

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Shady Knoll Health Care Center	
Address (No. & Street, City, State, Zip Code) 44 Skokorat Street Seymour, CT 06483	
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 type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2107C	RHNS	(Specify)	Medicare Provider 07-5386
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Medicaid Provider Numbers:	CCNH 2107C	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) Shady Knoll Health Care Center	License No. 2107C	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 Shady Knoll Health Care Center [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.

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

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Deborah S.Torrey			Printed Name (Owner) Lawrence Santilli	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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 Shady Knoll Health Care Center	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 44 Skokorat Street Seymour, CT 06483				
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 4/12/2019		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-881-2555		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Shady Knoll Health Care Center		Address (No. & Street, City, State, Zip) 44 Skokorat Street Seymour, CT 06483		
License Numbers:	CCNH 2107C	RHNS (Specify)	Medicare Provider No. 07-5386	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Deborah S.Torrey		Nursing Home Administrator's License No.:	001800	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
0				
Not Applicable				

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Shady Knoll Health Care Center	License No. 2107C	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		
Shady Knoll Health Center, Inc.	41 Skokorat St, Seymour, CT 06483	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Lawrence G. Santilli	41 Skokorat St, Seymour, CT 06483	President	7602.02	
Michael E. Mosier	41 Skokorat St, Seymour, CT 06483	Treasurer/Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Custodians for Lawrence E. Santilli	41 Skokorat St, Seymour, CT 06483		2397.98	

**General Information and Questionnaire
Related Parties***

Name of Facility Shady Knoll Health Care Center	License No. 2107C	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	%**				
Laurel Ridge Health Care Center	642 Danbury Road Ridgefield, CT 06877	<input checked="" type="radio"/>	<input type="radio"/>	>98%	Bank Fees	Pg 16 ln m13	8,502	8,502
Athena 401 (K) Plan	135 South Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Facility Participates in a Multi Facility 401(k)			
Northbridge Health Care	2875 Main Street, Bridgeport, CT 06606	<input checked="" type="radio"/>	<input type="radio"/>	>98%	Legal fee allocation	Pg 15, Ln 1e	450	450
Shady Knoll Landlord	135 South Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Lease of Facility	Pg 22, ln 9, 10b; Pg 27	782,680	782,680
Misc. Facilities	Various	<input checked="" type="radio"/>	<input type="radio"/>	>98%	Interfacility Loans	Pg 33, Ln A2		
Athena Health Insurance	135 South Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Self Insured Employee Health & Dental Insu	Pg 15, Ln 1a5	1,199,214	1,199,214
Procare LTC	1492 Highland Ave, Cheshire CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Pharmacy	Pg 20 Ln 5a2	408,657	408,657
Athena Health Care	135 South Road, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>	>50%	See Attached			
		<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 Shady Knoll Health Care Center	License No. 2107C	Report for Year Ended 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
Not Applicable				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
Not Applicable				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
Not Applicable: No Non-Nursing Home Cost Centers				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Shady Knoll Health Care Center		License No. 2107C		Report for Year Ended 9/30/2018			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pitney Bowes, 60 Wellington Rd, Milford, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>	Postal Equipment	04/01/14	Annual Renewal	3,461	3,461	
HP Financial Services, 200 Connell Dr, Suite 5000, Berkeley Heights, NJ 07922	<input type="radio"/>	<input checked="" type="radio"/>	PCC Equipment	08/16/13	60 months	6,584	6,035	
Graphic Savings Group, 457 Castle Ave., Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/30/14	60 months	8,244	7,557	
Leaf Capital Funding, 1720A Crete Street, Moherly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/22/16	48 Months	11,503	11,453	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							28,506	

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Shady Knoll Health Care Center	License No. 2107C	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	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Dr, 12th Floor, New Haven, CT 06511
2 Dworken, Hillman, Lamorte & Sterczala	4 Corporate Drive, Suite 488, Shelton, CT 06484
3 Midcap Financial Services, LLC	7255 Woodmont Ave, Bethesda, MD 20814
4	

Services Provided by This Firm (*describe fully*)

1 Medicare Cost Report Preparations	\$ 2,700
2 2017 Audit, Year End Financials & Tax Return	\$ 9,800
3 Line of credit audit fees: Disallowed	\$ 3,474
4	\$
	Charge for Services Provided
	\$ 15,974

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

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Midcap Financial Services	301-760-7600
2 State of Connecticut Treasurer	860-702-3000
3 Goldman Gruder & Woods	203-899-8900
4	
5	

Address (*No. & Street, City, State, Zip Code*)
 1 7255 Woodmont Ave, Bethesda, MD 20814
 2 55 Elm st, Hartford CT 06106
 3 200 Connecticut Ave, Norwalk, CT 06854
 4
 5

Services Provided by This Firm (*describe fully*)

