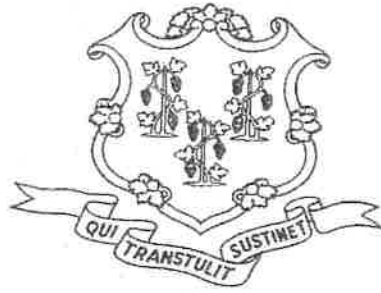


State of Connecticut



Annual Report of Long-Term Care Facility
 Cost Year 2023

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	
Address (No. & Street, City, State, Zip Code) 778 Middlebury Road, Middlebury, CT 06762	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 704C	(Specify) 0	(Specify) 0	Medicare Provider 07-5146
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Medicaid Provider Numbers:	CCNH / RHNS 7047	(Specify) 0	(Specify) 0
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General Information

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Middlebury Convalescent Home, Inc. [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Middlebury Convalescent Home, Inc.		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 778 Middlebury Road, Middlebury, CT 06762				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/1/2024	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$ 0	0	0	0
2. Laundry wages paid	\$ 0	0	0	0
3. Housekeeping wages paid	\$ 0	0	0	0
4. Nursing wages paid	\$ 0	0	0	0
5. All other wages paid	\$ 0	0	0	0
6. Total Wages Paid	\$ 0	0	0	0
7. Total salaries paid	\$ 0	0	0	0
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 0	0	0	0

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

		Phone No. of Facility (203) 758-2471	Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Middlebury Convalescent Home, Inc.			Address (No. & Street, City, State, Zip) 778 Middlebury Road, Middlebury, CT 06762		
License Numbers:	CCNH / RHNS 704C	(Specify) 0	(Specify) 0	Medicare Provider No. 07-5146	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)					
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened 1/0/1900	Date Closed 1/0/1900	
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. N/A					
Administrator					
Name of Administrator Jeanine Hammitt			Nursing Home Administrator's License No.:	001761	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name N/A			License No.:	0	
0				0	
0				0	
0				0	

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Middlebury Convalescent Home, Inc.	Business Address 778 Middlebury Road, Middlebury, CT 06762	State(s) in Which Incorporated CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See attached page 3A1		0	0	0
0		0	0	0
0		0	0	0
0		0	0	0
0		0	0	0
Names of Stockholders Owning at Least 10% of Shares				
See attached page 3A1		0	0	0
0		0	0	0
0		0	0	0
0		0	0	0
0		0	0	0

Middlebury Convalescent Home, Inc.

Schedule 3A1

Total Retained Earnings ShareHolders	Owned Shares	Equity Ratio of
Grace Nardiello	160	11.64%
Carol Horan	84	6.11%
Harold Horan III	83	6.04%
Mary Jean White	28	2.04%
Sharon Anne White	28	2.04%
Edmund J. White	28	2.04%
Bryna Potsdam	285	20.73%
Linda Kaplan	164	11.93%
Elaine Dabbo	69	5.02%
Estate of Helaine Doherty	114	8.29%
Cynthia Resah	171	12.44%
Jeanine Hammitt	35	2.55%
Carin Peterson	126	9.16%
	<u>1375</u>	<u>100.00%</u>

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	704C	9/30/2023	3B	37
If this facility is owned or operated as an individual proprietorship, provide the following information:				
Owner(s) of Facility				
N/A				
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				
0				

**General Information and Questionnaire
 Related Parties***

Name of Facility Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input 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		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				
Elaine Dabbo	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	0%	Pg 16/ Line M13	1,635	1,635
Carin Peterson	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	0%	Pg 16/ Line M13	2,200	2,200
Cythia Resha	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	0%	Pg 16/ Line M13	2,200	2,200
Jeanine Hammit	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	0%	Pg 16/ Line M13	700	700
Grace Nardiello	778 Middlebury Road, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	0%	Pg 16/ Line M13	700	700
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0%	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0%	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0%	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0%	0	0	0

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023	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.

N/A

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

N/A

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
Other Lines of Business

Name of Facility Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		11,069		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Middlebury Convalesc	License No. 704C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Middlebury Convalescent Home, Inc.	Total All Levels	Total CCNH / RHNS Level	Total	License No. 704C	Report for Year Ended 9/30/2023		Total	CCNH / RHNS (Specify)	Total	CCNH / RHNS (Specify)	Page 8	of 37		
					Period 10/1 Thru 6/30								Period 7/1 Thru 9/30	
					Total (Specify)	CCNH / RHNS (Specify)							Total (Specify)	CCNH / RHNS (Specify)
1. Certified Bed Capacity														
A. On last day of PREVIOUS report period	58	58	0		58	0	0	0	0	0				
B. On last day of THIS report period	58	58	0		0	0	58	58	0	0				
2. Number of Residents														
A. As of midnight of PREVIOUS report period	49	49	0		49	0	0	0	0	0				
B. As of midnight of THIS report period	51	51	0		0	0	51	51	0	0				
3. Total Number of Days Care Provided During Period														
A. Medicare	921	921	0		692	0	0	229	229	0				
B. Medicaid (Conn.)	11,568	11,568	0		8,392	0	0	3,176	3,176	0				
C. Medicaid (other states)	0	0	0		0	0	0	0	0	0				
D. Private Pay	3,901	3,901	0		2,706	0	0	1,195	1,195	0				
E. State SSI for RCH	0	0	0		0	0	0	0	0	0				
F. Other (Specify) (Hospice/ Managed Med)	1,385	1,385	0		1,071	0	0	314	314	0				
G. Total Care Days During Period (3A thru F)	17,775	17,775	0		12,861	0	0	4,914	4,914	0				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds														
A. Medicaid Bed Reserve Days	0	0	0		0	0	0	0	0	0				
B. Other Bed Reserve Days	0	0	0		0	0	0	0	0	0				
5. Total Resident Days (3G + 4A + 4B)	17,775	17,775	0		12,861	0	0	4,914	4,914	0				

Schedule of Resident Statistics (Cont'd)

Name of Facility Middlebury Convalescent Home, Inc.			License No. 704C			Report for Year Ended 9/30/2023			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)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
1/0/1900				0	0	0	0	0	0	0	0	0	0
1/0/1900				0	0	0	0	0	0	0	0	0	0
1/0/1900				0	0	0	0	0	0	0	0	0	0
1/0/1900				0	0	0	0	0	0	0	0	0	0
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)	(Specify)	
1st change										0	0	0	
2nd change										0	0	0	
3rd change										0	0	0	
4th change										0	0	0	
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)	(Specify)	R.C.H.	ICF-MR				
No. of Residents	7		35	0	9	0	0	0	0				
Per Diem Rate													
a. One bed rm.	Various		275.00	0.00	405.00	0.00	0.00	0.00	0.00				
b. Two bed rms.	Various		275.00	0.00	380.00	0.00	0.00	0.00	0.00				
c. Three or more bed rms.		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					1,684	1,684	0	0	0				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					0	0	0	0	0				
2. Restorative Treatments					0	0	0	0	0				
C. Other					809	809	0	0	0				
D. Total Physical Therapy Treatments					2,493	2,493	0	0	0				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					236	236	0	0	0				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					0	0	0	0	0				
2. Restorative Treatments					0	0	0	0	0				
C. Other					56	56	0	0	0				
D. Total Speech Therapy Treatments					292	292	0	0	0				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					1,484	1,484	0	0	0				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					0	0	0	0	0				
2. Restorative Treatments					0	0	0	0	0				
C. Other					876	876	0	0	0				
D. Total Occupational Therapy Treatments					2,360	2,360	0	0	0				

Report of Expenditures - Salaries & Wages

Name of Facility Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours									
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours	
A. Salaries and Wages*										
1. Operators/Owners (Complete also Sec. I of Schedule A1)	0	0	0	0	0	0	0	0	0	
2. Administrator(s) (Complete also Sec. III of Schedule A1)	125,850	0	2,681	0	0	0	0	0	0	
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	0	0	0	0	0	0	0	0	0	
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	182,134	0	5,834	0	0	0	0	0	0	
5. Dietary Service										
a. Head Dietitian	0	0	0	0	0	0	0	0	0	
b. Food Service Supervisor	105,214	0	2,942	0	0	0	0	0	0	
c. Dietary Workers	267,672	0	14,651	0	0	0	0	0	0	
6. Housekeeping Service										
a. Head Housekeeper	0	0	0	0	0	0	0	0	0	
b. Other Housekeeping Workers	183,770	0	10,114	0	0	0	0	0	0	
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance	0	0	0	0	0	0	0	0	0	
b. Other Maintenance Workers	164,070	0	6,278	0	0	0	0	0	0	
8. Laundry Service										
a. Supervisor	0	0	0	0	0	0	0	0	0	
b. Other Laundry Workers	0	0	0	0	0	0	0	0	0	
9. Barber and Beautician Services	0	0	0	0	0	0	0	0	0	
10. Protective Services	0	0	0	0	0	0	0	0	0	
11. Accounting Services										
a. Head Accountant	0	0	0	0	0	0	0	0	0	
b. Other Accountants	0	0	0	0	0	0	0	0	0	
12. Professional Care of Residents										
a. Directors and Assistant Director of Nurses	110,902	0	2,190	0	0	0	0	0	0	
b. RN										
1. Direct Care	388,980	0	8,853	0	0	0	0	0	0	
2. Administrative**	180,722	0	4,210	0	0	0	0	0	0	
c. LPN										
1. Direct Care	568,143	0	17,634	0	0	0	0	0	0	
2. Administrative**	0	0	0	0	0	0	0	0	0	
d. Aides and Attendants	850,574	0	41,228	0	0	0	0	0	0	
e. Physical Therapists	0	0	0	0	0	0	0	0	0	
f. Speech Therapists	0	0	0	0	0	0	0	0	0	
g. Occupational Therapists	0	0	0	0	0	0	0	0	0	
h. Recreation Workers	74,158	0	3,264	0	0	0	0	0	0	
i. Physicians										
1. Medical Director	0	0	0	0	0	0	0	0	0	
2. Utilization Review	0	0	0	0	0	0	0	0	0	
3. Resident Care***	0	0	0	0	0	0	0	0	0	
4. Other (Specify)	0	0	0	0	0	0	0	0	0	
j. Dentists	0	0	0	0	0	0	0	0	0	
k. Pharmacists	0	0	0	0	0	0	0	0	0	
l. Podiatrists	0	0	0	0	0	0	0	0	0	
m. Social Workers/Case Management	103,054	0	3,098	0	0	0	0	0	0	
n. Marketing	0	0	0	0	0	0	0	0	0	
o. Other (Specify) See Attached Schedule	0	0	0	0	0	0	0	0	0	
A-13. Total Salary Expenditures	3,305,243	0	122,977	0	0	0	0	0	0	

* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Total	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Medical Librarian Consultant	\$ 2,887		34						
Total	\$ 2,887	\$ -	34	\$ -	\$ -	-	\$ -	\$ -	-

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 Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023		Name and Address of All Other Employment**	Total Hours Worked	Line Where Claimed on Page 10	Full Description of Services Rendered	Total Hours Worked	Fringe Benefits and/or Other Payments (describe fully)	Salary Paid		Total Hours Worked	Compensation Received
		CCNH / RHNS	(Specify)										
Section I - Operators/Owners													
0		0	0		0	0		0				0	0
0		0	0		0	0		0				0	0
0		0	0		0	0		0				0	0
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).													
0		0	0		0	0		0				0	0
0		0	0		0	0		0				0	0
0		0	0		0	0		0				0	0
0		0	0		0	0		0				0	0

* 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) Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023		Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Total Hours Worked	Compensation Received
		Full Description of Services Rendered	Fringe Benefits and/or Other Payments (describe fully)					
Section III - Administrators***								
Jeanine Hammitt (10/1/2022-9/30/2023)		0	0	0	0	2,681	A2	0
		0	0	0	0	0		0
		0	0	0	0	0		0
Section IV - Assistant Administrators								
		0	0	0	0	0		0
		0	0	0	0	0		0
		0	0	0	0	0		0
		0	0	0	0	0		0
		0	0	0	0	0		0

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended						Page	of
Middlebury Convalescent Home, Inc.	704C	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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	12,525	0	245	0	0	0	0	0	0
2. Dentist	250	0	2	0	0	0	0	0	0
3. Pharmacist	6,600	0	1,650	0	0	0	0	0	0
4. Podiatrist	0	0	0	0	0	0	0	0	0
5. Physical Therapy									
a. Resident Care	96,197	0	1,073	0	0	0	0	0	0
b. Other	0	0	0	0	0	0	0	0	0
6. Social Worker	0	0	0	0	0	0	0	0	0
7. Recreation Worker	0	0	0	0	0	0	0	0	0
8. Physicians									
a. Medical Director (entire facility)	72,050	0	534	0	0	0	0	0	0
b. Utilization Review (Title 18 and 19 only) monthly meeting	0	0	0	0	0	0	0	0	0
c. Resident Care**	0	0	0	0	0	0	0	0	0
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)	0	0	0	0	0	0	0	0	0
2. Pharmaceutical Committee (Quarterly meetings)	0	0	0	0	0	0	0	0	0
3. Staff Development Committee (Once annually)	0	0	0	0	0	0	0	0	0
e. Other (Specify)	0	0	0	0	0	0	0	0	0
9. Speech Therapist									
a. Resident Care	33,989	0	287	0	0	0	0	0	0
b. Other	0	0	0	0	0	0	0	0	0
10. Occupational Therapist									
a. Resident Care	95,796	(95,796)	955	0	0	0	0	0	0
b. Other	0	0	0	0	0	0	0	0	0
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	112,697	0	1,326	0	0	0	0	0	0
2. Administrative***	0	0	0	0	0	0	0	0	0
b. LPN									
1. Direct Care	25,742	0	448	0	0	0	0	0	0
2. Administrative***	0	0	0	0	0	0	0	0	0
c. Aides	141,911	0	4,730	0	0	0	0	0	0
d. Other	0	0	0	0	0	0	0	0	0
12. Other (Specify)									
See Attached Schedule	2,887	0	34	0	0	0	0	0	0
B-13 Total Fees Paid in Lieu of Salaries	600,644	(95,796)	11,284	0	0	0	0	0	0

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

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

Name of Facility Middlebury Convalescent Home, Inc.		License No. 704C	Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
The Nurse Network, LLC	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Duluca, Middlebury, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Christine Riley, 587, Breakneck Hill Rd, Middlebury, CT 06762	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Marina Otis, 966 Litchfield Road, Watertown, CT 06795	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
John Wertsching, 1810 Coat Lane, Shelton, CT 06484	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Health Pro	PT, OT, ST, Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Rainey and Associates, 46-A Poquonock Ave, Windsor, CT 06095	Medical Librarian Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	
0	0	<input type="radio"/>	<input checked="" type="radio"/>	0	

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended				Page	of
Middlebury Convalescent Home, Inc.	704C	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
I. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 83,299	83,299	0	0	0	0	0
2. Disability Insurance	\$ 0	0	0	0	0	0	0
3. Unemployment Insurance	\$ 44,807	44,807	0	0	0	0	0
4. Social Security (F.I.C.A.)	\$ 249,686	249,686	0	0	0	0	0
5. Health Insurance	\$ 74,259	74,259	0	0	0	0	0
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 0	0	0	0	0	0	0
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 0	0	0	0	0	0	0
8. Uniform Allowance	\$ 0	0	0	0	0	0	0
9. Other (Specify) See Attached Schedule	\$ 0	(264)	264	0	0	0	0
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$ 0	0	0	0	0	0	0
c. Bad Debts*	\$ 0	18,472	(18,472)	0	0	0	0
d. Accounting and Auditing	\$ 21,440	21,440	0	0	0	0	0
e. Legal (Services should be fully described on Page 15b)	\$ 1,162	1,162	0	0	0	0	0
f. Insurance on Lives of Owners and Operators (Specify)*	\$ 0	0	0	0	0	0	0
g. Office Supplies	\$ 31,748	31,748	0	0	0	0	0
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 17,875	17,875	0	0	0	0	0
2. Cellular Phones	\$ 0	0	0	0	0	0	0
i. Appraisal (Specify purpose and attach copy)*	\$ 0	0	0	0	0	0	0
j. Corporation Business Taxes (franchise tax)	\$ 0	(500)	500	0	0	0	0
k. Other Taxes (Not related to property - See Page 22)							
1. Income*	\$ 0	0	0	0	0	0	0
2. Other (Specify) See Attached Schedule	\$ 0	0	0	0	0	0	0
3. Resident Day User Fee	\$ 344,980	344,980	0	0	0	0	0
Subtotal	\$ 869,256	886,964	(17,708)	0	0	0	0

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Dental Insurance	\$ (264)	\$ 264				
Total	\$ (264)	\$ 264	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Middlebury Convalescent Home, In	License No. 704C	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
2	0	0		
3	0	0		
4	0	0		
Services Provided by This Firm (<i>describe fully</i>)				
1	Compilation, tax preparation, cost report preparation, reimbursement consulting, month end review	\$	21,440	
2	0	\$	0	
3	0	\$	0	
4	0	\$	0	
			Charge for Services Provided	
			\$ 21,440	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Murtha Cullina	860-240-6000		
2	Ford & Harrison	828-687-4029		
3	0	0		
4	0	0		
5	0	0		
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	280 Trumbell Street, Hartford, CT 06103			
2	PO Box 890836 Charlotte, NC 28289,			
3	0			
4	0			
5	0			
Services Provided by This Firm (<i>describe fully</i>)				
1	General Sales Expenses	\$	1,002	
2	General Labor Expenses	\$	160	
3	0	\$	0	
4	0	\$	0	
5	0	\$	0	
			Charge for Services Provided	
			\$ 1,162	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

