

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Apple Rehab Middletown	
Address (No. & Street, City, State, Zip Code) 600 Highland Ave Middletown CT 06457	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2017-C	RHNS	(Specify)	Medicare Provider 07-5089
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Medicaid Provider Numbers:	CCNH 220172	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) Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page 1	of 37
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### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Apple Rehab Middletown [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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) Caitlyn Malenfant		Printed Name (Owner) Brian Foley	
Subscribed and Sworn to before me:	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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Apple Rehab Middletown	Period Covered:		From 10/1/2021	To 9/30/2022
Address of Facility 600 Highland Ave Middletown CT 06457				
Report Prepared By Apple Health Care, Inc.	Phone Number (860) 678-9755	Date		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

	Phone No. of Facility 860-347-3315	Report for Year Ended 9/30/2022	Page 2
Name of Facility (as shown on license) Apple Rehab Middletown		Address (No. & Street, City, State, Zip ) 600 Highland Ave Middletown CT 06457	
License Numbers:	CCNH 2017-C	RHNS (Specify)	Medicare Provider No. 07-5089
Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," explain fully.
<b>Administrator</b>			
Name of Administrator Caitlyn Malenfant		Nursing Home Administrator's License No.:	2178
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name		License No.:	

## **General Information and Questionnaire Partners/Members**

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

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page of 3A   37
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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	
Apple Rehab Middletown	600 Highland Ave Middletown CT 06457	Connecticut	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Brian Foley	21 Waterville Rd. Avon, CT 06001	President	100
Ryan Vess	21 Waterville Rd. Avon, CT 06001	Secretary	
Names of Stockholders Owning at Least 10% of Shares			
Brian Foley	21 Waterville Rd. Avon, CT 06001	President	100

# **General Information and Questionnaire**

## **Individual Proprietorship**

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

## General Information and Questionnaire

### Related Parties\*

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input checked="" type="radio"/> Yes <input type="radio"/> 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?				<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the following information:				
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
Brian J. Foley	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Rental	Pg. 22 Line 9	492,000	492,000
Apple Health Care	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	366,945	366,945
Corporate Employees	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	122,398	122,398
Employees @ various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	41,998	41,998
Apple Health Care	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 Line 1a7	29,718	29,718
Lucent Health Solutions	424 Church St. Nashville, TN 37219	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 Line 1a5	135,669	
MetLife	PO Box 360229 Pittsburgh, PA 15251	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 Line 1a5	2,989	
Delta Dental of CT	148 Eastern Blvd Glastonbury, CT 06033	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 Line 1a5	9,640	

\* 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 Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

The costs incurred by Apple Health Care, Inc. (a related party) to provide accounting and managerial services to each facility owned by Brian J. Foley are allocated on a per bed basis.

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

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

N/A

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

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

### Is a Mileage Log Book Maintained for All Leased Vehicles ?

○ Yes

○ No

Total \*\*\*

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

\*\* Attach copies of newly acquired leases.

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

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

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	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     Yes    If "No," explain.  
previous period?     No

**Independent Accounting Firm**

Name of Accounting Firm 1 Clifton Larson Allen LLP (CLA) 2 Brazee & Huban 3 Clifton Larson Allen LLP (CLA) 4	Address (No. & Street, City, State, Zip Code) 29 South Main Street West Hartford, CT 06127 35 Wendell Ave. Pittsfield, MA 10202 29 South Main Street West Hartford, CT 06127
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Services Provided by This Firm (*describe fully*)

1 Preparation of audited financials	\$ 6,284
2 Preparation of Tax Returns	\$ 2,863
3 Audit 401K	\$ 802
4	\$
	Charge for Services Provided \$ 9,948

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 1 2 3 4 5	Telephone Number
---	------------------

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

1 2 3 4 5	
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Services Provided by This Firm (*describe fully*)

