030	Purchased Services - Housekeeping	0.00	0.00		0.00	20 4b	
60035	Supplies - Housekeeping	2,547.69	7,138.25		9,685.94	20 4a	
65001	Salaries - Recreation	19,583.48	57,063.27	2,909.83	75,561.67	10 A12h	
65030	Supplies - Recreation	199.16	858.82		1,057.98	20 5i	
65035	Other Expenses - Recreation	5,326.42	18,364.88		23,691.30	20 5i	
70010	Medical Director	4,500.00	13,500.00		18,000.00	13 B8a	
70011	Medical Staff/URC Meeting	200.00	550.00		750.00	13 B8b	
70012	Other Physician Fees	0.00	0.00		0.00	13 B8e	
70015	Pharmacist Fees	2,251.44	6,891.48		9,142.92	13 B3	
70025	Prescription Drugs Only	0.00	0.00		0.00	N/A	
70030	Personal Laundry	0.00	0.00		0.00	N/A	
70035	Dental Service	1,602.00	4,806.00		6,408.00	13 B2	
70036	Podiatrist Fees	0.00	0.00		0.00	13 B4	
70040	Hairdresser/Barber	0.00	0.00		0.00	16m6	
70047	Purchased Services - Physical Therapist	4,086.96	0.00		4,086.96	13 5a	
70048	Purchased Services - Speech Therapist	0.00	0.00		0.00	13 B9a	
70049	Purchased Services - Occupational Therapist	0.00	0.00		0.00	13 B10a	28 #6
70050	Inactive	0.00	0.00		0.00	N/A	
70052	Rehab. Services Supplies	866.37	4,968.31		5,834.68	20 5j	29 # 34
70060	Salaries - Rehab Director	29,466.80	70,378.12		99,844.92	10 A12e	
70062	Salaries - Therapy Technicians	(3,193.62)	0.00	1,479.38	(4,731.46)	10 A12e	
70065	Salaries - Physical Therapy Assistant	15,737.16	33,224.53	488.00	49,116.69	10 A12e	
70066	Salaries - Per Diem PT Assistant	1,631.25	3,698.75		5,330.00	10 A12e	
70067	Salaries - Physical Therapist	2,116.13	12,232.98		14,349.11	10 A12e	
70068	Salaries - Per Diem Physical Therapist	3,942.86	5,037.75		8,980.61	10 A12e	
70070	Salaries - Certified Occupational Therapist	11,848.07	22,352.07	975.90	34,566.20	10 A12g	28 #3
70071	Salaries - Per Diem Certified OT	2,574.64	5,016.25		7,590.89	10 A12g	28 #3
70072	Salaries - Occupational Therapist	13,137.41	39,453.98	3,075.70	54,330.79	10 A12g	28 #3
70073	Salaries - Per Diem Occupational Therapist	4,376.95	15,648.25		20,025.20	10 A12g	28 #3
70075	Salaries - Speech Therapist	3,443.68	8,437.54		11,881.22	10 A12f	
70076	Salaries - Per Diem Speech Therapist	1,537.50	4,482.50		6,020.00	10 A12f	
71050	User Fee	85,175.00	256,485.00		341,660.00	15 1k3	
76000	Interest	125.14	273.10		398.24	27 12D	29 #49
78010	Salaries - Owner	3,409.00	0.00		3,409.00	36 G1	
79010	Depreciation of Non Moveable Equipment	265.00	795.51		1,060.51	22 7c	
79011	Depreciation of Moveable Equipment	5,504.01	17,548.01		22,486.02	22 7d	
79015	Depreciation of Auto & Truck	0.00	0.00		0.00	31B7	
79025	Amortization of Leasehold Improvements.	11,770.20	31,558.91		43,329.11	22 8a	
82010	CT State Income Tax	0.00	0.00		0.00	15 j1	
82050	Provider Specific Tax	0.00	0.00		0.00	15j1	

\$613,418.45 (613,418.45)  
Variance (must be \$0.00) 0.00

**Total Assets** 728,102.27  
**Total Liabilities** (4,740,005.51)  
**Total Revenue** (5,657,577.51)  
**Total Expenses** 5,642,686.33