1 Line of Credit: Disallow	\$ 5,464
2 Conservator: Disallow	\$ 290
3 Collections: Disallow	\$ 2,369
4	\$
5	\$
	Charge for Services Provided
	\$ 8,123

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

Schedule of Resident Statistics

Name of Facility Shady Knoll Health Care Center			License No. 2107C		Report for Year Ended 9/30/2018				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	128	128			128	128			128	128		
B. On last day of THIS report period	128	128			128	128			128	128		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	126	126			126	126			122	122		
B. As of midnight of THIS report period	125	125			122	122			125	125		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,403	5,403			4,234	4,234			1,169	1,169		
B. Medicaid (Conn.)	29,996	29,996			21,975	21,975			8,021	8,021		
C. Medicaid (other states)												
D. Private Pay	3,244	3,244			2,397	2,397			847	847		
E. State SSI for RCH												
F. Other (Specify) Contract Other/VA	5,514	5,514			4,184	4,184			1,330	1,330		
G. Total Care Days During Period (3A thru F)	44,157	44,157			32,790	32,790			11,367	11,367		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	164	164			74	74			90	90		
B. Other Bed Reserve Days	184	184			158	158			26	26		
5. Total Resident Days (3G + 4A + 4B)	44,505	44,505			33,022	33,022			11,483	11,483		

Schedule of Resident Statistics (Cont'd)

Name of Facility Shady Knoll Health Care Center			License No. 2107C			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	7		94			5		19					
Per Diem Rate													
a. One bed rm.	600.83		232.40			551.00		304.31					
b. Two bed rms.	600.83		232.40			541.00		304.31					
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,096	3,096			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,050	1,050			
2. Restorative Treatments													
C. Other									16,855	16,855			
D. Total Physical Therapy Treatments									21,001	21,001			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									711	711			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									313	313			
2. Restorative Treatments													
C. Other									2,441	2,441			
D. Total Speech Therapy Treatments									3,465	3,465			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,906	2,906			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									946	946			
2. Restorative Treatments													
C. Other									13,514	13,514			
D. Total Occupational Therapy Treatments									17,366	17,366			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Shady Knoll Health Care Center	License No. 2107C	Report for Year Ended 9/30/2018	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	105,050	2,089				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	325,197	13,093				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	63,161	2,176				
c. Dietary Workers	400,892	27,965				
6. Housekeeping Service						
a. Head Housekeeper	54,277	2,241				
b. Other Housekeeping Workers	200,728	15,137				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	69,800	2,345				
b. Other Maintenance Workers	45,935	2,296				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	124,880	8,077				
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	188,070	4,246				
b. RN						
1. Direct Care	386,689	9,532				
2. Administrative**	574,126	20,780				
c. LPN						
1. Direct Care	1,141,250	44,090				
2. Administrative**						
d. Aides and Attendants	1,715,908	113,471				
e. Physical Therapists	542,389	14,925				
f. Speech Therapists	105,346	2,192				
g. Occupational Therapists	268,935	7,303				
h. Recreation Workers	142,741	7,291				
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	174,361	6,795				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,629,735	306,044				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Shady Knoll Health Care Center				2107C	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Not Applicable										
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).										
Not Applicable										

* 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	
Shady Knoll Health Care Center				2107C	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	(Specify)							
Section III - Administrators***										
Deborah S. Torrey (10/1/17-9/30/18)	105,050			Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	2,089	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		
Shady Knoll Health Care Center	2107C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	18,984	532				
2. Dentist	7,680	59				
3. Pharmacist	11,125	198				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,000	191				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	24,094					
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	6,781	138				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	128,664	1,118				

* 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 Shady Knoll Health Care Center		License No. 2107C	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		
Annie Worthingtin, 14 Hockanum Glen Road, Beacon Falls, CT 06403	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Frankie Maderia, 11 Grieb Trail, Wallingford, CT 06492	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
CT Dental, 240 Pomeroy Ave, Suite 2015, Meriden, CT 06450	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Alycia Mulhern, 24 Shawmut Ave, North Haven, CT 06473	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Valley Orthodaedic Specialists, LLC 2 Trap Falls Suite 404, Sheton CT 06484	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Procure LTC, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners; Minority Interest	
Impact Health 14 Westport Ave, Norwalk CT 06851	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Pact LLC, 322 East Maine St, Suite 1B, Branford, Ct 06405	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Garumuni Desilva, MD, West Haven Medical Group, 387 Campell Ave, Suite 2, West Haven, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Athena Health Care Associates	MDS fill-in	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners	
Dr. Hafsa Nawaz, West Haven Medical Group, 387 Campell Ave, Suite 2, West Haven, CT 06516	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Wound Surgeons LLC, 4 Research Pkwy, Wallingford, CT 06492	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Patient Choice Medical Care, LLC 2080 Whitney Ave Suite #250 Hamden, CT 06518	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Shaheen Medical Center, LLC 367 Elm St, West Haven, CT 06516	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Connecticut Mental Health Specialists, 270 Farmington Ave, Farmington CT, 06032	Psychiatric Services	<input type="radio"/>	<input checked="" type="radio"/>		
Connecticut Image Guided Surgery, 501 E Kings Hwy, Fairfield CT, 06825	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Griffin Hospital, 130 Division ST, Derby CT 06418	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Northeast Medical Group INC, 367 Grand ST, Bridgeport CT 06610	Physician Services	<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
Shady Knoll Health Care Center	2107C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 382,917	382,917		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 91,791	91,791		
4. Social Security (F.I.C.A.)	\$ 465,678	465,678		
5. Health Insurance	\$ 946,088	946,088		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 34,509	34,509		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 106,701	106,701		
d. Accounting and Auditing	\$ 15,974	15,974		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 8,123	8,123		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 59,795	59,795		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 44,461	44,461		
2. Cellular Phones	\$ 2,151	2,151		
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*	\$ 250	250		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 821,924	821,924		
Subtotal	\$ 2,980,362	2,980,362		