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

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

Yes     No    Pg. 15 1e

## Schedule of Resident Statistics

Name of Facility Apple Rehab Middletown			License No. 2017-C				Report for Year Ended 9/30/2022				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					70	70						
A. On last day of PREVIOUS report period	70	70										
B. On last day of THIS report period	70	70							70	70		
2. Number of Residents					53	53						
A. As of midnight of PREVIOUS report period	53	53										
B. As of midnight of THIS report period	46	46							46	46		
3. Total Number of Days Care Provided During Period					2,127	2,127						
A. Medicare	2,897	2,897							770	770		
B. Medicaid (Conn.)	13,479	13,479			10,204	10,204			3,275	3,275		
C. Medicaid (other states)												
D. Private Pay	1,843	1,843			1,481	1,481			362	362		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	18,219	18,219			13,812	13,812			4,407	4,407		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	<b>18,219</b>	<b>18,219</b>			<b>13,812</b>	<b>13,812</b>			<b>4,407</b>	<b>4,407</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	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	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
				(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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
2nd change						
3rd change						
4th change						

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	3	39		4				
Per Diem Rate								
a. One bed rm.				460.00				
b. Two bed rms.	RUGS	251.26		425.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	941	941	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	11,053	11,053	
<b>D. Total Physical Therapy Treatments</b>	<b>11,994</b>	<b>11,994</b>	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	185	185	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	1,232	1,232	
<b>D. Total Speech Therapy Treatments</b>	<b>1,417</b>	<b>1,417</b>	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	544	544	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	9,250	9,250	
<b>D. Total Occupational Therapy Treatments</b>	<b>9,794</b>	<b>9,794</b>	

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		2017-C	9/30/2022	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
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	107,754	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	48,083	2,814			
5. Dietary Service					
a. Head Dietitian	5,488	168			
b. Food Service Supervisor	59,307	1,999			
c. Dietary Workers	200,221	10,617			
6. Housekeeping Service					
a. Head Housekeeper	48,217	1,895			
b. Other Housekeeping Workers	108,022	6,470			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	30,870	671			
8. Laundry Service					
a. Supervisor	7,083	287			
b. Other Laundry Workers	47,525	2,359			
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants	156,861	4,288			
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	124,328	1,896			
b. RN					
1. Direct Care	645,902	12,351			
2. Administrative**	100,714	2,506			
c. LPN					
1. Direct Care	280,540	8,026			
2. Administrative**					
d. Aides and Attendants	695,720	32,909			
e. Physical Therapists	187,883	3,953			
f. Speech Therapists	37,993	848			
g. Occupational Therapists	123,140	2,529			
h. Recreation Workers	68,856	2,840			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	117,916	3,897			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
<i>A-13. Total Salary Expenditures</i>	3,202,423	105,402			

\* 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)**

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

State of Connecticut

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

CSP-11 Rev. 10/2005

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

Name of Facility Apple Rehab Middletown			License No. 2017-C		Report for Year Ended 9/30/2022			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

State of Connecticut

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

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Apple Rehab Middletown				2017-C		9/30/2022			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Detail Attached	107,754					2,080				
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022		Page 13	of 37
Item	Total Cost and Hours				
	CCNH	Hours	RHNS	Hours	(Specify)
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	7,923	106			
3. Pharmacist	8,756	117			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	31,200				
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) Healthdrive Eyecare Group	60	1			
9. Speech Therapist					
a. Resident Care	360	5			
b. Other					
10. Occupational Therapist					
a. Resident Care					
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	3,439	50			
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify) See Attached Schedule	3,105	41			
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	54,843	320			

\* 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\***

\* Use additional sheets if necessary.