Analysis Accounts

Cost Report References

Apple Rehab Colchester  
For Cost Year Ended September 30, 2017

	2016	2017	Adjustments		Total	Cost Report References	
	10/1 - 12/31	1/1 - 9/30	DR	CR		Report Page/Line #	Self Disallow Page/Line #
<b>35098 Misc. Income - Other</b>	<b>418.74</b>						
Meal Revenue		30 IV 1	28 #24				
Account W/O	0.00	30 IV 4	29 #43				
Medical Supply refund		30 IV 8					
Withholding tax	319.29	30 IV 8					
Medical Records	99.35	30 IV 8					
State of CT Provider Tax Refund							
<b>Total Misc. Income - Other</b>	<b>418.64</b>						
<b>41001 Salaries - Administrator</b>	<b>92,134.88</b>						
Administrator	92,134.88	10 A2					
Asst Administrator/AIT	0.00	10 A3					
<b>Total Administrator</b>	<b>92,134.88</b>						
<b>41025 Employee Benefits</b>	<b>5,081.39</b>						
Holiday Parties	2,062.69	16 I2					
Employee gifts/ recognition	3,018.70	16 I3	28 #23 2				
<b>Total Employee Benefits</b>	<b>5,081.39</b>						
<b>41037 Consulting Fees - Other</b>	<b>9,614.00</b>						
Social Worker	0.00	13 B3					
Data Integrity Auditor	3,300.00	13 B12					
Admission/Discharge consult	1,837.00	13 B12					
Purchasing consult	2,053.00	13 B12					
MDS Consultant	2,424.00	13 B12					
<b>Total Consulting Fees - Other</b>	<b>9,614.00</b>						
<b>45041 Purchase Service - Other</b>	<b>0.00</b>						
Pharmacy Consult		16 m13	28 #23 5				
Wound Consultant		16 m13	28 #23 6				
<b>Total Consulting Fees - Other</b>	<b>0.00</b>						
<b>41090 Misc. Expense</b>	<b>0.00</b>						
Resident Expenses	0.00		28 #23 5				
Prior Period Adj/Account W/O	0.00		28 #23 6				
Settlement	0.00						
State Penalty	0.00						
User Fee Audit Expense	0.00						
SUTA Tax	0.00						
<b>Total Misc. Expense</b>	<b>0.00</b>						
<b>70012 Physician Fees</b>	<b>0.00</b>						
Psychiatrist	0.00	13 B8de					
Eye Doctor	0.00	13 B8de					
<b>Total Physician Fees</b>	<b>0.00</b>						
<b>41041 Advertising - Public Relations</b>	<b>9,184.00</b>						
Public Relations	9,184.00	16 m3	28 #18				
Directory Advertising	0.00						
<b>Total Advertising - Public Relations</b>	<b>9,184.00</b>						
<b>41052 Telephone</b>	<b>17,072.21</b>						
Telephone & Beepers	17,072.21	15 1h1					
Cell Phones	0.00	15 1h2					
<b>Total Telephone</b>	<b>17,072.21</b>						
<i>(check G/L account 41052 for possible cell or beeper reclass J/E)</i>							
<b>41039 Dues &amp; Membership</b>	<b>4,734.40</b>						
Dues & Membership	4,644.40	16 m8					
Chamber of Commerce	90.00	16 m8a	28 #23 3				
<b>Total Dues &amp; Membership</b>	<b>4,734.40</b>						
<i>(most homes should have, may need to check other accounts)</i>							