* 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**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Shady Knoll Health Care Center	2107C	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
<i>Subtotals Brought Forward:</i>	2,980,362	2,980,362			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 7,977	7,977			
3. Gifts to Staff and Residents	\$ 20,372	20,372			
4. Employee Travel	\$ 8,228	8,228			
5. Education Expenses Related to Seminars and Conventions	\$ 2,350	2,350			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 3,316	3,316			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 176	176			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 31,798	31,798			
4. Fund-Raising***	\$				
5. Medical Records	\$ (20)	(20)			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 10,138	10,138			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,728	9,728			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,300	1,300			
9. Subscriptions	\$ 124	124			
10. Contributions*** See Attached Schedule	\$ 370	370			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$ 418,957	418,957			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 91,878	91,878			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,587,054	3,587,054			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional	\$ 31,798		
Total Other Advertising	\$ 31,798	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 9,418		
ACHCA	\$ 310		
Total Dues	\$ 9,728	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Miscellaneous	\$ 370		
Total Contributions	\$ 370	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Data Processing Fees	\$ 29,622		
Bank Charges	\$ 18,483		
Payroll Processing Fees	\$ 25,791		
Employee Physicals	\$ 9,901		
Clear Energy-Utility Audit	\$ 7,411		
	\$ -		
Licenses	\$ 670		
Total Other Administrative and General	\$ 91,878	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Shady Knoll Health Care Center	2107C	9/30/2018	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 #
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	584,711	Contract Attached to a Prior Year	See Below
Allocation of the above	385,909	Admin/Gen 66%	Pg 16, Line 12
Allocation of the above	93,554	Indirect - 16%	Pg 20, Line 5k
Allocation of the above	105,248	Direct - 18%	Pg 20, Line 5j
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	33,048	Admin/Gen - Other Exp	Pg 16, Line 12

*** 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
Shady Knoll Health Care Center		2107C	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 295,753	295,753			
2. Non-Food Supplies	\$ 42,535	42,535			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____				
c. Other (Specify) _____	\$ _____				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 338,288	338,288			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*	363	363			
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input 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 checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify cost. \$239
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)					Pg 18 ln 2a1
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		License No.	Report for Year Ended		Page	of
Shady Knoll Health Care Center		2107C	9/30/2018		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
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. \$	13,111	13,111		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>) Supplies = \$8,796		\$	8,796	8,796		
3D. Total Laundry Expenditures (3a + b + c)		\$	21,907	21,907		
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
Shady Knoll Health Care Center		2107C	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	38,010	38,010		
	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>) Temp Help = \$1,680	\$	1,680	1,680		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	39,690	39,690		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Procure	\$	357,640	357,640		
	b. Medicine Cabinet Drugs	\$	9,961	9,961		
	c. Medical and Therapeutic Supplies	\$	268,724	268,724		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	65,423	65,423		
	f. X-rays and Related Radiological Procedures***	\$	30,029	30,029		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	32,976	32,976		
	i. Recreation	\$	22,568	22,568		
	j. Direct Management Services*	\$	105,248	105,248		
	k. Indirect Management Services*	\$	93,554	93,554		
	l. Other (Specify)**** See Attached Schedule	\$	54,298	54,298		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	1,040,421	1,040,421		

* 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	(Specify)
Physical Therapy Supplies	\$ 20,050		
Medical Equipment Rental-Other	\$ 12,105		
Cable TV Services	\$ 15,408		
	\$ -		
Oxygen equipment rentals	\$ 1,763		
Medical Equipment Rental-Medicaid	\$ 4,972		
Total Other Resident Care	\$ 54,298	\$ -	\$ -