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page 15	of 37
Item		Total	CCNH	RHNS
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 157,231	157,231		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 23,292	23,292		
4. Social Security (F.I.C.A.)	\$ 230,936	230,936		
5. Health Insurance	\$ 108,308	108,308		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 12,820	12,820		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 29,718	29,718		
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*	\$ 68,549	68,549		
d. Accounting and Auditing	\$ 9,948	9,948		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 10,616	10,616		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 28,470	28,470		
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	\$ 321,564	321,564		
<b>Subtotal</b>	\$ 1,001,453	1,001,453		

\* 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**

Attachment Page 15

## **Schedule of Other Employee Benefits**

### Schedule of Other Taxes

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

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

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<b><i>Subtotals Brought Forward:</i></b>		1,001,453	1,001,453		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 956	956			
2. Holiday Parties for Staff	\$ 2,073	2,073			
3. Gifts to Staff and Residents	\$ 13,712	13,712			
4. Employee Travel	\$ 3,565	3,565			
5. Education Expenses Related to Seminars and Conventions	\$ 256	256			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 8,594	8,594			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 150	150			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 13,568	13,568			
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)***	\$ 60	60			
7. Postage	\$ 1,091	1,091			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 5,127	5,127			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 432	432			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete     Schedule C-2, Page 21 for each firm or individual</i> )	\$				
12. Administrative Management Services**	\$ 366,945	366,945			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 166,984	166,984			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 1,584,967	1,584,967			

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

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

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

**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Advertising - Public Relations	\$ 13,568		
<b>Total Other Advertising</b>	\$ 13,568	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 5,127		
<b>Total Dues</b>	\$ 5,127	\$ -	\$ -

**Schedule of Contributions**

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

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Corporate Fees - Non Reimbursable	\$ 72,011		
Licenses & Fees	\$ 6,968		
Pre Employment Screenings	\$ 12,758		
System License & Subscription Fees	\$ 31,156		
Bank Service Charges	\$ 19,801		
Legal Fees - Collection/Probate	\$ 300		
IT Service Fees	\$ 222		
Internet & Cable/Satellite TV	\$ 16,962		
Survey Fines & Citations	\$ -		
Healthport Indirect	\$ 2,389		
Resident Expenses	\$ -		
Prior Period Expenses/Account W/O	\$ 4,416		
	\$ 166,984	\$ -	\$ -

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

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Apple Health Care, Inc.	366,945	Accounting and Management Services	Pg. 16 Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab Middletown	2017-C	9/30/2022	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 129,012	129,012		
2. Non-Food Supplies	\$ 19,597	19,597		
3. Other (Specify) _____	\$ _____			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 1,637	1,637		
c. Other (Specify) _____	\$ _____			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 150,247</b>	<b>150,247</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*	150	150		
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.	
K. Is any revenue collected 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)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.	
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	
O. 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 Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022		Page of 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. \$	8,055	8,055	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$	10,891	10,891	
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify)	\$			
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	18,946	18,946	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. 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 3D.

\*\*\* 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 Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel	16,395	16,395		
a. In-House Care	Amt. \$	22,307	22,307		
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (Specify)	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	22,307	22,307		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Neighborhood	\$	78,156	78,156		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	88,072	88,072		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	12,560	12,560		
f. X-rays and Related Radiological Procedures***	\$	2,726	2,726		
g. Dental ( <i>Not dentists who should be included under     salaries or fees</i> )	\$				
h. Laboratory***	\$	14,179	14,179		
i. Recreation	\$	4,787	4,787		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	60,352	60,352		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	260,832	260,832		

\* 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**

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

\* 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 Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	101,592	101,592			
b. Heat	\$	89,730	89,730			
c. Light & Power	\$	49,929	49,929			
d. Water	\$	27,240	27,240			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$	16,600	16,600			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$	285,091	285,091			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	1,112	1,112			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$	1,112	1,112			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	40,931	40,931			
d. Other <i>(Specify)</i>	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$	40,931	40,931			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	492,000	492,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	69,283	69,283			
c. Personal property taxes	\$	4,355	4,355			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$	607,681	607,681			