**Apple Rehab Colchester  
Cost Year 2017**

J/E #	DB	AMOUNT	ACCOUNT TITLE	CR	AMOUNT	Reverse CY 2017
1	41041	31.00	Advertising - Public Relations			
	41050	19.00	Office supplies			
	41060	29.00	Purchased Services & Repair			
	41061	26.00	Maintenance & Repair Supplies			
	41066	77.00	Refuse Removal / Recyclables			
	45045	19.00	Nursing Station Supplies			
	50050	25.00	Food Supplies - HPC/Thurston			
	55035	536.00	Linen & Bedding Supplies			
			Sales Tax	41086	762.00	
			<b>Allocate Sales Tax</b>			
2	20601	109,416.51	Accrued PTO			
			Salaries - Clerical	41002	1,436.44	
			Salaries - Accounting	41003	9,389.45	
			Salaries - Social Service	41004	2,001.01	
			Salaries - Maintenance	41006	1,623.63	
			Salaries - RN	45001	20,419.82	
			Salaries - LPN	45002	3,541.75	
			Salaries - CNA	45003	28,473.52	
			Salaries - ADNS	45004	7,571.31	
			Salaries - DNS	45005	4,181.39	
			Salaries - Infection Control	45010		
			Salaries - Nursing Administration	45011		
			Salaries - MDS	45017	0.00	
			Salaries - Dietitians	50001		
			Salaries - Chef, Cooks	50002	5,789.92	
			Salaries - Dietary Aid, Dishwasher	50003	7,029.71	
			Salaries - Food Service Suprv	50004	2,330.58	
			Salaries - Laundry Supervisor	55002	0.00	
			Salaries - Housekeeping	60001	5,636.82	
			Salaries - Housekeeping Supervisor	60002	1,950.09	
			Salaries - Recreation	65001	2,744.71	
			Salaries - PT Tech	70062	3,017.22	
			PT Assist	70065	333.00	
			COTA	70070	609.84	
			OT	70072	1,336.30	
			<b>Reverse 12/16 PTO Accrual</b>			
3	41002	1,548.55	Salaries - Clerical			
	41003	10,790.29	Salaries - Accounting			
	41004	3,197.92	Salaries - Social Service			
	41006	1,581.09	Salaries - Maintenance			
	45001	25,345.93	Salaries - RN			
	45002	6,775.72	Salaries - LPN			
	45003	32,057.66	Salaries - CNA			
	45004	7,678.22	Salaries - ADNS			
	45005	5,754.84	Salaries - DNS			
	45010		Salaries - Infection Control			
	45011		Salaries - Nursing Admin			
	45017	1,624.35	Salaries - MDS			
	50001		Salaries - Dietician			
	50002	3,069.80	Salaries - Chef, Cooks			
	50003	8,116.94	Salaries - Dietary Aid, Dishwasher			
	50004	4,271.52	Salaries - Food Service Suprv			
	55001		Salaries - Laundry			
	55002	3,709.59	Salaries - Laundry Supervisor			
	60001	6,709.15	Salaries - Housekeeping			
	60002	3,315.62	Salaries - Housekeeping Supervisor			
	65001	2,909.83	Salaries - Recreation			
	70060	1,479.38	Salaries - Rehab Director			
	70065	488.00	Salaries - Physical Therapy Assistant			
	70070	975.90	Salaries - Certified Occupational Therapist			

	70072	3,075.70	Salaries - Occupational Therapist		
			Accrued PTO	20601	134,476.00
4	41027	377.29	Corporate Management Fee		
			Due Affiliate - Corporate	20200	377.29
			<b>Allocate Interest Income</b>		
5	41028	6,063.00	Corporate Accounting Fee		
			Purchased Services - HPS (RN-CCNH)	45022	6,063.00
			<b>Reclass healthport indirect</b>		
6	41001	21,258.01	Salaries Administrator 2120 HRS		
			Due Affiliate - Corporate	20200	21,258.01
			<b>Administrator Salary</b>		
	20200	27,702.31	Due Affiliate - Corporate		
			Salaries - RN	45001	27,702.31
			Correct Shared ee from Watrous		
7	28000	566.00	Retained Earnings		
			Depreciation of Moveable Equipment	79011	566.00
	15501	8,000.00	Non Movable - LHI	16501	8,000.00
	15501	10,288.75	non Movable - Movable	15502	10,288.75
	15502	2,485.15	Movable - Non movable	15501	2,485.15
	20115	125,235.00	AP other - LHI	16501	125,235.00
	15502	3,638.00	Movable - Due affiliate	20200	3,638.00
	16001	1,045.00	Auto - Auto Accum	17003	1,045.00
	16501	15.60	LHI - Retained	28000	15.60
			Record FA to prior years		
	17005	123,419.65	A\C Depr - LHI		
			A\C - Non movable	17001	18,323.06
			A\C - Movable	17002	16,333.02
			Due affiliated	28000	88,763.57
			<b>Adjust AD to prior years</b>		
8	41028	6,063.00	Healthport Indirect		
			Purchased Services - HPS (RN-CCNH)	45022	6,063.00
			<b>Reclass Indirect</b>		
	41036	225.00	<b>Legal Fees Collections - Probate Fees</b>		
			<b>Legal Services</b>	41035	225.00
			<b>Reclass Conserv - Layne</b>		
9	20501	38,445.18			
				41002	671.70
				41003	1,294.69
				41004	726.83
				41006	815.02
				45001	12,538.43
				45002	1,555.81
				45003	10,920.62
				45004	713.29
				45005	1,614.40
				45017	547.41
				50002	1,336.59
				50003	1,772.44
				50004	208.80
				55002	621.28
				60001	1,254.31
				60002	603.36
				65001	1,250.20
			<b>Reverse Cost enhancement entry</b>		
		619,481.45	<b>TOTALS</b>		619,481.45

613418.45

6,063.00

Facility: Apple Rehab Colchester  
 Cost Year 9/30/2017  
 Reconciliation of Revenue, Expenses, Balance Sheet

	<u>Expenses</u>	<u>Revenue</u>	<u>Assets</u>	<u>Liabilities</u>
Per Trial Balance	5,642,686	5,657,578	728,102	4,740,006
Per Cost Report	5,639,277	5,657,578	741,222	4,753,125
<b>Difference</b>	<b>3,409</b>	<b>0</b>	<b>13,119</b>	<b>13,119</b>
21035-21060 - Payroll W/H			9,863	9,863
10401-10403 Exchange			3,257	3,257
35098- Meal Revenue				
20110- A/P-Patient Exchange				
20218 - Due Affiliate				
78010 - Owners Salary	3,409			
13002 - Prepaid Ins				
<b>Difference</b>	<b>3,409</b>	<b>0</b>	<b>13,119</b>	<b>13,119</b>
	0	0	0	0

**AR Colchester**  
**Fixed Asset Schedule**  
**9/30/2017**

Asset Class	Asset ID	Asset Description	Place in Service I	Cost Basis	LTD Depreciation Am	Net Book Val	YTD Depreciation Amount	
							10/1/16 - 12/31/16	1/1/17 - 9/30/17
<b>Non Moveable Equipment</b>								
NME-8	0909002	garbage disposal (Direct Supply Equipmen	9/1/2004	1,174.50	1,174.50	-		-
NME-5	0909355	Garbage Disposal	7/15/2010	2,485.15	2,485.15	-		-
NME-15	0909008	United(Stove)	9/1/1993	3,862.64	3,862.64	-		-
NME-10	0909003	SCIENTIFIC LEASG.(DISHWSHR & FR	2/1/1991	5,729.94	5,729.94	-		-
NME-10	0909004	DANIELS (WASHERS)	6/1/1991	7,209.20	7,209.20	-		-
NME-10	0909005	clothes dryer (Yankee Equipment System	11/1/2000	2,856.70	2,856.70	-		-
NME-10	0909367	Walk-in cooler repairs	12/17/2010	558.94	405.23	153.71	13.95	41.94
NME-10	0909368	Ceiling Unit - Walk-in cooler	12/16/2010	2,931.21	2,125.15	806.06	73.25	219.87
NME-10	090939C	Exhaust Fan Motors	7/24/2011	2,120.00	1,325.03	794.97	52.97	159.03
NME-10	091302C	Replace Walk In Condenser and Evaporat	2/15/2013	4,995.00	2,122.92	2,872.08	124.83	374.67
<b>Non Moveable Equipment as of 09/30/17</b>				<b>33,923.28</b>	<b>29,296.46</b>	<b>4,626.82</b>	<b>265.00</b>	<b>795.51</b>

**Cost Report Adjustments:**

Reclass Prior Years		\$10,288.75	\$0.00
0909353	Garbage Disposal	(\$2,485.15)	\$0.00
0909245	METAL SPEC. (I	\$8,000.00	\$0.00
<b>Adjusted Balance 9/30/17</b>		<b>\$49,726.88</b>	<b>1,060.51</b>
Prior Period		\$49,726.88	\$1,060.51
Retired (See Attach		\$0.00	\$0.00
Current Period		\$0.00	\$0.00