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

Name of Facility Shady Knoll Health Care Center			License No. 2107C		Report for Year Ended 9/30/2018			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	18,273			16	m13
CWPM	PO Box 99, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	31,179			22	6f
Oxford Landscaping	241 Oxford Rd, Oxford, CT 06478	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	10,739			22	6f
Procure LTC	111 Executive Blvd, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners; Minority Interest	Pharmacy	374,433			20	5a2
		<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"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Shady Knoll Health Care Center	2107C	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 112,282	112,282				
b. Heat	\$ 53,225	53,225				
c. Light & Power	\$ 142,014	142,014				
d. Water	\$ 65,408	65,408				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 28,506	28,506				
f. Other (<i>itemize</i>)	\$ 76,819	76,819				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 478,254	478,254				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 2,949	2,949				
b. Building & Building Improvements	\$ 90,682	90,682				
c. Non-Movable Equipment	\$ 31,589	31,589				
d. Movable Equipment	\$ 39,117	39,117				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 164,337	164,337				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 11,718	11,718				
c. Leasehold Improvements	\$ 8,281	8,281				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 19,999	19,999				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 563,579	563,579				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 146,034	146,034				
c. Personal property taxes	\$ 11,138	11,138				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 905,087	905,087				

* 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	(Specify)
Groundskeeping	\$ 11,713		
Rubbish Removal	\$ 31,179		
Snow Removal	\$ 10,739		
Supplies	\$ 23,188		
Total Other Repairs and Maintenance	\$ 76,819	\$ -	\$ -

Depreciation Schedule

Name of Facility Shady Knoll Health Care Center			License No. 2107C			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			70,380		70,380	64,357	SL	Var	2,949				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										2,949			
B. Building and Building Improvements													
1. Acquired prior to this report period			2,747,855		2,747,855	1,916,316	SL	Var	90,682				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal										90,682			
C. Non-Movable Equipment													
1. Acquired prior to this report period			630,911		630,911	266,885	SL	Var	31,589				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										31,589			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
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				9	2017	924,672		924,672	788,709	S/L	Var	33,020	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				9	2018	75,684		75,684		S/L	Var	6,097	
D-3. Subtotal													39,117
E. Total Depreciation													164,337

Schedule of Land Improvements Acquired during this report period

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

*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:				
Total additions for Building Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*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:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*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:				
Various	See attached			
		\$ 75,684	Various	\$ 6,097
Total additions for Movable Equipmen		\$ 75,684		\$ 6,097 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2017	Valve/Hot water systems	\$ 3,121	5	\$ 312
12/30/2017	Water source heat pump	\$ 1,787	10	\$ 89
1/31/2018	Vinyl Flooring	\$ 4,574	10	\$ 229
Total additions for Leasehold Improvemer		\$ 9,482		\$ 630 *
Deletions:				
Total deletions for Leasehold Improvemer		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Shady Knoll Health Care Center			2107C		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Bed License Purchase	9	1998	30 yrs	1,080,000	368,811	SL	0		
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Finance Fees-Key Bank	6	2007	7 years	305,597	305,597	SL	0		
2. Finance Fees	2	18	36 Months	52,729		SL	0	11,718	
3. Finance Fees									
B-4. Subtotal									11,718
C. Leasehold Improvements and Other									
1. Acquired prior to this report period		2017		88,482	15,286	88,482	Various	7,651	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	2018	Various	9,482			Various	630	
C-4. Subtotal									8,281
D. Total Amortization									19,999