\* 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**

## Depreciation Schedule

Name of Facility Apple Rehab Middletown				License No. 2017-C			Report for Year Ended 9/30/2022				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. <b>Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. <b>Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. <b>Non-Movable Equipment</b>													
1. Acquired prior to this report period				48,838			48,838		48,838	S\L			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
D. <b>Movable Equipment</b>	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		
	Yes	No	Month	Year									
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Van	x		12	99	2,299		2,299	2,299	S\L	4 yrs			
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period					273,954		273,954	272,842	S\L	VAR			
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative													
d. Standard Resident													
e. Specialized Resident													
Total Acquired during this report period													
D-3. Subtotal													
E. <b>Total Depreciation</b>													

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

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

**\*Ties to Page 23, Line C3**

\*\*Ties to Page 23, Line C3

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ -	\$ -	
Deletions:					
<b>Total deletions for Movable Equipment</b>			\$ -	\$ -	

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful	Depreciation
			Life	
Additions:				
2/14/2022	Hot Water Storage Tank	\$ 5,424	LHI-20	\$ 97
<b>Total additions for Leasehold Improvemen</b>		\$ 5,424		\$ 97
Deletions:				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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## Amortization Schedule\*

Name of Facility Apple Rehab Middletown			License No. 2017-C		Report for Year Ended 9/30/2022			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
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				1,661,402	1,406,029	A		40,834	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				5,424				97	
C-4. Subtotal									40,931
D. Total Amortization									40,931

\* Straight-line method must be used.

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

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

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

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page 25	of 37
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#### 11. Property Questionnaire

##### Part A

Is the property either owned by the Facility  
or leased from a Related Party?\*

Yes

No

If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	70			
6. Square Footage	16,395			
7. Acquisition Cost				
a. Land				
b. Building				

##### Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	04/21/22			
c. Interest Rate for the Cost Year	4.50%			
d. Term of Mortgage (number of years)	25			
e. Amount of Principal Borrowed	3,616,587			
f. Principal balance outstanding as of _____	3,585,910			

##### 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 9/30/2022			Page 26	of 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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page )

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

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment	\$					
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)	\$					
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$					
12. D. Other Interest Expense (Specify)	\$					
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$					
14. Insurance						
a. Insurance on Property (buildings only)	\$ 119,843			119,843		
b. Insurance on Automobiles	\$					
c. Insurance other than Property (as specified above)	\$					
1. Umbrella (Blanket Coverage)	\$					
2. Fire and Extended Coverage	\$					
3. Other (Specify)	\$					
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$ 119,843			119,843		
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$ 6,307,179			6,307,179		

## **D. Adjustments to Statement of Expenditures**

Name of Facility Apple Rehab Middletown			License No. 2017-C	Report for Year Ended 9/30/2022		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b><i>Page 10 - Salaries and Wages</i></b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 123,140	123,140		
4.			Other - See attached Schedule	\$ 13,912	13,912		
<b><i>Page 13 - Professional Fees</i></b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 31,200	31,200		
<b><i>Pages 15 &amp; 16 - Administrative and General</i></b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 68,549	68,549		
10.	15	1d	Accounting	\$ 6,284	6,284		
10a.			Legal	\$ 300	300		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m 2/3	Unallowable Advertising *	\$ 13,568	13,568		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$ 60	60		
23.			Other - See attached Schedule	\$ 115,497	115,497		
<b><i>Page 18 - Dietary Expenditures</i></b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b><i>Page 19 - Laundry Expenditures</i></b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b><i>Page 20 - Housekeeping Expenditures</i></b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 372,510	372,510			

\* All except "Help Wanted".