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

Name of Facility Middlebury Convalescent Home, Inc.		License No. 704C		Report for Year Ended 9/30/2023			Page 16	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:								
	869,256	886,964	(17,708)	0	0	0	0	
i. Travel and Entertainment								
1. Resident Travel and Entertainment	\$ 0	0	0	0	0	0	0	
2. Holiday Parties for Staff	\$ 0	0	0	0	0	0	0	
3. Gifts to Staff and Residents	\$ 0	9,468	(9,468)	0	0	0	0	
4. Employee Travel	\$ 405	405	0	0	0	0	0	
5. Education Expenses Related to Seminars and Conventions	\$ 810	810	0	0	0	0	0	
6. Automobile Expense (not purchase or depreciation)	\$ 0	0	0	0	0	0	0	
7. Other (Specify) See Attached Schedule	\$ 0	0	0	0	0	0	0	
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 17,948	17,948	0	0	0	0	0	
2. Advertising Telephone Directory (all such expenses)***	\$ 0	0	0	0	0	0	0	
3. Advertising Other (Specify)*** See Attached Schedule	\$ 0	7,281	(7,281)	0	0	0	0	
4. Fund-Raising***	\$ 0	0	0	0	0	0	0	
5. Medical Records	\$ 0	0	0	0	0	0	0	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 0	0	0	0	0	0	0	
7. Postage	\$ 0	0	0	0	0	0	0	
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 2,459	2,459	0	0	0	0	0	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 0	0	0	0	0	0	0	
9. Subscriptions	\$ 0	105	(105)	0	0	0	0	
10. Contributions*** See Attached Schedule	\$ 0	0	0	0	0	0	0	
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 46,099	46,099	0	0	0	0	0	
12. Administrative Management Services**	\$ 0	0	0	0	0	0	0	
13. Other (Specify) See Attached Schedule	\$ 597	14,170	(13,573)	0	0	0	0	
C-14 Total Administrative & General Expenditures	\$ 937,574	985,709	(48,135)	0	0	0	0	

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Promotional Advertising	\$ 7,281	\$ (7,281)				
Total Other Advertising	\$ 7,281	\$ (7,281)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CAHCF	\$ 1,999					
ALTCFM	\$ 460					
Total Dues	\$ 2,459	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Celebration Team Expense	\$ 6,138	\$ (6,138)				
Bank Charges	\$ 97					
Directors Fees	\$ 7,435	\$ (7,435)				
Licenses and Fees	\$ 500					
Total Other Administrative and General	\$ 14,170	\$ (13,573)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	704C	9/30/2023	17	37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
N/A	0		0	0
	0		0	0
	0		0	0
	0		0	0
	0		0	0
	0		0	0

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

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

Name of Facility	License No.	Report for Year Ended				Page	of
Middlebury Convalescent Home, Inc.	704C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 128,370	128,370	0	0	0	0	0
2. Non-Food Supplies	\$ 18,522	18,522	0	0	0	0	0
3. Other (Specify) _____ 0 0	\$ 0	0	0	0	0	0	0
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 6,019	6,019	0	0	0	0	0
c. Other (Specify) _____ 0 0	\$ 0	0	0	0	0	0	0
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 152,911	152,911	0	0	0	0	0
2E. Dietary Questionnaire	Total	CCNH / RHNS	(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*	0	0	0		0		
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.		0		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							0
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.		0		
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.		0		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							0
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.		0		
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.		0		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							0

* 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
Middlebury Convalescent Home, Inc.		704C	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*	Lbs.	0	0	0	0	0	0	0
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	2,410	2,410	0	0	0	0	0
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.	0	0	0	0	0	0	0
	Amt. \$	0	0	0	0	0	0	0
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.	0	0	0	0	0	0	0
	Amt. \$	0	0	0	0	0	0	0
4. Repair and/or purchase of linens.***	Lbs.	0	0	0	0	0	0	0
	Amt. \$	0	0	0	0	0	0	0
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	31,625	31,625	0	0	0	0	0
c. Other (Specify) 0	\$	0	0	0	0	0	0	0
3D. Total Laundry Expenditures (3a + b + c)	\$	34,035	34,035	0	0	0	0	0
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.			0		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			0		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					0		
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.			0		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			0		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					0		

* 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		License No.	Report for Year Ended				Page	of
Middlebury Convalescent Home, Inc.		704C	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping		0	0		0	0	0
a.	In-House Care							
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Sq Ft. Serviced by Personnel Amt. \$	41,996	41,996	0	0	0	0
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. \$	0	0	0	0	0	0
c.	Other (<i>Specify</i>)	\$	0	0	0	0	0	0
0								
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	41,996	41,996	0	0	0	0
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$	0	0	0	0	0	0
	2. Purchased from Drug Medications Medicare	\$	0	56,567	(56,567)	0	0	0
b.	Medicine Cabinet Drugs	\$	176,396	176,396	0	0	0	0
c.	Medical and Therapeutic Supplies	\$	0	0	0	0	0	0
d.	Ambulance/Limousine***	\$	0	0	0	0	0	0
e.	Oxygen							
	1. For Emergency Use	\$	0	0	0	0	0	0
	2. Other***	\$	0	0	0	0	0	0
f.	X-rays and Related Radiological Procedures***	\$	0	1,699	(1,699)	0	0	0
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	0	0	0	0	0	0
h.	Laboratory***	\$	0	17,040	(17,040)	0	0	0
i.	Recreation	\$	27,817	27,817	0	0	0	0
j.	Direct Management Services*	\$	0	0	0	0	0	0
k.	Indirect Management Services*	\$	0	0	0	0	0	0
l.	Cable TV	\$	4,330	4,330	0	0	0	0
m.	Other (Specify)**** See Attached Schedule	\$	0	0	0	0	0	0
n.	Physical Therapy Expense	\$	0	0	0	0	0	0
o.	Speech Therapy Expense	\$	0	0	0	0	0	0
5P.	Total Resident Care Expenditures (5a - 5o)	\$	208,543	283,849	(75,306)	0	0	0

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

Name of Facility		License No.		Report for Year Ended		Page of				
Middlebury Convalescent Home, Inc.		704C		9/30/2023		21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Total Cost/Page Ref.***			
		Yes	No				(Specify)	(Specify)	Pg	Line
USA Hauling	15 Mullen Road, Enfield, CT 06082	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	24,967	0	0	22	6f
PayloCity	1400 American Lane, Schaumburg, IL, 60713 PO Box 674802, Detroit, MI 48267-4802	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	16,144	0	0	16	m11
Wesom Solutions, Inc		<input type="radio"/>	<input checked="" type="radio"/>	N/A	PointClickCare Solutions	15,857	0	0	16	m11
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0
0	0	<input type="radio"/>	<input checked="" type="radio"/>			0	0	0	0	0

* 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
Middlebury Convalescent Home, Inc.	704C	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 14,292	14,292	0	0	0	0	0	
b. Heat	\$ 33,207	33,207	0	0	0	0	0	
c. Light & Power	\$ 65,900	65,900	0	0	0	0	0	
d. Water	\$ 42,078	42,078	0	0	0	0	0	
e. Equipment Lease (Provide detail on page 22b)	\$ 7,683	7,683	0	0	0	0	0	
f. Other (itemize)	\$ 57,981	57,981	0	0	0	0	0	
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 221,141	221,141	0	0	0	0	0	
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$ 6,290	6,290	0	0	0	0	0	
b. Building & Building Improvements	\$ 51,662	51,662	0	0	0	0	0	
c. Non-Movable Equipment	\$ 8,550	8,550	0	0	0	0	0	
d. Movable Equipment	\$ 15,115	15,115	0	0	0	0	0	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 81,617	81,617	0	0	0	0	0	
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$ 0	0	0	0	0	0	0	
b. Mortgage Expense	\$ 0	0	0	0	0	0	0	
c. Leasehold Improvements	\$ 0	0	0	0	0	0	0	
d. Other (Specify)	\$ 0	0	0	0	0	0	0	
*8e. Total Amortization Costs (8a + b + c + d)	\$ 0	0	0	0	0	0	0	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 0	0	0	0	0	0	0	
10. Property Taxes								
a. Real estate taxes paid by owner	\$ 59,454	59,454	0	0	0	0	0	
b. Real estate taxes paid by lessor	\$ 0	0	0	0	0	0	0	
c. Personal property taxes	\$ 0	0	0	0	0	0	0	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 141,071	141,071	0	0	0	0	0	

* 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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
		0				
Maintenance Purchased Services	\$ 57,981					
Total Other Repairs and Maintenance	\$ 57,981	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Name of Facility		License No.		Report for Year Ended		Page	of
Middlebury Convalescent Home, Inc.		704C		9/30/2023		22b	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					
Great American	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/12/20	60 Months	1,586	1,586
Great American	<input type="radio"/>	<input checked="" type="radio"/>	Copier	09/10/19	48 Months	2,042	2,042
Great American	<input type="radio"/>	<input checked="" type="radio"/>	Copier	09/01/19	60 Months	1,586	1,586
Great American	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/06/22	60 Months	1,196	1,196
Great American	<input type="radio"/>	<input checked="" type="radio"/>	Copier	12/01/22	60 Months	1,273	1,273
0	<input type="radio"/>	<input checked="" type="radio"/>	0	01/00/00	0	0	0
0	<input type="radio"/>	<input checked="" type="radio"/>	0	01/00/00	0	0	0
0	<input type="radio"/>	<input checked="" type="radio"/>	0	01/00/00	0	0	0
0	<input type="radio"/>	<input checked="" type="radio"/>	0	01/00/00	0	0	0
0	<input type="radio"/>	<input checked="" type="radio"/>	0	01/00/00	0	0	0
0	<input type="radio"/>	<input checked="" type="radio"/>	0	01/00/00	0	0	0
						Total ***	7,683

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* 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.

Schedule of Land Improvements Acquired during this report period

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

*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 Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
6/1/2023	2 Lumex Beds	Standard Resident	\$ 3,097	12	\$ 258
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 3,097		\$ 258 *
Deletions:					
9/30/2023	Acer Computer		\$ (917)	3	
Total deletions for Movable Equipment			\$ (917)		\$ - **

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

Amortization Schedule*

Name of Facility Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023		Page 24	of 37					
		Date of Acquisition	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals	
										Month
A. Organization Expense										
1.		0	0	0	0	0	0	0	0	
2.		0	0	0	0	0	0	0	0	
3.		0	0	0	0	0	0	0	0	
A-4. Subtotal										0
B. Mortgage Expense										
1.		0	0	0	0	0	0	0	0	
2.		0	0	0	0	0	0	0	0	
3.		0	0	0	0	0	0	0	0	
B-4. Subtotal										0
C. Leasehold Improvements and Other										
1. Acquired prior to this report period		0	0	0	0	0	0	0	0	
2. Disposals (attach schedule)		0	0	0	0	0	0	0	0	
3. Acquired during this report period (attach schedule)		0	0	0	0	0	0	0	0	
C-4. Subtotal										0
D. Total Amortization										0

* 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.

Middlebury Conv. Home
 Depreciation Schedule
 September 30, 2023
 Property

	Date Acquired	Hist. Costs	Cost to Be		Method	Life**	2021		2022		PY 2022		[a] 2023	
			Deprec	Accum			Deprec	Accum	Deprec	Accum	Deprec	Accum		
Land Improvements														
Acquired prior	Various	212,251	212,251	-	SL	Var	-	212,251	-	-	212,251	-	212,251	-
2009 Acquisition	6/30/2009	3,256	3,256	-	SL	5	-	3,256	-	-	3,256	-	-	3,256
Landscape Design & New Plants	9/20/2010	686	-	-	SL	8	-	-	-	-	-	-	-	-
2010 Acquisition	9/24/2010	6,927	6,927	-	SL	8	-	6,927	-	-	6,927	-	-	6,927
Chain Link Fence w/ Gate	11/18/2011	4,786	4,786	-	SL	15	319	3,164	319	319	3,483	319	3,802	-
2012 Acquisition														
Drainage Improvements	7/31/2014	15,332	15,332	-	SL	20	767	6,135	767	767	6,902	767	7,668	-
2014 Acquisitions	7/31/2014	8,388	8,388	-	SL	15	559	4,472	559	559	5,032	559	5,591	-
Parking Improvements	4/30/2017	9,997	9,997	-	SL	20	500	2,500	500	500	3,000	500	3,500	-
Drainage Improvements	10/31/2017	82,904	82,904	-	SL	20	4,145	16,580	4,145	4,145	20,725	4,145	24,870	-
2017 Acquisitions														
Front Sidewalk - American Heritage	1/1/1997	(89,540)	(89,540)	-			-	(89,540)	-	-	(89,540)	-	(89,540)	-
2018 Acquisitions														
S&S Asphalt - New Driveway														
2018 Disposals														
1997 Driveway														
Total		254,986	254,301	6,290			6,290	165,745	6,290	6,290	172,035	6,290	178,325	

	Date Acquired	Hist. Costs	Cost to Be		Method	Life**	2021		2022		PY 2022		[a] 2023	
			Deprec	Accum			Deprec	Accum	Deprec	Accum	Deprec	Accum		
Building and Building Improvements														
Acquired prior (Building Impro.)	Various	452,863	452,863	-	SL	Var	-	452,863	-	-	452,863	-	452,863	-
Door replacement	9/30/2006	16,556	16,556	-	SL	15	661	16,556	-	-	16,556	-	16,556	-
2007 Acquisition	9/30/2006	348,235	348,235	-	SL	5	-	348,235	-	-	348,235	-	348,235	-
Sprinkler Installation														
Pipe replacement	2/28/2007	4,798	4,798	-	SL	25	192	2,879	192	192	3,071	192	3,263	-
2007 Acquisition	8/2/2007	3,425	3,425	-	SL	10	-	3,425	-	-	3,425	-	3,425	-
Fire alarm	8/31/2007	66,942	66,942	-	SL	15	4,463	66,942	-	(1)	66,942	-	66,941	-
Doors	8/31/2007	84,867	84,867	-	SL	8	-	84,867	-	-	84,867	-	84,867	-
Ceilings	8/31/2007	58,464	58,464	-	SL	15	3,898	58,466	-	(2)	58,464	-	58,462	-
Wellguards & Handrails	8/31/2007	66,065	66,065	-	SL	20	3,303	49,547	3,303	3,303	52,851	3,303	56,154	-
Electrical Upgrades	8/31/2007	17,777	17,777	-	SL	10	-	17,777	-	-	17,777	-	17,777	-
Corridor Flooring	8/31/2007	8,957	8,957	-	SL	5	-	8,957	-	-	8,957	-	8,957	-
Carpeting Front Lobby	8/31/2007	41,030	41,030	-	SL	5	-	41,030	-	-	41,030	-	41,030	-
Wallcoverings & Painting	8/31/2007	10,646	10,646	-	SL	25	426	6,389	426	426	6,814	426	7,240	-
3 Sprinklers&Extension of lines	8/13/2007	142,781	142,781	-	SL	5	-	142,781	-	-	142,781	-	142,781	-
Asbestos Removal(During Sprinkler Install)														
2007 Current Year Disposal														
Disposal of Assels		(1,491)	(1,491)	-			-	(1,491)	-	-	(1,491)	-	(1,491)	-
2008 Acquisition														
Glass sliding front door	11/13/2007	11,287	11,287	-	SL	10	-	11,287	-	-	11,287	-	11,287	-
Credit for paving street for sprinkler	1/11/2008	(11,206)	(11,206)	-	SL	5	-	(11,206)	-	-	(11,206)	-	(11,206)	-
Portion of recreation room placed into service	9/30/2008	208,758	208,758	-	SL	25	8,350	116,903	8,350	8,350	125,253	8,350	133,603	-

	5/10/1989	(507)	(507)	(507)		(507)	(507)	(507)	(507)	
2009 Disposal										
Carpeting Office & Storage										
2009 Acquisition										
Recreation Room	9/30/2008	26,614	26,614	SL	25	1,065	13,842	14,907	1,065	15,971
PT Room Renovations	10/31/2008	10,478	10,478	SL	25	419	5,448	5,867	419	6,286
DNS Office Renovations	12/31/2008	13,747	13,747	SL	25	550	7,149	7,699	550	8,249
Electrical Upgrades	3/31/2009	20,309	20,309	SL	20	1,015	13,198	14,214	1,015	15,229
Door Hardware Dining Room	5/29/2009	3,076	3,076	SL	15	205	2,665	2,871	205	3,076
Resident Room Flooring	7/31/2009	13,755	13,755	SL	10	-	13,754	13,754	-	13,754
Accounting Office Flooring	7/31/2009	1,125	-	NA	NA	-	19,447	19,447	-	19,447
Accumulated Depreciation Adjustment from Prior Year										
2010 Acquisition										
2011 Acquisition										
Awmings	6/2/2011	9,810	9,810	SL	15	654	7,194	7,194	-	7,194
Sprinkler Heads Boiler Room	6/30/2011	1,776	1,776	SL	25	71	781	852	71	923
WiFi	9/30/2011	3,768	3,768	SL	10	-	3,768	3,768	-	3,768
2011 Dispositions										
Front Entrance Canopy		(3,286)	(3,286)			-	(3,286)	(3,286)	-	(3,286)
Palio Awning Addition		(4,839)	(4,839)			-	(4,839)	(4,839)	-	(4,839)
2012 Additions										
Shed	9/30/2012	4,401	4,015	SL	20	201	1,882	2,082	201	2,283
Kitchen Hood Sprinklers	1/31/2012	2,106	2,106	SL	25	84	820	904	84	988
Electrical Upgrades	2/1/2012	3,490	3,490	SL	20	174	1,684	1,858	174	2,033
New Soffit	9/30/2012	2,435	2,435	SL	15	162	1,513	1,675	162	1,838
Unidentified Variance										
2013 Additions										
Front Railing Improvement	5/31/2013	2,659	2,659	SL	15	177	1,490	1,668	177	1,845
Unidentified Variance										
2014 Additions										
Electrical for Resident Lights & Ou	12/30/2011	4,496	4,495	SL	20	225	1,800	2,024	225	2,249
Building Addition	7/31/2014	516,455	516,455	SL	40	12,911	103,289	116,200	12,911	129,112
Carpet main Entrance	3/31/2014	2,978	2,978	SL	5	-	2,978	2,978	-	2,978
Intercom System	7/31/2014	1,955	1,955	SL	10	195	1,561	1,756	195	1,952
Nurse's Stations	7/31/2014	201,661	201,661	SL	15	13,444	107,552	120,996	13,444	134,440
Therapy Room Conversion	7/31/2014	81,075	81,075	SL	15	5,405	43,240	48,645	5,405	54,050
2015 Additions										
Move A/C Nurse's station Project	7/31/2014	2,500	2,500	S/L	15	167	1,169	1,335	167	1,502
2018 Additions										
Direct Supply Kitchen Counters	12/22/2017	10,426	10,426	S/L	25	417	1,668	2,085	417	2,502
2022 Additions										
Door Alarm Panel	3/25/2022	2,678	2,678	S/L	10	268	2,668	2,668	268	2,936
Front Awning	8/1/2022	22,371	22,371	S/L	10	2,237	2,237	2,237	2,237	4,474
2022 Disposal										
Front Awning	6/2/2011	(9,810)	(9,810)			-	(7,194)	(7,194)	-	(7,194)
Total		2,478,455	2,475,944			58,834	1,765,468	1,809,936	51,662	1,861,598