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Shady Knoll Health Care Center	License No. 2107C	Report for Year Ended 9/30/2018	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		1991			
2. Date Structure Completed		5/21/1993			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure		05/21/93			
5. Total Licensed Bed Capacity		128			
6. Square Footage					
7. Acquisition Cost					
a. Land		652,528			
b. Building		5,696,463			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	HUD				
b. Date Mortgage Obtained	03/29/12				
c. Interest Rate for the Cost Year	3.22%				
d. Term of Mortgage (number of years)	31				
e. Amount of Principal Borrowed	10,237,067				
f. Principal balance outstanding as of	6,262,650				
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Shady Knoll Health Care Center		2107C	9/30/2018			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
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	
Shady Knoll Health Care Center	2107C	9/30/2018	27	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:					
12. C. Movable Equipment					
1. Automotive Equipment	\$				
A. Item	Rate	Amount			
Lender					
Address of Lender					
2. Other (Specify)	\$	5,497	5,497		
A. Item	Rate	Amount			
Boiler Capital Lease	6.04%	390,250			
Lender					
Graybar Financial Services					
Address of Lender					
PO Box 644006, Cincinnati, OH 45264					
B. Item	Rate	Amount			
Lender					
Address of Lender					
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$	5,497	5,497		
12. D. Other Interest Expense (Specify)	\$	138,990	138,990		
Vender Interest = \$15,001; Key Bank Line of Credit Interest					
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	144,487	144,487		
14. Insurance					
a. Insurance on Property (buildings only)	\$	76,872	76,872		
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)	\$	76,872	76,872		
15. Total All Expenditures (A-13 thru C-14)	\$	13,390,459	13,390,459		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Shady Knoll Health Care Center				2107C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 268,935	268,935		
4.			Other - See attached Schedule	\$ 3,003	3,003		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 24,094	24,094		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.	15	1a9	Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 106,701	106,701		
10.	15	1d&e	Accounting	\$ 11,597	11,597		
10a.			Legal	\$			
11.	15	1h2	Telephone	\$ 1,071	1,071		
12.			Cellular Telephone	\$			
13.	16	13	Life insurance premiums on the life of Owners, Partners, Operators	\$ 20,372	20,372		
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2&3	Unallowable Advertising *	\$ 31,974	31,974		
19.	15	1j&k	Income Tax / Corporate Business Tax	\$ 250	250		
20.	16	m4&	Fund Raising / Contributions	\$ 370	370		
21.	16	m12	Unallowable Management Fees	\$ 279,495	279,495		
22.	16	m6	Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 19,783	19,783		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 239	239		
Page 19 - Laundry Expenditures							
25.	19	3d	Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.	20	4d	Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 767,884	767,884		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12m	Marketing Salaries & Benefits	\$ 3,003		
Total Other Salaries Adjustment			\$ 3,003	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank Charges	\$ 18,483		
0	0		\$ -		
0	0		\$ -		
0	0		\$ -		
16	8n	Disallowed Dues	\$ 1,300		
16	0		\$ -		
Total Other A&G Adjustments			\$ 19,783	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Shady Knoll Health Care Center				2107C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 767,884	767,884		
Page 20 - Resident Care Supplies***							
27.	20	5a1&	Prescription Drugs	\$ 357,640	357,640		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 30,029	30,029		
30.	20	5h	Laboratory	\$ 32,976	32,976		
31.	20	5c	Medical Supplies	\$ 12,800	12,800		
32.	20	5e2	Oxygen (non emergency)	\$ 65,423	65,423		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 33,645	33,645		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 6,288	6,288		
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.	\$ 116	116		
44.			Other - Miscellaneous Administrative	\$			
45.	20	5j	Management Fees Direct	\$ 76,226	76,226		
46.	18	2c	Management Fees Indirect	\$ 67,756	67,756		
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)				\$ 1,450,783	1,450,783		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5L	Medical Equipment Rental	\$ 12,105		
20	5b	EBOX	\$ 9,732		
20	5j	Radio and Television Revenue	\$ 11,808		
0	0		0 \$ -		
0	0		0 \$ -		
0	0		0 \$ -		
0	0		0 \$ -		
0	0		0 \$ -		
Total Other Ancillary Costs			\$ 33,645	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Excluded Movable Equipment (See Attached)	\$ 6,288		
Total Excess Movable Equipment Depreciation			\$ 6,288	\$ -	\$ -

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Shady Knoll Health Care Center	2107C	9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 16,312,897	16,312,897				
b. Medicaid Room and Board Contractual Allowance **	\$ (9,301,574)	(9,301,574)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,109,163	2,109,163				
b. Medicare Room and Board Contractual Allowance **	\$ 391,991	391,991				
4. a. Private-Pay Residents and Other	\$ 5,623,480	5,623,480				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,600,579)	(1,600,579)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 230,960	230,960				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (230,960)	(230,960)				
c. Prescription Drugs - Non-Medicare	\$ 252,182	252,182				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (208,106)	(208,106)				
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	\$ 517,801	517,801				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (439,170)	(439,170)				
c. Physical Therapy - Non-Medicare	\$ 136,323	136,323				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (134,753)	(134,753)				
4. a. Speech Therapy - Medicare	\$ 153,449	153,449				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (117,989)	(117,989)				
c. Speech Therapy - Non-Medicare	\$ 64,142	64,142				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (64,142)	(64,142)				
5. a. Occupational Therapy - Medicare	\$ 507,604	507,604				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (428,448)	(428,448)				
c. Occupational Therapy - Non-Medicare	\$ 149,359	149,359				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (149,359)	(149,359)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ (11,392)	(11,392)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,762,879	13,762,879				
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>)	\$ 116	116				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 91,671	91,671				
V. Total Other Revenue (1 thru 8)	\$ 91,787	91,787				
VI. Total All Revenue (III +V)	\$ 13,854,666	13,854,666				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
N/A	Retroactives	\$ (11,392)		
Total Other Resident Revenue		\$ (11,392)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
pg 31, L A	Interest on A/R	N/A	\$ 116		
Total Interest Income			\$ 116	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
0	Fee Income A&G	\$ (4,082)		
0	Fee Income - Therapy Billing	\$ (6,356)		
		\$ -		
		\$ -		
		\$ -		
NA	Bad Debt Recoveries	\$ 102,109		
Total Other Revenue		\$ 91,671	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Shady Knoll Health Care Center	2107C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	23,890
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	977,939
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	20,425
5. Prepaid Expenses			\$	337,332
a. Prepaid Insurance	333,003			
b. Ppd FMLA license & Email Host	(1,120)			
c. Prepaid Health insurance	5,449			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	190,108
Due From Related Parties	190,108			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,549,694
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	70,380	\$	3,076
	Accum. Depreciation	67,304		Net
3. Buildings	*Historical Cost	2,747,856	\$	740,856
	Accum. Depreciation	2,007,000		Net
4. Leasehold Improvements	*Historical Cost	97,965	\$	74,399
	Accum. Depreciation	23,566		Net
5. Non-Movable Equipment	*Historical Cost	630,911	\$	332,436
	Accum. Depreciation	298,475		Net
6. Movable Equipment	*Historical Cost	953,242	\$	125,419
	Accum. Depreciation	827,823		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	47,113
Excluded Movable Equipment	47,113			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,323,299

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

(Carry Total forward to next page)

SHADY KNOLL HEALTH CENTER
Prepaid Expense
September 30, 2018

ACCT. # 1580

CL&P balance @ 9/30/18	(\$3,211.87)
JJ Keller fmla license	\$911.80
PPD A&A Email Host	\$1,179.60
G/L BALANCE at 9/30/18	<u><u>(1,120.47)</u></u>

Shady Knoll Moveable Equipment Carryforward Schedule

Cost Year	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
	Excess on Original CON	Excess on Original CON	Excess on Original CON	2000 Heritage Furn Adj #1	2000 Heritage Furn Adj #2	2000 Heritage Furn Adj #3	2000 Heritage Furn Adj #3	2000 Heritage Furn Adj #4	2000 Heritage Furn Adj #5	2000 Heritage Furn Adj #6	2000 Heritage Furn Adj #7	1995 Computer Adj	1996 Chair Male & Bed	Bed Addition Adj	2007 Heritage Furn Profit	2008 Heritage Furn Profit	2008 Heritage Furn Profit	2009 Heritage Furn Profit	2016 TVs
Cost Term	\$ 47,990	\$ 9,851	\$ 11,448	\$ 521	\$ 47	\$ 480	\$ 275	\$ 547	\$ 949	\$ 475	\$ 203	\$ 2,364	\$ 1,819	\$ 151,274	\$ 25,011	\$ 533	\$ 8,573	\$ 860	\$ 42,572
1994 Deprec	\$ 800	\$ 704	\$ 1,145																
1994 Book Value	\$ 47,191	\$ 9,147	\$ 10,303																
1995 Deprec	\$ 1,600	\$ 1,407	\$ 2,290																
1995 Book Value	\$ 45,591	\$ 7,740	\$ 8,013																
1996 Deprec	\$ 1,600	\$ 1,407	\$ 2,290																
1996 Book Value	\$ 43,991	\$ 6,333	\$ 5,724																
1997 Deprec	\$ 1,600	\$ 1,407	\$ 2,290	\$ 52	\$ 3							\$ 2,128	\$ 1,758						
1997 Book Value	\$ 42,391	\$ 4,925	\$ 3,434	\$ 469	\$ 44							\$ 473	\$ 121						
1998 Deprec	\$ 1,600	\$ 1,407	\$ 2,290	\$ 52	\$ 3	\$ 48						\$ 1,655	\$ 1,637						
1998 Book Value	\$ 40,792	\$ 3,518	\$ 1,145	\$ 417	\$ 41	\$ 432						\$ 473	\$ 121	\$ 7,916					
1999 Deprec	\$ 1,600	\$ 1,407	\$ 1,145	\$ 52	\$ 3	\$ 48	\$ 55	\$ 78	\$ 95			\$ 1,182	\$ 1,516	\$ 143,358					
1999 Book Value	\$ 39,192	\$ 2,111	\$ -	\$ 365	\$ 37	\$ 384	\$ 220	\$ 469	\$ 854			\$ 473	\$ 121	\$ 135,442					
2000 Deprec	\$ 1,600	\$ 1,407		\$ 52	\$ 3	\$ 48	\$ 55	\$ 78	\$ 95	\$ 48	\$ 14	\$ 709	\$ 1,395	\$ 127,526					
2000 Book Value	\$ 37,592	\$ 704		\$ 313	\$ 34	\$ 336	\$ 165	\$ 391	\$ 759	\$ 427	\$ 189	\$ 236	\$ 1,274	\$ 127,526					
2001 Deprec	\$ 1,600	\$ 704		\$ 52	\$ 3	\$ 48	\$ 55	\$ 78	\$ 95	\$ 48	\$ 14	\$ 236	\$ 121	\$ 7,916					
2001 Book Value	\$ 35,993	\$ -		\$ 260	\$ 31	\$ 288	\$ 110	\$ 313	\$ 664	\$ 380	\$ 176	\$ -	\$ 1,153	\$ 119,610					
2002 Deprec	\$ 1,600			\$ 52	\$ 3	\$ 48	\$ 55	\$ 78	\$ 95	\$ 48	\$ 14			\$ 7,916					
2002 Book Value	\$ 34,393			\$ 208	\$ 28	\$ 240	\$ 55	\$ 234	\$ 569	\$ 332	\$ 162			\$ 111,694					
2003 Deprec	\$ 1,600			\$ 52	\$ 3	\$ 48	\$ 55	\$ 78	\$ 95	\$ 48	\$ 14			\$ 7,916					
2003 Book Value	\$ 32,793			\$ 156	\$ 25	\$ 192	\$ -	\$ 156	\$ 474	\$ 285	\$ 149			\$ 103,778					
2004 Deprec	\$ 1,600			\$ 52	\$ 3	\$ 48	\$ 78	\$ 379	\$ 237	\$ 135				\$ 7,916					
2004 Book Value	\$ 31,194			\$ 104	\$ 22	\$ 144		\$ 78	\$ 379	\$ 237	\$ 135			\$ 95,862					
2005 Deprec	\$ 1,600			\$ 52	\$ 3	\$ 48		\$ 78	\$ 95	\$ 48	\$ 14			\$ 7,916					
2005 Book Value	\$ 29,594			\$ 52	\$ 19	\$ 96		\$ -	\$ 285	\$ 190	\$ 122			\$ 87,946					
2006 Deprec	\$ 1,600			\$ 52	\$ 3	\$ 48		\$ -	\$ -	\$ 95	\$ 48	\$ 14		\$ 7,916					
2006 Book Value	\$ 27,994			\$ -	\$ 16	\$ 48		\$ -	\$ 190	\$ 142	\$ 108			\$ 80,030					
2007 Deprec	\$ 1,600			\$ -	\$ 3	\$ 48		\$ -	\$ 95	\$ 48	\$ 14			\$ 7,916	\$ 1,251				
2007 Book Value	\$ 26,395			\$ -	\$ 12	\$ 48		\$ -	\$ 95	\$ 95	\$ 95			\$ 23,760	\$ 2,760				
2008 Deprec	\$ 1,600			\$ -	\$ 3	\$ -		\$ -	\$ 95	\$ 48	\$ 14			\$ 7,916	\$ 2,501	\$ 53	\$ 429		
2008 Book Value	\$ 24,795			\$ -	\$ 9	\$ -		\$ -	\$ 48	\$ 48	\$ 81			\$ 7,916	\$ 2,501	\$ 480	\$ 8,144		
2009 Deprec	\$ 1,600			\$ -	\$ 3	\$ -		\$ -	\$ 48	\$ 14				\$ 7,916	\$ 2,501	\$ 107	\$ 857	\$ 86	
2009 Book Value	\$ 23,195			\$ -	\$ 6	\$ -		\$ -	\$ -	\$ 68				\$ 18,756	\$ 373	\$ 7,287	\$ 774		
2010 Deprec	\$ 1,600			\$ -	\$ 3	\$ -		\$ -	\$ 48	\$ 14				\$ 7,916	\$ 2,501	\$ 107	\$ 857	\$ 172	
2010 Book Value	\$ 21,596			\$ -	\$ 3	\$ -		\$ -	\$ 14					\$ 7,916	\$ 2,501	\$ 107	\$ 857	\$ 172	
2011 Deprec	\$ 1,600			\$ -	\$ 3	\$ -		\$ -	\$ 54					\$ 7,916	\$ 2,501	\$ 107	\$ 857	\$ 172	
2011 Book Value	\$ 19,996			\$ -	\$ -	\$ -		\$ -	\$ 14					\$ 7,916	\$ 2,501	\$ 107	\$ 857	\$ 172	
2012 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ 41					\$ 7,916	\$ 2,501	\$ 107	\$ 857	\$ 172	
2012 Book Value	\$ 18,396			\$ -	\$ -	\$ -		\$ -	\$ 27					\$ 11,255	\$ 52	\$ 4,716	\$ 258		
2013 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ 14					\$ 7,916	\$ 2,501	\$ 52	\$ 857	\$ 172	
2013 Book Value	\$ 16,797			\$ -	\$ -	\$ -		\$ -	\$ 14					\$ 8,754	\$ -	\$ 3,859	\$ 86		
2014 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ 14					\$ 7,916	\$ 2,501	\$ -	\$ 857	\$ 86	
2014 Book Value	\$ 15,197			\$ -	\$ -	\$ -		\$ -	\$ -					\$ 6,253	\$ -	\$ 3,002	\$ -		
2015 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ 14					\$ 7,916	\$ 2,501	\$ -	\$ 857	\$ -	
2015 Book Value	\$ 13,597			\$ -	\$ -	\$ -		\$ -	\$ 14					\$ 3,752	\$ -	\$ 2,145	\$ -		
2016 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ 14					\$ 7,916	\$ 2,501	\$ -	\$ 857	\$ -	
2016 Book Value	\$ 11,998			\$ -	\$ -	\$ -		\$ -	\$ 14					\$ 1,251	\$ -	\$ 1,288	\$ -		
2017 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ 14					\$ 7,916	\$ 2,501	\$ -	\$ 857	\$ -	
2017 Book Value	\$ 10,398			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2018 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ 14					\$ -	\$ -	\$ -	\$ -		
2018 Book Value	\$ 8,798			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2019 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2019 Book Value	\$ 7,199			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2020 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2020 Book Value	\$ 5,599			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2021 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2021 Book Value	\$ 3,999			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2022 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2022 Book Value	\$ 2,400			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2023 Deprec	\$ 1,600			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2023 Book Value	\$ 800			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2024 Deprec	\$ 800			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		
2024 Book Value	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		

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 16,114
 29,801
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 21,287
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 16,772
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 6,855
 4,259
 800
 800

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Shady Knoll Health Care Center	2107C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	2,872,993
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	649,355
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	5,602,448		
	Accum. Depreciation	4,715,101	Net	\$ 887,347
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	1,536,702
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	711,189
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	(18,180,047)
Name and Address	Amount	Loan Date		
Related Party Facilities	(18,180,047)	3/29/12		
7. Other Assets <i>(itemize)</i>			\$	123,823

See Schedule			123,823	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(17,345,035)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	(12,935,340)

* 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	
		Deposits-Taxes	\$ 43,924
		Deposits-Lease	\$ 14,192
		Project Development/Finance Fees	\$ 65,707
Total Other Assets			\$ 123,823

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	
Total Other Current Liabilities (Itemize)			\$ -

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

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Shady Knoll Health Care Center		2107C	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,857,742
2. Notes Payable (<i>itemize</i>)				\$	702,600
line of credit					742,575
loans					(39,975)
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>)				\$	189,086
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	6,492
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>)				\$	95,409
Security Deposits-Private Pay		Provider Taxes Due	216,799		
Acc'd Health Insurance		5,739	Acc'd Expense-Real Prop		
Acc'd Operating Expenses		(124,716)	Acc'd Expense-Personal	(2,719)	
Acc'd Expense - CT Sales & Use Tax		306			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,851,329

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

(Carry Total forward to next page)

SHADY KNOLL HEALTH CENTER
ACCRUED EXPENSES #2170
9/30/2018

Health Insurance	\$95,521.49
HP Finance Lease	(\$548.68)
NHPT	(\$216,800.00)
Payroll Fees	\$1,204.28
Gas	\$1,332.55
Management Fee	(\$13,494.98)
Copier Lease	(\$1,730.52)
Audit Fee	\$9,800.00
GL Balance 09/30/18	(\$124,715.86)

G. Balance Sheet (cont'd)

Name of Facility Shady Knoll Health Care Center		License No. 2107C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,851,329	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	44,521
Name of Lender	Purpose	Amount	Date Due		
Graybar Financial Services	Boiler/Solar Panel Project	44,521	5/31/19		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	(9,354,348)
Name and Address of Lender	Amount	Loan Date			
Related Party	(9,354,348)	3/29/12			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	(2,139,308)
N/P L/T Related Party Landlord		(2,139,308)			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	(11,449,135)
C. Total All Liabilities (Lines A-13 + B-5)				\$	(8,597,806)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Shady Knoll Health Care Center	2107C	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	649,355
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	887,347
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			\$	1,536,702
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(6,339,443)
6. Gain or Loss for Period	10/1/2017	thru 9/30/2018	\$	464,207
7. Total Net Worth			\$	(5,874,236)
C. Total Reserves and Net Worth			\$	(4,337,534)
D. Total Liabilities, Reserves, and Net Worth			\$	(12,935,340)

H. Changes in Total Net Worth

Name of Facility Shady Knoll Health Care Center	License No. 2107C	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(6,438,374)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,854,666
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,390,459
D. Net Income or Deficit			\$	464,207
E. Balance			\$	(5,974,167)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Health Insurance	99,382			
Lease Expense	549			
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	99,931
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(5,874,236)

I. Preparer's/Reviewer's Certification

Name of Facility Shady Knoll Health Care Center	License No. 2107C	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 type="checkbox"/> (Specify)		
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	Date Signed		
Printed Name of Preparer				
Athena Health Care Associates, Inc				
Address Address		Phone Number		
135 South Road Farmington, CT 06032		(860) 751-3900		