(Carry Subtotal forward to next page )

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12m	Social Service - Marketing	\$ 13,912		
<b>Total Other Salaries Adjustment</b>			\$ 13,912	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B8a	Medical Director	\$ 31,200		
<b>Total Other Fees Adjustments</b>			\$ 31,200	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Corporate Fees Non Reimbursable	\$ 72,011		
16	1.3	Employee Recognition/Gifts/Parties	\$ 13,712		
16	m13	Bank Charges	\$ 19,801		
16	8a	Chamber of Commerce	\$ -		
16	m13	Survey Fines & Citations	\$ -		
16	m13	Resident Expenses	\$ -		
16	m13	Prior Period Expenses/Account W/O	\$ 4,416		
30	IV8	Account Write Off	\$ 5,556		
<b>Total Other A&amp;G Adjustments</b>			\$ 115,497	\$ -	\$ -

State of Connecticut

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

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of	
Apple Rehab Middletown			2017-C	9/30/2022		29   37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 372,510	372,510		
			<b>Page 20 - Resident Care Supplies***</b>				
27.	20	5a2	Prescription Drugs	\$ 74,004	74,004		
28.	16	L1	Ambulance/Limousine	\$ 956	956		
29.	20	h	X-rays, etc	\$ 2,726	2,726		
30.	20	f	Laboratory	\$ 14,179	14,179		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 11,950	11,950		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 60,352	60,352		
			<b>Page 22 - Maintenance and Property</b>				
35.			Excess Movable Equipment Depreciation				
			See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
			<b>Page 27 - Insurance</b>				
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
			<b>Other - Miscellaneous</b>				
42.			Other - Indirect	\$			
43.	30	IV5	Interest Income on Account Rec.	\$ 27	27		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
			<b>Not For Profit Providers Only</b>				
48.			Building/Non Movable Eq. Depreciation				
			Unallowable Building Interest -				
			See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 536,704	536,704		

\*\*\* 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**

### Schedule of Excess Movable Equipment Depreciation

### **Schedule of Other Property Adjustments**

### **Schedule of Other - Indirect Adjustments**

Attachment Page 29

### **Schedule of Other - Miscellaneous Administrative Adjustments**

### **Schedule of Other - Direct Adjustments**

## Schedule of Unallowable Building Interest

**F. Statement of Revenue**

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022			Page 30   37
Item		Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 3,239,967	3,239,967			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,311,116	1,311,116			
b. Medicare Room and Board Contractual Allowance **	\$ 268,757	268,757			
4. a. Private-Pay Residents and Other	\$ 1,043,909	1,043,909			
b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 87,028	87,028			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (85,715)	(85,715)			
c. Prescription Drugs - Non-Medicare	\$ 10,015	10,015			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (10,015)	(10,015)			
2. a. Medical Supplies - Medicare	\$ 1,344	1,344			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (1,344)	(1,344)			
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 372,985	372,985			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (369,602)	(369,602)			
c. Physical Therapy - Non-Medicare	\$ 46,800	46,800			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (27,410)	(27,410)			
4. a. Speech Therapy - Medicare	\$ 52,110	52,110			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (51,254)	(51,254)			
c. Speech Therapy - Non-Medicare	\$ 10,045	10,045			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (4,430)	(4,430)			
5. a. Occupational Therapy - Medicare	\$ 374,573	374,573			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (372,058)	(372,058)			
c. Occupational Therapy - Non-Medicare	\$ 66,175	66,175			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (37,980)	(37,980)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 5,925,015	5,925,015			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 27	27			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 100,635	100,635			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 100,661	100,661			
<b>VI. Total All Revenue</b> (III +V)	\$ 6,025,676	6,025,676			

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

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

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

## Related Exp

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

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

## Related Exp

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

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
Pg 30 IV5	Interest Income	692,557	\$ 27		
<b>Total Interest Income</b>			\$ 27	\$ -	\$ -

### Schedule of Other Revenue

**G. Balance Sheet**

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page 31	of 37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	500
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	692,557
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	5,483
4. Inventories			\$	18,082
5. Prepaid Expenses			\$	23,413
a. _____				
b. _____				
c. _____				
d. See Schedule		23,413		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	5,768
See Schedule		5,768		
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	745,804
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
3. Buildings	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
4. Leasehold Improvements	*Historical Cost	1,666,826	\$	219,865
	Accum. Depreciation	1,446,960	Net	
5. Non-Movable Equipment	*Historical Cost	48,838	\$	
	Accum. Depreciation	48,838	Net	
6. Movable Equipment	*Historical Cost	273,954	\$	(0)
	Accum. Depreciation	273,954	Net	
7. Motor Vehicles	*Historical Cost	2,299	\$	
	Accum. Depreciation	2,299	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	154,078
See Schedule		154,078		
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	373,943

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
	31 A5	Prepaid Insurance	\$ -
	31 A5	Prepaid Property Tax	\$ 23,413
	31 A5	Other Prepaid Expenses	\$ -
	31 A5	Prepaid Income Tax	\$ -
<b>Total Prepaid Expenses</b>			\$ 23,413

**Schedule of Other Current Assets (itemized) Page 31 Line A8**

Page Ref	Line Ref	Description	
		Exchange Accounts (10401 - 10403) (Debit Balance)	
		Due Affiliate (Debit Balance)	
31	A8	A/P Other	\$ 1,362
31	A8	Accrued Group Insurance	\$ 4,406
<b>Total Other Current Assets (Itemize)</b>			\$ 5,768

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

Page Ref	Line Ref	Description	
31	B9	Fixed Asset Clearing Account	\$ -
31	B9	Capitalized Refinance Expense	\$ -
31	B9	Construction in Progress	\$ -
31	B9	Step up Equip	154,078
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ 154,078

**Schedule of Other Assets Page 32 Line D7**

Page Ref	Line Ref	Description	
32	D7	Leasehold Deposits	\$ -
32	D7	Deferred Tax Asset	\$ -
32	D7	Goodwill	\$ -
<b>Total Other Assets</b>			\$ -

**Schedule of Notes Payable (Itemize) Page 33 Line A2**

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

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

## G. Balance Sheet (cont'd)

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	1,119,747
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost _____	Accum. Depreciation _____	Net	\$
3. Buildings	*Historical Cost _____	Accum. Depreciation _____	Net	\$
4. Non-Movable Equipment	*Historical Cost _____	Accum. Depreciation _____	Net	\$
5. Movable Equipment	*Historical Cost _____	Accum. Depreciation _____	Net	\$
6. Motor Vehicles	*Historical Cost _____	Accum. Depreciation _____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost _____	Accum. Depreciation _____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	1,119,747

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

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

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page 33	of 37
Account				Amount
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 137,345
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> )				\$ 54,874
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$
6. Accrued Payroll Taxes Payable				\$ 6,885
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> )				\$ 1,844,746
See Schedule				1,844,746
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				<b>\$ 2,043,850</b>

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

## G. Balance Sheet (cont'd)

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,043,850	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 225,363
See Schedule	225,363			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 225,363
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,269,213

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

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	Page 35	of 37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	1,895,836
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,764,799)
6. Gain or Loss for Period	10/1/2021	thru	9/30/2022	\$ (281,503)
7. Total Net Worth			\$	(1,149,465)
<b>C. Total Reserves and Net Worth</b>			\$	(1,149,465)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	1,119,747

## H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab Middletown	2017-C	9/30/2022	36	37
Account				Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2021				\$ (862,433)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 6,025,676
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 6,307,179
D. Net Income or Deficit				\$ (281,503)
E. Balance				\$ (1,143,936)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
F-3. Total Additions				\$
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )				\$ 5,529
Name and Address (No., City, State, Zip )	Title	Amount		
Brian Foley	President	5,529		
2. Other Withdrawings ( <i>Specify</i> )				\$
Purpose	Amount			
3. Total Deductions				\$ 5,529
H. <b>Balance at End of Period</b>				\$ (1,149,465)

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

Name of Facility Apple Rehab Middletown	License No. 2017-C	Report for Year Ended 9/30/2022	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

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.

Signature of Preparer	Title	Date Signed
Printed Name of Preparer		
Robert Gwizdak		
Address		Phone Number
21 Waterville Road Avon, CT 06001		(860) 678-9755
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number
Susan Southey		(860) 470-7542
Contact Email Address		
ssouthey@apple-rehab.com		