**Moveable Equipment**

ME-15	0909095	KENTCO (FURNISHINGS)	9/1/1987	39,271.00	39,271.00	-		-
ME-5	0916041	11 Kiosks for POC Implementation	5/11/2016	63.32	15.87	47.45	2.49	9.54
ME-5	0916041	11 Kiosks for POC Implementation	5/11/2016	16,319.41	4,079.85	12,239.56	637.7	2,447.91
ME-5	0916036	Install Wireless Network Controllers	6/30/2016	976.29	244.06	732.23	48.55	146.43
ME-5	0917044	Installed New Motors in 2 Dryers	12/14/2016	2,538.90	634.77	1,904.13	253.89	634.77
ME-5	0917045	Install New Control Panel in Dryer	12/19/2016	859.26	214.81	644.45	85.93	214.81
ME-5	0917046	Floor Cleaning Machine-Repairs & Batter	1/23/2017	1,103.86	81.08	1,022.78		81.08
ME-5	0917048	5 Cloud Wireless AP Units	8/16/2017	2,376.92	79.80	2,297.12		79.80
<b>Moveable Equipment as of 09/30/17</b>				<b>472,293.10</b>	<b>382,889.84</b>	<b>89,403.26</b>	<b>5,504.01</b>	<b>16,982.01</b>

**Cost Report Adjustments**

Cost Report Adjustments:		(\$10,288.75)	\$0.00
Garbage Disposal		\$2,485.15	\$0.00
Payroll Equipment		\$3,638.00	\$0.00
<b>Total Adjusted Balance 9/30/17</b>		<b>\$468,127.50</b>	<b>22,486.02</b>
Prior Period		\$461,248.56	\$21,475.56
Retired (See Attached)		\$0.00	\$0.00
Current Period		6,878.94	1,010.46

**Leasehold Improvements**

LHI-25	0909336	ROSE CITY CONSTRUCTION \$700/ P/	3/1/1987	3,525.00	3,525.00	-		-
LHI-20	0915031	CERAMIC TILE FLOOR PROJECT (KA	1/30/2015	23,463.65	2,639.70	20,823.95	293.25	879.93
LHI-20	0915032	CERAMIC FLOOR PROJECT (KARNDI	1/30/2015	3,352.32	377.16	2,975.16	41.89	125.73
LHI-20	0915033	CERAMIC FLOOR PROJECT (ANTONI	2/19/2015	24,756.68	2,785.10	21,971.58	309.48	928.35
LHI-10	0915038	Roof Repair on Dementia Unit	9/24/2015	1,684.00	378.87	1,305.13	42.13	126.27
LHI-10	0915038	Roof Repair on Dementia Unit-Rem Balar	9/24/2015	1,897.87	427.06	1,470.81	47.41	142.38
LHI-10	0915035	Dry Pipe Valve for Sprinkler System	9/30/2015	4,549.65	1,023.64	3,526.01	113.78	341.19
LHI-15	0916042	Installation of Concrete Patio	10/20/2016	6,199.14	516.60	5,682.54	206.64	309.96
LHI-5	0916045	Key Service Unit Replaced - Phone Syster	11/23/2016	1,151.77	287.98	863.79	115.18	172.80
LHI-10	0917047	Generator Set Repairs - Starter Motor	1/10/2017	1,671.06	62.18	1,608.88		62.18
<b>Leasehold Improvements as of 09/30/17</b>				<b>1,203,056.43</b>	<b>932,921.54</b>	<b>270,134.89</b>	<b>11,770.20</b>	<b>31,558.91</b>

**Cost Report Adjustments**

0909245	METAL SPEC. (DIE	(\$8,000.00)	\$0.00
RE 28000		\$15.60	\$0.00
AP Other		(\$125,235.00)	\$0.00
<b>Total Adjusted Balance 9/30/17</b>		<b>\$1,060,815.06</b>	<b>43,329.11</b>
Prior Period		\$1,060,815.06	\$42,462.35
Retired (See Attached)		\$0.00	\$0.00
Current Period		9,021.97	866.76