Non-Movable Equipment												
Acquired prior												
Current Year Acquisitions												
Hot water Heater	5/3/2007	170,839	170,839	SL	Var	-	170,839	-	170,839	-	-	170,839
Nurses Station Counter	8/31/2007	2,550	2,550	SL	10	-	2,550	-	2,550	-	-	2,550
Lighting Fixtures	4/9/2007	2,680	2,680	SL	15	177	2,680	-	2,680	-	-	2,680
40LB Speed Queen Washer	7/25/2007	4,414	4,414	SL	10	-	4,414	-	4,414	-	-	4,414
2007 Current Year Disposal		6,355	6,355	SL	10	-	6,355	-	6,355	-	-	6,355
Disposal		(8,284)	(8,284)	SL	var	-	(8,284)	-	(8,284)	-	-	(8,284)
2008 Acquisition												
Electric box upgrade	6/16/2008	9,300	9,300	SL	20	465	6,510	465	6,975	465	-	7,440
2009 Acquisition												
12 Resident Room Electric Heaters	11/30/2008	9,990	9,990	SL	10	-	9,990	-	9,990	-	-	9,990
Nurse Call System West	12/31/2008	6,370	6,370	SL	10	-	6,370	-	6,370	-	-	6,370
Goodhill Mechanical - Boiler #1	8/31/2009	12,490	12,490	SL	20	625	8,122	625	8,746	625	-	9,371
2009 Disposal												
Nurse Call System West	4/15/1999	(8,055)	(8,055)	SL	var	-	(8,055)	-	(8,055)	-	-	(8,055)
Adjustment for Prior Period												
2010 Acquisition												
E Panel for Generator	10/19/2009	1,541	-	-	-	-	-	-	-	-	-	-
Endurance 6 Burner 2 Oven Stove	12/17/2009	4,144	4,144	SL	10	-	4,144	414	4,559	(415)	-	4,144
2011 Acquisition												
Telephone Wiring to Resident Rooms	12/22/2010	7,200	7,200	SL	20	360	3,960	360	4,320	360	-	4,680
57 Over the Bed Light Fixtures	3/1/2011	12,131	12,131	SL	10	-	12,131	-	12,131	1	-	12,132
Ductless AC in Emp Breakroom	4/14/2011	3,650	3,650	SL	5	-	3,650	-	3,650	-	-	3,650
2014 Acquisition												
Fire System Improvements	4/30/2014	3,367	3,367	SL	10	337	2,695	337	3,032	335	-	3,367
2014 Disposals												
Lighting Fixtures	4/9/2007	(4,414)	(4,414)	SL	10	-	(4,414)	(441)	(4,855)	(441)	-	(5,296)
40LB Speed Queen Washer	7/25/2007	(6,355)	(6,355)	SL	10	-	(6,355)	(635)	(6,990)	(635)	-	(7,626)
2015 Additions												
Rooflop A/C Unit Nurses Closet	6/15/2015	1,702	1,702	SL	5	-	1,701	-	1,701	-	-	1,701
PT - 3 72H Wall Mirrors Install	8/8/2015	1,515	1,515	SL	15	101	707	101	808	101	-	909
2016 Additions												
Transfer Switch Schmidl Electric	2/21/2016	6,113	6,113	SL	20	306	1,836	306	2,142	306	-	2,447
Inline Air Conditioner-Conf. Room	8/15/2016	4,590	4,590	SL	10	459	2,754	459	3,213	459	-	3,672
2018 Disposals												
Glento Jacuzzi Bath	1/6/1981	(5,176)	(5,176)	SL	-	-	(5,176)	-	(5,176)	-	-	(5,176)
New Telephone Partner ACS System	5/25/2001	(10,059)	(10,059)	SL	-	-	(10,059)	-	(10,059)	-	-	(10,059)
Chlorination & Monitoring Well Water	9/1/2008	(11,554)	(11,554)	SL	-	-	(11,554)	-	(11,554)	-	-	(11,554)
Hot Water Booster - Hatco	9/22/2002	(1,060)	(1,060)	SL	-	-	(1,060)	-	(1,060)	-	-	(1,060)
Water Cooler 5 Gal floor mount #42	2/14/2013	(605)	(605)	SL	-	-	(605)	-	(605)	-	-	(605)

	12/31/2018	1,016	1,016	SL	10	102	331	102	433	102	534
2019 Additions											
Ferrari's Appliance - Stove Dining Room	6/27/2019	2,499	2,499	SL	15	167	417	167	584	167	750
RainTech, Door Alarm Recreation	7/31/19-8/31/19	3,750	3,750	SL	10	375	875	375	1,250	375	1,625
2020 Additions											
A/C Unit - Nurses' Station WW	5/29/2020	4,928	4,928	SL	5	358	716	986	1,702	986	2,687
2020 Disposals											
A/C Unit - WW Med Room	11/13/2001	(4,028)	(4,028)	SL	5	-	(4,028)	(806)	(4,834)	(806)	(5,639)
2021 Additions											
RainTech Nursing Call System	9/30/2021	42,380	42,380	SL	10	-	-	4,238	4,238	4,238	8,476
2021 Disposals											
Executive: Nurses Call System East	4/15/1999	(8,055)	(8,055)	SL	-	-	(8,055)	-	(8,055)	-	(8,055)
Nurse Call West Wing	11/30/2008	(6,370)	(6,370)	SL	-	-	(6,370)	-	(6,370)	-	(6,370)
2022 Additions											
WanderGuard Detection	2/21/2022	3,743	3,743	S/L	10	374	374	374	749	374	749
Dishwasher	9/30/2022	19,556	19,556	S/L	10	1,956	1,956	1,956	3,911	1,956	3,911
2022 Disposal											
Dishwasher	7/13/1987	(4,666)	(4,666)				(4,666)				(4,666)
Total		270,130	268,590			3,832	180,321	9,380	185,035	8,550	193,585

	11/23/2007	10,762	10,762	SL	15	717	10,042	717	10,759	2	10,762
Movable Equipment											
Acquired prior											
Less: Salvage value											
2007 Acquisitions											
Hamilton Beach Blender HAM 990	4/9/2007	600	-	SL	10	-	-	-	-	-	176,454
Patient Life	12/14/2006	4,272	4,272	SL	10	-	4,272	427	4,700	(427)	4,273
Pellet / Plate Heater with cart	4/23/2007	12,794	12,794	SL	10	-	12,794	1,279	14,073	(1,279)	12,794
2007 Current Disposal											
Disposal		(1,145)	(1,145)				(1,145)				(1,145)
2008 Acquisitions											
40 slacking w/ arm chairs	11/23/2007	10,762	10,762	SL	15	717	10,042	717	10,759	2	10,762
5 electrical beds	12/17/2007	6,601	6,601	SL	12	-	6,601	550	7,151	(550)	6,601
Low electrical beds	1/15/2008	1,187	-				-	-	-	-	-
Resident furniture	1/15/2008	1,494	-				-	-	-	-	-
2 flat screen TV's	3/31/2008	611	-				-	-	-	-	-
Oxygen concentrator	4/3/2008	728	-				-	-	-	-	-
2 flat screen TV's	4/11/2008	785	-				-	-	-	-	-
Whirlpool dryer	4/24/2008	649	-				-	-	-	-	-
Slicer 12l knife	4/28/2008	1,039	-				-	-	-	-	-
Manual flower bed w/ gate	6/12/2008	1,520	-				-	-	-	-	-
11 leak flower boxes	6/12/2008	3,086	3,086	SL	10	-	3,086	-	3,086	-	3,086
2 IV's	6/30/2008	784	-				-	-	-	-	-
6 overbed tables	7/10/2008	750	-				-	-	-	-	-
6 overbed tables w/ mirror	8/5/2008	1,141	-				-	-	-	-	-
6 overbed tables w/ vanity	8/25/2008	1,141	-				-	-	-	-	-
Chairs, loveseat, sofa	8/31/2008	3,996	3,996	SL	15	266	3,727	266	3,993	2	3,996

2008 Disposals		(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)
6 new beds	8/18/1995	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)
Pictures	6/2/1982	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)	(1,468)
Pictures	6/2/1982	(1,026)	(1,026)	(1,026)	(1,026)	(1,026)	(1,026)	(1,026)	(1,026)
Pictures	6/2/1983	(778)	(778)	(778)	(778)	(778)	(778)	(778)	(778)
Pictures	6/5/1985	(622)	(622)	(622)	(622)	(622)	(622)	(622)	(622)
Chandelier	6/17/1985	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)
Pictures	1/15/1986	(770)	(770)	(770)	(770)	(770)	(770)	(770)	(770)
Pictures	2/7/1986	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)
Pictures	2/11/1986	(449)	(449)	(449)	(449)	(449)	(449)	(449)	(449)
Pictures	2/20/1989	(997)	(997)	(997)	(997)	(997)	(997)	(997)	(997)
Pictures	4/18/1989	(1,838)	(1,838)	(1,838)	(1,838)	(1,838)	(1,838)	(1,838)	(1,838)
11 hiback chairs	4/26/1989	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)
Telephone equipment	2/5/1990	(282)	(282)	(282)	(282)	(282)	(282)	(282)	(282)
2 chairs, gray, office	12/4/1990	(589)	(589)	(589)	(589)	(589)	(589)	(589)	(589)
Three pedestal/workstation	12/4/1990	(562)	(562)	(562)	(562)	(562)	(562)	(562)	(562)
Two workstations/nursing	12/31/1991	(635)	(635)	(635)	(635)	(635)	(635)	(635)	(635)
One PM3103 shredder	9/9/1992	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)
Network equipment	9/9/1992	(599)	(599)	(599)	(599)	(599)	(599)	(599)	(599)
One Fujitsu DL4600 printer	9/9/1992	(1,898)	(1,898)	(1,898)	(1,898)	(1,898)	(1,898)	(1,898)	(1,898)
System peripherals	2/1/1994	(949)	(949)	(949)	(949)	(949)	(949)	(949)	(949)
One postage scale	6/16/1995	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)	(1,054)
Sears fridge	12/1/2000	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)
Gray large chair east wing	5/17/2001	(279)	(279)	(279)	(279)	(279)	(279)	(279)	(279)
4 black leather chairs	3/3/1998	(498)	(498)	(498)	(498)	(498)	(498)	(498)	(498)
One bissell 16991 rug cleaning	3/3/1998	(613)	(613)	(613)	(613)	(613)	(613)	(613)	(613)
17" VGA monitor	3/24/1998	(392)	(392)	(392)	(392)	(392)	(392)	(392)	(392)
17" VGA monitor									
3.21 gig internal tape drive									
2008 Acquisitions									
19" LCD TV	10/1/2008	403							
Vizio Big Flat Screen TV w/VCR Comb	10/1/2008	1,574							
5 Overbed Table/Vanity	10/8/2008	868							
Living Room Furniture	11/17/2008	508							
16 Electric Beds w/rails	11/30/2008	24,413	24,413	24,413	24,413	24,413	24,413	24,413	24,413
Ice Machine Scotsman Prodigy	12/18/2008	2,152							
Ultrasound	1/20/2009	1,651							
Concentrator	1/28/2009	1,006							
Office Furniture	2/11/2009	1,773							
5 Overbed Tables	6/4/2009	1,080							
Boiler Pace Control Unit	3/17/2009	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Concentrator	5/5/2009	755							
5 HD TVs	7/31/2009	1,733							
10 Overbed Tables	7/31/2009	2,129							
4 Electric Beds w/rails	9/21/2009	4,835	4,835	4,835	4,835	4,835	4,835	4,835	4,835
2009 Disposals									
6 Overbed Tables	1/28/2000	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(488)
1 Scotsman SCE Ice machine	4/14/2000	(2,014)	(2,014)	(2,014)	(2,014)	(2,014)	(2,014)	(2,014)	(2,014)
4 Beds, Manual Crank	3/14/1996	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)	(2,068)
6 New Beds and siderails	10/25/1995	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)
6 New Beds and siderails	11/20/1995	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)
6 New Beds and siderails	1/8/1996	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)
2010 Acquisitions									
Lawn Mower	4/30/2010	3,211	3,211	3,211	3,211	3,211	3,211	3,211	3,211
TV's	5/31/2010	721							

	6/30/2013	1,422	1,422	SL	5	1,422	1,422	1,422	1,422	1,422
Air Conditioning and Washer										
2013 Disposals										
File Server Continental 486/24	9/9/1992	(4,899)	(4,899)			(4,899)	(4,899)		(4,899)	
2 Workstations 386/25;2 Printers	9/9/1992	(3,998)	(3,998)			(3,998)	(3,998)		(3,998)	
Pentium Computer, Two Workstations	3/22/1995	(5,400)	(5,400)			(5,400)	(5,400)		(5,400)	
HP Laserjet 6P MOS Printer	6/8/1998	(843)	(843)			(843)	(843)		(843)	
Air Conditioning Dining Room	6/23/1998	(443)	(443)			(443)	(443)		(443)	
Whirlpool Air Conditioning Dining Room	3/5/1999	(689)	(689)			(689)	(689)		(689)	
Laserjet 6PSE: Office	6/1/1999	(668)	(668)			(668)	(668)		(668)	
6 Air Conditioners Whirlpool	5/15/2000	(1,909)	(1,909)			(1,909)	(1,909)		(1,909)	
3 Air Conditioning Units	7/29/2004	(636)	(636)			(636)	(636)		(636)	
2014 Additions										
Adjustment prior to 2007 assets		2,150	2,150	SL	N/A		2,150		2,150	
Lighting Fixtures	4/9/2007	4,414	4,414	SL	10	441	3,529	441	3,970	441
401b Speed Queen Washer	4/24/2007	6,355	6,355	SL	10	636	5,087	636	5,723	633
Water Booster	6/30/2014	1,431	1,431	SL	5	-	1,431	-	1,431	-
Nurse Call Parts	6/30/2014	3,489	3,489	SL	5	-	3,489	-	3,489	-
Desks	7/31/2014	5,984	5,984	SL	20	299	2,392	299	2,692	299
TrMark Chairs	7/31/2014	5,759	5,759	SL	15	384	3,072	384	3,456	384
Phone System	6/30/2014	11,125	11,125	SL	10	1,113	8,903	-	8,903	-
Tables	9/30/2014	2,723	2,723	SL	10	272	2,177	272	2,449	272
Vanity Table	9/30/2014	1,481	1,481	SL	10	148	1,184	148	1,332	148
2014 Disposals										
Whirlpool dryer	4/24/2008	(649)	-			-	-	-	-	-
2015 Additions										
TV's for Rec and Dining Areas	1/31/2015	1,519	1,519	S/L	5	-	1,519	-	1,519	-
5 Overbed Tables	3/31/2015	1,058	1,058	S/L	15	71	497	71	567	71
Recliner Chairs	4/30/2015	5,432	5,432	S/L	10	543	3,801	543	4,344	543
Refrigerator/Freezer	4/30/2015	859	859	S/L	10	86	602	86	688	86
SAFE LITE Patient Lifter (6/2/14 Asset)	6/2/2014	3,047	3,047	S/L	10	305	2,135	305	2,438	305
Mitsubishi 1.5 ton Ductless A/C for Med Room	6/30/2015	4,840	4,840	S/L	5	-	4,840	-	4,840	-
6 Deluxe Hampers	9/30/2015	1,673	1,673	S/L	10	167	1,169	167	1,337	167
Metromax Kichen Shelves	9/30/2015	1,766	1,766	S/L	20	88	616	88	705	88
2015 Disposals										
2 Flat Screen TVs - [e]	3/31/2008	(611)	-	S/L		-	-	-	-	-
2 Flat Screen TVs - [e]	4/11/2008	(785)	-	S/L		-	-	-	-	-
19" LCD TV - [e]	8/1/2010	(403)	-	S/L		-	-	-	-	-
2 Zenith Electric Beds	2/11/2016	2,939	2,939	S/L	12	245	1,470	245	1,715	245
10 Overbed Tables	5/16/2016	1,784	1,784	S/L	15	119	714	119	833	119
Patient Wheelchair Scale	7/6/2016	3,016	3,016	S/L	5	1	3,016	-	3,016	-
2016 Disposals										
Patient Wheelchair Scale	1/5/2005	(1,185)	(1,185)	S/L	10	-	(1,185)	-	(1,185)	-
2017 Additions										
SAFE LITE Footstep Metal Assy - ARJO	11/30/2016	1,331	1,331	SL	5	266	1,330	1	1,331	-
Merry Walker- Corp.	11/30/2016	1,012	1,012	SL	5	202	1,010	2	1,012	-
Merry Walker- Corp.	12/31/2016	1,012	1,012	SL	5	202	1,010	2	1,012	-

Optimum Chair #P-1610011637 - LPA	12/31/2016	2,131	2,131	SL	5	426	2,130	1	2,131	-	2,131	-	2,131
DYN-Ergo Scoot Chair #S-1610008387 LPA	12/31/2016	1,579	1,579	SL	5	315	1,579	-	1,579	-	1,579	-	1,579
Evolution Chaire #E-1610002232 LPA	12/31/2016	1,877	1,877	SL	5	375	1,875	2	1,877	-	1,877	-	1,877
Thera-Glide Chaire #W-1607010213 LPA	12/31/2016	973	973	SL	5	193	973	-	973	-	973	-	973
Ice Machine Prodigy - Direct Supply	12/31/2016	2,180	2,180	SL	10	218	1,090	218	1,308	218	1,090	218	1,526
Neurogym sit to stand (PT Equip Direct Sup	12/31/2016	5,765	5,765	SL	10	577	2,885	577	3,462	577	3,462	577	4,038
Neurogym mobility bungee (pt Equip) Dir Sup	12/31/2016	6,253	6,253	SL	10	625	3,125	625	3,750	625	3,125	625	4,376
Trainer, Active Passive, Kinevia Duo (Medline)	4/30/2017	7,666	7,666	SL	5	1,533	7,665	1	7,666	-	7,666	-	7,666
Stepper, Recumbent (Medline)	4/30/2017	5,158	5,158	SL	5	1,030	5,158	-	5,158	-	5,158	-	5,158
E-Slim, Genisys (Medline)	4/30/2017	2,695	2,695	SL	5	539	2,695	-	2,695	-	2,695	-	2,695
Cart, Vectra Genisys - (Medline)	4/30/2017	422	422	SL	5	84	420	2	422	-	422	-	422
Diathermy Shortwave (Medline)	4/30/2017	7,725	7,725	SL	5	1,545	7,725	-	7,725	-	7,725	-	7,725
Viaslim Plus Electrotherapy (Medline)	4/30/2017	3,054	3,054	SL	5	610	3,054	-	3,054	-	3,054	-	3,054
2017 Disposals													
Ice Machine Scotsman Prodigy	12/31/2016	(2,152)	-	-	-	-	-	-	-	-	-	-	-
2018 Additions													
2 Blue Power Electric Reclining Chairs	6/30/2018	1,316	1,316	SL	5	263	1,052	264	1,316	-	1,316	-	1,316
7 Dressers, 24 Nightstands w/ Hutch, 5 Night Stands no Hutch	7/24/2018	12,624	12,624	SL	10	1,262	5,048	1,262	6,310	1,262	6,310	1,262	7,573
2018 Disposals													
HUDSON MED.: 2 PULL ARM	6/17/1983	(155)	(155)	S/L	-	-	(155)	-	(155)	-	(155)	-	(155)
SOLOMON: 1 DESK #46428	6/5/1985	(339)	(339)	S/L	-	-	(339)	-	(339)	-	(339)	-	(339)
THE KNOTHOLE: REC. CABINET *	2/8/1985	(275)	(275)	S/L	-	-	(275)	-	(275)	-	(275)	-	(275)
KNOTHOLE: HUTCH *	9/17/1985	(825)	(825)	S/L	-	-	(825)	-	(825)	-	(825)	-	(825)
EASTERN FIRE DOOR	3/4/1986	(300)	(300)	S/L	-	-	(300)	-	(300)	-	(300)	-	(300)
OFFICE DESK,CK	2/29/1988	(213)	(213)	S/L	-	-	(213)	-	(213)	-	(213)	-	(213)
2 HICKORY DESKS#127120	2/29/1988	(386)	(386)	S/L	-	-	(386)	-	(386)	-	(386)	-	(386)
2 OVERBED TABLES, CHROME	4/18/1989	(201)	(201)	S/L	-	-	(201)	-	(201)	-	(201)	-	(201)
TWO DESKS WITH 3 DRAWERS	2/29/1988	(495)	(495)	S/L	-	-	(495)	-	(495)	-	(495)	-	(495)
SEVEN SETS CUBICLE CURTAINS	2/28/1990	(627)	(627)	S/L	-	-	(627)	-	(627)	-	(627)	-	(627)
SIX SETS CUBICLE CURTAINS	6/3/1990	(553)	(553)	S/L	-	-	(553)	-	(553)	-	(553)	-	(553)
ONE FILING CABINET	6/19/1990	(810)	(810)	S/L	-	-	(810)	-	(810)	-	(810)	-	(810)
ONE COMPACT REFRIGERATOR	10/16/1990	(119)	(119)	S/L	-	-	(119)	-	(119)	-	(119)	-	(119)
24 SAMSONITE CHAIRS [68.75EACH]	7/29/1992	(1,650)	(1,650)	S/L	-	-	(1,650)	-	(1,650)	-	(1,650)	-	(1,650)
ONE DESK 55x24 BLACK: HOUSEKEEPER	7/29/1992	(421)	(421)	S/L	-	-	(421)	-	(421)	-	(421)	-	(421)
ONE CHAIR, BLACK: HOUSEKEEPER	7/29/1992	(161)	(161)	S/L	-	-	(161)	-	(161)	-	(161)	-	(161)
ONE OFFICE CHAIR	11/15/1994	(309)	(309)	S/L	-	-	(309)	-	(309)	-	(309)	-	(309)
One TV-VCR Stand	11/9/1995	(423)	(423)	S/L	-	-	(423)	-	(423)	-	(423)	-	(423)
Wheelchair Appello 22"	12/22/1995	(522)	(522)	S/L	-	-	(522)	-	(522)	-	(522)	-	(522)
15 Gai PoliVac Minutemen #2911937	5/2/1996	(436)	(436)	S/L	-	-	(436)	-	(436)	-	(436)	-	(436)
58 New Bed Bumper Attachments	8/5/1996	(2,285)	(2,285)	S/L	-	-	(2,285)	-	(2,285)	-	(2,285)	-	(2,285)
New Charts & Carts	12/17/1996	(3,161)	(3,161)	S/L	-	-	(3,161)	-	(3,161)	-	(3,161)	-	(3,161)
Two Mauve Gerl Chairs	9/1/1997	(844)	(844)	S/L	-	-	(844)	-	(844)	-	(844)	-	(844)
58 Bedside Cabinets	2/13/1997	(15,506)	(15,506)	S/L	-	-	(15,506)	-	(15,506)	-	(15,506)	-	(15,506)
Marino's TV	4/23/1997	(1,060)	(1,060)	S/L	-	-	(1,060)	-	(1,060)	-	(1,060)	-	(1,060)
Xaver 4900 Patient Lift Cap. 400#	7/8/1997	(3,455)	(3,455)	S/L	-	-	(3,455)	-	(3,455)	-	(3,455)	-	(3,455)
Wheelchair, Excel RDL ARMElev Blac	6/8/1998	(248)	(248)	S/L	-	-	(248)	-	(248)	-	(248)	-	(248)
5 MDR104215M TABLES, OVERBED	8/19/1998	(399)	(399)	S/L	-	-	(399)	-	(399)	-	(399)	-	(399)
New Furniture Patient's Entrance Ro	10/12/1998	(2,948)	(2,948)	S/L	-	-	(2,948)	-	(2,948)	-	(2,948)	-	(2,948)
Wheel Chair #85190722	3/2/1999	(555)	(555)	S/L	-	-	(555)	-	(555)	-	(555)	-	(555)
Apex 650 Patient Lift	1/10/2000	(2,650)	(2,650)	S/L	-	-	(2,650)	-	(2,650)	-	(2,650)	-	(2,650)

Computers	30,481	30,491	SL	Var	30,491	30,491	30,491	30,491
Acquired prior								30,491
2009 Acquisitions								
2 Office Computers	2,358	-			-	-	-	-
Staples - Gerry's Dell	530	-			-	-	-	-
Adjustment for Prior Period								12,567
2010 Acquisitions								
Computer for Allthea	529	-			-	-	-	-
2010 Disposals								
200 mhz Pentium Service	(1,897)	(1,897)			(1,897)	(1,897)	(1,897)	(1,897)
200 mhz Main Boards MDS Project	(4,881)	(4,881)			(4,881)	(4,881)	(4,881)	(4,881)
2011 Acquisitions								
DNS Computer	1,138	1,138	S/L	5	1,138	1,138	1,138	1,138
Acct Computer	1,138	1,138	S/L	5	1,138	1,138	1,138	1,138
2011 Disposals								
A.D.N Office Computer	(1,006)	(1,006)			(1,006)	(1,006)	(1,006)	(1,006)
2012 Additions								
Jeanine PC	1,143	1,143	S/L	5	1,143	1,143	1,143	1,143
2013 Additions								
Server Upgrade	9,837	9,837	S/L	5	9,837	9,837	9,837	9,837
Recreation Computer	1,262	1,262	S/L	5	1,262	1,262	1,262	1,262
Social Services Laptop	1,062	1,062	S/L	3	1,062	1,062	1,062	1,062
Admissions Laptop	917	917	S/L	3	917	917	917	917
2013 Disposals								
New Computer: Joe's Office	(1,070)	(1,070)			(1,070)	(1,070)	(1,070)	(1,070)
HP Laserjet Printer: Joe's Office	(1,160)	(1,160)			(1,160)	(1,160)	(1,160)	(1,160)
1 RON Computer System: Lorene's	(1,087)	(1,087)			(1,087)	(1,087)	(1,087)	(1,087)
File Server and Network Upgrades	(9,371)	(9,371)			(9,371)	(9,371)	(9,371)	(9,371)
2014 Additions								
2 Computers Dietary	1,808	1,808	S/L	5	1,808	1,808	1,808	1,808
2014 Disposals								
Unidentified Variance with assets prior to 2009	(1,504)	-	S/L	N/A	-	-	-	-
2015 Additions								
2 HP Pavillion 15" Refurb Laptops	645	645	S/L	3	645	645	645	645
Cisco Wireless / Sonicwall Secure Router	1,227	1,227	S/L	5	1,227	1,227	1,227	1,227
1 HP Pavillion 23-xt Laptop	645	645	S/L	3	645	645	645	645
2 HP Pavillion 15" Refurbished Laptops	540	540	S/L	3	540	540	540	540
2016 Additions								
1 Dell Optiplex 3020 Computer w/ printer	910	910	S/L	3	910	910	910	910
Weight Scale - Wall Mount Kiosk	890	890	S/L	3	890	890	890	890
HP- File Server	5,736	5,736	S/L	5	5,736	5,736	5,736	5,736
Computer - BESA	1,105	1,105	S/L	3	1,105	1,105	1,105	1,105
Computer - Julia	1,045	1,045	S/L	3	1,045	1,045	1,045	1,045

2016 Disposals	5/5/2001	(1,186)	(1,186)	S/L	3	(1,186)	(1,186)	-	(1,186)	-	(1,186)
Office Computer Chrs	1/9/2004	(2,358)	(2,358)	S/L	5	(2,358)	(2,358)	-	(2,358)	-	(2,358)
Compaq Computer for Althea-Mary B	7/11/2010	(529)	-	S/L	3	-	-	-	-	-	-
DNS Computer	10/21/2010	(1,138)	(1,138)	S/L	5	(1,138)	(1,138)	-	(1,138)	-	(1,138)
C/R Adjustment			(12,567)				(12,567)				(12,567)
2017 Additions											
Chris Computer - (Asantino)	11/30/2016	1,938	1,938	S/L	3	1,938	1,938	-	1,938	-	1,938
2017 Disposals											
Acct Computer	5/31/2017	(1,138)	(1,138)	S/L	5	(1,138)	(1,138)	-	(1,138)	-	(1,138)
2018 Additions											
Admissions	4/18/2018	1,260	1,260	S/L	3	1,260	1,260	-	1,260	-	1,260
MDS	9/30/2018	1,090	1,090	S/L	3	1,090	1,090	1	1,090	-	1,090
2018 Disposals											
Computer, Annette	10/5/2011	(904)	(904)	S/L	5	(904)	(904)	-	(904)	-	(904)
2019 Additions											
Optiplex 7050	11/1/2018	1,120	1,120	S/L	3	373	1,088	32	1,120	-	1,120
Optiplex 7050 dell 24" monitor	11/1/2018	1,490	1,490	SL	3	497	1,449	41	1,490	-	1,490
Optiplex 7050 Mini Tower	12/31/2018	1,130	1,130	S/L	3	377	1,068	62	1,130	-	1,130
2019 Disposals											
Computer, DNS and SS	11/1/2018	(2,186)	(2,186)	S/L	5	-	-	-	-	-	-
2021 Additions											
Besa Intel Core i17	8/31/2021	1,500	1,500	S/L	3	42	42	500	542	-	1,042
2022 Additions											
Laptops	2/1/2022	1,930	1,930	S/L	3	643	643	643	643	-	1,287
2022 Disposal											
Laptops	10/29/2014	(645)	(645)				(645)		(645)		(645)
2023 Disposal											
Acer Computer	9/30/2013	(917)	(917)				(917)		(917)		(917)
Total		43,437	42,054			1,290	42,279	1,278	42,912	1,143	43,138
Total Computer & Moveable		426,097	401,730			25,287	330,945	19,365	339,808	15,115	354,006
Grand Total		3,429,669	3,401,564			94,243	2,442,479	86,697	2,506,814	81,617	2,587,514
Assets per Trial balance		3,432,767	3,432,767			97,857	2,439,266	97,857	2,439,266	97,857	2,439,266
Variance		(3,098)	(31,203)	[b]		(3,614)	3,213	(11,160)	67,548	(16,240)	148,248

Page 31, Line B9 179,451 [c]
Page 31, Line B9 [2] Rounding variance from C/R schedule due to rounding
Page 36, Line F1 16,240 [d]

[a] Amounts lie to page 23 of the cost report without exception.

[b] Variance is due to assets below the \$2,500 threshold for depreciation

[c] F/S vs C/R NBV

[d] F/S vs C/R Depreciation Expense

[e] Disposals are not part of cost to be depreciated column and will not be listed on the cost report as a disposal in order to tie to the schedule

[f] Amounts lie to prior year cost report.

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		06/01/61			
2. Date Structure Completed		06/01/61			
3. If NOT Original Owner, Date of Purchase		01/00/00			
4. Date of Initial Licensure		06/01/61			
5. Total Licensed Bed Capacity		58			
6. Square Footage		11069			
7. Acquisition Cost					
a. Land		22,950			
b. Building		223,758			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		0	0	0	0
b. Date Mortgage Obtained		01/00/00	01/00/00	01/00/00	01/00/00
c. Interest Rate for the Cost Year		0.00%	0.00%	0.00%	0.00%
d. Term of Mortgage (number of years)		0	0	0	0
e. Amount of Principal Borrowed		0	0	0	0
f. Principal balance outstanding as of		0	0	0	0
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)		0	0	0	0
h. Date of Refinancing		01/00/00	01/00/00	01/00/00	01/00/00
i. New Interest Rate		0.00%	0.00%	0.00%	0.00%
j. Term of Mortgage (number of years)		0	0	0	0
k. Amount of Principal Borrowed		0	0	0	0
l. Principal Outstanding on Note Paid-Off		0	0	0	0
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	
0	01/00/00	01/00/00	0	0	
0	01/00/00	01/00/00	0	0	
0	01/00/00	01/00/00	0	0	
0	01/00/00	01/00/00	0	0	
0	01/00/00	01/00/00	0	0	

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
Middlebury Convalescent Home, Inc.		704C	9/30/2023				26	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage	\$ 0	0	0	0	0	0	0	
Name of Lender	Rate							
0	0.00%							
Address of Lender								
2. Second Mortgage	\$ 0	0	0	0	0	0	0	
Name of Lender	Rate							
0	0.00%							
Address of Lender								
3. Third Mortgage	\$ 0	0	0	0	0	0	0	
Name of Lender	Rate							
0	0.00%							
Address of Lender								
4. Fourth Mortgage	\$ 0	0	0	0	0	0	0	
Name of Lender	Rate							
0	0.00%							
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount	\$ 0							
2. Loan Origination Date	01/00/00							
3. Interest Rate %	0.00%							
4. Term	0							
5. CHEFA Interest Expense	0	0	0	0	0	0	0	
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$ 0	0	0	0	0	0	0	

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended				Page	of	
Middlebury Convalescent Home, Inc		704C		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:				0	0	0	0	0	0	0
12. C. Movable Equipment										
1. Automotive Equipment				\$ 0	0	0	0	0	0	0
A. Item		Rate	Amount							
0		0.00%	0							
Lender										
0										
Address of Lender										
2. Other (Specify)				\$ 0	0	0	0	0	0	0
A. Item		Rate	Amount							
0		0.00%	0							
Lender										
0										
Address of Lender										
B. Item		Rate	Amount							
0		0.00%	0							
Lender										
0										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$ 0	0	0	0	0	0	0
12. D. Other Interest Expense (Specify)				\$ 0	0	0	0	0	0	0
0										
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 0	0	0	0	0	0	0
14. Insurance										
a. Insurance on Property (buildings only)				\$ 68,669	68,669	0	0	0	0	0
b. Insurance on Automobiles				\$ 0	0	0	0	0	0	0
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$ 0	0	0	0	0	0	0
2. Fire and Extended Coverage				\$ 0	0	0	0	0	0	0
3. Other (Specify)				\$ 0	0	0	0	0	0	0
0										
14d. Total Insurance Expenditures (14a + b + c)				\$ 68,669	68,669	0	0	0	0	0
15. Total All Expenditures (A-13 thru C-14)				\$ 5,616,031	5,835,268	(219,237)	0	0	0	0

F. Statement of Revenue

Name of Facility Middlebury Convalescent Home, Inc.		License No. 704C		Report for Year Ended 9/30/2023		Page of 30 37	
Item		Total	CCNH / RHNS	(Specify)	(Specify)		
I. Resident Room, Board & Routine Care Revenue							
1. a.	Medicaid Residents (CT only)	\$ 4,711,276	4,711,276	0	0		
	b. Medicaid Room and Board Contractual Allowance **	\$ (1,447,284)	(1,447,284)	0	0		
2. a.	Medicaid (All other states)	\$ 0	0	0	0		
	b. Other States Room and Board Contractual Allowance **	\$ 0	0	0	0		
3. a.	Medicare Residents (all inclusive)	\$ 877,407	877,407	0	0		
	b. Medicare Room and Board Contractual Allowance **	\$ (259,316)	(259,316)	0	0		
4. a.	Private-Pay Residents and Other	\$ 1,699,395	1,699,395	0	0		
	b. Private-Pay Room and Board Contractual Allowance **	\$ (39,507)	(39,507)	0	0		
II. Other Resident Revenue							
1. a.	Prescription Drugs - Medicare	\$ 29,721	29,721	0	0		
	b. Prescription Drugs - Medicare Contractual Allowance **	\$ 0	0	0	0		
	c. Prescription Drugs - Non-Medicare	\$ 11,875	11,875	0	0		
	d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ 0	0	0	0		
2. a.	Medical Supplies - Medicare	\$ 0	0	0	0		
	b. Medical Supplies - Medicare Contractual Allowance **	\$ 0	0	0	0		
	c. Medical Supplies - Non-Medicare	\$ 0	0	0	0		
	d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ 0	0	0	0		
3. a.	Physical Therapy - Medicare	\$ 421,900	421,900	0	0		
	b. Physical Therapy - Medicare Contractual Allowance **	\$ 0	0	0	0		
	c. Physical Therapy - Non-Medicare	\$ 0	0	0	0		
	d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ 0	0	0	0		
4. a.	Speech Therapy - Medicare	\$ 94,900	94,900	0	0		
	b. Speech Therapy - Medicare Contractual Allowance **	\$ 0	0	0	0		
	c. Speech Therapy - Non-Medicare	\$ 0	0	0	0		
	d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ 0	0	0	0		
5. a.	Occupational Therapy - Medicare	\$ 414,100	414,100	0	0		
	b. Occupational Therapy - Medicare Contractual Allowance **	\$ 0	0	0	0		
	c. Occupational Therapy - Non-Medicare	\$ 0	0	0	0		
	d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ 0	0	0	0		
6. a.	Other (Specify) - Medicare	\$ (647,796)	(647,796)	0	0		
	b. Other (Specify) - Non-Medicare	\$ (168,777)	(168,777)	0	0		
III. Total Resident Revenue (Section I. thru Section II.)		\$ 5,697,894	5,697,894	0	0		
IV. Other Revenue*							
1.	Meals sold to guests, employees & others	\$ 0	0	0	0		
2.	Rental of rooms to non-residents	\$ 0	0	0	0		
3.	Telephone	\$ 0	0	0	0		
4.	Rental of Television and Cable Services	\$ 0	0	0	0		
5.	Interest Income (Specify)	\$ 0	0	0	0		
6.	Private Duty Nurses' Fees	\$ 0	0	0	0		
7.	Barber, Coffee, Beauty and Gift shops	\$ 0	0	0	0		
8.	Other (Specify)	\$ 0	0	0	0		
V. Total Other Revenue (1 thru 8)		\$ 0	0	0	0		
VI. Total All Revenue (III +V)		\$ 5,697,894	5,697,894	0	0		

* 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)	(Specify)
		0		
Pg 30 II6a	Xray Medicare	\$ 526		
Pg 30 II6a	Allowance Ancillary Med B	\$ (317,206)		
Pg 30 II6a	Allowance Ancillary Med A	\$ (331,999)		
Pg 30 II6a	Lab Charges Medicare A	\$ 1,452		
Pg 30 II6a	IV Medicare	\$ (569)		
Total Other Resident Revenue - Medicare		\$ (647,796)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
Pg 30 II6b	X-ray Managed Medicare	\$ 202		
Pg 30 II6b	Allowance Ancillary Man. Medi	\$ (170,072)		
Pg 30 II6b	Lab Managed Medicare	\$ 1,093		
Total Other Resident Revenue		\$ (168,777)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
Total Other Revenue		\$ -	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	704C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	932,691
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	442,084
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	0
4. Inventories			\$	0
5. Prepaid Expenses			\$	124,320
a. Prepaid Insurance	90,541			
b. Prepaid Expense	33,779			
c. _____	0	0		
d. See Schedule	0			
6. Interest Receivable			\$	0
7. Medicare Final Settlement Receivable			\$	0
8. Other Current Assets (<i>itemize</i>)			\$	0
_____	0	0		
_____	0	0		
_____	0	0		
See Schedule	0			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,499,095
B. Fixed Assets				
1. Land			\$	20,950
2. Land Improvements	*Historical Cost	254,301	\$	75,976
	Accum. Depreciation	178,325	Net	
3. Buildings	*Historical Cost	2,476,944	\$	615,346
	Accum. Depreciation	1,861,598	Net	
4. Leasehold Improvements	*Historical Cost	0	\$	0
	Accum. Depreciation	0	Net	
5. Non-Movable Equipment	*Historical Cost	268,590	\$	75,004
	Accum. Depreciation	193,586	Net	
6. Movable Equipment	*Historical Cost	401,731	\$	47,726
	Accum. Depreciation	354,005	Net	
7. Motor Vehicles	*Historical Cost	0	\$	0
	Accum. Depreciation	0	Net	
8. Minor Equipment-Not Depreciable			\$	0
9. Other Fixed Assets (<i>itemize</i>)			\$	179,449
F/S vs C/R NBV	179,449			
See Schedule	0			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,014,451

* 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	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Due to Resident Trust Fund	\$ 11,652
33	A12	Accrued User Fee	\$ 95,851
33	A12	Sewer Assessment Payable	\$ 21,355
33	A12	Group Life Insurance Withheld	\$ 217
33	A12	Corporate Income Taxes Payable	\$ (15,301)
33	A12	Deferred State Corp. Taxes	\$ 11,608
33	A12	Accrued Expense Insurance	\$ 78,747
33	A12	Current Liabilities Temporary	\$ (266,493)
Total Other Current Liabilities (Itemize)			\$ (62,364)

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	704C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	2,513,546
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	0
2. Land Improvements		*Historical Cost <u>0</u>		
		Accum. Depreciation <u>0</u> Net	\$	0
3. Buildings		*Historical Cost <u>0</u>		
		Accum. Depreciation <u>0</u> Net	\$	0
4. Non-Movable Equipment		*Historical Cost <u>0</u>		
		Accum. Depreciation <u>0</u> Net	\$	0
5. Movable Equipment		*Historical Cost <u>0</u>		
		Accum. Depreciation <u>0</u> Net	\$	0
6. Motor Vehicles		*Historical Cost <u>0</u>		
		Accum. Depreciation <u>0</u> Net	\$	0
7. Minor Equipment-Not Depreciable			\$	0
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	0
D. Investment and Other Assets				
1. Deferred Deposits			\$	0
2. Escrow Deposits			\$	0
3. Organization Expense		*Historical Cost <u>0</u>		
		Accum. Depreciation <u>0</u> Net	\$	0
4. Goodwill (Purchased Only)			\$	0
5. Investments Related to Resident Care (<i>itemize</i>)			\$	0
		<u>0</u> <u>0</u>		
		<u>0</u> <u>0</u>		
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	0
Name and Address		Amount	Loan Date	
		0	1/0/00	
7. Other Assets (<i>itemize</i>)			\$	0
		<u>0</u> <u>0</u>		
		<u>0</u> <u>0</u>		
See Schedule				0
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	0
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,513,546

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended		Page	of
Middlebury Convalescent Home, Inc.		704C	9/30/2023		33	37
Account					Amount	
Liabilities						
A. Current Liabilities						
1. Trade Accounts Payable					\$	139,238
2. Notes Payable (<i>itemize</i>)					\$	0
_____ 0 _____ 0						
_____ 0 _____ 0						
_____ 0 _____ 0						
See Schedule _____ 0						
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)					\$	0
Name of Lender		Purpose	Amount	Date Due		
0		0	0	01/00/00		
0		0	0	01/00/00		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)					\$	179,049
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)					\$	0
6. Accrued Payroll Taxes Payable					\$	0
7. Medicare Final Settlement Payable					\$	0
8. Medicare Current Financing Payable					\$	0
9. Mortgage Payable (<i>Current Portion</i>)					\$	0
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)					\$	0
11. Accrued Income Taxes*					\$	0
12. Other Current Liabilities (<i>itemize</i>)					\$	(62,364)
_____ 0 _____ 0 _____ 0						
_____ 0 _____ 0 _____ 0						
_____ 0 _____ 0 _____ 0						
_____ 0 See Schedule (62,364)						
A-13. Total Current Liabilities (Lines A1 thru 12)					\$	255,923

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Middlebury Convalescent Home, Inc.		License No. 704C	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				255,923	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	0
Name of Lender	Purpose	Amount	Date Due		
0	0	0	1/0/00		
0	0	0	1/0/00		
2. Mortgages Payable				\$	0
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	0
Name and Address of Lender	Amount	Loan Date			
0	0	1/0/00			
0	0	1/0/00			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	0
0		0			
0		0			
0		0			
See Schedule		0			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	0
C. Total All Liabilities (Lines A-13 + B-5)				\$	255,923

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

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	704C	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	0
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	0
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	0
4. Reserve for leasehold real properties on which fair rental value is based			\$	0
5. Reserve for funds set aside as donor restricted			\$	0
6. Total Reserves			\$	0
B. Net Worth				
1. Owner's Capital			\$	0
2. Capital Stock			\$	137,500
3. Paid-in Surplus			\$	13,850
4. Treasury Stock			\$	0
5. Cumulated Earnings			\$	2,259,887
6. Gain or Loss for Period	10/1/2022	thru 9/30/2023	\$	(153,614)
7. Total Net Worth			\$	2,257,623
C. Total Reserves and Net Worth			\$	2,257,623
D. Total Liabilities, Reserves, and Net Worth			\$	2,513,546

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	704C	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	2,531,240
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	5,697,894
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	5,851,508
D. Net Income or Deficit			\$	(153,614)
E. Balance			\$	2,377,626
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses per Page 27 5,835,268			0	
CR vs FC Depreciation 16,240			0	
Total FS Expenses 5,851,508			0	
0			0	
2. Other <i>(itemize)</i>				
Prior Period Adjustment (120,003)			0	
0			0	
0			0	
F-3. Total Additions			\$	(120,003)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	0
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
0		0	0	
0		0	0	
2. Other Withdrawings <i>(Specify)</i>			\$	0
Purpose		Amount		
0		0		
0		0		
3. Total Deductions			\$	0
H. Balance at End of Period			\$	2,257,623
09/30/23				

I. Preparer's/Reviewer's Certification

Name of Facility Middlebury Convalescent Home, Inc.	License No. 704C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)	0	
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				
Matthew S. Bovolack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Jeanine Hammitt			203-758-2471	
Contact Email Address				
jhammitt@midconhome.com				

Error Check

Level Item

Reported as

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Middlebury Convalescent Home, Inc. for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Middlebury Convalescent Home, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 1, 2024

Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

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

Facility Name Middlebury Convalescent Home, Inc.

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: Middlebury Convalescent Home
 Engagement: Medicaid - Middlebury Convalescent Home 2023
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023					9/30/2023	9/30/2022
101-10	Cash Checking BankNorth	920,532.00					920,532.00	976,472.00
101-25	Cash Recreation Checking	407.00					407.00	1,149.00
101-30	Cash on Hand	100.00					100.00	100.00
101-35	Resident Funds Account	11,652.00					11,652.00	25,259.00
102-10	A/R Private	33,749.00					33,749.00	54,718.00
102-17	A/R Hospice MCD	12,267.00					12,267.00	37,144.00
102-20	A/R Medicaid	279,432.00					279,432.00	507,046.00
102-25	A/R Applied Income	13,846.00					13,846.00	39,938.00
102-30	A/R Medicare A	102,012.00					102,012.00	130,714.00
102-35	A/R Medicare B	27,803.00					27,803.00	58,322.00
102-40	A/R Medicare Managed Care	20,975.00					20,975.00	14,279.00
102-45	Provision for Doubtful Account	(48,000.00)					(48,000.00)	(48,000.00)
104-10	Prepaid Insurance	90,541.00					90,541.00	77,896.00
104-15	Prepaid Expense	33,779.00					33,779.00	32,282.00
106-10	Land	20,950.00					20,950.00	20,950.00
106-20	Land Improvements	254,986.00					254,986.00	254,986.00
106-30	Building	744,434.00					744,434.00	744,434.00
106-40	Building Improvements	1,734,023.00					1,734,023.00	1,734,023.00
106-50	Equipment Non Moveable	280,471.00					280,471.00	280,471.00
106-60	Equipment Moveable	375,416.00					375,416.00	372,319.00
106-90	Computer Equipment	43,437.00					43,437.00	44,354.00
107-10	Accum Depr Land Improvements	(177,333.00)					(177,333.00)	(170,997.00)
107-20	Accum Depr Building	(345,448.00)					(345,448.00)	(332,316.00)
107-30	Accum Deprec Bldg Improvements	(1,352,236.00)					(1,352,236.00)	(1,300,247.00)
107-40	Accum Depr Non Moveable	(205,350.00)					(205,350.00)	(194,300.00)
107-50	Accum Depr Equipment	(316,320.00)					(316,320.00)	(302,061.00)
107-90	Accum Depr Computer	(42,579.00)					(42,579.00)	(42,403.00)
201-10	Accounts Payable	(139,238.00)					(139,238.00)	(117,238.00)
201-20	Due to Resident Trust Fund	(11,652.00)					(11,652.00)	(25,259.00)
201-30	Accrued User Fee	(95,851.00)					(95,851.00)	(88,936.00)
212-30	Sewer Assessment Payable	(21,355.00)					(21,355.00)	(18,982.00)
213-10	Accrued Payroll	(60,420.00)					(60,420.00)	(47,583.00)
213-20	Accrued Vacation	(118,629.00)					(118,629.00)	(130,943.00)
214-40	Group Life Insurance Withheld	(217.00)					(217.00)	0.00
216-10	Corporate Income Taxes Payable	15,301.00					15,301.00	23,301.00
216-20	Deferred State Corp. Taxes	(11,608.00)					(11,608.00)	(26,608.00)
218-10	Accrued Expense Insurance	(78,747.00)					(78,747.00)	(53,511.00)
218-25	Current Liabilities Temporary	266,493.00					266,493.00	7,532.00
218-40	AR Exchange	0.00					0.00	(7,067.00)
301-10	Common Stock Outstanding	(137,500.00)					(137,500.00)	(137,500.00)
301-20	Additional Paid in Capital	(13,850.00)					(13,850.00)	(13,850.00)
302-10	Retained Earnings	(2,349,887.00)					(2,349,887.00)	(2,317,880.00)
302-20	Dividends Distributed	90,000.00					90,000.00	110,000.00
501-10	Room & Board Private	(1,534,475.00)					(1,534,475.00)	(1,345,761.00)
501-17	Room & Board Hospice MCD	(362,140.00)					(362,140.00)	(267,205.00)
501-20	Room & Board Medicaid	(4,349,136.00)					(4,349,136.00)	(4,198,568.00)
501-30	Room & Board Medicare	(353,390.00)					(353,390.00)	(381,900.00)
501-40	Room & Board Managed Care	(164,920.00)					(164,920.00)	(76,905.00)
502-30	Pharmacy Medicare	(29,721.00)					(29,721.00)	(35,607.00)
502-31	Pharmacy Managed Medicare	(11,875.00)					(11,875.00)	(2,507.00)
502-60	Xray Medicare	(526.00)					(526.00)	(2,587.00)
502-61	X-ray Managed Medicare	(202.00)					(202.00)	(101.00)
503-30	PT Medicare A	(136,700.00)					(136,700.00)	(156,700.00)
503-31	PT Medicare A PDPM	(96,435.00)					(96,435.00)	(101,205.00)
503-35	PT Medicare B	(210,300.00)					(210,300.00)	(227,850.00)
503-40	PT Managed Medicare	(74,900.00)					(74,900.00)	(28,900.00)
504-31	NTA PDPM	(129,725.00)					(129,725.00)	(110,334.00)
504-32	NURSING PDPM	(176,079.00)					(176,079.00)	(206,471.00)
505-10	OT Private	0.00					0.00	(250.00)
505-30	OT Medicare A	(149,900.00)					(149,900.00)	(193,437.00)
505-31	OT Medicare A PDPM	(89,789.00)					(89,789.00)	(94,372.00)
505-35	OT Medicare B	(184,250.00)					(184,250.00)	(134,000.00)
505-40	OT Managed Medicare	(79,950.00)					(79,950.00)	(37,000.00)
506-10	ST Private	0.00					0.00	(650.00)
506-30	ST Medicare A	(13,700.00)					(13,700.00)	(27,710.00)
506-31	ST Medicare A PDPM	(31,989.00)					(31,989.00)	(51,886.00)
506-35	ST Medicare B	(68,250.00)					(68,250.00)	(61,000.00)
506-40	ST Managed Medicare	(12,950.00)					(12,950.00)	(7,800.00)
507-10	Contract Allowance Private	21,990.00					21,990.00	2,994.00
507-17	Contract Allowance T19-Hospice	111,117.00					111,117.00	80,002.00
507-20	Contract Allowance Medicaid	1,336,167.00					1,336,167.00	1,253,032.00
507-30	Contract Allowance Medicare	259,316.00					259,316.00	270,684.00
507-33	Contract Allowance Man. Medi.	17,517.00					17,517.00	1,704.00
507-35	Allowance Ancillary Med B	317,206.00					317,206.00	282,349.00
507-40	Allowance Ancillary Med A	331,999.00					331,999.00	421,204.00
507-41	Allowance Ancillary Man. Medi	170,072.00					170,072.00	61,104.00
507-42	Allowance Ancillary Ins. Other	0.00					0.00	241.00

Account	Description	UNADJ 9/30/2023	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
507-45	Allowance Ancillary Medicaid	0.00					0.00	239.00
508-20	Lab Medicaid	0.00					0.00	(239.00)
508-30	Lab Charges Medicare A	(1,452.00)					(1,452.00)	(5,164.00)
508-40	Lab Managed Medicare	(1,093.00)					(1,093.00)	(498.00)
521-60	Miscellaneous Income	0.00					0.00	(325.00)
521-70	Deferred Income Recognized	0.00					0.00	(106,191.00)
521-80	Bad Debt Recovery	18,472.00					18,472.00	254.00
601-10	Director of Nursing Salary	110,902.00					110,902.00	90,847.00
601-11	Resident Care Planner	113,388.00					113,388.00	85,221.00
601-12	Staff Development	58,848.00					58,848.00	67,811.00
601-13	Other RN Admin Staff	8,486.00					8,486.00	34,145.00
601-20	RN Payroll	367,302.00					367,302.00	383,678.00
601-21	Contract RN	112,697.00					112,697.00	49,839.00
601-25	RN Payroll Vac/Sick	21,678.00					21,678.00	21,386.00
601-30	LPN Payroll	521,182.00					521,182.00	494,305.00
601-31	Contract LPN	25,742.00					25,742.00	1,792.00
601-35	LPN Payroll Vac/Sick	46,961.00					46,961.00	20,391.00
601-40	CNA Payroll	744,479.00					744,479.00	692,993.00
601-41	Contract CNA	141,911.00					141,911.00	61,276.00
601-42	CNA Coordinator	60,893.00					60,893.00	49,130.00
601-43	CNA Payroll Vac/Sick	45,202.00					45,202.00	58,381.00
601-45	Medicare Related Expenses	1,967.00					1,967.00	3,392.00
601-50	Routine Medical Supplies	78,338.00					78,338.00	57,862.00
601-51	Incontinent Supplies	69,279.00					69,279.00	46,583.00
601-70	Social Service Payroll	103,054.00					103,054.00	97,519.00
601-81	Personal Health Items	2,363.00					2,363.00	2,095.00
601-84	Latex Gloves	14,421.00					14,421.00	23,234.00
610-00	Medical Director Fees	72,050.00					72,050.00	70,700.00
610-40	Medical Librarian Consultant	2,887.00					2,887.00	1,911.00
610-50	Dental Consultant	0.00					250.00	0.00
					RJE - 2	250.00		
610-60	Consult Dietitian	12,525.00					12,525.00	15,113.00
610-75	Pharmacy Consultant	6,600.00					6,600.00	7,350.00
610-80	Other Consultants	250.00					(250.00)	0.00
					RJE - 2	(250.00)		
620-10	Recreation Payroll	74,158.00					74,158.00	106,565.00
620-20	Recreation Supplies	27,817.00					27,817.00	28,785.00
620-31	Physical Therapy Contract	96,197.00					96,197.00	86,721.00
620-35	Occupational Therapy Contract	95,796.00					95,796.00	78,284.00
620-40	Speech Therapy Contract	33,989.00					33,989.00	37,098.00
620-50	Drug Medications Medicare	56,567.00					56,567.00	38,158.00
620-51	House Drugs	14,358.00					14,358.00	10,856.00
620-54	IV Medicare	569.00					569.00	2,265.00
621-10	Lab Service PPS Cost	17,040.00					17,040.00	7,845.00
621-20	XRy Services PPS Costs	1,699.00					1,699.00	2,989.00
630-11	Dietary Payroll Cooks	89,132.00					89,132.00	82,808.00
630-12	Dietary Payroll Aides	155,331.00					155,331.00	114,221.00
630-13	Dietary Cook PTO	8,721.00					8,721.00	10,000.00
630-14	Dietary Aides PTO	14,488.00					14,488.00	4,426.00
630-15	Dietary Supervisor	105,214.00					105,214.00	70,789.00
630-20	Food Purchases	128,370.00					128,370.00	115,603.00
630-30	Dietary Supplies	18,511.00					18,511.00	10,493.00
630-31	Dietary Gloves	11.00					11.00	0.00
630-40	Dietary Services	6,019.00					6,019.00	4,846.00
640-10	Housekeeping Payroll	183,770.00					183,770.00	180,211.00
640-15	Environmental Supervisor	48,657.00					48,657.00	49,865.00
640-20	Housekeeping Supplies	41,996.00					41,996.00	37,857.00
640-30	Housekeeping Purch Services	31,625.00					31,625.00	25,600.00
640-60	Linen Supplies	2,410.00					2,410.00	3,154.00
650-10	Maintenance Payroll	115,413.00					115,413.00	107,512.00
650-20	Maintenance Supplies	7,380.00					7,380.00	10,526.00
650-30	Repairs to Building	832.00					832.00	0.00
650-50	Grounds Maintenance	6,080.00					6,080.00	8,602.00
650-60	Gas Heat	33,207.00					33,207.00	46,159.00
650-70	Electricity	65,900.00					65,900.00	52,120.00
650-80	Water Service	15,978.00					15,978.00	18,796.00
650-85	Sewer Service	26,100.00					26,100.00	26,100.00
650-90	Maintenance Purchased Services	57,981.00					57,981.00	60,635.00
660-10	FICA Expense	249,686.00					249,686.00	229,162.00
660-20	Federal Unemployment Expense	4,430.00					4,430.00	4,135.00
660-30	State Unemployment Expense	40,377.00					40,377.00	24,415.00
660-40	Workers Comp Insurance	83,299.00					83,299.00	69,328.00
660-50	Medical Insurance	74,259.00					74,259.00	66,239.00
660-60	Dental Insurance	(264.00)					(264.00)	(108.00)
660-70	Employee Goodwill	9,468.00					9,468.00	13,609.00
670-20	Depreciation Land Improvements	6,336.00					6,336.00	6,336.00
670-30	Depreciation Building	13,131.00					13,131.00	13,131.00
670-40	Depreciation Improvements	51,988.00					51,988.00	59,153.00
670-50	Depreciation Equipment	11,050.00					11,050.00	10,193.00
670-55	Depreciation Computers	1,093.00					1,093.00	1,573.00
670-60	Depreciation Moveable Equip	14,259.00					14,259.00	20,333.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023					9/30/2023	9/30/2022
670-70	Property Taxes	59,454.00					59,454.00	62,793.00
680-15	Administrator Salary	125,850.00					125,850.00	86,205.00
680-20	Office Wages	182,134.00					182,134.00	158,881.00
680-30	Business Office Supplies	31,748.00					31,748.00	26,997.00
680-35	Office Equipment Rental	7,683.00					7,683.00	7,049.00
680-40	Telephone Service	17,875.00					17,875.00	17,812.00
680-44	Promotional Advertising	7,281.00					7,281.00	12,782.00
680-50	Dues and Membership Fees	2,564.00				(105.00)	2,459.00	6,034.00
680-55	Subscriptions	0.00			RJE - 1	(105.00)	105.00	0.00
					RJE - 1	105.00		
680-60	Employee Staff Advertising	17,948.00					17,948.00	21,960.00
680-70	Employee Travel Reimbursement	405.00					405.00	480.00
680-80	Education Seminar Fees	810.00					810.00	285.00
680-90	Data Processing Costs	46,099.00					46,099.00	43,602.00
681-20	Celebration Team Expense	6,138.00					6,138.00	3,727.00
681-30	Accounting fees	21,440.00					21,440.00	36,030.00
681-40	Legal Fees	1,162.00					1,162.00	5,946.00
681-50	Loss on Disposal of Asset	0.00					0.00	4,640.00
681-60	User Fee Expense	344,980.00					344,980.00	326,050.00
681-70	Bank Charges	97.00					97.00	60.00
681-75	Finance Charges	0.00					0.00	7,832.00
681-80	Other Insurance Premiums	68,669.00					68,669.00	72,568.00
681-95	Directors Fees	7,435.00					7,435.00	11,105.00
683-20	Licenses and Fees	500.00					500.00	10,126.00
690-90	Entity Tax	(500.00)					(500.00)	0.00
Total		0.00		0.00		0.00	0.00	0.00
Net (Income) Loss		153,614.00		0.00		0.00	153,614.00	(172,008.00)

Client: *Middlebury Convalescent Home*
Engagement: *Medicaid - Middlebury Convalescent Home 2023*
Period Ending: *9/30/2023*
Trial Balance: *A.01 - TB-CCNH*

Account	Description	UNADJ	AJE	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
10-A	Salaries and Wages	3,305,243.00			3,305,243.00	3,067,292.00
13-B	Professional Fees	600,644.00			600,644.00	410,084.00
15	Expenditures Other than Salaries	886,964.00			886,964.00	806,260.00
16	Expenditures Other than Salaries (cont'd) - Admin. and General	98,745.00			98,745.00	136,242.00
18	Dietary Basis for Allocation of Costs	152,911.00			152,911.00	130,942.00
19	Laundry-Basis for Allocation of Costs	34,035.00			34,035.00	28,754.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	325,845.00			325,845.00	259,656.00
22	Maintenance and Property	378,452.00			378,452.00	403,499.00
27	Interest and Insurance	68,669.00			68,669.00	72,568.00
30	Statement of Revenue	(5,697,894.00)			(5,697,894.00)	(5,487,305.00)
31 - 32	Assets	2,513,546.00			2,513,546.00	3,016,532.00
33 - 34	Liabilities	(255,923.00)			(255,923.00)	(485,294.00)
35	Equity	(2,411,237.00)			(2,411,237.00)	(2,359,230.00)
Total		0.00	0.00	0.00	0.00	0.00
Net (Income) Loss		153,614.00	0.00	0.00	153,614.00	(172,008.00)

Client: Middlebury Convalescent Home
Engagement: Medicaid - Middlebury Convalescent Home 2023
Period Ending: 9/30/2023
Trial Balance: A.01 - TB-CCNH

Account	Description	UNADJ	AJE	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
10-A 2	Administrators	125,850.00			125,850.00	86,205.00
10-A 4	Other Administrative Salaries	182,134.00			182,134.00	158,881.00
10-A 5B	Food Service Supervisor	105,214.00			105,214.00	70,789.00
10-A 5C	Dietary Workers	267,672.00			267,672.00	211,457.00
10-A 6B	Other Housekeeping Workers	183,770.00			183,770.00	180,211.00
10-A 7B	Other Maintenance Workers	164,070.00			164,070.00	157,377.00
10-A 12A	Director of Nurses/Assistant Director	110,902.00			110,902.00	90,847.00
10-A 12B1	RNs - Direct Care	388,980.00			388,980.00	405,064.00
10-A 12B2	RNs - Administrative	180,722.00			180,722.00	187,177.00
10-A 12C1	LPNs - Direct Care	568,143.00			568,143.00	514,696.00
10-A 12D	Aides and Attendants	850,574.00			850,574.00	800,504.00
10-A 12H	Recreation Workers	74,158.00			74,158.00	106,565.00
10-A 12M	Social Workers/Case Management	103,054.00			103,054.00	97,519.00
13-B 1	Dietitian	12,525.00			12,525.00	15,113.00
13-B 2	Dentist	0.00		250.00	250.00	0.00
13-B 3	Pharmacist	6,600.00			6,600.00	7,350.00
13-B 5A	PT - Resident Care	96,197.00			96,197.00	86,721.00
13-B 8A	Medical Director	72,050.00			72,050.00	70,700.00
13-B 8E	Other	250.00		(250.00)	0.00	0.00
13-B 9A	ST - Resident Care	33,989.00			33,989.00	37,098.00
13-B 10A	OT - Resident Care	95,796.00			95,796.00	78,284.00
13-B 11A1	RN's - Direct Care	112,697.00			112,697.00	49,839.00
13-B 11B1	LPN's - Direct Care	25,742.00			25,742.00	1,792.00
13-B 11C	Aides	141,911.00			141,911.00	61,276.00
13-B 12	Other	2,887.00			2,887.00	1,911.00
15 1A1	Workmen's Compensation	83,299.00			83,299.00	69,328.00
15 1A3	Unemployment Insurance	44,807.00			44,807.00	28,550.00
15 1A4	Social Security (FICA)	249,686.00			249,686.00	229,162.00
15 1A5	Health Insurance	74,259.00			74,259.00	66,239.00
15 1A9	Other	(264.00)			(264.00)	(108.00)
15 1C	Bad Debts	18,472.00			18,472.00	254.00
15 1D	Accounting and Auditing	21,440.00			21,440.00	36,030.00
15 1E	Legal	1,162.00			1,162.00	5,946.00
15 1G	Office Supplies	31,748.00			31,748.00	26,997.00
15 1H1	Telephone and Telegraph	17,875.00			17,875.00	17,812.00
15 1J	Corporation Business Taxes	(500.00)			(500.00)	0.00
15 1K3	Resident Day User Fee	344,980.00			344,980.00	326,050.00
16 3	Gifts to Staff and Residents	9,468.00			9,468.00	13,609.00
16 4	Employee Travel	405.00			405.00	480.00
16 5	Education Expense	810.00			810.00	285.00
16 M1	Advertising Help Wanted	17,948.00			17,948.00	21,960.00
16 M3	Advertising Other	7,281.00			7,281.00	12,782.00
16 M8	Dues and Membership Fees to Professional Associations	2,564.00		(105.00)	2,459.00	6,034.00
16 M9	Subscriptions	0.00		105.00	105.00	0.00
16 M11	Services Provided by Contract	46,099.00			46,099.00	43,602.00
16 M13	Other	14,170.00			14,170.00	37,490.00
18 2A1	Raw Food	128,370.00			128,370.00	115,603.00
18 2A2	Non-Food Supplies	18,522.00			18,522.00	10,493.00
18 2B	Purchased Services	6,019.00			6,019.00	4,846.00
19 3A1	Bed Linens, etc...washed, ironed..	2,410.00			2,410.00	3,154.00
19 3B	Purchased Services	31,625.00			31,625.00	25,600.00
20 4A1	In-House Care Supplies	41,996.00			41,996.00	37,857.00
20 5A2	Purchased from	56,567.00			56,567.00	38,158.00
20 5B	Medicine Cabinet Drugs	176,396.00			176,396.00	138,535.00
20 5F	X-Rays and related radiological	1,699.00			1,699.00	2,989.00
20 5H	Laboratory	17,040.00			17,040.00	7,845.00
20 5I	Recreation	27,817.00			27,817.00	28,785.00
20 5L	Other	4,330.00			4,330.00	5,487.00
22 6A	Repairs and Maintenance	14,292.00			14,292.00	19,128.00
22 6B	Heat	33,207.00			33,207.00	46,159.00

Client: *Middlebury Convalescent Home*
 Engagement: *Medicaid - Middlebury Convalescent Home 2023*
 Period Ending: *9/30/2023*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	UNADJ 9/30/2023	JE Ref #	AJE 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages							
Subgroup : [2]	Administrators	125,850.00		0.00		0.00	125,850.00	86,205.00
600-15	Administrator Salary	125,850.00		0.00		0.00	125,850.00	86,205.00
Subtotal [2]	Administrators	<u>125,850.00</u>		<u>0.00</u>		<u>0.00</u>	<u>125,850.00</u>	<u>86,205.00</u>
Subgroup : [4]	Other Administrative Salaries							
600-20	Office Wages	182,134.00		0.00		0.00	182,134.00	158,881.00
Subtotal [4]	Other Administrative Salaries	<u>182,134.00</u>		<u>0.00</u>		<u>0.00</u>	<u>182,134.00</u>	<u>158,881.00</u>
Subgroup : [5B]	Food Service Supervisor							
630-15	Dietary Supervisor	105,214.00		0.00		0.00	105,214.00	70,789.00
Subtotal [5B]	Food Service Supervisor	<u>105,214.00</u>		<u>0.00</u>		<u>0.00</u>	<u>105,214.00</u>	<u>70,789.00</u>
Subgroup : [5C]	Dietary Workers							
630-11	Dietary Payroll Cooks	89,132.00		0.00		0.00	89,132.00	82,808.00
630-12	Dietary Payroll Aides	155,331.00		0.00		0.00	155,331.00	114,221.00
630-13	Dietary Cook PTO	8,721.00		0.00		0.00	8,721.00	10,000.00
630-14	Dietary Aides PTO	14,488.00		0.00		0.00	14,488.00	4,428.00
Subtotal [5C]	Dietary Workers	<u>267,672.00</u>		<u>0.00</u>		<u>0.00</u>	<u>267,672.00</u>	<u>211,457.00</u>
Subgroup : [6B]	Other Housekeeping Workers							
640-10	Housekeeping Payroll	183,770.00		0.00		0.00	183,770.00	180,211.00
Subtotal [6B]	Other Housekeeping Workers	<u>183,770.00</u>		<u>0.00</u>		<u>0.00</u>	<u>183,770.00</u>	<u>180,211.00</u>
Subgroup : [7B]	Other Maintenance Workers							
640-15	Environmental Supervisor	48,657.00		0.00		0.00	48,657.00	49,865.00
650-10	Maintenance Payroll	115,413.00		0.00		0.00	115,413.00	107,512.00
Subtotal [7B]	Other Maintenance Workers	<u>164,070.00</u>		<u>0.00</u>		<u>0.00</u>	<u>164,070.00</u>	<u>157,377.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director							
601-10	Director of Nursing Salary	110,902.00		0.00		0.00	110,902.00	90,847.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>110,902.00</u>		<u>0.00</u>		<u>0.00</u>	<u>110,902.00</u>	<u>90,847.00</u>
Subgroup : [12B1]	RNs - Direct Care							
601-20	RN Payroll	367,302.00		0.00		0.00	367,302.00	363,678.00
601-25	RN Payroll Vac/Sick	21,678.00		0.00		0.00	21,678.00	21,386.00
Subtotal [12B1]	RNs - Direct Care	<u>388,980.00</u>		<u>0.00</u>		<u>0.00</u>	<u>388,980.00</u>	<u>405,064.00</u>
Subgroup : [12B2]	RNs - Administrative							
601-11	Resident Care Planner	113,388.00		0.00		0.00	113,388.00	85,221.00
601-12	Staff Development	58,848.00		0.00		0.00	58,848.00	67,811.00
601-13	Other RN Admin Staff	8,486.00		0.00		0.00	8,486.00	34,145.00
Subtotal [12B2]	RNs - Administrative	<u>180,722.00</u>		<u>0.00</u>		<u>0.00</u>	<u>180,722.00</u>	<u>187,177.00</u>
Subgroup : [12C1]	LPNs - Direct Care							
601-30	LPN Payroll	521,182.00		0.00		0.00	521,182.00	494,305.00
601-35	LPN Payroll Vac/Sick	46,961.00		0.00		0.00	46,961.00	20,391.00

Subtotal [12C1]	LPNs - Direct Care	568,143.00	0.00	0.00	568,143.00	514,696.00
Subgroup : [12D]	Aides and Attendants					
601-40	CNA Payroll	744,479.00	0.00	0.00	744,479.00	682,993.00
601-42	CNA Coordinator	60,893.00	0.00	0.00	60,893.00	49,130.00
601-43	CNA Payroll Vac/Sick	45,202.00	0.00	0.00	45,202.00	58,381.00
Subtotal [12D]	Aides and Attendants	850,574.00	0.00	0.00	850,574.00	800,504.00
Subgroup : [12H]	Recreation Workers					
620-10	Recreation Payroll	74,158.00	0.00	0.00	74,158.00	106,565.00
Subtotal [12H]	Recreation Workers	74,158.00	0.00	0.00	74,158.00	106,565.00
Subgroup : [12M]	Social Workers/Case Management					
601-70	Social Service Payroll	103,054.00	0.00	0.00	103,054.00	97,519.00
Subtotal [12M]	Social Workers/Case Management	103,054.00	0.00	0.00	103,054.00	97,519.00
Total [10-A]	Salaries and Wages	3,305,243.00	0.00	0.00	3,305,243.00	3,067,292.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
610-60	Consult Dietitian	12,525.00	0.00	0.00	12,525.00	15,113.00
Subtotal [1]	Dietitian	12,525.00	0.00	0.00	12,525.00	15,113.00
Subgroup : [2]	Dentist					
610-50	Dental Consultant	0.00	0.00	250.00	250.00	0.00
Subtotal [2]	Dentist	0.00	0.00	250.00	250.00	0.00
Subgroup : [3]	Pharmacist					
610-75	Pharmacy Consultant	6,600.00	0.00	0.00	6,600.00	7,350.00
Subtotal [3]	Pharmacist	6,600.00	0.00	0.00	6,600.00	7,350.00
Subgroup : [5A]	PT - Resident Care					
620-31	Physical Therapy Contract	96,197.00	0.00	0.00	96,197.00	86,721.00
Subtotal [5A]	PT - Resident Care	96,197.00	0.00	0.00	96,197.00	86,721.00
Subgroup : [8A]	Medical Director					
610-00	Medical Director Fees	72,050.00	0.00	0.00	72,050.00	70,700.00
Subtotal [8A]	Medical Director	72,050.00	0.00	0.00	72,050.00	70,700.00
Subgroup : [8E]	Other					
610-80	Other Consultants	250.00	0.00	(250.00)	0.00	0.00
Subtotal [8E]	Other	250.00	0.00	(250.00)	0.00	0.00
Subgroup : [9A]	ST - Resident Care					
620-40	Speech Therapy Contract	33,989.00	0.00	0.00	33,989.00	37,098.00
Subtotal [9A]	ST - Resident Care	33,989.00	0.00	0.00	33,989.00	37,098.00
Subgroup : [10A]	OT - Resident Care					
620-35	Occupational Therapy Contract	95,796.00	0.00	0.00	95,796.00	78,284.00
Subtotal [10A]	OT - Resident Care	95,796.00	0.00	0.00	95,796.00	78,284.00
Subgroup : [11A1]	RN's - Direct Care					
601-21	Contract RN	112,697.00	0.00	0.00	112,697.00	49,939.00
Subtotal [11A1]	RN's - Direct Care	112,697.00	0.00	0.00	112,697.00	49,939.00

Subgroup : [11B1]	LPN's - Direct Care										
601-31	Contract LPN	25,742.00	0.00	0.00	0.00	25,742.00	0.00	0.00	0.00	1,792.00	
Subtotal [11B1]	LPN's - Direct Care	25,742.00	0.00	0.00	0.00	25,742.00	0.00	0.00	0.00	1,792.00	
Subgroup : [11C]	Aides										
601-41	Contract CNA	141,911.00	0.00	0.00	0.00	141,911.00	0.00	0.00	0.00	61,276.00	
Subtotal [11C]	Aides	141,911.00	0.00	0.00	0.00	141,911.00	0.00	0.00	0.00	61,276.00	
Subgroup : [12]	Other										
610-40	Medical Librarian Consultant	2,887.00	0.00	0.00	0.00	2,887.00	0.00	0.00	0.00	1,911.00	
Subtotal [12]	Other	2,887.00	0.00	0.00	0.00	2,887.00	0.00	0.00	0.00	1,911.00	
Total [13-B]	Professional Fees	600,644.00	0.00	0.00	0.00	600,644.00	0.00	0.00	0.00	410,084.00	
Group : [15]	Expenditures Other than Salaries										
Subgroup : [1A1]	Workmen's Compensation										
660-40	Workers Comp Insurance	83,299.00	0.00	0.00	0.00	83,299.00	0.00	0.00	0.00	69,328.00	
Subtotal [1A1]	Workmen's Compensation	83,299.00	0.00	0.00	0.00	83,299.00	0.00	0.00	0.00	69,328.00	
Subgroup : [1A3]	Unemployment Insurance										
660-20	Federal Unemployment Expense	4,430.00	0.00	0.00	0.00	4,430.00	0.00	0.00	0.00	4,135.00	
660-30	State Unemployment Expense	40,377.00	0.00	0.00	0.00	40,377.00	0.00	0.00	0.00	24,415.00	
Subtotal [1A3]	Unemployment Insurance	44,807.00	0.00	0.00	0.00	44,807.00	0.00	0.00	0.00	28,550.00	
Subgroup : [1A4]	Social Security (FICA)										
660-10	FICA Expense	249,686.00	0.00	0.00	0.00	249,686.00	0.00	0.00	0.00	229,162.00	
Subtotal [1A4]	Social Security (FICA)	249,686.00	0.00	0.00	0.00	249,686.00	0.00	0.00	0.00	229,162.00	
Subgroup : [1A5]	Health Insurance										
660-50	Medical Insurance	74,259.00	0.00	0.00	0.00	74,259.00	0.00	0.00	0.00	66,239.00	
Subtotal [1A5]	Health Insurance	74,259.00	0.00	0.00	0.00	74,259.00	0.00	0.00	0.00	66,239.00	
Subgroup : [1A9]	Other										
660-60	Dental Insurance	(264.00)	0.00	0.00	0.00	(264.00)	0.00	0.00	0.00	(108.00)	
Subtotal [1A9]	Other	(264.00)	0.00	0.00	0.00	(264.00)	0.00	0.00	0.00	(108.00)	
Subgroup : [1C]	Bad Debts										
521-80	Bad Debt Recovery	18,472.00	0.00	0.00	0.00	18,472.00	0.00	0.00	0.00	254.00	
Subtotal [1C]	Bad Debts	18,472.00	0.00	0.00	0.00	18,472.00	0.00	0.00	0.00	254.00	
Subgroup : [1D]	Accounting and Auditing										
681-30	Accounting fees	21,440.00	0.00	0.00	0.00	21,440.00	0.00	0.00	0.00	36,030.00	
Subtotal [1D]	Accounting and Auditing	21,440.00	0.00	0.00	0.00	21,440.00	0.00	0.00	0.00	36,030.00	
Subgroup : [1E]	Legal										
681-40	Legal Fees	1,162.00	0.00	0.00	0.00	1,162.00	0.00	0.00	0.00	5,946.00	
Subtotal [1E]	Legal	1,162.00	0.00	0.00	0.00	1,162.00	0.00	0.00	0.00	5,946.00	
Subgroup : [1G]	Office Supplies										
680-30	Business Office Supplies	31,748.00	0.00	0.00	0.00	31,748.00	0.00	0.00	0.00	26,997.00	
Subtotal [1G]	Office Supplies	31,748.00	0.00	0.00	0.00	31,748.00	0.00	0.00	0.00	26,997.00	
Subgroup : [1H1]	Telephone and Telegraph										
680-40	Telephone Service	17,875.00	0.00	0.00	0.00	17,875.00	0.00	0.00	0.00	17,812.00	
Subtotal [1H1]	Telephone and Telegraph	17,875.00	0.00	0.00	0.00	17,875.00	0.00	0.00	0.00	17,812.00	

Subgroup : [1J]	Corporation Business Taxes					
690-90	Entity Tax	(500.00)	0.00	(500.00)	0.00	0.00
Subtotal [1J]	Corporation Business Taxes	(500.00)	0.00	(500.00)	0.00	0.00
Subgroup : [1K3]	Resident Day User Fee					
661-60	User Fee Expense	344,980.00	0.00	344,980.00	326,050.00	326,050.00
Subtotal [1K3]	Resident Day User Fee	344,980.00	0.00	344,980.00	326,050.00	326,050.00
Total [15]	Expenditures Other than Salaries	886,964.00	0.00	886,964.00	806,260.00	806,260.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3]	Gifts to Staff and Residents					
660-70	Employee Goodwill	9,466.00	0.00	9,466.00	13,609.00	13,609.00
Subtotal [3]	Gifts to Staff and Residents	9,466.00	0.00	9,466.00	13,609.00	13,609.00
Subgroup : [4]	Employee Travel					
660-70	Employee Travel Reimbursement	405.00	0.00	405.00	480.00	480.00
Subtotal [4]	Employee Travel	405.00	0.00	405.00	480.00	480.00
Subgroup : [5]	Education Expense					
660-80	Education Seminar Fees	810.00	0.00	810.00	285.00	285.00
Subtotal [5]	Education Expense	810.00	0.00	810.00	285.00	285.00
Subgroup : [M1]	Advertising Help Wanted					
660-60	Employee Staff Advertising	17,948.00	0.00	17,948.00	21,960.00	21,960.00
Subtotal [M1]	Advertising Help Wanted	17,948.00	0.00	17,948.00	21,960.00	21,960.00
Subgroup : [M3]	Advertising Other					
660-44	Promotional Advertising	7,281.00	0.00	7,281.00	12,762.00	12,762.00
Subtotal [M3]	Advertising Other	7,281.00	0.00	7,281.00	12,762.00	12,762.00
Subgroup : [M6]	Dues and Membership Fees to Professional Associations					
660-50	Dues and Membership Fees	2,564.00	0.00	2,459.00	6,034.00	6,034.00
Subtotal [M6]	Dues and Membership Fees to Professional Associatic	2,564.00	(105.00)	2,459.00	6,034.00	6,034.00
Subgroup : [M9]	Subscriptions					
680-55	Subscriptions	0.00	105.00	105.00	0.00	0.00
Subtotal [M9]	Subscriptions	0.00	105.00	105.00	0.00	0.00
Subgroup : [M11]	Services Provided by Contract					
680-90	Data Processing Costs	46,099.00	0.00	46,099.00	43,602.00	43,602.00
Subtotal [M11]	Services Provided by Contract	46,099.00	0.00	46,099.00	43,602.00	43,602.00
Subgroup : [M13]	Other					
681-20	Celebration Team Expense	6,136.00	0.00	6,136.00	3,727.00	3,727.00
681-50	Loss on Disposal of Asset	0.00	0.00	0.00	4,640.00	4,640.00
681-70	Bank Charges	97.00	0.00	97.00	60.00	60.00
681-75	Finance Charges	0.00	0.00	0.00	7,832.00	7,832.00
681-95	Directors Fees	7,435.00	0.00	7,435.00	11,105.00	11,105.00
683-20	Licenses and Fees	500.00	0.00	500.00	10,126.00	10,126.00
Subtotal [M13]	Other	14,170.00	0.00	14,170.00	37,490.00	37,490.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. anc	98,745.00	0.00	98,745.00	136,242.00	136,242.00

Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
630-20	Food Purchases	128,370.00	0.00	128,370.00	115,603.00	
Subtotal [2A1]	Raw Food	<u>128,370.00</u>	<u>0.00</u>	<u>128,370.00</u>	<u>115,603.00</u>	
Subgroup : [2A2]	Non-Food Supplies					
630-30	Dietary Supplies	18,511.00	0.00	18,511.00	10,493.00	
630-51	Dietary Gloves	11.00	0.00	11.00	0.00	
Subtotal [2A2]	Non-Food Supplies	<u>18,522.00</u>	<u>0.00</u>	<u>18,522.00</u>	<u>10,493.00</u>	
Subgroup : [2B]	Purchased Services					
630-40	Dietary Services	6,019.00	0.00	6,019.00	4,846.00	
Subtotal [2B]	Purchased Services	<u>6,019.00</u>	<u>0.00</u>	<u>6,019.00</u>	<u>4,846.00</u>	
Total [18]	Dietary Basis for Allocation of Costs	<u>152,911.00</u>	<u>0.00</u>	<u>152,911.00</u>	<u>130,942.00</u>	
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...,washed, ironed., Linen Supplies	2,410.00	0.00	2,410.00	3,154.00	
Subtotal [3A1]	Bed Linens, etc...,washed, ironed., Linen Supplies	<u>2,410.00</u>	<u>0.00</u>	<u>2,410.00</u>	<u>3,154.00</u>	
Subgroup : [3B]	Purchased Services					
640-30	Purchased Purch Services	31,625.00	0.00	31,625.00	25,600.00	
Subtotal [3B]	Purchased Services	<u>31,625.00</u>	<u>0.00</u>	<u>31,625.00</u>	<u>25,600.00</u>	
Total [19]	Laundry-Basis for Allocation of Costs	<u>34,035.00</u>	<u>0.00</u>	<u>34,035.00</u>	<u>28,754.00</u>	
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
640-20	Housekeeping Supplies	41,996.00	0.00	41,996.00	37,857.00	
Subtotal [4A1]	In-House Care Supplies	<u>41,996.00</u>	<u>0.00</u>	<u>41,996.00</u>	<u>37,857.00</u>	
Subgroup : [5A2]	Purchased from					
620-50	Drug Medications Medicare	56,567.00	0.00	56,567.00	38,158.00	
Subtotal [5A2]	Purchased from	<u>56,567.00</u>	<u>0.00</u>	<u>56,567.00</u>	<u>38,158.00</u>	
Subgroup : [5B]	Medicine Cabinet Drugs					
601-50	Routine Medical Supplies	78,338.00	0.00	78,338.00	57,862.00	
601-51	Incontinent Supplies	69,279.00	0.00	69,279.00	46,583.00	
601-84	Latex Gloves	14,421.00	0.00	14,421.00	23,234.00	
620-51	House Drugs	14,358.00	0.00	14,358.00	10,856.00	
Subtotal [5B]	Medicine Cabinet Drugs	<u>176,396.00</u>	<u>0.00</u>	<u>176,396.00</u>	<u>138,535.00</u>	
Subgroup : [5F]	X-Rays and related radiological					
621-20	XRay Services PPS Costs	1,699.00	0.00	1,699.00	2,989.00	
Subtotal [5F]	X-Rays and related radiological	<u>1,699.00</u>	<u>0.00</u>	<u>1,699.00</u>	<u>2,989.00</u>	
Subgroup : [5H]	Laboratory					
621-10	Lab Service PPS Cost	17,040.00	0.00	17,040.00	7,845.00	
Subtotal [5H]	Laboratory	<u>17,040.00</u>	<u>0.00</u>	<u>17,040.00</u>	<u>7,845.00</u>	
Subgroup : [5I]	Recreation					
620-20	Recreation Supplies	27,817.00	0.00	27,817.00	28,785.00	
Subtotal [5I]	Recreation	<u>27,817.00</u>	<u>0.00</u>	<u>27,817.00</u>	<u>28,785.00</u>	

Subgroup : [5L]	Other											
601-45	Medicare Related Expenses	1,967.00	0.00	1,967.00	0.00	1,967.00	3,392.00					
601-81	Personal Health Items	2,363.00	0.00	2,363.00	0.00	2,363.00	2,095.00					
Subtotal [5L]	Other	4,330.00	0.00	4,330.00	0.00	4,330.00	5,487.00					
Total [20]	Housekeeping and Resident Care Basis for Allocation	325,845.00	0.00	325,845.00	0.00	325,845.00	259,656.00					
Group : [22]	Maintenance and Property											
Subgroup : [6A]	Repairs and Maintenance											
650-20	Maintenance Supplies	7,380.00	0.00	7,380.00	0.00	7,380.00	10,526.00					
650-30	Repairs to Building	832.00	0.00	832.00	0.00	832.00	0.00					
650-50	Grounds Maintenance	6,080.00	0.00	6,080.00	0.00	6,080.00	8,602.00					
Subtotal [6A]	Repairs and Maintenance	14,292.00	0.00	14,292.00	0.00	14,292.00	19,128.00					
Subgroup : [6B]	Heat											
650-60	Gas Heat	33,207.00	0.00	33,207.00	0.00	33,207.00	46,159.00					
Subtotal [6B]	Heat	33,207.00	0.00	33,207.00	0.00	33,207.00	46,159.00					
Subgroup : [6C]	Light & Power											
650-70	Electricity	65,900.00	0.00	65,900.00	0.00	65,900.00	52,120.00					
Subtotal [6C]	Light & Power	65,900.00	0.00	65,900.00	0.00	65,900.00	52,120.00					
Subgroup : [6D]	Water											
650-80	Water Service	15,978.00	0.00	15,978.00	0.00	15,978.00	18,796.00					
650-85	Sewer Service	26,100.00	0.00	26,100.00	0.00	26,100.00	26,100.00					
Subtotal [6D]	Water	42,078.00	0.00	42,078.00	0.00	42,078.00	44,896.00					
Subgroup : [6E]	Equipment Lease											
680-35	Office Equipment Rental	7,683.00	0.00	7,683.00	0.00	7,683.00	7,049.00					
Subtotal [6E]	Equipment Lease	7,683.00	0.00	7,683.00	0.00	7,683.00	7,049.00					
Subgroup : [6F]	Other											
650-90	Maintenance Purchased Services	57,981.00	0.00	57,981.00	0.00	57,981.00	60,635.00					
Subtotal [6F]	Other	57,981.00	0.00	57,981.00	0.00	57,981.00	60,635.00					
Subgroup : [7A]	Land Improvements											
670-20	Depreciation Land Improvements	6,336.00	0.00	6,336.00	0.00	6,336.00	6,336.00					
Subtotal [7A]	Land Improvements	6,336.00	0.00	6,336.00	0.00	6,336.00	6,336.00					
Subgroup : [7B]	Building & Building Improvements											
670-30	Depreciation Building	13,131.00	0.00	13,131.00	0.00	13,131.00	13,131.00					
670-40	Depreciation Improvements	51,988.00	0.00	51,988.00	0.00	51,988.00	59,153.00					
Subtotal [7B]	Building & Building Improvements	65,119.00	0.00	65,119.00	0.00	65,119.00	72,284.00					
Subgroup : [7C]	Non-movable Equipment											
670-50	Depreciation Equipment	11,050.00	0.00	11,050.00	0.00	11,050.00	10,193.00					
Subtotal [7C]	Non-movable Equipment	11,050.00	0.00	11,050.00	0.00	11,050.00	10,193.00					
Subgroup : [7D]	Movable Equipment											
670-55	Depreciation Computers	1,093.00	0.00	1,093.00	0.00	1,093.00	1,573.00					
670-60	Depreciation Moveable Equip	14,258.00	0.00	14,258.00	0.00	14,258.00	20,333.00					
Subtotal [7D]	Movable Equipment	15,352.00	0.00	15,352.00	0.00	15,352.00	21,906.00					
Subgroup : [10A]	Real estate taxes paid by owner											
670-70	Property Taxes	59,454.00	0.00	59,454.00	0.00	59,454.00	62,793.00					

Subtotal [10A]	Real estate taxes paid by owner	0.00	0.00	0.00	59,454.00	62,793.00
Total [22]	Maintenance and Property	0.00	0.00	0.00	378,452.00	403,499.00
Group : [27]	Interest and Insurance	0.00	0.00	0.00	68,669.00	72,568.00
Subgroup : [14A]	Insurance on Property	0.00	0.00	0.00	68,669.00	72,568.00
681-80	Other Insurance Premiums	0.00	0.00	0.00	68,669.00	72,568.00
Subtotal [14A]	Insurance on Property	0.00	0.00	0.00	68,669.00	72,568.00
Total [27]	Interest and Insurance	0.00	0.00	0.00	68,669.00	72,568.00
Group : [30]	Statement of Revenue	0.00	0.00	0.00	362,140.00	(267,205.00)
Subgroup : [1A]	Medicaid Residents (CT only)	0.00	0.00	0.00	(4,349,136.00)	(4,198,568.00)
501-17	Room & Board Hospice MCD	0.00	0.00	0.00	(4,349,136.00)	(4,198,568.00)
501-20	Room & Board Medicaid	0.00	0.00	0.00	(4,349,136.00)	(4,198,568.00)
Subtotal [1A]	Medicaid Residents (CT only)	0.00	0.00	0.00	(4,349,136.00)	(4,198,568.00)
Subgroup : [1B]	Medicaid room and board contractual allowance	0.00	0.00	0.00	111,117.00	80,002.00
507-17	Contract Allowance T19-Hospice	0.00	0.00	0.00	111,117.00	80,002.00
507-20	Contract Allowance Medicaid	0.00	0.00	0.00	1,336,167.00	1,253,032.00
Subtotal [1B]	Medicaid room and board contractual allowance	0.00	0.00	0.00	1,447,284.00	1,333,034.00
Subgroup : [3A]	Medicare Residents (All inclusive)	0.00	0.00	0.00	(353,390.00)	(381,900.00)
501-30	Room & Board Medicare	0.00	0.00	0.00	(353,390.00)	(381,900.00)
503-31	PT Medicare A PDP	0.00	0.00	0.00	(96,435.00)	(101,205.00)
504-31	NTA PDP	0.00	0.00	0.00	(129,725.00)	(110,334.00)
504-32	NURSING PDP	0.00	0.00	0.00	(176,079.00)	(206,471.00)
505-31	OT Medicare A PDP	0.00	0.00	0.00	(89,789.00)	(94,372.00)
506-31	ST Medicare A PDP	0.00	0.00	0.00	(31,989.00)	(51,886.00)
Subtotal [3A]	Medicare Residents (All inclusive)	0.00	0.00	0.00	(877,407.00)	(946,168.00)
Subgroup : [3B]	Medicare room and board contractual allowance	0.00	0.00	0.00	259,316.00	270,684.00
507-30	Contract Allowance Medicare	0.00	0.00	0.00	259,316.00	270,684.00
Subtotal [3B]	Medicare room and board contractual allowance	0.00	0.00	0.00	259,316.00	270,684.00
Subgroup : [4A]	Private-pay residents and other	0.00	0.00	0.00	(1,534,475.00)	(1,345,761.00)
501-10	Room & Board Private	0.00	0.00	0.00	(164,920.00)	(76,905.00)
501-40	Room & Board Managed Care	0.00	0.00	0.00	0.00	(325.00)
521-60	Miscellaneous Income	0.00	0.00	0.00	(1,699,395.00)	(1,422,991.00)
Subtotal [4A]	Private-pay residents and other	0.00	0.00	0.00	(1,534,475.00)	(1,345,761.00)
Subgroup : [4B]	Private-pay room and board contractual allowance	0.00	0.00	0.00	21,990.00	2,994.00
507-10	Contract Allowance Private	0.00	0.00	0.00	17,517.00	1,704.00
507-33	Contract Allowance Man. Medi.	0.00	0.00	0.00	39,507.00	4,698.00
Subtotal [4B]	Private-pay room and board contractual allowance	0.00	0.00	0.00	21,990.00	2,994.00
Subgroup : [5A]	Prescription Drugs - Medicare	0.00	0.00	0.00	(29,721.00)	(35,607.00)
502-30	Pharmacy Medicare	0.00	0.00	0.00	(29,721.00)	(35,607.00)
Subtotal [5A]	Prescription Drugs - Medicare	0.00	0.00	0.00	(29,721.00)	(35,607.00)
Subgroup : [5C]	Prescription Drugs - Non-Medicare	0.00	0.00	0.00	(11,875.00)	(2,507.00)
502-31	Pharmacy Managed Medicare	0.00	0.00	0.00	(11,875.00)	(2,507.00)
Subtotal [5C]	Prescription Drugs - Non-Medicare	0.00	0.00	0.00	(11,875.00)	(2,507.00)
Subgroup : [7A]	Physical Therapy - Medicare	0.00	0.00	0.00		

503-30	PT Medicare A	(156,700.00)	0.00	0.00	(156,700.00)	0.00	(156,700.00)
503-35	PT Medicare B	(210,300.00)	0.00	0.00	(210,300.00)	0.00	(227,850.00)
503-40	PT Managed Medicare	(74,900.00)	0.00	0.00	(74,900.00)	0.00	(28,900.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(421,900.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(421,900.00)</u>	<u>0.00</u>	<u>(413,450.00)</u>
Subgroup : [8A]	Speech Therapy - Medicare						
506-30	ST Medicare A	(13,700.00)	0.00	0.00	(13,700.00)	0.00	(27,710.00)
506-35	ST Medicare B	(66,250.00)	0.00	0.00	(66,250.00)	0.00	(61,000.00)
506-40	ST Managed Medicare	(12,950.00)	0.00	0.00	(12,950.00)	0.00	(7,800.00)
Subtotal [8A]	Speech Therapy - Medicare	<u>(94,900.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(94,900.00)</u>	<u>0.00</u>	<u>(96,510.00)</u>
Subgroup : [9C]	Speech Therapy - Non-medicare						
506-10	ST Private	0.00	0.00	0.00	0.00	0.00	(650.00)
Subtotal [9C]	Speech Therapy - Non-medicare	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(650.00)</u>
Subgroup : [9A]	Occupational Therapy - Medicare						
505-30	OT Medicare A	(149,900.00)	0.00	0.00	(149,900.00)	0.00	(193,437.00)
505-35	OT Medicare B	(184,250.00)	0.00	0.00	(184,250.00)	0.00	(134,000.00)
505-40	OT Managed Medicare	(79,950.00)	0.00	0.00	(79,950.00)	0.00	(37,000.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(414,100.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(414,100.00)</u>	<u>0.00</u>	<u>(364,437.00)</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare						
505-10	OT Private	0.00	0.00	0.00	0.00	0.00	(250.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(250.00)</u>
Subgroup : [10A]	Other - Medicare						
502-60	Xray Medicare	(526.00)	0.00	0.00	(526.00)	0.00	(2,567.00)
507-35	Allowance Ancillary Med B	317,206.00	0.00	0.00	317,206.00	0.00	282,349.00
507-40	Allowance Ancillary Med A	331,999.00	0.00	0.00	331,999.00	0.00	421,204.00
508-30	Lab Charges Medicare A	(1,452.00)	0.00	0.00	(1,452.00)	0.00	(5,164.00)
620-54	IV Medicare	569.00	0.00	0.00	569.00	0.00	2,265.00
Subtotal [10A]	Other - Medicare	<u>647,796.00</u>	<u>0.00</u>	<u>0.00</u>	<u>647,796.00</u>	<u>0.00</u>	<u>698,067.00</u>
Subgroup : [10B]	Other - Non-medicare						
502-61	X-ray Managed Medicare	(202.00)	0.00	0.00	(202.00)	0.00	(101.00)
507-41	Allowance Ancillary Man. Medi	170,072.00	0.00	0.00	170,072.00	0.00	61,104.00
507-42	Allowance Ancillary Ins. Other	0.00	0.00	0.00	0.00	0.00	241.00
507-45	Allowance Ancillary Medicaid	0.00	0.00	0.00	0.00	0.00	239.00
508-20	Lab Medicaid	0.00	0.00	0.00	0.00	0.00	(239.00)
508-40	Lab Managed Medicare	(1,093.00)	0.00	0.00	(1,093.00)	0.00	(498.00)
Subtotal [10B]	Other - Non-medicare	<u>168,777.00</u>	<u>0.00</u>	<u>0.00</u>	<u>168,777.00</u>	<u>0.00</u>	<u>60,746.00</u>
Subgroup : [18]	Other Revenue						
521-70	Deferred Income Recognized	0.00	0.00	0.00	0.00	0.00	(106,191.00)
Subtotal [18]	Other Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(106,191.00)</u>
Total [30]	Statement of Revenue	<u>(5,697,894.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(5,697,894.00)</u>	<u>0.00</u>	<u>(5,487,305.00)</u>
Group : [31 - 32]	Assets						
Subgroup : [A1]	Cash						
101-10	Cash Checking BankNorth	920,532.00	0.00	0.00	920,532.00	0.00	976,472.00
101-25	Cash Recreation Checking	407.00	0.00	0.00	407.00	0.00	1,149.00
101-30	Cash on Hand	100.00	0.00	0.00	100.00	0.00	100.00
101-35	Resident Funds Account	11,652.00	0.00	0.00	11,652.00	0.00	25,259.00
Subtotal [A1]	Cash	<u>932,691.00</u>	<u>0.00</u>	<u>0.00</u>	<u>932,691.00</u>	<u>0.00</u>	<u>1,002,980.00</u>

Subgroup : [A2]	Resident A/R								
102-10	A/R Private	33,749.00	0.00	0.00	33,749.00	0.00	0.00	54,718.00	
102-17	A/R Hospice MCD	12,267.00	0.00	0.00	12,267.00	0.00	0.00	37,144.00	
102-20	A/R Medicaid	279,432.00	0.00	0.00	279,432.00	0.00	0.00	507,046.00	
102-25	A/R Applied Income	13,846.00	0.00	0.00	13,846.00	0.00	0.00	38,938.00	
102-30	A/R Medicare A	102,012.00	0.00	0.00	102,012.00	0.00	0.00	130,714.00	
102-35	A/R Medicare B	27,803.00	0.00	0.00	27,803.00	0.00	0.00	56,322.00	
102-40	A/R Medicare Managed Care	20,975.00	0.00	0.00	20,975.00	0.00	0.00	14,279.00	
102-45	Provision for Doubtful Account	(48,000.00)	0.00	0.00	(48,000.00)	0.00	0.00	(48,000.00)	
Subtotal [A2]	Resident A/R	442,084.00	0.00	0.00	442,084.00	0.00	0.00	794,161.00	
Subgroup : [A5]	Prepaid Expenses								
104-10	Prepaid Insurance	90,541.00	0.00	0.00	90,541.00	0.00	0.00	77,896.00	
104-15	Prepaid Expense	33,779.00	0.00	0.00	33,779.00	0.00	0.00	32,282.00	
Subtotal [A5]	Prepaid Expenses	124,320.00	0.00	0.00	124,320.00	0.00	0.00	110,178.00	
Subgroup : [B1]	Land								
106-10	Land	20,950.00	0.00	0.00	20,950.00	0.00	0.00	20,950.00	
Subtotal [B1]	Land	20,950.00	0.00	0.00	20,950.00	0.00	0.00	20,950.00	
Subgroup : [B2]	Land Improvements								
106-20	Land Improvements	254,986.00	0.00	0.00	254,986.00	0.00	0.00	254,986.00	
107-10	Accum Depr Land Improvements	(177,333.00)	0.00	0.00	(177,333.00)	0.00	0.00	(170,997.00)	
Subtotal [B2]	Land Improvements	77,653.00	0.00	0.00	77,653.00	0.00	0.00	83,989.00	
Subgroup : [B3]	Buildings								
106-30	Building	744,434.00	0.00	0.00	744,434.00	0.00	0.00	744,434.00	
106-40	Building Improvements	1,734,023.00	0.00	0.00	1,734,023.00	0.00	0.00	1,734,023.00	
107-20	Accum Depr Building	(345,448.00)	0.00	0.00	(345,448.00)	0.00	0.00	(332,316.00)	
107-30	Accum Deprc Bldg Improvements	(1,352,236.00)	0.00	0.00	(1,352,236.00)	0.00	0.00	(1,300,247.00)	
Subtotal [B3]	Buildings	780,773.00	0.00	0.00	780,773.00	0.00	0.00	845,894.00	
Subgroup : [B5]	Non-movable Equipment								
106-50	Equipment Non Moveable	280,471.00	0.00	0.00	280,471.00	0.00	0.00	280,471.00	
107-40	Accum Depr Non Moveable	(205,350.00)	0.00	0.00	(205,350.00)	0.00	0.00	(194,300.00)	
Subtotal [B5]	Non-movable Equipment	75,121.00	0.00	0.00	75,121.00	0.00	0.00	86,171.00	
Subgroup : [B6]	Movable Equipment								
106-60	Equipment Moveable	375,416.00	0.00	0.00	375,416.00	0.00	0.00	372,319.00	
106-90	Computer Equipment	43,437.00	0.00	0.00	43,437.00	0.00	0.00	44,354.00	
107-50	Accum Depr Equipment	(316,320.00)	0.00	0.00	(316,320.00)	0.00	0.00	(302,061.00)	
107-90	Accum Depr Computer	(42,579.00)	0.00	0.00	(42,579.00)	0.00	0.00	(42,403.00)	
Subtotal [B6]	Movable Equipment	59,954.00	0.00	0.00	59,954.00	0.00	0.00	72,209.00	
Total [31 - 32]	Assets	2,513,546.00	0.00	0.00	2,513,546.00	0.00	0.00	3,016,532.00	
Group : [33 - 34]	Liabilities								
Subgroup : [A1]	Trade A/P								
201-10	Accounts Payable	(139,238.00)	0.00	0.00	(139,238.00)	0.00	0.00	(117,238.00)	
Subtotal [A1]	Trade A/P	(139,238.00)	0.00	0.00	(139,238.00)	0.00	0.00	(117,238.00)	
Subgroup : [A4]	Accrued Payroll								
213-10	Accrued Payroll	(60,420.00)	0.00	0.00	(60,420.00)	0.00	0.00	(47,583.00)	
213-20	Accrued Vacation	(118,625.00)	0.00	0.00	(118,625.00)	0.00	0.00	(130,943.00)	

Subtotal [A4]	Accrued Payroll	0.00	0.00	179,049.00	179,049.00	178,526.00
Subgroup : [A12]	Other Current Liabilities					
201-20	Due to Resident Trust Fund	0.00	0.00	(11,652.00)	(11,652.00)	(25,259.00)
201-30	Accrued User Fee	0.00	0.00	(95,851.00)	(95,851.00)	(88,936.00)
212-30	Sewer Assessment Payable	0.00	0.00	(21,355.00)	(21,355.00)	(18,982.00)
214-40	Group Life Insurance Withheld	0.00	0.00	(217.00)	(217.00)	0.00
216-10	Corporate Income Taxes Payable	0.00	0.00	15,301.00	15,301.00	23,301.00
216-20	Deferred State Corp. Taxes	0.00	0.00	(11,608.00)	(11,608.00)	(26,608.00)
218-10	Accrued Expense Insurance	0.00	0.00	(78,747.00)	(78,747.00)	(53,511.00)
218-25	Current Liabilities Temporary	0.00	0.00	266,493.00	266,493.00	7,552.00
218-40	AR Exchange	0.00	0.00	0.00	0.00	(7,067.00)
Subtotal [A12]	Other Current Liabilities	0.00	0.00	62,364.00	62,364.00	(189,530.00)
Total [33 - 34]	Liabilities	0.00	0.00	(255,923.00)	(255,923.00)	(485,294.00)
Group : [35]	Equity					
Subgroup : [B2]	Capital Stock					
301-10	Common Stock Outstanding	0.00	0.00	(137,500.00)	(137,500.00)	(137,500.00)
Subtotal [B2]	Capital Stock	0.00	0.00	(137,500.00)	(137,500.00)	(137,500.00)
Subgroup : [B3]	Paid-in Surplus					
301-20	Additional Paid in Capital	0.00	0.00	(13,850.00)	(13,850.00)	(13,850.00)
Subtotal [B3]	Paid-in Surplus	0.00	0.00	(13,850.00)	(13,850.00)	(13,850.00)
Subgroup : [B5]	Cumulated Earnings					
302-10	Retained Earnings	0.00	0.00	(2,349,887.00)	(2,349,887.00)	(2,317,860.00)
302-20	Dividends Distributed	0.00	0.00	90,000.00	90,000.00	110,000.00
Subtotal [B5]	Cumulated Earnings	0.00	0.00	(2,259,887.00)	(2,259,887.00)	(2,207,860.00)
Total [35]	Equity	0.00	0.00	(2,411,237.00)	(2,411,237.00)	(2,359,230.00)
	NET (INCOME) LOSS	0.00	0.00	153,614.00	153,614.00	(172,008.00)
	Sum of Account Groups	0.00	0.00	0.00	0.00	0.00

Client: **Middlebury Convalescent Home**
 Engagement: **Medicaid - Middlebury Convalescent Home 2023**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass Subscriptions to the Correct Line of the Cost Report				
680-55	Subscriptions		105.00	
680-50	Dues and Membership Fees			105.00
Total			105.00	105.00
Reclassifying Journal Entries JE # 2				
Reclassifying Journal Entries JE # 2				
To reclass Dental Services to the Correct Line of the Cost Report				
610-50	Dental Consultant		250.00	
610-80	Other Consultants			250.00
Total			250.00	250.00
Total Reclassifying Journal Entries			355.00	355.00
Total All Journal Entries			355.00	355.00



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
Prepared By:
Reviewed By:
Workpaper Date: 2/1/2024
Run Date: 2/1/2024

Provider Name: Middlebury Convalescent Home, Inc.
Provider Number: 7047
Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: