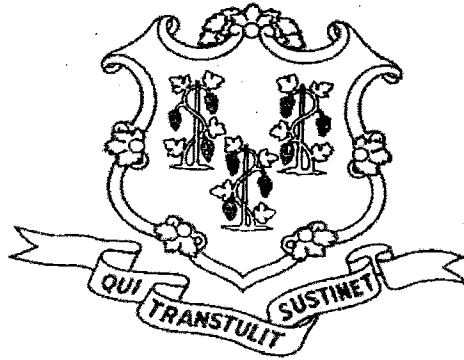


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	
Address (No. & Street, City, State, Zip Code) 778 Middlebury Road, Middlebury, CT 06762	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 207047	RHNS	Other	Medicare Provider 07-5146
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Medicaid Provider Numbers:	CCNH 7047	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2018	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 Middlebury Convalescent Home, Inc. [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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.{a}

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.

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Jeanine Hammitt			Printed Name (Owner) Various, see page 3A		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Middlebury Convalescent Home, Inc.	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 778 Middlebury Road, Middlebury, CT 06762				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 10/24/2018		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (203) 758-2471	Report for Year Ended 9/30/2018	Page 2	of 37
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Name of Facility (as shown on license) Middlebury Convalescent Home, Inc.	Address (No. & Street, City, State, Zip) 778 Middlebury Road, Middlebury, CT 06762
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License Numbers:	CCNH 207047	RHNS	Other	Medicare Provider No. 07-5146
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other	

Type of Ownership (Check appropriate box)						
<input type="checkbox"/> Proprietorship	<input type="checkbox"/> LLC	<input type="checkbox"/> 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.
---	---------------------------	-------------------------------------	--------------------------

Administrator		
Name of Administrator Jeanine Hammitt	Nursing Home Administrator's License No.:	001761

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name	License No.:
N/A	

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Middlebury Convalescent Home, Inc.	778 Middlebury Road, Middlebury, CT 06762	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See attached page 3A1				
Names of Stockholders Owning at Least 10% of Shares				
See attached page 3A1				

Middlebury Convalescent Home, Inc.

Schedule 3A1

Total Retained Earnings ShareHolders	Owned Shares	Equity Ratio of
Grace Nardiello	160	11.68%
Carol Horan	84	6.13%
Harold Horan III	83	6.06%
The Estate of Jean White	84	6.13%
Bryna Potsdam	285	20.80%
Linda Kaplan	164	11.97%
Elaine Dabbo	69	5.04%
Estate of Helaine Doherty	114	8.32%
Helen Fassett	171	12.48%
Jeanine Hammitt	30	2.19%
Carin Peterson	126	9.20%
	<u>1370</u>	<u>100.00%</u>

General Information and Questionnaire Individual Proprietorship

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2018	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2018	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 %**				
Jeanine Hammitt	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	Directors Fees	Pg 16 / Line m13	1,750	1,750
Grace Nardiello	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	Directors Fees	Pg 16 / Line m13	1,750	1,750
Elaine Dabbo	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	Directors Fees	Pg 16 / Line m13	2,685	2,685
Helen Fassett	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	Directors Fees	Pg 16 / Line m13	3,125	3,125
Carin Peterson	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	Directors Fees	Pg 16 / Line m13	3,185	3,185
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2018	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.

N/A - Only one level of care

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.



AGREEMENT

GREATAMERICA FINANCIAL SERVICES CORPORATION
825 FIRST STREET SE, CEDAR RAPIDS IA 52401
PO BOX 608, CEDAR RAPIDS IA 52408-0808

AGREEMENT NO.: 1390997

CUSTOMER ("YOU" OR "YOUR")

FULL LEGAL NAME: Middlebury Convalescent Home, Inc.

ADDRESS: 778 Middlebury Rd Middlebury, CT 06762-2401

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

Action Copy Watertown, CT

EQUIPMENT AND PAYMENT TERMS

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

1 Copystar CS 3001 x system

SEE ATTACHED SCHEDULE

Q222202301

EQUIPMENT LOCATION: As Stated Above

TERM IN MONTHS: 48

MONTHLY PAYMENT AMOUNT: \$79.00 (PLUS TAX)

PURCHASE OPTION: Fair Market Value

ADDITIONAL TERMS AND CONDITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OWNER ("WE", "US", "OUR")

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

OWNER: GreatAmerica Financial Services Corporation

SIGNATURE: [Signature]

DATE: 9/14/18

PRINT NAME & TITLE

CUSTOMER'S AUTHORIZED SIGNATURE

CUSTOMER: (As Stated Above)

SIGNATURE: [Signature]

DATE: 9/14/18

PRINT NAME & TITLE: Jeanine Hammitt, Administrator

UNCONDITIONAL GUARANTY

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

SIGNATURE: X

INDIVIDUAL:

DATE:

CERTIFICATE OF DELIVERY AND ACCEPTANCE

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

SIGNATURE: [Signature]

NAME AND TITLE: Jeanine Hammitt, Administ DATE: 9/14/18

General Information and Questionnaire
Accounting Basis

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1	Compilation, tax preparations, cost report preparation, reimbursement consulting, month end review	\$	25,049
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 25,049

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 3 4 5	Telephone Number 860-240-6000
--	----------------------------------

Address (<i>No. & Street, City, State, Zip Code</i>) 1 185 Asylum Street, Hartford, CT 06103 2 3 4 5

Services Provided by This Firm (*describe fully*)

1	Employee matters, mega rule policies, personnel/patient/resident issues	\$	6,236
2		\$	
3		\$	
4		\$	
5		\$	
			Charge for Services Provided
			\$ 6,236

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

Schedule of Resident Statistics

Name of Facility	Total All Levels	Total CCNH Level	Total RHNS Level	License No. 207047	Report for Year Ended 9/30/2018						Page 8	of 37
					Period 10/1 Thru 6/30			Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Other	Total	CCNH		
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	58	58			58	58			58	58		
B. On last day of THIS report period	58	58			58	58			58	58		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	53	53			53	53			51	51		
B. As of midnight of THIS report period	54	54			51	51			54	54		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,106	2,106			1,581	1,581			525	525		
B. Medicaid (Conn.)	11,636	11,636			9,011	9,011			2,625	2,625		
C. Medicaid (other states)												
D. Private Pay	5,124	5,124			3,582	3,582			1,542	1,542		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Commercial	321	321			185	185			136	136		
G. Total Care Days During Period (3A thru F)	19,187	19,187			14,359	14,359			4,828	4,828		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	64	64			24	24			40	40		
B. Other Bed Reserve Days	80	80			59	59			21	21		
5. Total Resident Days (3G + 4A + 4B)	19,331	19,331			14,442	14,442			4,889	4,889		

Schedule of Resident Statistics (Cont'd)

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	Other
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR
No. of Residents	5		32		17				
Per Diem Rate									
a. One bed rm.	Various		218.94		385.00				
b. Two bed rms.	Various		218.94		360.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Other
A. Medicare - Part B	3,825	3,825		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	3,590	3,590		
D. Total Physical Therapy Treatments	7,415	7,415		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	830	830		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	662	662		
D. Total Speech Therapy Treatments	1,492	1,492		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	4,197	4,197		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	3,478	3,478		
D. Total Occupational Therapy Treatments	7,675	7,675		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Middlebury Convalescent Home, Inc.	207047	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	86,370	2,160				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	152,436	5,536				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	64,532	2,043				
c. Dietary Workers	201,843	14,738				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	213,740	15,506				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	148,643	6,567				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	88,530	2,089				
b. RN						
1. Direct Care	381,178	9,387				
2. Administrative**	227,051	6,884				
c. LPN						
1. Direct Care	415,538	16,839				
2. Administrative**						
d. Aides and Attendants	940,685	59,498				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	132,174	6,700				
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	113,600	3,713				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	3,166,320	151,660				

* 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 Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2018			Page 11	of 37	
		CCNH	RHNS	Other			
Name	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
Section I - Operators/Owners							
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).							
Althea Stilson	15,215	Non Discrim	882	A12h	Recreation Staff		

* 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		
Middlebury Convalescent Home, Inc.		207047		9/30/2018		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							
Section III - Administrators***									
Jeanine Hammitt	86,370			Non Discrim Administrator	2,160	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Middlebury Convalescent Home, Inc.	207047	9/30/2018	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	15,926	319				
2. Dentist	700	5				
3. Pharmacist	6,900	69				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	188,580	2,654				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	70,200	281				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Consultant at Medical Staff Meetings	250	1				
9. Speech Therapist						
a. Resident Care	92,146	916				
b. Other						
10. Occupational Therapist						
a. Resident Care	194,929	2,577				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	21,845	341				
2. Administrative***						
b. LPN						
1. Direct Care	58,129	1,264				
2. Administrative***						
c. Aides	16,445	658				
d. Other						
12. Other (Specify) See Attached Schedule	2,680	32				
B-13 Total Fees Paid in Lieu of Salaries	668,730	9,117				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Christine Riley, 587 Breakneck Hill Road, Middlebury, CT	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Marcia Cohen, 806 North Lake View Drive, Orange, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Health Pro	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Deluca, Middlebury, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Favorite Healthcare Staffing	LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maxim Staffing Solutions	LPNs & CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
World Wide Staffing	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Caring Nurses	Medical Librarian Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Badrigian	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Daniels, MD	Consultant at Medical Staff Meetings	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2018	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 115,085	115,085		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 43,290	43,290		
4. Social Security (F.I.C.A.)	\$ 237,057	237,057		
5. Health Insurance	\$ 71,625	71,625		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ (544)	(544)		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 1,378	1,378		
d. Accounting and Auditing	\$ 25,049	25,049		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 6,236	6,236		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 23,426	23,426		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,563	11,563		
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	\$ 358,063	358,063		
Subtotal	\$ 892,228	892,228		

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

(Carry Subtotals forward to next page)

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

Middlebury Convalescent Home, Inc.
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Other
	-		
Dental Insurance	\$ (544)		
Total	\$ (544)	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	Other
	-		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2018		16	37
Item	Total	CCNH	RHNS	Other	
Subtotals Brought Forward:	892,228	892,228			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 13,564	13,564			
4. Employee Travel	\$ 736	736			
5. Education Expenses Related to Seminars and Conventions	\$ 1,435	1,435			
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$ 6,772	6,772			
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 17,520	17,520			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$				
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 4,658	4,658			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 250	250			
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 38,626	38,626			
12. Administrative Management Services**	\$				
13. Other (Specify) See Attached Schedule	\$ 23,432	23,432			
C-14 Total Administrative & General Expenditures	\$ 999,221	999,221			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Other
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
	-		
Promotional Advertising	\$ 17,520		
Total Other Advertising	\$ 17,520	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
	-		
Connecticut Association of Health Care Facilities	\$ 4,658		
Total Dues	\$ 4,658	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
	-		
Donations	\$ 50		
Customer Goodwill Gratuities	200		
Total Contributions	\$ 250	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
	-		
Professional Consulting Fees	\$ 4,653		
Celebration Team Expense	4,476		
Bank Charges	20		
Directors Fees	12,495		
Licenses and Fees	1,700		
MPLC Umbrella License	88		
Total Other Administrative and General	\$ 23,432	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2018	18	37
Item	Total	CCNH	RHNS	Other	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 112,376	112,376			
2. Non-Food Supplies	\$ 14,580	14,580			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 3,415	3,415			
c. Other (Specify) _____	\$ _____				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 130,371	130,371			
2F. Dietary Questionnaire	Total	CCNH	RHNS	Other	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2018	Page 19	of 37
Item		Total	CCNH	RHNS	Other
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	2,853	2,853	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	30,868	30,868	
c. Other (Specify)		\$			
3D. Total Laundry Expenditures (3a + b + c)		\$	33,721	33,721	
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.

*** 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
Middlebury Convalescent Home, Inc.		207047	9/30/2018		20	37
Item			Total	CCNH	RHNS	Other
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 42,211	42,211			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt.	\$				
c. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 42,211	42,211			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Stoll's Pharmacy		\$ 85,531	85,531			
b. Medicine Cabinet Drugs		\$ 179,935	179,935			
c. Medical and Therapeutic Supplies		\$				
d. Ambulance/Limousine***		\$				
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$				
f. X-rays and Related Radiological Procedures***		\$ 12,095	12,095			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$ 12,062	12,062			
i. Recreation		\$ 27,927	27,927			
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
l. Other (<i>Specify</i>)**** See Attached Schedule		\$ 11,406	11,406			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 328,956	328,956			

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Other
	-		
Medicare Related Expenses	\$ 9,272		
Personal Health Items	2,134		
Total Other Resident Care	\$ 11,406	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended			Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 17,750	17,750				
b. Heat	\$ 34,991	34,991				
c. Light & Power	\$ 47,345	47,345				
d. Water	\$ 50,167	50,167				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,609	4,609				
f. Other (<i>itemize</i>)	\$ 35,449	35,449				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 190,311	190,311				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 10,144	10,144				
b. Building & Building Improvements	\$ 63,865	63,865				
c. Non-Movable Equipment	\$ 6,435	6,435				
d. Movable Equipment	\$ 35,803	35,803				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 116,247	116,247				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 65,862	65,862				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 182,109	182,109				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Other
	-		
Daly MJ	\$ 2,745		
AR Import	(45)		
Master Security	2,188		
American Rooter	344		
EMSL	562		
Durkins	830		
USA Hauling	13,917		
Family Pest	1,375		
Stericycle	3,433		
Crocker Fire Drill Co.	1,340		
BioCaire	959		
Goodhill Contractors	2,868		
Huntington	1,828		
HS Roof	1,188		
VAS	1,917		
Total Other Repairs and Maintenance	\$ 35,449	\$ -	\$ -

Depreciation Schedule

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2018				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements								
1. Acquired prior to this report period	260,937		260,937	220,512	S/L	Various	5,999	
2. Disposals (attach schedule)	(89,540)		(89,540)	(89,540)	S/L	20		
3. Acquired during this report period (attach schedule)	82,904		82,904		S/L	Various	4,145	10,144
A-4. Subtotal								63,865
B. Building and Building Improvements								
1. Acquired prior to this report period	2,451,279		2,451,279	1,523,461	S/L	Various	63,448	
2. Disposals (attach schedule)	10,426		10,426		S/L	Various	417	
3. Acquired during this report period (attach schedule)								
B-4. Subtotal								63,865
C. Non-Movable Equipment								
1. Acquired prior to this report period	242,291		242,291	206,777	S/L	Various	6,435	
2. Disposals (attach schedule)	(28,454)		(28,454)	(28,454)	S/L	Various		
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								6,435
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a.								
b.								
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period	427,305		427,305	269,922	S/L	Various	33,495	
b. Disposals (attach schedule)	(60,844)		(60,844)	(60,844)	S/L	Various		
c. Acquired during this report period (attach schedule)	16,290		16,290		S/L	Various	2,308	
D-3. Subtotal								35,803
E. Total Depreciation								116,247

Middlebury Convalescent Home, Inc.
9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2017	S&S Asphalt - New Driveway	\$ 82,904	20	\$ 4,145
Total additions for Land Improvements		\$ 82,904		\$ 4,145 *
Deletions:				
1/1/1997	Driveway	\$ (89,540)	20	\$ -
Total deletions for Land Improvements		\$ (89,540)		\$ - **

*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
Additions:				
12/22/2017	Direct Supply Kitchen Counters	\$ 10,426	25	\$ 417
Total additions for Building Improvements		\$ 10,426		\$ 417 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
1/6/1981	Glenko Jacuzzi Bath	\$ (5,176)		
5/25/2001	New Telephone Partner ACS System	(10,059)		
9/1/2008	Chlorination & Monitoring Well Water	(11,554)		
9/22/2002	Hot Water Booster - Hatco	(1,060)		
2/14/2013	Water Cooler 5 Gal floor mount #42	(605)		
Total deletions for Non-Movable Equipment		\$ (28,454)		\$ - **

*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
Additions:				
6/30/2018	2 Blue Power Electric Reclining Chairs	\$ 1,316	5	\$ 263
7/24/2018	7 Dressers, 24 Nightstands w/ Hutch, 5 Night Stands no Hutch	12,624	10	\$ 1,262
4/18/2018	Admissions	1,260	3	420
9/30/2018	MDS	1,090	3	363
Total additions for Movable Equipment		\$ 16,290		\$ 2,308 *
Deletions:				
6/17/1983	HUDSON MED.: 2 PULL ARM	\$ (155)		
6/5/1985	SOLOMON: 1 DESK #46428	(339)		
2/8/1985	THE KNOTHOLE: REC. CABINET	(275)		
9/17/1985	KNOTHOLE: HUTCH	(825)		
3/4/1986	EASTERN FIRE DOOR	(300)		
2/29/1988	OFFICE DESK:CK	(213)		
2/29/1988	2 HICKORY DESKS#127120	(386)		
4/18/1989	2 OVERBED TABLES CHROME	(201)		
4/18/1989	TWO DESKS WITH 3 DRAWERS	(495)		
2/28/1990	SEVEN SETS CUBICLE CURTAINS	(627)		
6/3/1990	SIX SETS CUBICLE CURTAINS	(553)		
6/19/1990	ONE FILING CABINET	(810)		
10/16/1990	ONE COMPACT REFRIGERATOR	(119)		
7/29/1992	24 SAMSONITE CHAIRS [68.75EACH]	(1,650)		
7/29/1992	ONE DESK 55x24 BLACK: HOUSEKEEPER	(421)		
7/29/1992	ONE CHAIR, BLACK: HOUSEKEEPER	(161)		
11/15/1994	ONE OFFICE CHAIR	(309)		
11/9/1995	One TV-VCR Stand	(423)		
12/22/1995	Wheelchair Appello 22"	(522)		
5/2/1996	15 Gal PoliVac Minutemen #2911937	(436)		
8/5/1996	58 New Bed Bumper Attachments	(2,285)		
12/17/1996	New Charts & Carts	(3,161)		
9/1/1997	Two Mauve Geri Chairs	(844)		
2/13/1997	58 Bedside Cabinets	(15,506)		
4/23/1997	Marino's TV	(1,060)		
7/8/1997	Xaver 4900 Patient Lift Cap. 400#	(3,455)		
6/8/1998	Wheelchair, Excel RDL ARM/Elev Blac	(248)		
8/19/1998	5 MDR104215M TABLES, OVERBED	(399)		
10/12/1998	New Furniture Patient's Entrance Ro	(2,948)		
3/2/1999	Wheel Chair #85190722	(555)		
1/10/2000	Apex 650 Patient Lift	(2,650)		
3/2/2000	Cuisinart Food Processor	(932)		
3/15/2000	2 Orthobiotic Position Recliner CA!	(706)		
12/20/2000	4 Double Jumbo Hampers	(1,179)		
9/1/2002	1 Finger Pulse Oximeter item #02407	(384)		
9/1/2003	Dining Room Chairs	(677)		
3/22/2001	1 Lumex Geri Chair #RC2	(650)		
3/29/2001	One Electric Hospital Bed	(900)		
2/1/2004	Stack Chairs Dining Room 4 Cartons	(1,303)		
7/16/2001	1 MG Wheelchair item 02093-3	(190)		
7/17/2001	1 Tracer EX Wheelchair #01345-8	(238)		
7/30/2001	5 Overbed tables item 31952	(330)		
8/14/2002	Mauve traditional recliner	(328)		
8/16/2002	Blue Horizontal Recliner	(328)		
1/3/2001	6 Overbed Tables & Tray for recline	(559)		
9/3/2001	2 Three Position Recliners	(656)		
2/14/2003	1 Recliner 54674-6 w/tray	(428)		
5/3/2005	6 Overbed Tables Walnut Finish	(472)		
6/13/2003	1 refrigerator Medical storeroom ea	(498)		
5/4/2008	Item 85317 6 overbed tables walnut	(477)		
1/15/2008	Low Electric Bed	(1,187)		
3/8/2004	Oxygen Concentrator SLPM	(728)		
1/28/2009	Concentrator	(1,006)		
1/15/2008	1 chest of Draw	(299)		
9/30/2010	1 chest of Draw	(318)		
11/18/2010	5 Chest of Draw	(2,172)		
2/11/2009	5 plum chairs	(667)		
10/5/2011	Computer, Annette	(904)		

Middlebury Conv, Home
 Depreciation Schedule
 September 30, 2018
 Property

	Date Acquired	Hist. Costs	Cost to Be Deprec	Method	Life**	2015 Deprec	2016 Accum	2017 Deprec	PY 2017 Accum	(a) 2018 Deprec	(a) 2018 Accum	NBV
Land Improvements												
Acquired prior	Various	212,251	212,251	SL	Var	3,854	198,783	3,854	202,637	3,854	206,491	5,760
2009 Acquisitions												
Landscape Design & New Plants	6/30/2009	3,256	3,256	SL	5	-	3,256	-	3,256	-	3,256	-
2010 Acquisitions												
Chain Link Fence w/ Gate	9/20/2010	688	-	-	-	-	-	-	-	-	-	-
Paving	9/24/2010	6,927	6,927	SL	8	866	6,061	866	6,927	-	6,927	-
2012 Acquisitions												
Drainage Improvements	11/18/2011	4,786	4,786	SL	15	319	1,569	319	1,888	319	2,207	2,579
2014 Acquisitions												
Parking Improvements	7/31/2014	15,332	15,332	SL	20	767	2,300	767	3,067	767	3,834	11,498
Drainage Improvements	7/31/2014	8,388	8,388	SL	15	559	1,677	559	2,236	559	2,795	5,593
2017 Acquisitions												
Front Sidewalk - American Heritage	4/30/2017	9,997	9,997	SL	20	-	-	500	500	500	1,000	8,997
2018 Acquisitions												
S&S Asphalt - New Driveway	10/31/2017	62,904	62,904	SL	20	-	-	-	-	4,145	4,145	78,759
Total		344,626	343,841			6,366	213,646	6,865	220,511	10,144	230,655	113,186
Building and Building Improvements												
Acquired prior (Building Impro.)	Various	452,863	452,863	SL	Var	-	452,863	-	452,863	-	452,863	-
Door replacement	9/30/2006	16,556	16,556	SL	15	1,104	11,479	1,104	12,583	1,104	13,687	2,869
Sprinkler Installation	9/30/2006	348,235	348,235	SL	5	-	348,235	-	348,235	-	348,235	-
2007 Acquisitions												
Pipe replacement	2/28/2007	4,798	4,798	SL	25	192	1,919	192	2,111	192	2,303	2,495
Fire alarm	8/22/2007	3,425	3,425	SL	10	343	3,425	-	3,425	-	3,425	-
Doors	8/31/2007	66,842	66,842	SL	15	4,463	44,628	4,463	49,091	4,463	53,554	13,388
Ceilings	8/31/2007	84,867	84,867	SL	8	-	84,867	-	84,867	-	84,867	-
Walkways & Handrails	8/31/2007	58,464	58,464	SL	15	3,898	38,976	3,898	42,874	3,898	46,772	11,692
Electrical Upgrades	8/31/2007	66,065	66,065	SL	20	3,303	33,032	3,303	36,335	3,303	39,638	26,427
Conidor Flooding	8/31/2007	17,777	17,777	SL	10	1,779	17,777	-	17,777	-	17,777	-
Carpeting Front Lobby	8/31/2007	8,957	8,957	SL	5	-	8,957	-	8,957	-	8,957	-
Wallcoverings & Painting	8/31/2007	41,030	41,030	SL	5	-	41,030	-	41,030	-	41,030	-
3 Sprinklers&Extension of lines	8/31/2007	10,646	10,646	SL	25	426	4,259	426	4,685	426	5,111	5,536
Asbestos Removal(During Sprinkler Install)	8/31/2007	142,781	142,781	SL	5	-	142,781	-	142,781	-	142,781	-
2007 Current Year Disposal												
Disposal of Assets		(1,491)	(1,491)			-	(1,491)	-	(1,491)	-	(1,491)	-
2008 Acquisitions												
Glass sliding front door	11/13/2007	11,287	11,287	SL	10	1,129	10,159	1,128	11,287	-	11,287	-
Credit for paving street for sprinkler	11/12/2008	(11,206)	(11,206)	SL	5	-	(11,206)	(2,241)	(13,447)	2,241	(11,206)	-
Portion of recreation room placed into service	9/30/2008	208,758	208,758	SL	25	8,350	75,153	8,350	83,503	8,350	91,853	116,905
2009 Disposal												
Carpeting Office & Storage	6/10/1989	(507)	(507)			-	(507)	-	(507)	-	(507)	-
2009 Acquisitions												
Recreation Room	9/30/2008	26,614	26,614	SL	25	1,065	8,517	1,065	9,582	1,065	10,647	15,967
PT Room Renovations	10/31/2008	10,478	10,478	SL	25	419	3,353	419	3,772	419	4,191	6,287
DNS Office Renovations	12/31/2008	13,747	13,747	SL	25	550	4,399	550	4,949	550	5,499	8,248
Electrical Upgrades	3/31/2009	20,309	20,309	SL	20	1,015	8,123	1,015	9,138	1,015	10,153	10,156
Door Hardware Dining Room	6/29/2009	3,076	3,076	SL	15	205	1,640	205	1,845	205	2,050	1,026
Resident Room Flooring	7/31/2009	13,755	13,755	SL	10	1,375	11,003	1,375	12,378	1,375	13,753	1
Accounting Office Flooring	7/31/2009	1,125	-	NA	NA	-	19,447	-	19,447	-	19,447	(19,447)
Accumulated Depreciation Adjustment from Prior Year												
2010 Acquisitions												
2011 Acquisitions												
Awnings	6/2/2011	9,810	9,810	SL	15	654	3,924	654	4,578	654	5,232	4,578
Sprinkler Heads Boiler Room	6/30/2011	1,776	1,776	SL	25	71	426	71	497	71	568	1,208
WiFi	9/30/2011	3,768	3,768	SL	10	377	2,261	377	2,638	377	3,015	753
2011 Disposals												
Front Entrance Canopy		(3,286)	(3,286)			-	(3,286)	-	(3,286)	-	(3,286)	-
Patio Awning Addition		(4,839)	(4,839)			-	(4,839)	-	(4,839)	-	(4,839)	-
2012 Additions												
Shed	9/30/2012	4,401	4,015	SL	20	201	877	201	1,078	201	1,279	2,737
Kitchen Hood Sprinklers	1/31/2012	2,106	2,106	SL	25	84	400	84	484	84	568	1,538
Electrical Upgrades	2/1/2012	3,490	3,490	SL	20	174	814	174	988	174	1,162	2,328
New Soffit	9/30/2012	2,435	2,435	SL	15	162	703	162	865	162	1,027	1,408
Unidentified Variance												
		387	387									387
2013 Additions												
Front Railing Improvement	5/31/2013	2,659	2,659	SL	15	177	605	177	782	177	959	1,699
Unidentified Variance												
		(387)	(387)									(387)
2014 Additions												
Electrical for Resident Lights & Ou	12/30/2011	4,496	4,496	SL	20	225	675	225	900	225	1,125	3,371
Building Addition	7/31/2014	516,455	516,455	SL	40	12,911	38,734	12,911	51,645	12,911	64,556	451,899
Carpet main Entrance	3/31/2014	2,978	2,978	SL	5	596	1,787	596	2,383	596	2,978	(0)
Intercom System	7/31/2014	1,955	1,955	SL	10	195	588	195	781	195	976	979
Nurse's Stations	7/31/2014	201,661	201,661	SL	15	13,444	40,332	13,444	53,776	13,444	67,220	134,441
Therapy Room Conversion	7/31/2014	81,075	81,075	SL	15	5,405	16,215	5,405	21,620	5,405	27,025	54,050
2015 Additions												
Move A/C Nurse's station Project	7/31/2014	2,500	2,500	SL	15	167	334	167	501	167	668	1,832
2018 Additions												
Direct Supply Kitchen Counters	12/22/2017	10,426	10,426	SL	25	417	-	-	-	417	417	10,009
Total		2,463,216	2,461,705			64,875	1,463,366	60,096	1,523,462	63,865	1,587,327	874,378
Non-Movable Equipment												
Acquired prior		170,839	170,839	SL	Var	-	170,839	-	170,839	-	170,839	-
Current Year Acquisitions												
Hot water Heater	5/3/2007	2,550	2,550	SL	10	255	2,550	-	2,550	-	2,550	-
Nurses Station Counter	8/31/2007	2,690	2,690	SL	15	179	1,787	179	1,966	179	2,145	535
Lighting Fixtures	4/9/2007	4,414	4,414	SL	10	441	3,972	442	4,414	-	4,414	-
40LB Speed Queen Washer	7/25/2007	6,355	6,355	SL	10	635	5,719	636	6,355	-	6,355	-
2007 Current Year Disposal												
Disposal		(8,284)	(8,284)	SL	var	-	(8,284)	-	(8,284)	-	(8,284)	-
2008 Acquisitions												
Electric box upgrade	6/16/2008	9,300	9,300	SL	20	465	4,185	465	4,650	465	5,115	4,185
2009 Acquisitions												
12 Resident Room Electric Heaters	11/30/2008	9,990	9,990	SL	10	999	7,992	999	8,991	999	9,990	-
Nurse Call System West	12/31/2008	6,370	6,370	SL	10	637	5,096	637	5,733	637	6,370	0
Goodwill Mechanical - Boiler #1	8/31/2009	12,490	12,490	SL	20	625	4,997	625	5,622	625	6,247	6,244
2008 Disposal												
Nurse Call System West	4/16/1999	(8,055)	(8,055)			(0)	(8,055)	-	(8,055)	-	(8,055)	-
Adjustment for Prior Period												
2010 Acquisitions												
E Panel for Generator	10/19/2009	1,541	-	-	-	-	-	-	-	-	-	-
Endurance 6 Burner 2 Oven Stove	12/17/2009	4,144	4,144	SL	10	414	2,900	414	3,314			

2018 Additions													
Transfer Switch Schmidt Electric	2/21/2016	6,113	6,113	SL	20	-	306	306	612	306	918	5,195	
In-line Air Conditioner-Conf. Room	8/18/2016	4,590	4,590	SL	10	-	459	459	918	459	1,377	3,213	
2018 Disposals													
Glenko Jacuzzi Bath	1/6/1981	(5,176)	(5,176)	-	-	-	(5,176)	-	(5,176)	-	(5,176)	-	-
New Telephone Partner ACS System	8/25/2001	(10,059)	(10,059)	-	-	-	(10,059)	-	(10,059)	-	(10,059)	-	-
Chlorination & Monitoring Well Water	9/1/2008	(11,554)	(11,554)	-	-	-	(11,554)	-	(11,554)	-	(11,554)	-	-
Hot Water Booster - Hatco	9/22/2002	(1,060)	(1,060)	-	-	-	(1,060)	-	(1,060)	-	(1,060)	-	-
Water Cooler 5 Gal floor mount #42	2/14/2013	(605)	(605)	-	-	-	(605)	-	(605)	-	(605)	-	-
Total		216,378	213,817				6,654	171,858	6,435	178,223	6,426	184,758	28,079

Movable Equipment

Acquired prior		176,454	176,454	SL	Var	-	176,454	-	176,454	-	176,454	-	-
Less: Salvage value													
2007 Acquisitions													
Hamilton Beach Blender HAM 990	4/9/2007	600	-	SL	10	-	-	-	-	-	-	-	-
Patient Life	12/14/2006	4,272	4,272	SL	10	427	4,272	-	4,272	-	4,272	-	-
Pellets / Plate Heater with cart	4/23/2007	12,794	12,794	SL	10	1,279	12,794	-	12,794	-	12,794	-	-
2007 Current Disposal													
Disposal		(1,145)	(1,145)	-	-	-	(1,145)	-	(1,145)	-	(1,145)	-	-
2008 Acquisitions													
40 stacking w/ arm chairs	11/23/2007	10,782	10,782	SL	15	717	6,457	717	7,174	717	7,891	2,871	-
5 electrical beds	12/12/2007	6,801	6,801	SL	12	550	4,851	550	5,501	550	6,051	550	-
Low electrical beds	1/15/2008	1,187	-	-	-	-	-	-	-	-	-	-	-
Resident furniture	1/15/2008	1,494	-	-	-	-	-	-	-	-	-	-	-
2 flat screen tv's	3/31/2008	611	-	-	-	-	-	-	-	-	-	-	-
Oxygen concentrator	4/3/2008	728	-	-	-	-	-	-	-	-	-	-	-
2 flat screen tv's	4/11/2008	785	-	-	-	-	-	-	-	-	-	-	-
Whirlpool dryer	4/24/2008	649	-	-	-	-	-	-	-	-	-	-	-
Slicer 12" knife	4/28/2008	1,039	-	-	-	-	-	-	-	-	-	-	-
Manual flower bed w/ gate	6/12/2008	1,520	-	-	-	-	-	-	-	-	-	-	-
11 leak flower boxes	6/12/2008	3,086	3,086	SL	10	309	2,778	309	3,087	(1)	3,086	0	
2 tv's	6/30/2008	784	-	-	-	-	-	-	-	-	-	-	-
6 overbed tables	7/10/2008	750	-	-	-	-	-	-	-	-	-	-	-
6 overbed tables w/ mirror	8/5/2008	1,141	-	-	-	-	-	-	-	-	-	-	-
6 overbed tables w/ vanity	8/25/2008	1,141	-	-	-	-	-	-	-	-	-	-	-
Chairs, loveseat, sofa	8/31/2008	3,996	3,996	SL	15	266	2,397	266	2,663	266	2,929	1,067	-
2008 Disposals													
6 new beds	8/18/1995	(2,800)	(2,800)	-	-	-	(2,800)	-	(2,800)	-	(2,800)	-	-
Pictures	8/21/1982	(1,468)	(1,468)	-	-	-	(1,468)	-	(1,468)	-	(1,468)	-	-
Pictures	6/21/1992	(1,026)	(1,026)	-	-	-	(1,026)	-	(1,026)	-	(1,026)	-	-
Pictures	6/21/1993	(778)	(778)	-	-	-	(778)	-	(778)	-	(778)	-	-
Pictures	8/5/1985	(622)	(622)	-	-	-	(622)	-	(622)	-	(622)	-	-
Pictures	8/17/1985	(524)	(524)	-	-	-	(524)	-	(524)	-	(524)	-	-
Chandelier	1/15/1986	(770)	(770)	-	-	-	(770)	-	(770)	-	(770)	-	-
Pictures	2/7/1986	(321)	(321)	-	-	-	(321)	-	(321)	-	(321)	-	-
Pictures	2/11/1986	(449)	(449)	-	-	-	(449)	-	(449)	-	(449)	-	-
Pictures	2/20/1989	(997)	(997)	-	-	-	(997)	-	(997)	-	(997)	-	-
11 hiback chairs	4/18/1999	(1,836)	(1,836)	-	-	-	(1,836)	-	(1,836)	-	(1,836)	-	-
Telephone equipment	4/26/1999	(410)	(410)	-	-	-	(410)	-	(410)	-	(410)	-	-
2 chairs, gray, office	2/5/1990	(262)	(262)	-	-	-	(262)	-	(262)	-	(262)	-	-
Three pedestal/workstation	12/4/1990	(589)	(589)	-	-	-	(589)	-	(589)	-	(589)	-	-
One PMS103 shredder	12/4/1990	(562)	(562)	-	-	-	(562)	-	(562)	-	(562)	-	-
Network equipment	12/31/1991	(635)	(635)	-	-	-	(635)	-	(635)	-	(635)	-	-
One fititsu DL4600 printer	9/9/1992	(998)	(998)	-	-	-	(998)	-	(998)	-	(998)	-	-
One AT19600 baud modem	9/9/1992	(599)	(599)	-	-	-	(599)	-	(599)	-	(599)	-	-
System peripherals	9/9/1992	(1,898)	(1,898)	-	-	-	(1,898)	-	(1,898)	-	(1,898)	-	-
One postage scale	2/1/1994	(949)	(949)	-	-	-	(949)	-	(949)	-	(949)	-	-
Sears fridge	2/1/1994	(698)	(698)	-	-	-	(698)	-	(698)	-	(698)	-	-
Gray large chair east wing	6/16/1995	(1,054)	(1,054)	-	-	-	(1,054)	-	(1,054)	-	(1,054)	-	-
4 black leather chairs	12/1/2000	(615)	(615)	-	-	-	(615)	-	(615)	-	(615)	-	-
One bisseal 16991 rug cleaning	5/17/2001	(279)	(279)	-	-	-	(279)	-	(279)	-	(279)	-	-
17" VGA monitor	3/31/1998	(498)	(498)	-	-	-	(498)	-	(498)	-	(498)	-	-
17" VGA monitor	3/31/1998	(613)	(613)	-	-	-	(613)	-	(613)	-	(613)	-	-
3.21 gig internal tape drive	3/24/1998	(392)	(392)	-	-	-	(392)	-	(392)	-	(392)	-	-
2009 Acquisitions													
19" LCD TV	10/1/2008	403	-	-	-	-	-	-	-	-	-	-	-
Vizio Big Flat Screen TV w/CR Comb	10/1/2008	1,574	-	-	-	-	-	-	-	-	-	-	-
5 Overbed Table/Vanity	10/8/2008	868	-	-	-	-	-	-	-	-	-	-	-
Living Room Furniture	11/17/2008	596	-	-	-	-	-	-	-	-	-	-	-
16 Electric Beds w/rails	11/30/2008	24,413	24,413	SL	12	2,034	16,275	2,034	18,309	2,034	20,343	4,070	-
Ice Machine Scotsman Prodigy	12/18/2008	2,152	-	-	-	-	-	-	-	-	-	-	-
Ultrasound	1/20/2009	1,651	-	-	-	-	-	-	-	-	-	-	-
Concentrator	1/28/2009	1,006	-	-	-	-	-	-	-	-	-	-	-
Office Furniture	2/11/2009	1,773	-	-	-	-	-	-	-	-	-	-	-
5 Overbed Tables	6/4/2009	1,080	-	-	-	-	-	-	-	-	-	-	-
Boiler Pace Control Unit	3/17/2009	5,500	5,500	SL	15	367	2,934	367	3,301	367	3,668	1,832	-
Concentrator	5/5/2009	755	-	-	-	-	-	-	-	-	-	-	-
5 HD TVs	7/31/2009	1,733	-	-	-	-	-	-	-	-	-	-	-
10 Overbed Tables	7/31/2009	2,129	-	-	-	-	-	-	-	-	-	-	-
4 Electric Beds w/rails	9/21/2009	4,835	4,835	SL	12	403	3,224	403	3,627	403	4,030	806	-
2009 Disposals													
6 Overbed Tables	1/28/2000	(488)	(488)	-	-	-	(488)	-	(488)	-	(488)	-	-
1 Scotsman SCE Ice machine	4/14/2000	(2,014)	(2,014)	-	-	-	(2,014)	-	(2,014)	-	(2,014)	-	-
4 Beds, Manual Crank	3/14/1996	(2,068)	(2,068)	-	-	-	(2,068)	-	(2,068)	-	(2,068)	-	-
6 New Beds and siderails	10/25/1995	(3,048)	(3,048)	-	-	-	(3,048)	-	(3,048)	-	(3,048)	-	-
6 New Beds and siderails	11/20/1995	(3,048)	(3,048)	-	-	-	(3,048)	-	(3,048)	-	(3,048)	-	-
6 New Beds and siderails	1/8/1996	(3,048)	(3,048)	-	-	-	(3,048)	-	(3,048)	-	(3,048)	-	-
2010 Acquisitions													
Lawn Mower	4/30/2010	3,211	3,211	SL	3	1,070	3,211	-	3,211	-	3,211	-	-
TV's	5/31/2010	721	-	-	-	-	-	-	-	-	-	-	-
Lift Chair	6/30/2010	1,222	-	-	-	-	-	-	-	-	-	-	-
10 Electric Beds	7/12/2010	13,018	13,018	SL	12	1,085	7,594	1,085	8,679	1,085	9,764	3,254	-
Bedroom Furniture	8/30/2010	678	-	-	-	-	-	-	-	-	-	-	-
2010 Disposals													
Sears Lawntractor	8/9/2005	(1,346)	(1,346)	-	-	-	(1,346)	-	(1,346)	-	(1,346)	-	-
2011 Acquisitions													
2 Rolliners	10/19/2010	2,445	2,445	SL	10	245	1,468	245	1,713	245	1,958	488	-
10 Electric Beds	10/26/2010	17,289	17,289	SL	12	1,441	8,645	1,441	10,086	1,441	11,527	5,762	-
Wing Chair	1/11/2010	688	688	SL	15	46	275	46	321	46	367	321	-
Resident Furniture	1/18/2010	7,027	7,027	SL	15	468	2,810	468	3,278	468	3,746	3,281	-
7 Oak Dining Room Tables	12/2/2010	6,110	6,110	SL	15	407	2,444	407	2,851	407	3,258	2,852	-
Lounge Chair	12/3/2010	624	624	SL	15	42	250	42	292	42	334	290	-
Lift w/ Scale	12/9/2010	1,200	1,200	SL	10	120	720	120	840	120	960	240	-
2 Med Carts	5/20/2011	4,470	4,470	SL									

Manual bed with Gate	6/12/2008	(1,520)	(1,520)				(1,520)		(1,520)		(1,520)		
2012 Additions													
Snow Blower	11/16/2011	988	988	SL	5	198	972	16	988	-	988	-	-
Gas Dryer	12/15/2011	823	823	SL	5	165	796	27	823	-	823	-	-
5 Air Conditioners	2/28/2012	1,165	1,165	SL	5	233	1,087	78	1,165	-	1,165	-	-
Resident Room Furniture	10/1/2011	1,669	1,669	SL	15	111	702	111	813	111	924	745	-
2012 Disposals													
Snow Blower		(530)	(530)				(530)		(530)		(530)		-
Whirlpool Dryer		(649)	(649)				(649)		(649)		(649)		-
Air Conditioner - Friedrich		(450)	(450)				(450)		(450)		(450)		-
Air Conditioner 7500 BTU		(485)	(485)				(485)		(485)		(485)		-
Air Conditioner Two 7500 BTU		(636)	(636)				(636)		(636)		(636)		-
Air Conditioner Two 7500 BTU		(636)	(636)				(636)		(636)		(636)		-
Air Conditioner 600 BTU		(301)	(301)				(301)		(301)		(301)		-
Air Conditioner Roper		(257)	(257)				(257)		(257)		(257)		-
2013 Additions													
Patient Wheelchair Scale	3/26/2013	1,185	1,185	SL	10	119	425	119	544	119	663	522	-
9 Air Conditioners - Lowe's	6/26/2013	1,887	1,887	SL	5	377	1,289	377	1,666	221	1,887	-	-
5 Air Conditioners - Sears	6/3/2013	936	936	SL	5	187	638	187	826	110	936	(0)	-
Air Conditioning and Washer	6/30/2013	1,422	1,422	SL	5	284	948	284	1,232	190	1,422	0	-
2013 Disposals													
File Server Continental 486/24	9/9/1992	(4,899)	(4,899)				(4,899)		(4,899)		(4,899)		-
2 Workstations 386/25.2 Printers	9/9/1992	(3,998)	(3,998)				(3,998)		(3,998)		(3,998)		-
Pentium Computer, Two Workstations	3/22/1995	(5,400)	(5,400)				(5,400)		(5,400)		(5,400)		-
HP Laserjet 6P MOS Printer	6/8/1998	(843)	(843)				(843)		(843)		(843)		-
Air Conditioning Dining Room	6/23/1998	(443)	(443)				(443)		(443)		(443)		-
Whirlpool Air Conditioning Dining Room	3/5/1999	(689)	(689)				(689)		(689)		(689)		-
Laserjet 6PSE: Office	6/11/1999	(658)	(658)				(658)		(658)		(658)		-
6 Air Conditioners Whirlpool	5/15/2000	(1,909)	(1,909)				(1,909)		(1,909)		(1,909)		-
3 Air Conditioning Units	7/28/2004	(636)	(636)				(636)		(636)		(636)		-
2014 Additions													
Adjustment prior to 2007 assets		2,150	2,150	SL	N/A	-	2,150	-	2,150	-	2,150	-	-
Lighting Fixtures	4/9/2007	4,414	4,414	SL	10	441	1,324	441	1,765	441	2,206	2,208	-
40lb Speed Queen Washer	4/24/2007	6,355	6,355	SL	10	638	1,907	638	2,543	638	3,179	3,178	-
Water Booster	6/30/2014	1,431	1,431	SL	5	286	858	286	1,144	286	1,430	1	-
Nurse Call Pans	6/30/2014	3,489	3,489	SL	5	658	2,054	658	2,792	697	3,489	0	-
Desks	7/5/2014	5,984	5,984	SL	20	299	897	299	1,196	299	1,495	4,488	-
TRMark Chairs	7/5/2014	5,759	5,759	SL	15	384	1,152	384	1,536	384	1,920	3,839	-
Phone System	6/30/2014	11,125	11,125	SL	10	1,113	3,338	1,113	4,451	1,113	5,564	5,561	-
Tables	6/30/2014	2,723	2,723	SL	10	272	817	272	1,089	272	1,361	1,362	-
Vanity Table	9/30/2014	1,481	1,481	SL	10	148	444	148	592	148	740	741	-
2014 Disposals													
Whirlpool dryer	4/24/2008	(649)											-
2015 Additions													
TVs for Rec and Dining Areas	1/31/2015	1,519	1,519	S/L	5	304	608	304	912	304	1,216	303	-
5 Overbed Tables	3/31/2015	1,058	1,058	S/L	15	71	142	71	213	71	284	775	-
Recliner Chairs	4/30/2015	5,432	5,432	S/L	10	543	1,085	543	1,629	543	2,172	3,260	-
Refrigerator/Freezer	4/30/2015	859	859	S/L	10	86	172	86	258	86	344	515	-
SAFE LITE Patient Lifter (62/14 Asse)	6/2/2014	3,047	3,047	S/L	10	305	610	305	915	305	1,220	1,827	-
Mitsubishi 1.5 ton Ductless A/C for Med Room	6/30/2015	4,840	4,840	S/L	5	968	1,936	968	2,904	968	3,872	968	-
6 Deluxe Hampers	9/30/2015	1,673	1,673	S/L	10	167	334	167	501	167	668	1,005	-
Metromax Kitchen Shelves	9/30/2015	1,766	1,766	S/L	20	88	176	88	264	88	352	1,413	-
2015 Disposals													
2 Flat Screen TVs - [e]	3/31/2008	(611)		S/L									-
2 Flat Screen TVs - [e]	4/11/2008	(785)		S/L									-
19" LCD TV - [e]	8/1/2010	(403)		S/L									-
2016 Additions													
2 Zenith Electric Beds	2/11/2016	2,939	2,939	S/L	12	-	245	245	490	245	735	2,204	-
10 Overbed Tables	5/16/2016	1,784	1,784	S/L	15	-	119	119	238	119	357	1,427	-
Patient Wheelchair Scale	7/6/2016	3,016	3,016	S/L	5	-	603	603	1,206	603	1,809	1,207	-
2016 Disposals													
Patient Wheelchair Scale	1/8/2005	(1,185)	(1,185)	S/L	10	-	(1,185)	-	(1,185)	-	(1,185)	-	-
2017 Additions													
SAFE LITE Footstep Metal Assy - ARJO	11/30/2016	1,331	1,331	S/L	5	-	-	266	266	266	532	799	-
Merry Walker - Corp.	11/30/2016	1,012	1,012	S/L	5	-	-	202	202	202	404	608	-
Merry Walker - Corp.	12/31/2016	1,012	1,012	S/L	5	-	-	202	202	202	404	608	-
Optimum Chair #6150011637 - LPA	12/31/2016	2,131	2,131	S/L	5	-	-	426	426	426	852	1,279	-
DYN-Ego Scoot Chair #S-1610002687 LPA	12/31/2016	1,579	1,579	S/L	5	-	-	316	316	316	632	947	-
Evolution Chair #E-1510002232 LPA	12/31/2016	1,877	1,877	S/L	5	-	-	375	375	375	750	1,127	-
Thera-Glide Chair #W-1907010213 LPA	12/31/2016	973	973	S/L	5	-	-	195	195	195	390	583	-
Ice Machine Prodigy - Direct Supply	12/31/2016	2,180	2,180	S/L	10	-	-	218	218	218	436	1,744	-
Neurogym ext to stand (PT Equip Direct Sup	12/31/2016	5,765	5,765	S/L	10	-	-	577	577	577	1,154	4,611	-
Neurogym mobility bungee (pt Equip) Dir Sup	12/31/2016	6,253	6,253	S/L	10	-	-	625	625	625	1,250	5,003	-
Trainer, Active Passive, Kinavia Duo (Medline)	4/30/2017	7,696	7,696	S/L	5	-	-	1,533	1,533	1,533	3,066	4,600	-
Stepper, Recumbent (Medline)	4/30/2017	5,158	5,158	S/L	5	-	-	1,032	1,032	1,032	2,064	3,094	-
E-Slim, Genesis (Medline)	4/30/2017	2,895	2,895	S/L	5	-	-	539	539	539	1,078	1,617	-
Carl, Vedia Genesis - (Medline)	4/30/2017	422	422	S/L	5	-	-	84	84	84	168	254	-
Diabassy Shortwave (Medline)	4/30/2017	7,725	7,725	S/L	5	-	-	1,545	1,545	1,545	3,090	4,635	-
Vitalink Plus Electrotherapy (Medline)	4/30/2017	3,054	3,054	S/L	5	-	-	611	611	611	1,222	1,832	-
2017 Disposals													
Ice Machine Scotsman Prodigy	12/31/2016	(2,152)											-
2018 Additions													
2 Blue Power Electric Reclining Chairs	6/30/2018	1,316	1,316	S/L	5	-	-	-	-	263	263	1,053	-
7 Dressers, 24 Nightstands w/ Hutch, 5 Night Stands no Hutch	7/24/2018	12,624	12,624	S/L	10	-	-	-	-	1,262	1,262	11,362	-
2018 Disposals													
HUDSON MED: 2 PULL ARM	6/17/1983	(155)	(155)	S/L					(155)		(155)		-
SOLOMON: 1 DESK #46428	6/5/1985	(339)	(339)	S/L					(339)		(339)		-
THE KNOTHOLE: REC. CABINET *	2/8/1985	(275)	(275)	S/L					(275)		(275)		-
KNOTHOLE: HUTCH *	9/17/1985	(825)	(825)	S/L					(825)		(825)		-
EASTERN FIRE DOOR	3/4/1986	(300)	(300)	S/L					(300)		(300)		-
OFFICE DESKCK	2/29/1988	(213)	(213)	S/L					(213)		(213)		-
2 HICKORY DESKS#127120	2/29/1988	(386)	(386)	S/L					(386)		(386)		-
2 OVERBED TABLES CHROME	4/18/1989	(201)	(201)	S/L					(201)		(201)		-
TWO DESKS WITH 3 DRAWERS	4/18/1989	(495)	(495)	S/L					(495)		(495)		-
SEVEN SETS CUBICLE CURTAINS	2/28/1990	(627)	(627)	S/L					(627)		(627)		-
SIX SETS CUBICLE CURTAINS	6/3/1990	(553)	(553)	S/L					(553)		(553)		-
ONE FILING CABINET	6/19/1990	(810)	(810)	S/L					(810)		(810)		-
ONE COMPACT REFRIGERATOR	10/16/1990	(119)	(119)	S/L					(119)		(119)		-
24 SAMSONITE CHAIRS (68.75EACh)	7/28/1992	(1,650)	(1,650)	S/L					(1,650)		(1,650)		-
ONE DESK 55x24 BLACK: HOUSEKEEPER	7/29/1982	(421)	(421)	S/L					(421)		(421)		-
ONE CHAIR, BLACK: HOUSEKEEPER	7/29/1982	(161)	(161)	S/L					(161)		(161)		-
ONE OFFICE CHAIR	11/15/1994	(309)	(309)	S/L					(309)		(309)		-
One TV-VCR Stand	1/18/1995	(423)	(423)	S/L					(423)		(423)		-
Wheelchair Appella 2"	12/22/1995	(522)	(522)	S/L					(522)		(522)		-
15 Gal Pail/Minutemen #2911937	5/21/1996	(436)	(436)	S/L					(436)		(436)		-
58 New Bed Bumper Attachments	8/5/1996	(2,285)	(2,285)	S/L					(2,285)		(2,285)		-
New Charts & Carts	12/17/1996	(3,161)	(3,161)	S/L					(3,161)		(3,161)		-
Two Mauve Gari Chairs	9/11/1997	(844)	(844)	S/L					(844)		(844)		-

1 Finger Pulse Oximeter Item #02407	9/1/2002	(384)	(384)	SL	-	-	-	(384)	-	(384)	-		
Dining Room Chairs	9/1/2003	(677)	(677)	SL	-	-	-	(677)	-	(677)	-		
1 Lumex Geri Chair #RC2	3/22/2001	(650)	(650)	SL	-	-	-	(650)	-	(650)	-		
One Electric Hospital Bed	3/25/2001	(900)	(900)	SL	-	-	-	(900)	-	(900)	-		
Stack Chairs Dining Room 4 Cartons	2/1/2004	(1,303)	(1,303)	SL	-	-	-	(1,303)	-	(1,303)	-		
1 MG Wheelchair Item 02093-3	7/16/2001	(190)	(190)	SL	-	-	-	(190)	-	(190)	-		
1 Tracer EX Wheelchair #01345-6	7/17/2001	(238)	(238)	SL	-	-	-	(238)	-	(238)	-		
5 Overbed Tables Item 31952	7/30/2001	(330)	(330)	SL	-	-	-	(330)	-	(330)	-		
Mauve traditional recliner	8/14/2002	(328)	(328)	SL	-	-	-	(328)	-	(328)	-		
Blue Horizontal Recliner	8/16/2002	(328)	(328)	SL	-	-	-	(328)	-	(328)	-		
6 Overbed Tables & Tray for recline	1/3/2001	(559)	(559)	SL	-	-	-	(559)	-	(559)	-		
2 Three Position Recliners	9/3/2001	(656)	(656)	SL	-	-	-	(656)	-	(656)	-		
1 Recliner 54674-6 w/tray	2/14/2003	(428)	(428)	SL	-	-	-	(428)	-	(428)	-		
6 Overbed Tables Walnut Finish	8/3/2005	(472)	(472)	SL	-	-	-	(472)	-	(472)	-		
1 refrigerator Medical storeroom ea	6/13/2003	(498)	(498)	SL	-	-	-	(498)	-	(498)	-		
Item 85317 6 overbed tables walnut	8/4/2008	(477)	(477)	SL	-	-	-	(477)	-	(477)	-		
Low Electric Bed	1/15/2008	(1,187)	(1,187)	SL	-	-	-	(1,187)	-	(1,187)	-		
Oxygen Concentrator SLP	3/8/2004	(728)	(728)	SL	-	-	-	(728)	-	(728)	-		
Concentrator	1/28/2009	(1,006)	(1,006)	SL	-	-	-	(1,006)	-	(1,006)	-		
1 chest of Draw	1/15/2008	(299)	(299)	SL	-	-	-	(299)	-	(299)	-		
1 chest of Draw	9/30/2010	(318)	(318)	SL	-	-	-	(318)	-	(318)	-		
5 Chest of Draw	1/18/2010	(2,172)	(2,172)	SL	-	-	-	(2,172)	-	(2,172)	-		
5 plum chairs	2/11/2008	(667)	(667)	SL	-	-	-	(667)	-	(667)	-		
Total		370,290	344,119				23,810	221,098	29,082	190,248	30,152	220,400	123,719

Computers													
Acquired prior		30,491	30,491	SL	Var	-	30,491	-	30,491	-	30,491	-	
2009 Acquisitions													
2 Office Computers	1/1/2009	2,358	-			-	-	-	-	-	-	-	
Staples - Gerry's Dell	8/3/2009	530	-			-	-	-	-	-	-	-	
Adjustment for Prior Period													
2010 Acquisitions													
Computer for Althea	7/17/2010	529	-			-	-	-	-	-	-	-	
2010 Disposals													
200 mhz Pentium Service	3/12/1998	(1,897)	(1,897)			0	(1,897)	-	(1,897)	-	(1,897)	-	
200 mhz Main Boards MDS Project	3/17/1998	(4,881)	(4,881)			0	(4,881)	-	(4,881)	-	(4,881)	-	
2011 Acquisitions													
DNS Computer	10/21/2010	1,138	1,138	SL	5	228	1,138	-	1,138	-	1,138	-	
Acct Computer	11/17/2010	1,138	1,138	SL	5	228	1,138	-	1,138	-	1,138	-	
2011 Disposals													
A D N Office Computer	12/20/2001	(1,006)	(1,006)			-	(1,006)	-	(1,006)	-	(1,006)	-	
2012 Additions													
Jeanine PC	3/29/2012	1,143	1,143	SL	5	229	1,048	95	1,143	-	1,143	-	
2013 Additions													
Server Upgrade	4/30/2013	9,837	9,837	SL	5	1,967	6,866	1,967	8,853	985	9,838	(0)	
Recreation Computer	8/30/2013	1,262	1,262	SL	5	252	841	252	1,093	169	1,262	0	
Social Services Laptop	8/31/2013	1,062	1,062	SL	3	354	1,121	(59)	1,062	-	1,062	-	
Admissions Laptop	9/30/2013	917	917	SL	3	306	943	(26)	917	-	917	-	
2013 Disposals													
New Computer: Joe's Office	2/7/2003	(1,070)	(1,070)			-	(1,070)	-	(1,070)	-	(1,070)	-	
HP Laserjet Printer: Joe's Office	8/5/2002	(1,160)	(1,160)			-	(1,160)	-	(1,160)	-	(1,160)	-	
1 RON Computer System: Lorene's	1/23/2003	(1,087)	(1,087)			-	(1,087)	-	(1,087)	-	(1,087)	-	
File Server and Network Upgrades	10/29/2004	(9,371)	(9,371)			-	(9,371)	-	(9,371)	-	(9,371)	-	
2014 Additions													
2 Computers Dietary	10/6/2011	1,808	1,808	SL	5	362	1,065	362	1,447	361	1,808	(0)	
2014 Disposals													
Unidentified Variance with assets prior to 2009		(1,504)	-	SL	N/A	-	-	-	-	-	-	-	
2015 Additions													
2 HP Pavilion 15" Refurb Laptops	10/29/2014	645	645	SL	3	215	430	215	645	-	645	-	
Cisco Wireless / Sonicwall Secure Router	3/31/2015	1,227	1,227	SL	5	245	490	245	735	245	980	247	
1 HP Pavilion 23-xt Laptop	8/23/2015	645	645	SL	3	215	430	215	645	-	645	-	
2 HP Pavilion 15" Refurbished Laptops	6/20/2015	540	540	SL	3	180	360	180	540	-	540	-	
2016 Additions													
1 Dell Optiplex 3020 Computer w/ printer	12/16/2016	910	910	SL	3	-	303	303	606	303	909	1	
Weight Scale - Wall Mount Kiosk	4/16/2016	890	890	SL	3	-	297	297	594	296	890	-	
HP- File Server	5/1/2016	5,736	5,736	SL	5	-	1,147	1,147	2,294	1,147	3,441	2,295	
Computer - BESA	8/1/2016	1,105	1,105	SL	3	-	368	368	736	368	1,104	1	
Computer - Julia	8/1/2016	1,045	1,045	SL	3	-	348	348	696	348	1,044	1	
2016 Disposals													
Office Computer Chris	5/5/2001	(1,186)	(1,186)	SL	3	-	(1,186)	-	(1,186)	-	(1,186)	-	
2 Office Computers	1/9/2001	(2,358)	(2,358)	SL	5	-	(2,358)	-	(2,358)	-	(2,358)	-	
Compaq Computer for Althea-Mary B	7/11/2010	(528)	-	SL	3	-	-	-	-	-	-	-	
DNS Computer	10/21/2010	(1,138)	(1,138)	SL	5	-	(1,138)	-	(1,138)	-	(1,138)	-	
CIR Adjustment							(12,567)	-	(12,567)	-	(12,567)	12,567	
2017 Additions													
Chris Computer - (Asantino)	11/30/2016	1,938	1,938	SL	3	-	-	646	646	646	1,292	646	
2017 Disposals													
Acct Computer	5/31/2017	(1,138)	(1,138)	SL	5	-	-	-	(1,138)	-	(1,138)	-	
2018 Additions													
Admissions	4/18/2018	1,260	1,260	SL	3	-	-	-	-	420	420	840	
MDS	9/30/2018	1,090	1,090	SL	3	-	-	-	-	363	363	727	
2018 Disposals													
Computer, Annette	10/5/2011	(904)	(904)	SL	5	-	-	-	(904)	-	(904)	-	
Total		40,015	38,632				4,781	23,710	6,656	28,223	6,861	33,874	4,767
Total Computer & Moveable		410,215	382,761				28,690	244,607	35,647	218,471	35,803	264,274	128,476
Grand Total		3,433,335	3,402,133				106,684	2,093,707	109,042	2,140,767	116,247	2,257,014	1,145,119
Assets per Trial balance		3,343,796	3,343,796							123,585	1,940,427	1,403,369	
Variance		89,539	58,337 [b]					109,042	2,140,767	[7,338]	316,587	(258,250)	
										[d]		[c]	

Page 31, Line B9 258,250 [c]
Page 31, Line B10 (2) Rounding Variance from Cost Report Schedule
Page 36, Line F1 7,338 [d]

[a] Amounts tie to page 23 of the cost report without exception.
[b] Variance is due to assets below the \$2,500 threshold for depreciation
[c] FIS vs CIR NBV
[d] FIS vs CIR Depreciation Expense
[e] Disposals are not part of cost to be depreciated column and will not be listed on the cost report as a disposal in order to tie to the schedule
[f] Amounts tie to prior year cost report.

Amortization Schedule*

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047		Report for Year Ended 9/30/2018			Page 24	of 37
	Date of Acquisition		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
Month	Year	Length of Amortization					
A. Organization Expense							
1.							
2.							
3.							
A-4. Subtotal							
B. Mortgage Expense							
1.							
2.							
3.							
B-4. Subtotal							
C. Leasehold Improvements and Other							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							
D. Total Amortization							

* 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) - Interest

Name of Facility		License No.	Report for Year Ended			Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2018			26	37
Item			Total	CCNH	RHNS	Other	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Middlebury Convalescent Home, In		207047		9/30/2018		27	37
Item				Total	CCNH	RHNS	Other
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 56,364	56,364		
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. Total Insurance Expenditures (14a + b + c)				\$ 56,364	56,364		
15. Total All Expenditures (A-13 thru C-14)				\$ 5,798,314	5,798,314		

Annual Report of Long-Term Care Facility

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D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Middlebury Convalescent Home, Inc.			207047	9/30/2018	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 194,929	194,929		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 1,378	1,378		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 11,919	11,919		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 17,520	17,520		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 250	250		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 16,447	16,447		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 242,443	242,443		

* 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.

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

Name of Facility				License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.				207047	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 242,443	242,443		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 85,531	85,531		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 12,095	12,095		
30.	20	5h	Laboratory	\$ 12,062	12,062		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 11,406	11,406		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 363,537	363,537		

*** 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.

Middlebury Convalescent Home, Inc.
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	51	Medicare Related Expenses	\$ 9,272		
20	51	Personal Health Items	2,134		
Total Other Ancillary Costs			\$ 11,406	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2018			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,184,821	4,184,821				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,532,284)	(1,532,284)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 751,605	751,605				
b. Medicare Room and Board Contractual Allowance **	\$ 500,777	500,777				
4. a. Private-Pay Residents and Other	\$ 1,888,634	1,888,634				
b. Private-Pay Room and Board Contractual Allowance **	\$ 12,594	12,594				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 58,716	58,716				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 977,600	977,600				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 900	900				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 303,050	303,050				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 450	450				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 989,400	989,400				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 1,840	1,840				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,927,652)	(1,927,652)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (132,335)	(132,335)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 6,078,116	6,078,116				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$					
V. Total Other Revenue (1 thru 8)	\$					
VI. Total All Revenue (III +V)	\$ 6,078,116	6,078,116				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Other
		-		
30 II 6a	X-Ray - Medicare	\$ 1,013		
30 II 6a	Allowance Ancillary - Med B	(636,987)		
30 II 6a	Allowance Ancillary - Med A	(1,285,442)		
30 II 6a	Lab Charges - Medicare A	6,951		
30 II 6a	IV Medicare	(13,187)		
Total Other Resident Revenue - Medicare		\$ (1,927,652)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
		-		
30 II 6b	Flu Vaccine	\$ 491		
30 II 6b	Allowance Ancillary - Man. Medicare	(126,800)		
30 II 6b	Allowance Ancillary - Ins. Other	(3,394)		
30 II 6b	Allowance Ancillary - Medicaid	(2,716)		
30 II 6b	Lab - Medicaid	84		
Total Other Resident Revenue		\$ (132,335)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
			-		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
		-		
Total Other Revenue		\$ -	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	905,896
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	541,211
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	124,459
a. Prepaid Insurance	80,715			
b. Prepaid Expense	37,544			
c. Corporate Income Taxes Payable	6,200			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,571,566
B. Fixed Assets				
1. Land			\$	20,950
2. Land Improvements	*Historical Cost	254,301	\$	113,185
	Accum. Depreciation	141,116		Net
3. Buildings	*Historical Cost	2,461,705	\$	874,378
	Accum. Depreciation	1,587,327		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	213,837	\$	29,079
	Accum. Depreciation	184,758		Net
6. Movable Equipment	*Historical Cost	382,751	\$	128,477
	Accum. Depreciation	254,274		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	258,250
F/S vs C/R NBV	258,250			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,424,319

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2018	32	37
Account				Amount	
Total Brought Forward:				\$	2,995,885
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
3. Buildings					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
4. Non-Movable Equipment					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
5. Movable Equipment					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
6. Motor Vehicles					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____		\$
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (<i>itemize</i>)					

6. Loans to Owners or Related Parties (<i>itemize</i>)					
Name and Address		Amount	Loan Date		\$
_____		_____	_____		\$
_____		_____	_____		\$
7. Other Assets (<i>itemize</i>)					

See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
				\$	2,995,885

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Due to Resident Trust	\$ 31,144
33	A12	Accrued User Fee	88,850
33	A12	Sewer Assessment Payable	21,355
33	A12	Pension 401k	(2,004)
33	A12	AFLAC	(193)
33	A12	Accrued Expense - Insurance	59,987
33	A12	Accrued Expense - Other	1,278
33	A12	Current Liabilities Temporary	(2,538)
33	A12	AR Exchange	13,530
Total Other Current Liabilities (Itemize)			\$ 211,409

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	131,278
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	193,127
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	211,409

See Schedule					211,409
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	535,814

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				535,814	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$
C. Total All Liabilities (Lines A-13 + B-5)					\$ 535,814

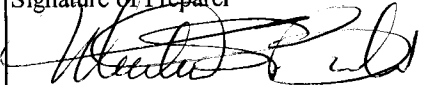
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
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. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	136,500
3. Paid-in Surplus			\$	10,000
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,041,107
6. Gain or Loss for Period			\$	272,464
				10/1/2017 thru 9/30/2018
7. Total Net Worth			\$	2,460,071
C. Total Reserves and Net Worth			\$	2,460,071
D. Total Liabilities, Reserves, and Net Worth			\$	2,995,885

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2018	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2017			\$	2,417,608
B.	Total Revenue (From Statement of Revenue Page 30)			\$	6,078,116
C.	Total Expenditures (From Statement of Expenditures Page 27)			\$	5,805,652
D.	Net Income or Deficit			\$	272,464
E.	Balance			\$	2,690,072
F.	Additions				
	1. Additional Capital Contributed (itemize)				
	Expenses Per Page 27	\$5,798,314			
	Add: C/R vs F/S Depreciation	\$7,338			
	Expenses Per F/S	\$5,805,652			
	2. Other (itemize)				
	Rounding		(1)		
F-3.	Total Additions			\$	(1)
G.	Deductions				
	1. Drawings of Owners/Operators/Partners (Specify)			\$	
	Name and Address (No., City, State, Zip)	Title	Amount		
	2. Other Withdrawings (Specify)			\$	230,000
	Purpose	Amount			
	Dividends Distributed	230,000			
	3. Total Deductions			\$	230,000
H.	Balance at End of Period		09/30/18	\$	2,460,071

I. Preparer's/Reviewer's Certification

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other			
Preparer/Reviewer Certification					
<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 PRINCIPAL	Date Signed 1/4/19		
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		
Annual Report Contact Jeanine Hammitt			Phone Number 203-758-2471		
Annual Report Contact Email Address jeaninehammitt@yahoo.com					

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Middlebury Convalescent Home, Inc. for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Middlebury Convalescent Home, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Middlebury Convalescent Home, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 2, 2019



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

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

Facility Name Middlebury Convalescent Home, Inc.

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

Were all discrepancies on the Error Page addressed?

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Middlebury Convalescent Home**
 Engagement: **Medicaid - Middlebury Convalescent Home 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2018
101-10	Cash Checking BankNorth	874,473.00					874,473.00
101-20	Cash Savings BankNorth	0.00					0.00
101-21	Cash Bancnorth Investment	0.00					0.00
101-25	Cash Recreation Checking	179.00					179.00
101-30	Cash on Hand	100.00					100.00
101-35	Resident Funds Account	31,144.00					31,144.00
101-40	Merrill Lynch Cash Account	0.00					0.00
102-10	A/R Private	124,056.00					124,056.00
102-15	A/R Hospice Private	0.00					0.00
102-17	A/R Hospice MCD	15,195.00					15,195.00
102-20	A/R Medicaid	253,736.00					253,736.00
102-25	A/R Applied Income	(25,736.00)					(25,736.00)
102-30	A/R Medicare A	144,432.00					144,432.00
102-35	A/R Medicare B	48,854.00					48,854.00
102-40	A/R Medicare Managed Care	16,674.00					16,674.00
102-45	Provision for Doubtful Account	(36,000.00)					(36,000.00)
103-10	Inventories Oxygen Supplies	0.00					0.00
104-10	Prepaid Insurance	80,715.00					80,715.00
104-15	Prepaid Expense	37,544.00					37,544.00
104-40	DEFERRED CHARGES	0.00					0.00
106-10	Land	20,950.00					20,950.00
106-20	Land Improvements	254,986.00					254,986.00
106-30	Building	744,434.00					744,434.00
106-40	Building Improvements	1,718,785.00					1,718,785.00
106-45	Construction in Progress	0.00					0.00
106-50	Equipment Non Moveable	225,717.00					225,717.00
106-60	Equipment Moveable	359,859.00					359,859.00
106-90	Computer Equipment	40,015.00					40,015.00
107-10	Accum Depr Land Improvements	(145,655.00)					(145,655.00)
107-20	Accum Depr Building	(279,790.00)					(279,790.00)
107-30	Accum Deprec Bldg Improvements	(1,066,982.00)					(1,066,982.00)
107-40	Accum Depr Non Moveable	(186,775.00)					(186,775.00)
107-50	Accum Depr Equipment	(228,393.00)					(228,393.00)
107-90	Accum Depr Computer	(32,832.00)					(32,832.00)
108-10	Loan Fees	0.00					0.00
109-10	Accum Amort Loan Fees	0.00					0.00
179	Section 179	0.00					0.00
201-10	Accounts Payable	(131,278.00)					(131,278.00)
201-20	Due to Resident Trust Fund	(31,144.00)					(31,144.00)
201-30	Accrued User Fee	(88,850.00)					(88,850.00)
202-20	Netco Note Payable	0.00					0.00
202-50	Line of credit Banknorth	0.00					0.00
212-30	Sewer Assessment Payable	(21,355.00)					(21,355.00)
213-10	Accrued Payroll	(65,973.00)					(65,973.00)
213-20	Accrued Vacation	(127,154.00)					(127,154.00)
214-20	FUTA Federal Payroll Tax	0.00					0.00
214-30	State Unemployment tax DC-2	0.00					0.00
214-40	Group Life Insurance Withheld	0.00					0.00
214-45	Pension 401K	2,004.00					2,004.00
214-50	AFLAC	193.00					193.00
215-10	Property Tax Payable	0.00					0.00
216-10	Corporate Income Taxes Payable	6,200.00					6,200.00
217-00	Garnishment payable	0.00					0.00
217-20	Garnishments Payable	0.00					0.00
218-10	Accrued Expense Insurance	(59,987.00)					(59,987.00)
218-15	Accrued Expenses Other	(1,278.00)					(1,278.00)
218-20	Employee Savings WH	0.00					0.00
218-25	Current Liabilities Temporary	2,538.00					2,538.00
218-30	Reserve Retroactive Settlements	0.00					0.00
218-40	AR Exchange	(13,530.00)					(13,530.00)
231-20	LT Note	0.00					0.00
231-25	LT Note Banknorth	0.00					0.00
231-40	Long term Lease	0.00					0.00
301-10	Common Stock Outstanding	(136,500.00)					(136,500.00)
301-20	Additional Paid in Capital	(10,000.00)					(10,000.00)
302-10	Retained Earnings	(2,271,107.00)					(2,271,107.00)
302-20	Dividends Distributed	230,000.00					230,000.00
302-30	Treasury Stock	0.00					0.00

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2018
303-10	Net Profit [Loss]	0.00					0.00
501-10	Room & Board Private	(1,741,590.00)					(1,741,590.00)
501-15	Room & Board Hospice Private	(3,380.00)					(3,380.00)
501-17	Room & Board Hospice MCD	(174,470.00)					(174,470.00)
501-20	Room & Board Medicaid	(4,010,351.00)					(4,010,351.00)
501-30	Room & Board Medicare	(751,605.00)					(751,605.00)
501-40	Room & Board Managed Care	(138,681.00)					(138,681.00)
501-50	Room & Board Insurance	0.00					0.00
502-30	Pharmacy Medicare	(58,716.00)					(58,716.00)
502-40	Flu Vaccine	(491.00)					(491.00)
502-60	Xray Medicare	(1,013.00)					(1,013.00)
503-10	Physical Therapy Private	0.00					0.00
503-20	PT Medicaid	(900.00)					(900.00)
503-30	PT Medicare A	(534,450.00)					(534,450.00)
503-35	PT Medicare B	(390,200.00)					(390,200.00)
503-40	PT Managed Medicare	(52,950.00)					(52,950.00)
504-10	Med. Supply Private	0.00					0.00
504-15	Med. Supply Hospice	0.00					0.00
504-20	Med. Supply Welfare	0.00					0.00
504-30	Med. Supply Medicare	0.00					0.00
504-40	Med Supply Medicare UB92	0.00					0.00
504-45	Medicare Transportation	0.00					0.00
505-10	OT Private	(840.00)					(840.00)
505-20	OT Medicaid	(1,000.00)					(1,000.00)
505-30	OT Medicare A	(514,100.00)					(514,100.00)
505-35	OT Medicare B	(416,900.00)					(416,900.00)
505-40	OT Managed Medicare	(58,400.00)					(58,400.00)
506-10	Speech Therapy Private	0.00					0.00
506-20	ST Medicaid	(450.00)					(450.00)
506-30	ST Medicare A	(158,400.00)					(158,400.00)
506-35	ST Medicare B	(126,000.00)					(126,000.00)
506-40	ST Managed Medicare	(18,650.00)					(18,650.00)
507-10	Contract Allowance Private	10,491.00					10,491.00
507-15	Contract Allowance Hospice	(1,120.00)					(1,120.00)
507-17	Contract Allowance T19-Hospice	57,484.00					57,484.00
507-20	Contract Allowance Medicaid	1,474,800.00					1,474,800.00
507-20A	Allowance Welfare	0.00					0.00
507-30	Contract Allowance Medicare	(500,777.00)					(500,777.00)
507-32	Discounts Medicare	0.00					0.00
507-33	Contract Allowance Man. Medi.	(21,965.00)					(21,965.00)
507-34	Contract Allowance Insurance	0.00					0.00
507-35	Allowance Ancillary Med B	636,987.00					636,987.00
507-40	Allowance Ancillary Med A	1,285,442.00					1,285,442.00
507-41	Allowance Ancillary Man. Medi	126,800.00					126,800.00
507-42	Allowance Ancillary Ins. Other	3,394.00					3,394.00
507-45	Allowance Ancillary Medicaid	2,716.00					2,716.00
508-20	Lab Medicaid	(84.00)					(84.00)
508-30	Lab Charges Medicare A	(6,951.00)					(6,951.00)
509-30	Liquid Oxygen Medicare A	0.00					0.00
510-10	Retro Private	0.00					0.00
510-15	Retro Hospice	0.00					0.00
510-20	Retro Medicaid	0.00					0.00
510-30	Retro Medicare	0.00					0.00
521-10	Interest Income Savings	0.00					0.00
521-15	Dividend Income	0.00					0.00
521-40	Purchase Discounts Taken	0.00					0.00
521-50	Retroactive Reimbursement	0.00					0.00
521-50.	Retractive Reimbursements	0.00					0.00
521-55	Donations	50.00					50.00
521-60	Miscellaneous Income	(4,983.00)					(4,983.00)
521-80	Bad Debt Recovery	1,378.00					1,378.00
601-10	Director of Nursing Salary	88,530.00					88,530.00
601-11	Resident Care Planner	84,324.00					84,324.00
601-12	Staff Development	37,168.00					37,168.00
601-13	Other RN Admin Staff	105,559.00					105,559.00
601-20	RN Payroll	359,460.00					359,460.00
601-21	Contract RN	21,845.00					21,845.00
601-25	RN Payroll Vac/Sick	21,718.00					21,718.00
601-30	LPN Payroll	382,821.00					382,821.00
601-31	Contract LPN	58,129.00					58,129.00
601-35	LPN Payroll Vac/Sick	32,717.00					32,717.00
601-40	CNA Payroll	867,620.00					867,620.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2018					9/30/2018
601-41	Contract CNA	16,445.00					16,445.00
601-42	CNA Coordinator	16,358.00					16,358.00
601-43	CNA Payroll Vac/Sick	56,707.00					56,707.00
601-45	Medicare Related Expenses	9,272.00					9,272.00
601-50	Routine Medical Supplies	102,660.00					102,660.00
601-51	Incontinent Supplies	47,482.00					47,482.00
601-52	Medium Attends Brief	0.00					0.00
601-53	Incontinency Pads	0.00					0.00
601-60	Medical Records RN wage	0.00					0.00
601-70	Social Service Payroll	113,600.00					113,600.00
601-75	MDS New Software	0.00					0.00
601-80	Cathereters Sets	0.00					0.00
601-81	Personal Health Items	2,134.00					2,134.00
601-83	Irrigation Sets	0.00					0.00
601-84	Latex Gloves	16,295.00					16,295.00
601-85	B Medical Supplies	0.00					0.00
601-40	Nursing Aids Payroll	0.00					0.00
610-00	Medical Director Fees	70,200.00					70,200.00
610-20	Medical Board Meeting Fees	0.00					0.00
610-30	Infection Control Consultant	0.00					0.00
610-40	Medical Librarian Consultant	2,680.00					2,680.00
610-50	Dental Consultant	0.00					0.00
					RJE - 1	700.00	
610-60	Consult Dietitian	15,926.00					15,926.00
610-70	Social Services Consultant	0.00					0.00
610-75	Pharmacy Consultant	6,900.00					6,900.00
610-80	Other Consultants	950.00				(700.00)	250.00
					RJE - 1	(700.00)	
620-10	Recreation Payroll	132,174.00					132,174.00
620-15	Recreation Payroll Shareholder	0.00					0.00
620-20	Recreation Supplies	27,927.00					27,927.00
620-30	Physical Therapy Payroll	0.00					0.00
620-31	Physical Therapy Contract	188,580.00					188,580.00
620-32	Physical Therapy Supplies	0.00					0.00
620-35	Occupational Therapy Contract	194,929.00					194,929.00
620-36	Occup. Therapy Wages	0.00					0.00
620-40	Speech Therapy Contract	92,146.00					92,146.00
620-45	Leased Therapy Equipment	0.00					0.00
620-50	Drug Medications Medicare	85,531.00					85,531.00
620-51	House Drugs	13,498.00					13,498.00
620-52	Drugs Private	0.00					0.00
620-53	Drugs Hospice	0.00					0.00
620-54	IV Medicare	13,187.00					13,187.00
620-55	Drugs Welfare	0.00					0.00
620-60	Oxygen Concentrator Private	0.00					0.00
620-61	Oxygen Concentrator T19	0.00					0.00
620-62	Oxygen Concentrator Hospice	0.00					0.00
620-63	Oxygen Concentrator Medicare	0.00					0.00
620-70	Liquid Oxygen Private	0.00					0.00
620-71	Liquid Oxygen T19	0.00					0.00
620-72	Liquid Oxygen Hospice	0.00					0.00
620-73	Liquid Oxygen Medicare	0.00					0.00
620-91	Nebulizer Private	0.00					0.00
620-92	Nebulizer Welfare	0.00					0.00
620-93	Nebulizer	0.00					0.00
621-10	Lab Service PPS Cost	12,062.00					12,062.00
621-20	XRays Services PPS Costs	12,095.00					12,095.00
621-30	Transportation PPS costs	0.00					0.00
630-10	Dietary Payroll	0.00					0.00
630-11	Dietary Payroll Cooks	85,160.00					85,160.00
630-12	Dietary Payroll Aides	102,575.00					102,575.00
630-13	Dietary Cook PTO	7,479.00					7,479.00
630-14	Dietary Aides PTO	6,629.00					6,629.00
630-15	Dietary Supervisor	64,532.00					64,532.00
630-20	Food Purchases	112,376.00					112,376.00
630-30	Dietary Supplies	13,598.00					13,598.00
630-31	Dietary Gloves	982.00					982.00
630-40	Dietary Services	3,415.00					3,415.00
630-50	Dietary Equipment Repairs	0.00					0.00
640-10	Housekeeping Payroll	213,740.00					213,740.00
640-15	Environmental Supervisor	42,922.00					42,922.00
640-20	Housekeeping Supplies	42,211.00					42,211.00

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2018
640-21	Gloves Vinyl	0.00					0.00
640-30	Housekeeping Purch Services	30,868.00					30,868.00
640-50	Purchased Linen Service	0.00					0.00
640-60	Linen Supplies	2,853.00					2,853.00
640-61	Disposal Linen Supply	0.00					0.00
650-10	Maintenance Payroll	105,721.00					105,721.00
650-20	Maintenance Supplies	9,401.00					9,401.00
650-30	Repairs to Building	0.00					0.00
650-40	Repairs to Equipment	0.00					0.00
650-50	Grounds Maintenance	8,349.00					8,349.00
650-55	Other Property Costs	0.00					0.00
650-60	Gas Heat	34,991.00					34,991.00
650-70	Electricity	47,345.00					47,345.00
650-80	Water Service	24,067.00					24,067.00
650-85	Sewer Service	26,100.00					26,100.00
650-90	Maintenance Purchased Services	35,449.00					35,449.00
650-95	Capital Maintenance Costs	0.00					0.00
660-10	FICA Expense	237,057.00					237,057.00
660-20	Federal Unemployment Expense	4,469.00					4,469.00
660-30	State Unemployment Expense	38,821.00					38,821.00
660-40	Workers Comp Insurance	115,085.00					115,085.00
660-50	Medical Insurance	71,625.00					71,625.00
660-60	Dental Insurance	(544.00)					(544.00)
660-65	Life insurance	0.00					0.00
660-70	Employee Goodwill	13,564.00					13,564.00
670-10	Other Interest	0.00					0.00
670-12	Interest Leases	0.00					0.00
670-15	Interest Banknorth LOC	0.00					0.00
670-17	Interest Bank Loan	0.00					0.00
670-20	Depreciation Land Improvements	6,784.00					6,784.00
670-30	Depreciation Building	13,131.00					13,131.00
670-40	Depreciation Improvements	62,281.00					62,281.00
670-50	Depreciation Equipment	7,152.00					7,152.00
670-55	Depreciation Computers	5,018.00					5,018.00
670-60	Depreciation Moveable Equip	29,219.00					29,219.00
670-65	Amort Capital Equipment	0.00					0.00
670-70	Property Taxes	65,862.00					65,862.00
670-75	Sales tax	0.00					0.00
670-80	Casualty Insurance Costs	0.00					0.00
670-90	Amortized Loan Fees	0.00					0.00
680-10	Administration Salaries	0.00					0.00
680-15	Administrator Salary	86,370.00					86,370.00
680-20	Office Wages	152,436.00					152,436.00
680-21	Part Time Office Wages	0.00					0.00
680-22	Professional Consulting Fees	4,653.00					4,653.00
680-30	Business Office Supplies	23,426.00					23,426.00
680-35	Office Equipment Rental	4,609.00					4,609.00
680-40	Telephone Service	11,563.00					11,563.00
680-44	Promotional Advertising	17,520.00					17,520.00
680-45	Directory Advertising	0.00					0.00
680-50	Dues and Membership Fees	4,746.00				(88.00)	4,658.00
					RJE - 2	(88.00)	
680-55	Subscriptions	0.00					0.00
680-60	Employee Staff Advertising	6,772.00					6,772.00
680-70	Employee Travel Reimbursement	736.00					736.00
680-75	Officer Travel Costs	0.00					0.00
680-80	Education Seminar Fees	1,435.00					1,435.00
680-90	Data Processing Costs	38,626.00					38,626.00
681-10	Contributions to Charities	0.00					0.00
681-12	Fundraising Expense	0.00					0.00
681-15	Customer Goodwill Gratuities	200.00					200.00
681-20	Celebration Team Expense	4,476.00					4,476.00
681-25	Doubtful Accounts	0.00					0.00
681-30	Accounting fees	25,049.00					25,049.00
681-40	Legal Fees	6,236.00					6,236.00
681-50	Loss on Disposal of Asset	0.00					0.00
681-60	User Fee Expense	358,063.00					358,063.00
681-70	Bank Charges	20.00					20.00
681-75	Finance Charges	0.00					0.00
681-80	Other Insurance Premiums	56,364.00					56,364.00
681-90	Other Admin. Expenses	0.00					0.00
681-95	Directors Fees	12,495.00					12,495.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2018					9/30/2018
682-95	Patient Fund Exchange	0.00					0.00
683-20	Licenses and Fees	1,700.00					1,700.00
690-90	Entity Tax	0.00					0.00
Marcum 101	Health Pro Reclass	0.00					0.00
Marcum 102	Chamber of Commerce Dues	0.00					0.00
Marcum 103	Nurse Consultant	0.00					0.00
Marcum 104	Fees	0.00					0.00
Marcum 105	MPLC Umbrella License	0.00				88.00	88.00
					RJE - 2	88.00	
Total		0.00		0.00		0.00	0.00
	Net (Income) Loss			0.00		0.00	

Client: **Middlebury Convalescent Home**
 Engagement: **Medicaid - Middlebury Convalescent Home 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE 9/30/2018	JE Ref #	RJE 9/30/2018	FINAL 9/30/2018
Group : [10-A]	Salaries and Wages						
Subgroup : [2]	Administrators						
680-15	Administrator Salary	86,370.00		0.00		0.00	86,370.00
Subtotal [2]	Administrators	<u>86,370.00</u>		<u>0.00</u>		<u>0.00</u>	<u>86,370.00</u>
Subgroup : [4]	Other Administrative Salaries						
680-20	Office Wages	152,436.00		0.00		0.00	152,436.00
Subtotal [4]	Other Administrative Salaries	<u>152,436.00</u>		<u>0.00</u>		<u>0.00</u>	<u>152,436.00</u>
Subgroup : [5B]	Food Service Supervisor						
630-15	Dietary Supervisor	64,532.00		0.00		0.00	64,532.00
Subtotal [5B]	Food Service Supervisor	<u>64,532.00</u>		<u>0.00</u>		<u>0.00</u>	<u>64,532.00</u>
Subgroup : [5C]	Dietary Workers						
630-11	Dietary Payroll Cooks	85,160.00		0.00		0.00	85,160.00
630-12	Dietary Payroll Aides	102,575.00		0.00		0.00	102,575.00
630-13	Dietary Cook PTO	7,479.00		0.00		0.00	7,479.00
630-14	Dietary Aides PTO	6,629.00		0.00		0.00	6,629.00
Subtotal [5C]	Dietary Workers	<u>201,843.00</u>		<u>0.00</u>		<u>0.00</u>	<u>201,843.00</u>
Subgroup : [6B]	Other Housekeeping Workers						
640-10	Housekeeping Payroll	213,740.00		0.00		0.00	213,740.00
Subtotal [6B]	Other Housekeeping Workers	<u>213,740.00</u>		<u>0.00</u>		<u>0.00</u>	<u>213,740.00</u>
Subgroup : [7B]	Other Maintenance Workers						
640-15	Environmental Supervisor	42,922.00		0.00		0.00	42,922.00
650-10	Maintenance Payroll	105,721.00		0.00		0.00	105,721.00
Subtotal [7B]	Other Maintenance Workers	<u>148,643.00</u>		<u>0.00</u>		<u>0.00</u>	<u>148,643.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director						
601-10	Director of Nursing Salary	88,530.00		0.00		0.00	88,530.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>88,530.00</u>		<u>0.00</u>		<u>0.00</u>	<u>88,530.00</u>
Subgroup : [12B1]	RNs - Direct Care						
601-20	RN Payroll	359,460.00		0.00		0.00	359,460.00
601-25	RN Payroll Vac/Sick	21,718.00		0.00		0.00	21,718.00
Subtotal [12B1]	RNs - Direct Care	<u>381,178.00</u>		<u>0.00</u>		<u>0.00</u>	<u>381,178.00</u>
Subgroup : [12B2]	RNs - Administrative						
601-11	Resident Care Planner	84,324.00		0.00		0.00	84,324.00
601-12	Staff Development	37,168.00		0.00		0.00	37,168.00
601-13	Other RN Admin Staff	105,559.00		0.00		0.00	105,559.00
Subtotal [12B2]	RNs - Administrative	<u>227,051.00</u>		<u>0.00</u>		<u>0.00</u>	<u>227,051.00</u>
Subgroup : [12C1]	LPNs - Direct Care						
601-30	LPN Payroll	382,821.00		0.00		0.00	382,821.00
601-35	LPN Payroll Vac/Sick	32,717.00		0.00		0.00	32,717.00
Subtotal [12C1]	LPNs - Direct Care	<u>415,538.00</u>		<u>0.00</u>		<u>0.00</u>	<u>415,538.00</u>
Subgroup : [12D]	Aides and Attendants						
601-40	CNA Payroll	867,620.00		0.00		0.00	867,620.00
601-42	CNA Coordinator	16,358.00		0.00		0.00	16,358.00
601-43	CNA Payroll Vac/Sick	56,707.00		0.00		0.00	56,707.00
Subtotal [12D]	Aides and Attendants	<u>940,685.00</u>		<u>0.00</u>		<u>0.00</u>	<u>940,685.00</u>
Subgroup : [12H]	Recreation Workers						
620-10	Recreation Payroll	132,174.00		0.00		0.00	132,174.00
Subtotal [12H]	Recreation Workers	<u>132,174.00</u>		<u>0.00</u>		<u>0.00</u>	<u>132,174.00</u>
Subgroup : [12M]	Social Workers/Case Management						
601-70	Social Service Payroll	113,600.00		0.00		0.00	113,600.00
Subtotal [12M]	Social Workers/Case Management	<u>113,600.00</u>		<u>0.00</u>		<u>0.00</u>	<u>113,600.00</u>
Total [10-A]	Salaries and Wages	<u>3,166,320.00</u>		<u>0.00</u>		<u>0.00</u>	<u>3,166,320.00</u>
Group : [13-B]	Professional Fees						
Subgroup : [1]	Dietitian						
610-60	Consult Dietitian	15,926.00		0.00		0.00	15,926.00
Subtotal [1]	Dietitian	<u>15,926.00</u>		<u>0.00</u>		<u>0.00</u>	<u>15,926.00</u>
Subgroup : [2]	Dentist						
610-50	Dental Consultant	0.00		0.00	RJE - 1	700.00	700.00
Subtotal [2]	Dentist	<u>0.00</u>		<u>0.00</u>		<u>700.00</u>	<u>700.00</u>
Subgroup : [3]	Pharmacist						

610-75	Pharmacy Consultant	6,900.00	0.00	0.00	6,900.00
Subtotal [3]	Pharmacist	6,900.00	0.00	0.00	6,900.00
Subgroup : [5A]	PT - Resident Care				
620-31	Physical Therapy Contract	188,580.00	0.00	0.00	188,580.00
Subtotal [5A]	PT - Resident Care	188,580.00	0.00	0.00	188,580.00
Subgroup : [8A]	Medical Director				
610-00	Medical Director Fees	70,200.00	0.00	0.00	70,200.00
Subtotal [8A]	Medical Director	70,200.00	0.00	0.00	70,200.00
Subgroup : [8E]	Other				
610-80	Other Consultants	950.00	0.00	(700.00)	250.00
Subtotal [8E]	Other	950.00	0.00	(700.00)	250.00
Subgroup : [9A]	ST - Resident Care				
620-40	Speech Therapy Contract	92,146.00	0.00	0.00	92,146.00
Subtotal [9A]	ST - Resident Care	92,146.00	0.00	0.00	92,146.00
Subgroup : [10A]	OT - Resident Care				
620-35	Occupational Therapy Contract	194,929.00	0.00	0.00	194,929.00
Subtotal [10A]	OT - Resident Care	194,929.00	0.00	0.00	194,929.00
Subgroup : [11A1]	RN's - Direct Care				
601-21	Contract RN	21,845.00	0.00	0.00	21,845.00
Subtotal [11A1]	RN's - Direct Care	21,845.00	0.00	0.00	21,845.00
Subgroup : [11B1]	LPN's - Direct Care				
601-31	Contract LPN	58,129.00	0.00	0.00	58,129.00
Subtotal [11B1]	LPN's - Direct Care	58,129.00	0.00	0.00	58,129.00
Subgroup : [11C]	Aides				
601-41	Contract CNA	16,445.00	0.00	0.00	16,445.00
Subtotal [11C]	Aides	16,445.00	0.00	0.00	16,445.00
Subgroup : [12]	Other				
610-40	Medical Librarian Consultant	2,680.00	0.00	0.00	2,680.00
Subtotal [12]	Other	2,680.00	0.00	0.00	2,680.00
Total [13-B]	Professional Fees	668,730.00	0.00	0.00	668,730.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
660-40	Workers Comp Insurance	115,085.00	0.00	0.00	115,085.00
Subtotal [1A1]	Workmen's Compensation	115,085.00	0.00	0.00	115,085.00
Subgroup : [1A3]	Unemployment Insurance				
660-20	Federal Unemployment Expense	4,469.00	0.00	0.00	4,469.00
660-30	State Unemployment Expense	38,821.00	0.00	0.00	38,821.00
Subtotal [1A3]	Unemployment Insurance	43,290.00	0.00	0.00	43,290.00
Subgroup : [1A4]	Social Security (FICA)				
660-10	FICA Expense	237,057.00	0.00	0.00	237,057.00
Subtotal [1A4]	Social Security (FICA)	237,057.00	0.00	0.00	237,057.00
Subgroup : [1A5]	Health Insurance				
660-50	Medical Insurance	71,625.00	0.00	0.00	71,625.00
Subtotal [1A5]	Health Insurance	71,625.00	0.00	0.00	71,625.00
Subgroup : [1A9]	Other				
660-60	Dental Insurance	(544.00)	0.00	0.00	(544.00)
Subtotal [1A9]	Other	(544.00)	0.00	0.00	(544.00)
Subgroup : [1C]	Bad Debts				
521-80	Bad Debt Recovery	1,378.00	0.00	0.00	1,378.00
Subtotal [1C]	Bad Debts	1,378.00	0.00	0.00	1,378.00
Subgroup : [1D]	Accounting and Auditing				
681-30	Accounting fees	25,049.00	0.00	0.00	25,049.00
Subtotal [1D]	Accounting and Auditing	25,049.00	0.00	0.00	25,049.00
Subgroup : [1E]	Legal				
681-40	Legal Fees	6,236.00	0.00	0.00	6,236.00
Subtotal [1E]	Legal	6,236.00	0.00	0.00	6,236.00
Subgroup : [1G]	Office Supplies				
680-30	Business Office Supplies	23,426.00	0.00	0.00	23,426.00
Subtotal [1G]	Office Supplies	23,426.00	0.00	0.00	23,426.00
Subgroup : [1H1]	Telephone and Telegraph				
680-40	Telephone Service	11,563.00	0.00	0.00	11,563.00
Subtotal [1H1]	Telephone and Telegraph	11,563.00	0.00	0.00	11,563.00

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Subgroup : [1K3]	Resident Day User Fee				
681-60	User Fee Expense	358,063.00	0.00	0.00	358,063.00
Subtotal [1K3]	Resident Day User Fee	358,063.00	0.00	0.00	358,063.00
Total [15]	Expenditures Other than Salaries	892,228.00	0.00	0.00	892,228.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3]	Gifts to Staff and Residents				
680-70	Employee Goodwill	13,564.00	0.00	0.00	13,564.00
Subtotal [3]	Gifts to Staff and Residents	13,564.00	0.00	0.00	13,564.00
Subgroup : [4]	Employee Travel				
680-70	Employee Travel Reimbursement	736.00	0.00	0.00	736.00
Subtotal [4]	Employee Travel	736.00	0.00	0.00	736.00
Subgroup : [5]	Education Expense				
680-80	Education Seminar Fees	1,435.00	0.00	0.00	1,435.00
Subtotal [5]	Education Expense	1,435.00	0.00	0.00	1,435.00
Subgroup : [M1]	Advertising Help Wanted				
680-60	Employee Staff Advertising	6,772.00	0.00	0.00	6,772.00
Subtotal [M1]	Advertising Help Wanted	6,772.00	0.00	0.00	6,772.00
Subgroup : [M3]	Advertising Other				
680-44	Promotional Advertising	17,520.00	0.00	0.00	17,520.00
Subtotal [M3]	Advertising Other	17,520.00	0.00	0.00	17,520.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
680-50	Dues and Membership Fees	4,746.00	0.00	(88.00)	4,658.00
Subtotal [M8]	Dues and Membership Fees to Profess	4,746.00	0.00	(88.00)	4,658.00
Subgroup : [M10]	Contributions				
521-55	Donations	50.00	0.00	0.00	50.00
681-15	Customer Goodwill Gratuities	200.00	0.00	0.00	200.00
Subtotal [M10]	Contributions	250.00	0.00	0.00	250.00
Subgroup : [M11]	Services Provided by Contract				
680-90	Data Processing Costs	38,626.00	0.00	0.00	38,626.00
Subtotal [M11]	Services Provided by Contract	38,626.00	0.00	0.00	38,626.00
Subgroup : [M13]	Other				
680-22	Professional Consulting Fees	4,653.00	0.00	0.00	4,653.00
681-20	Celebration Team Expense	4,476.00	0.00	0.00	4,476.00
681-70	Bank Charges	20.00	0.00	0.00	20.00
681-95	Directors Fees	12,495.00	0.00	0.00	12,495.00
683-20	Licenses and Fees	1,700.00	0.00	0.00	1,700.00
Marcum 105	MPLC Umbrella License	0.00	0.00	88.00	88.00
Subtotal [M13]	Other	23,344.00	0.00	88.00	23,432.00
Total [16]	Expenditures Other than Salaries (cont)	106,993.00	0.00	0.00	106,993.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
630-20	Food Purchases	112,376.00	0.00	0.00	112,376.00
Subtotal [2A1]	Raw Food	112,376.00	0.00	0.00	112,376.00
Subgroup : [2A2]	Non-Food Supplies				
630-30	Dietary Supplies	13,598.00	0.00	0.00	13,598.00
630-31	Dietary Gloves	982.00	0.00	0.00	982.00
Subtotal [2A2]	Non-Food Supplies	14,580.00	0.00	0.00	14,580.00
Subgroup : [2B]	Purchased Services				
630-40	Dietary Services	3,415.00	0.00	0.00	3,415.00
Subtotal [2B]	Purchased Services	3,415.00	0.00	0.00	3,415.00
Total [18]	Dietary Basis for Allocation of Costs	130,371.00	0.00	0.00	130,371.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
640-60	Linen Supplies	2,853.00	0.00	0.00	2,853.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	2,853.00	0.00	0.00	2,853.00
Subgroup : [3B]	Purchased Services				
640-30	Housekeeping Purch Services	30,868.00	0.00	0.00	30,868.00
Subtotal [3B]	Purchased Services	30,868.00	0.00	0.00	30,868.00
Total [19]	Laundry-Basis for Allocation of Costs	33,721.00	0.00	0.00	33,721.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
640-20	Housekeeping Supplies	42,211.00	0.00	0.00	42,211.00

Subtotal [4A1]	In-House Care Supplies	<u>42,211.00</u>	<u>0.00</u>	<u>0.00</u>	<u>42,211.00</u>
Subgroup : [5A2]	Purchased from				
620-50	Drug Medications Medicare	85,531.00	0.00	0.00	85,531.00
Subtotal [5A2]	Purchased from	<u>85,531.00</u>	<u>0.00</u>	<u>0.00</u>	<u>85,531.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
601-50	Routine Medical Supplies	102,660.00	0.00	0.00	102,660.00
601-51	Incontinent Supplies	47,482.00	0.00	0.00	47,482.00
601-84	Latex Gloves	16,295.00	0.00	0.00	16,295.00
620-51	House Drugs	13,498.00	0.00	0.00	13,498.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>179,935.00</u>	<u>0.00</u>	<u>0.00</u>	<u>179,935.00</u>
Subgroup : [5F]	X-Rays and related radiological				
621-20	XRay Services PPS Costs	12,095.00	0.00	0.00	12,095.00
Subtotal [5F]	X-Rays and related radiological	<u>12,095.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,095.00</u>
Subgroup : [5H]	Laboratory				
621-10	Lab Service PPS Cost	12,062.00	0.00	0.00	12,062.00
Subtotal [5H]	Laboratory	<u>12,062.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,062.00</u>
Subgroup : [5I]	Recreation				
620-20	Recreation Supplies	27,927.00	0.00	0.00	27,927.00
Subtotal [5I]	Recreation	<u>27,927.00</u>	<u>0.00</u>	<u>0.00</u>	<u>27,927.00</u>
Subgroup : [5L]	Other				
601-45	Medicare Related Expenses	9,272.00	0.00	0.00	9,272.00
601-81	Personal Health Items	2,134.00	0.00	0.00	2,134.00
Subtotal [5L]	Other	<u>11,406.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,406.00</u>
Total [20]	Housekeeping and Resident Care Basi	<u>371,167.00</u>	<u>0.00</u>	<u>0.00</u>	<u>371,167.00</u>
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
650-20	Maintenance Supplies	9,401.00	0.00	0.00	9,401.00
650-50	Grounds Maintenance	8,349.00	0.00	0.00	8,349.00
Subtotal [6A]	Repairs and Maintenance	<u>17,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,750.00</u>
Subgroup : [6B]	Heat				
650-60	Gas Heat	34,991.00	0.00	0.00	34,991.00
Subtotal [6B]	Heat	<u>34,991.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,991.00</u>
Subgroup : [6C]	Light & Power				
650-70	Electricity	47,345.00	0.00	0.00	47,345.00
Subtotal [6C]	Light & Power	<u>47,345.00</u>	<u>0.00</u>	<u>0.00</u>	<u>47,345.00</u>
Subgroup : [6D]	Water				
650-80	Water Service	24,067.00	0.00	0.00	24,067.00
650-85	Sewer Service	26,100.00	0.00	0.00	26,100.00
Subtotal [6D]	Water	<u>50,167.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,167.00</u>
Subgroup : [6E]	Equipment Lease				
680-35	Office Equipment Rental	4,609.00	0.00	0.00	4,609.00
Subtotal [6E]	Equipment Lease	<u>4,609.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,609.00</u>
Subgroup : [6F]	Other				
650-90	Maintenance Purchased Services	35,449.00	0.00	0.00	35,449.00
Subtotal [6F]	Other	<u>35,449.00</u>	<u>0.00</u>	<u>0.00</u>	<u>35,449.00</u>
Subgroup : [7A]	Land Improvements				
670-20	Depreciation Land Improvements	6,784.00	0.00	0.00	6,784.00
Subtotal [7A]	Land Improvements	<u>6,784.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,784.00</u>
Subgroup : [7B]	Building & Building Improvements				
670-30	Depreciation Building	13,131.00	0.00	0.00	13,131.00
670-40	Depreciation Improvements	62,281.00	0.00	0.00	62,281.00
Subtotal [7B]	Building & Building Improvements	<u>75,412.00</u>	<u>0.00</u>	<u>0.00</u>	<u>75,412.00</u>
Subgroup : [7C]	Non-movable Equipment				
670-50	Depreciation Equipment	7,152.00	0.00	0.00	7,152.00
Subtotal [7C]	Non-movable Equipment	<u>7,152.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,152.00</u>
Subgroup : [7D]	Movable Equipment				
670-55	Depreciation Computers	5,018.00	0.00	0.00	5,018.00
670-60	Depreciation Moveable Equip	29,219.00	0.00	0.00	29,219.00
Subtotal [7D]	Movable Equipment	<u>34,237.00</u>	<u>0.00</u>	<u>0.00</u>	<u>34,237.00</u>
Subgroup : [10A]	Real estate taxes paid by owner				
670-70	Property Taxes	65,862.00	0.00	0.00	65,862.00
Subtotal [10A]	Real estate taxes paid by owner	<u>65,862.00</u>	<u>0.00</u>	<u>0.00</u>	<u>65,862.00</u>
Total [22]	Maintenance and Property	<u>379,758.00</u>	<u>0.00</u>	<u>0.00</u>	<u>379,758.00</u>
Group : [27]	Interest and Insurance				

Subgroup : [14A]	Insurance on Property				
681-80	Other Insurance Premiums	56,364.00	0.00	0.00	56,364.00
Subtotal [14A]	Insurance on Property	56,364.00	0.00	0.00	56,364.00
Total [27]	Interest and Insurance	56,364.00	0.00	0.00	56,364.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
501-17	Room & Board Hospice MCD	(174,470.00)	0.00	0.00	(174,470.00)
501-20	Room & Board Medicaid	(4,010,351.00)	0.00	0.00	(4,010,351.00)
Subtotal [1A]	Medicaid Residents (CT only)	(4,184,821.00)	0.00	0.00	(4,184,821.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
507-17	Contract Allowance T19-Hospice	57,484.00	0.00	0.00	57,484.00
507-20	Contract Allowance Medicaid	1,474,800.00	0.00	0.00	1,474,800.00
Subtotal [1B]	Medicaid room and board contractual :	1,532,284.00	0.00	0.00	1,532,284.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
501-30	Room & Board Medicare	(751,605.00)	0.00	0.00	(751,605.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(751,605.00)	0.00	0.00	(751,605.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
507-30	Contract Allowance Medicare	(500,777.00)	0.00	0.00	(500,777.00)
Subtotal [3B]	Medicare room and board contractual :	(500,777.00)	0.00	0.00	(500,777.00)
Subgroup : [4A]	Private-pay residents and other				
501-10	Room & Board Private	(1,741,590.00)	0.00	0.00	(1,741,590.00)
501-15	Room & Board Hospice Private	(3,380.00)	0.00	0.00	(3,380.00)
501-40	Room & Board Managed Care	(138,681.00)	0.00	0.00	(138,681.00)
521-60	Miscellaneous Income	(4,983.00)	0.00	0.00	(4,983.00)
Subtotal [4A]	Private-pay residents and other	(1,888,634.00)	0.00	0.00	(1,888,634.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
507-10	Contract Allowance Private	10,491.00	0.00	0.00	10,491.00
507-15	Contract Allowance Hospice	(1,120.00)	0.00	0.00	(1,120.00)
507-33	Contract Allowance Man. Medi.	(21,965.00)	0.00	0.00	(21,965.00)
Subtotal [4B]	Private-pay room and board contractur:	(12,594.00)	0.00	0.00	(12,594.00)
Subgroup : [5A]	Prescription Drugs - Medicare				
502-30	Pharmacy Medicare	(58,716.00)	0.00	0.00	(58,716.00)
Subtotal [5A]	Prescription Drugs - Medicare	(58,716.00)	0.00	0.00	(58,716.00)
Subgroup : [7A]	Physical Therapy - Medicare				
503-30	PT Medicare A	(534,450.00)	0.00	0.00	(534,450.00)
503-35	PT Medicare B	(390,200.00)	0.00	0.00	(390,200.00)
503-40	PT Managed Medicare	(52,950.00)	0.00	0.00	(52,950.00)
Subtotal [7A]	Physical Therapy - Medicare	(977,600.00)	0.00	0.00	(977,600.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
503-20	PT Medicaid	(900.00)	0.00	0.00	(900.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(900.00)	0.00	0.00	(900.00)
Subgroup : [8A]	Speech Therapy - Medicare				
506-30	ST Medicare A	(158,400.00)	0.00	0.00	(158,400.00)
506-35	ST Medicare B	(126,000.00)	0.00	0.00	(126,000.00)
506-40	ST Managed Medicare	(18,650.00)	0.00	0.00	(18,650.00)
Subtotal [8A]	Speech Therapy - Medicare	(303,050.00)	0.00	0.00	(303,050.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
506-20	ST Medicaid	(450.00)	0.00	0.00	(450.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(450.00)	0.00	0.00	(450.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
505-30	OT Medicare A	(514,100.00)	0.00	0.00	(514,100.00)
505-35	OT Medicare B	(416,900.00)	0.00	0.00	(416,900.00)
505-40	OT Managed Medicare	(58,400.00)	0.00	0.00	(58,400.00)
Subtotal [9A]	Occupational Therapy - Medicare	(989,400.00)	0.00	0.00	(989,400.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
505-10	OT Private	(840.00)	0.00	0.00	(840.00)
505-20	OT Medicaid	(1,000.00)	0.00	0.00	(1,000.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(1,840.00)	0.00	0.00	(1,840.00)
Subgroup : [10A]	Other - Medicare				
502-60	Xray Medicare	(1,013.00)	0.00	0.00	(1,013.00)
507-35	Allowance Ancillary Med B	636,987.00	0.00	0.00	636,987.00
507-40	Allowance Ancillary Med A	1,285,442.00	0.00	0.00	1,285,442.00
508-30	Lab Charges Medicare A	(6,951.00)	0.00	0.00	(6,951.00)
620-54	IV Medicare	13,187.00	0.00	0.00	13,187.00
Subtotal [10A]	Other - Medicare	1,927,652.00	0.00	0.00	1,927,652.00
Subgroup : [10B]	Other - Non-medicare				
502-40	Flu Vaccine	(491.00)	0.00	0.00	(491.00)
507-41	Allowance Ancillary Man. Medi	126,800.00	0.00	0.00	126,800.00

507-42	Allowance Ancillary Ins. Other	3,394.00	0.00	0.00	3,394.00
507-45	Allowance Ancillary Medicaid	2,716.00	0.00	0.00	2,716.00
508-20	Lab Medicaid	(84.00)	0.00	0.00	(84.00)
Subtotal [10B]	Other - Non-medicare	132,335.00	0.00	0.00	132,335.00
Total [30]	Statement of Revenue	(6,078,116.00)	0.00	0.00	(6,078,116.00)
Group : [31 - 32]	Assets				
Subgroup : [A1]	Cash				
101-10	Cash Checking BankNorth	874,473.00	0.00	0.00	874,473.00
101-25	Cash Recreation Checking	179.00	0.00	0.00	179.00
101-30	Cash on Hand	100.00	0.00	0.00	100.00
101-35	Resident Funds Account	31,144.00	0.00	0.00	31,144.00
Subtotal [A1]	Cash	905,896.00	0.00	0.00	905,896.00
Subgroup : [A2]	Resident A/R				
102-10	A/R Private	124,056.00	0.00	0.00	124,056.00
102-17	A/R Hospice MCD	15,195.00	0.00	0.00	15,195.00
102-20	A/R Medicaid	253,736.00	0.00	0.00	253,736.00
102-25	A/R Applied Income	(25,736.00)	0.00	0.00	(25,736.00)
102-30	A/R Medicare A	144,432.00	0.00	0.00	144,432.00
102-35	A/R Medicare B	48,854.00	0.00	0.00	48,854.00
102-40	A/R Medicare Managed Care	16,674.00	0.00	0.00	16,674.00
102-45	Provision for Doubtful Account	(36,000.00)	0.00	0.00	(36,000.00)
Subtotal [A2]	Resident A/R	541,211.00	0.00	0.00	541,211.00
Subgroup : [A5]	Prepaid Expenses				
104-10	Prepaid Insurance	80,715.00	0.00	0.00	80,715.00
104-15	Prepaid Expense	37,544.00	0.00	0.00	37,544.00
216-10	Corporate Income Taxes Payable	6,200.00	0.00	0.00	6,200.00
Subtotal [A5]	Prepaid Expenses	124,459.00	0.00	0.00	124,459.00
Subgroup : [B1]	Land				
106-10	Land	20,950.00	0.00	0.00	20,950.00
Subtotal [B1]	Land	20,950.00	0.00	0.00	20,950.00
Subgroup : [B2]	Land Improvements				
106-20	Land Improvements	254,986.00	0.00	0.00	254,986.00
107-10	Accum Depr Land Improvements	(145,655.00)	0.00	0.00	(145,655.00)
Subtotal [B2]	Land Improvements	109,331.00	0.00	0.00	109,331.00
Subgroup : [B3]	Buildings				
106-30	Building	744,434.00	0.00	0.00	744,434.00
106-40	Building Improvements	1,718,785.00	0.00	0.00	1,718,785.00
107-20	Accum Depr Building	(279,790.00)	0.00	0.00	(279,790.00)
107-30	Accum Deprac Bldg Improvements	(1,066,982.00)	0.00	0.00	(1,066,982.00)
Subtotal [B3]	Buildings	1,116,447.00	0.00	0.00	1,116,447.00
Subgroup : [B5]	Non-movable Equipment				
106-50	Equipment Non Moveable	225,717.00	0.00	0.00	225,717.00
107-40	Accum Depr Non Moveable	(186,775.00)	0.00	0.00	(186,775.00)
Subtotal [B5]	Non-movable Equipment	38,942.00	0.00	0.00	38,942.00
Subgroup : [B6]	Movable Equipment				
106-80	Equipment Moveable	359,859.00	0.00	0.00	359,859.00
106-90	Computer Equipment	40,015.00	0.00	0.00	40,015.00
107-50	Accum Depr Equipment	(228,393.00)	0.00	0.00	(228,393.00)
107-90	Accum Depr Computer	(32,832.00)	0.00	0.00	(32,832.00)
Subtotal [B6]	Movable Equipment	138,649.00	0.00	0.00	138,649.00
Total [31 - 32]	Assets	2,995,885.00	0.00	0.00	2,995,885.00
Group : [33 - 34]	Liabilities				
Subgroup : [A1]	Trade A/P				
201-10	Accounts Payable	(131,278.00)	0.00	0.00	(131,278.00)
Subtotal [A1]	Trade A/P	(131,278.00)	0.00	0.00	(131,278.00)
Subgroup : [A4]	Accrued Payroll				
213-10	Accrued Payroll	(65,973.00)	0.00	0.00	(65,973.00)
213-20	Accrued Vacation	(127,154.00)	0.00	0.00	(127,154.00)
Subtotal [A4]	Accrued Payroll	(193,127.00)	0.00	0.00	(193,127.00)
Subgroup : [A12]	Other Current Liabilities				
201-20	Due to Resident Trust Fund	(31,144.00)	0.00	0.00	(31,144.00)
201-30	Accrued User Fee	(88,850.00)	0.00	0.00	(88,850.00)
212-30	Sewer Assessment Payable	(21,355.00)	0.00	0.00	(21,355.00)
214-45	Pension 401K	2,004.00	0.00	0.00	2,004.00
214-50	AFLAC	193.00	0.00	0.00	193.00
218-10	Accrued Expense Insurance	(59,987.00)	0.00	0.00	(59,987.00)
218-15	Accrued Expenses Other	(1,278.00)	0.00	0.00	(1,278.00)
218-25	Current Liabilities Temporary	2,538.00	0.00	0.00	2,538.00
218-40	AR Exchange	(13,530.00)	0.00	0.00	(13,530.00)
Subtotal [A12]	Other Current Liabilities	(211,409.00)	0.00	0.00	(211,409.00)

Total [33 - 34]	Liabilities	<u><u>(535,814.00)</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(535,814.00)</u></u>
Group : [35]	Equity				
Subgroup : [B2]	Capital Stock				
301-10	Common Stock Outstanding	<u>(136,500.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(136,500.00)</u>
Subtotal [B2]	Capital Stock	<u><u>(136,500.00)</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(136,500.00)</u></u>
Subgroup : [B3]	Paid-in Surplus				
301-20	Additional Paid in Capital	<u>(10,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(10,000.00)</u>
Subtotal [B3]	Paid-in Surplus	<u><u>(10,000.00)</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(10,000.00)</u></u>
Subgroup : [B5]	Cumulated Earnings				
302-10	Retained Earnings	<u>(2,271,107.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,271,107.00)</u>
302-20	Dividends Distributed	<u>230,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>230,000.00</u>
Subtotal [B5]	Cumulated Earnings	<u><u>(2,041,107.00)</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(2,041,107.00)</u></u>
Total [35]	Equity	<u><u>(2,187,607.00)</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(2,187,607.00)</u></u>
	NET (INCOME) LOSS	<u><u>(272,464.00)</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>(272,464.00)</u></u>
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **Middlebury Convalescent Home**
 Engagement: **Medicaid - Middlebury Convalescent Home 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass dental services from other consultants				
610-50	Dental Consultant		700.00	
610-80	Other Consultants			700.00
Total			700.00	700.00
Reclassifying Journal Entries JE # 2				
To Reclass MPLC Umbrella license out of dues				
Marcum 105	MPLC Umbrella License	D.01	88.00	
680-50	Dues and Membership Fees			88.00
Total			88.00	88.00
Total Reclassifying Journal Entries			788.00	788.00
Total All Journal Entries			788.00	788.00



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
Prepared By:
Reviewed By:
Workpaper Date: 12/10/2018
Run Date: 12/10/2018

Provider Name: Middlebury Convalescent Home, Inc.
Provider Number: 7047
Period Ended: 9/30/18

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: