

State of Connecticut



Annual Report of Long-Term Care Facility  
Cost Year 2023

Name of Facility (as licensed) Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 130 Loomis Drive, West Hartford, CT 06107	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <span style="margin-left: 150px;"><input type="checkbox"/> (Specify)</span>	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 1057	(Specify)	(Specify)	Medicare Provider 07-5278
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Medicaid Provider Numbers:	000009738	CCNH / RHNS	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed) Brookview Corporation d/b/a West Hartford Health & R	License No. 1057	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 Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center [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) Theresa Sanderson			Printed Name (Owner) Russell Schwartz		
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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 130 Loomis Drive, West Hartford, CT 06107				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/14/2024	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-521-8700		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Brookview Corporation d/b/a West Hartford Health & Rehabilitat		Address (No. & Street, City, State, Zip) 130 Loomis Drive, West Hartford, CT 06107		
License Numbers:	CCNH / RHNS 1057	(Specify)	(Specify)	Medicare Provider No. 07-5278
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	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
Name of Administrator Theresa Sanderson		Nursing Home Administrator's License No.:	001457	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Brookview Corporation d/b/a West Hartford H	License No. 1057	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	Business Address	State(s) in Which Incorporated		
Brookview Corporation	130 Loomis Drive, West Hartford, CT 06107	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Freda Schwartz	130 Loomis Drive, West Hartford, CT 06107	older / Pres / Se	100	
Russell Schwartz	130 Loomis Drive, West Hartford, CT 06107	VP/ Treasurer		
Names of Stockholders Owning at Least 10% of Shares				
Freda Schwartz	130 Loomis Drive, West Hartford, CT 06107	older / Pres / Se	100	





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

Name of Facility Brookview Corporation d/b/a West Hartford Health & R		License No. 1057	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 checked="" type="radio"/> No						
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 checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
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 in Page # / Line #	Actual Cost to the Related Party
		Yes	No			
Russell Schwartz	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>	Administrative Support and Assoc. Exp.	Pg 16 / Line M11	118,639
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation (Non-movable Equipment)	Pg 22 / Line 7c	11,634
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation (Movable Equipment)	Pg 22 / Line 7d	18,207
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation (Leasehold Equipment)	Pg 22 / Line 8c	74,766
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>	Rental of Real Property	Various see attached	757,138
Due to Avon Health Care	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Balance Sheet Note	P34 Line B3	479,916
Avon Health Care Center	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Property & Liability Insurance (Shared Policy)	Page 27 / Line 14a	146,734
Avon Health Care Center Employee Benefits Program with Avon Health Care	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Worker's Compensation Policy (Shared Policy)	Page 15 / Line 1a1	176,774

\* 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 Brookview Corporation d/b/a West Hartford Hea	License No. 1057	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required?		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "No," explain fully why such allocation was not made.
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "No," explain fully why such allocation was not made.
N/A				

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility Brookview Corporation d/b/a West H	License No. 1057	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		48,350		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
		Square footage of therapy space.		
<b>Meals on Wheels</b>				
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				
<b>Apartments, Independent Living, Assisted Living</b>				
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 Brookview Corporatio	License No. 1057	Report for Year Ended 9/30/2023	Page 7	of 37
<b>Child Day Care</b>				
Does the Facility provide Child Day Care?		<input type="checkbox"/> No		
<i>If yes, please complete the following:</i>				
	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:			
<b>Adult Day Care</b>				
Does the Facility provide Adult Day Care?		<input type="checkbox"/> No		
<i>If yes, please complete the following:</i>				
	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 Brookview Corporation d/b/a West Hartford Health & Rehabilitation Cen	Total All Levels	Total CCNH / RHNS Level	License No. 1057	Report for Year Ended 9/30/2023		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	160	160		160					
B. On last day of THIS report period	160	160		160		160			
2. Number of Residents									
A. As of midnight of PREVIOUS report period	136	136		136					
B. As of midnight of THIS report period	134	134				134			
3. Total Number of Days Care Provided During Period									
A. Medicare	3,009	3,009		2,412		597			
B. Medicaid (Conn.)	39,154	39,154		28,776		10,378			
C. Medicaid (other states)									
D. Private Pay	3,743	3,743		3,059		684			
E. State SSI for RCH									
F. Other (Specify) Commerial/Mgd Care/Other	4,618	4,618		3,336		1,282			
G. Total Care Days During Period (3A thru F)	50,524	50,524		37,583		12,941			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days									
5. <b>Total Resident Days (3G + 4A + 4B)</b>	50,524	50,524		37,583		12,941			

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

Name of Facility Brookview Corporation d/b/a West Hartford Health &		License No. 1057		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)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)	
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												
2nd change												
3rd change												
4th change												
6. Number of Residents and Rates on September 30 of Cost Year												
Item	Medicare		Medicaid		Self-Pay		Other State Assisted					
	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR			
No. of Residents	6		107		21							
Per Diem Rate												
a. One bed rm.	Various		308.21		530.00							
b. Two bed rms.	Various		308.21		510.00							
c. Three or more bed rms.												
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)			
A. Medicare - Part B					2,739	2,739						
B. Medicaid (Exclusive of Part B)												
1. Maintenance Treatments					549	549						
2. Restorative Treatments												
C. Other					11,356	11,356						
D. Total Physical Therapy Treatments					14,644	14,644						
8. Total Number of Speech Therapy Treatments												
A. Medicare - Part B					949	949						
B. Medicaid (Exclusive of Part B)												
1. Maintenance Treatments					101	101						
2. Restorative Treatments												
C. Other					1,275	1,275						
D. Total Speech Therapy Treatments					2,325	2,325						
9. Total Number of Occupational Therapy Treatments												
A. Medicare - Part B					6,205	6,205						
B. Medicaid (Exclusive of Part B)												
1. Maintenance Treatments					580	580						
2. Restorative Treatments												
C. Other					12,678	12,678						
D. Total Occupational Therapy Treatments					19,463	19,463						

**Report of Expenditures - Salaries & Wages**

Name of Facility		License No.	Report for Year Ended				Page	of	
Brookview Corporation d/b/a West Hartford Health & Rehab		1057	9/30/2023				10	37	
Are time records maintained by all individuals receiving compensation?			<input checked="" type="radio"/> Yes		<input type="radio"/> No				
Item	Total Cost and Hours								
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	171,294		2,109						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	343,825		13,100						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	640,302		28,679						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers									
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	80,597		2,226						
b. Other Maintenance Workers	57,418		2,086						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers									
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	235,567		4,529						
b. RN									
1. Direct Care	900,048		16,686						
2. Administrative**	572,178		16,919						
c. LPN									
1. Direct Care	1,931,265		48,354						
2. Administrative**	2,774,306		128,659						
d. Aides and Attendants									
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	237,455		10,142						
i. Physicians									
1. Medical Director									
2. Utilization Review									
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	220,761		6,978						
n. Marketing									
o. Other (Specify)									
See Attached Schedule									
<b>A-13. Total Salary Expenditures</b>	<b>8,165,016</b>		<b>280,467</b>						

\* 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								
<b>Total</b>	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Nursing Dept Consultant	\$ 50,339		257						
<b>Total</b>	\$ 50,339	\$ -	257	\$ -	\$ -	-	\$ -	\$ -	-



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 Brookview Corporation d/b/a West Hartford Health & Rehabilitation Ce	License No. 1057		Report for Year Ended 9/30/2023		Page 11	of 37				
	CCNH / RHNS	Salary Paid (Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered			Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked
<b>Section I - Operators/Owners</b>										
Freda Schwartz				President			Avon Convalescent, 652 West Avon Rd, Avon, CT	N/A		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed) Brookview Corporation d/b/a West Hartford Health & Rehabilitation Ce		License No. 1057	Report for Year Ended 9/30/2023		Page 12	of 37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)							
<b>Section III - Administrators***</b>									
Theresa Sanderson (10/1/2022 to 9/30/2023)	171,294		Non Discriminatory	Administrator	2,109	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

Name of Facility	License No.	Report for Year Ended		Page	of				
Brookview Corporation d/b/a West Hartford Health	1057	9/30/2023		13	37				
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian	80,160		1,248						
2. Dentist	8,328		96						
3. Pharmacist	10,751		180						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	209,747		4,387						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	57,600		534						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	827	(827)	7						
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	166,973		1,561						
b. Other									
10. Occupational Therapist									
a. Resident Care	344,402	(344,402)	5,476						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	1,078		14						
2. Administrative***									
b. LPN									
1. Direct Care	126,559		1,840						
2. Administrative***									
c. Aides	78,662		2,007						
d. Other									
12. Other (Specify) See Attached Schedule	50,339		257						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,135,426</b>	<b>(345,229)</b>	<b>17,607</b>						

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed 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		License No.	Report for Year Ended		Page	of
Brookview Corporation d/b/a West Hartford Health & R		1057	9/30/2023		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Healthcare Services, 3220 Tillman Drive, Bensalem, PA 19020	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Geri Dent, PO Box 290539, Wethersfield, CT, 06129-0539	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Value Rx, 54 Tuttle Place, Middletown, CT 06457	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Symbria Rehabilitation, 28100 Torch Parkway, Warrenville, IL 60555	Physical, Speech and Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Matthew Colliton, 20 Isham Road, West Hartford, CT 06107	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Shatya Chittoori 80 Seymour St, Hartford, CT 06102	Sub-Acute Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procaire, PO Box 801 Tolland, CT 06084	Bedside Eval - Resident Care (Resp Therapist)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting 507 East Main Street Suite 308, Torrington, CT 06790	Nursing Department Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IntelyCare	RN/LPN/Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MDS Rescue	Nursing Department Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Linda D'Onofrio	Nursing Department Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* 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
Brookview Corporation d/b/a West Hartford Heal	1057	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>1. Administrative and General</b>							
<b>a. Employee Health &amp; Welfare Benefits</b>							
1. Workmen's Compensation	\$ 176,774	176,774					
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 50,982	50,982					
4. Social Security (F.I.C.A.)	\$ 539,659	539,659					
5. Health Insurance	\$ 1,027,265	1,027,265					
6. Life Insurance (employees only) (not-owners and not-operators)	\$						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 380,029	380,029					
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 34,395	37,462	(3,067)				
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$						
<b>c. Bad Debts*</b>	\$	743,013	(743,013)				
<b>d. Accounting and Auditing</b>	\$ 40,605	40,605					
<b>e. Legal (Services should be fully described on Page 15b)</b>	\$ 15,000	23,200	(8,200)				
<b>f. Insurance on Lives of Owners and        Operators (Specify)*</b>	\$						
<b>g. Office Supplies</b>	\$ 34,749	34,749					
<b>h. Telephone and Cellular Phones</b>							
1. Telephone & Pagers	\$ 14,598	14,598					
2. Cellular Phones	\$ 1,194	1,194					
<b>i. Appraisal (Specify purpose and        attach copy)*</b>	\$						
<b>j. Corporation Business Taxes (franchise tax)</b>	\$						
<b>k. Other Taxes (Not related to property - See Page 22)</b>							
1. Income*	\$	37,876	(37,876)				
2. Other (Specify) See Attached Schedule	\$						
3. Resident Day User Fee	\$ 928,663	928,663					
<b>Subtotal</b>	\$ 3,243,913	4,036,069	(792,156)				

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

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Union Training	\$ 30,679					
New Hire Expense	\$ 3,716					
Employee Physicals/Medication	\$ 3,067	\$ (3,067)				
<b>Total</b>	\$ 37,462	\$ (3,067)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility Brookview Corporation d/b/a West	License No. 1057	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:  
 Accrual     Cash     Modified Cash

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

N/A

<b>Independent Accounting Firm</b>	
Name of Accounting Firm 1 Marcum LLP 2 Cohn Reznick 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511 180 Glastonbury Blvd, Glastonbury, CT 06003

<b>Services Provided by This Firm (describe fully)</b>		
1	cost report preparation, HUD audit, 401K audit, Financial Statement review	\$ 16,640
2	tax returns	\$ 23,965
3		\$
4		\$
		<b>Charge for Services Provided</b>
		\$ 40,605

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

<b>Legal Services Information</b>		Telephone Number
Name of Legal Firm or Independent Attorney 1 SB2 Inc. 2 Murtha Cullina Richter 3 Probate Court 4 Robert Haber 5		717-858-7186 860-240-6000

<b>Address (No. &amp; Street, City, State, Zip Code)</b>	
1	1426 N 3rd St, Harrisburg, PA 17102
2	185 Asylum St, Hartford, CT 06106
3	
4	New York, NY
5	

<b>Services Provided by This Firm (describe fully)</b>		
1	Regulatory Advisory Services	\$ 15,000
2	Collections(Disallowed on Page 15)	\$ 6,350
3	Collections(Disallowed on Page 15)	\$ 1,550
4	Collections(Disallowed on Page 15)	\$ 300
5		\$
		<b>Charge for Services Provided</b>
		\$ 23,200

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Brookview Corporation d/b/a West Hartford Health &		1057	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>			3,243,913	4,036,069	(792,156)			
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$ 4,758	17,182	(12,424)					
4. Employee Travel	\$ 712	712						
5. Education Expenses Related to Seminars and Conventions	\$ 18,864	18,864						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify)	\$							
See Attached Schedule								
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$ 103	103						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)***	\$	58,179	(58,179)					
See Attached Schedule								
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 3,833	3,833						
* 8. Dues and Membership Fees to Professional Associations (Specify)	\$ 11,037	11,037						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$							
10. Contributions***	\$	200	(200)					
See Attached Schedule								
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 482,973	482,973						
12. Administrative Management Services**	\$							
13. Other (Specify)	\$ 4,193	4,373	(180)					
See Attached Schedule								
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,770,386	4,633,525	(863,139)					

\* 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					
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Business Promotion	\$ 58,179	\$ (58,179)				
<b>Total Other Advertising</b>	\$ 58,179	\$ (58,179)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CAHCF	\$ 10,727					
ACHCA	\$ 310					
<b>Total Dues</b>	\$ 11,037	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Donation Expense	\$ 200	\$ (200)				
<b>Total Contributions</b>	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Licenses	\$ 3,933					
Bank Charges	\$ 260					
Penalties	\$ 180	\$ (180)				
<b>Total Other Administrative and General</b>	\$ 4,373	\$ (180)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Brookview Corporation d/b/a West Hartfo	License No. 1057	Report for Year Ended 9/30/2023	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended				Page	of
Brookview Corporation d/b/a West Hartford Health & R	1057	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>2. Dietary</b>							
<b>a. In-House Preparation &amp; Service</b>							
1. Raw Food	\$ 447,952	447,952					
2. Non-Food Supplies	\$ 10,290	10,290					
3. Other (Specify)	\$						
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$ 57,465	57,465					
<b>c. Other (Specify)</b>	\$						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 515,707	515,707					
<b>2E. Dietary Questionnaire</b>	Total	CCNH / RHNS		(Specify)		(Specify)	
<b>F. Resident Meals:</b> Total no. of meals served per day:*							
<b>G. Is cost of employee meals included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
<b>H. Did you receive revenue from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
<b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>							
<b>J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
<b>K. Is any revenue collected from these people?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
<b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>							
<b>M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
<b>N. Is any revenue collected from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
<b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>							

\* 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
Brookview Corporation d/b/a West Hartford Health & Re		1057	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>3. Laundry</b>								
<b>a. In-House Processing*</b>								
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed ***	Lbs.						
		Amt. \$	15,708	15,708				
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed ***	Lbs.						
		Amt. \$						
3.	Personal clothing of residents washed, ironed, and/or processed ***	Lbs.						
		Amt. \$						
4.	Repair and/or purchase of linens.***	Lbs.						
		Amt. \$						
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	397,154	397,154				
c.	Other (Specify) Laundry Supplies	\$	113	113				
<b>3D.</b>	<b>Total Laundry Expenditures (3a + b + c)</b>	\$	<b>412,975</b>	<b>412,975</b>				
<b>3E. Laundry Questionnaire</b>								
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)						
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)						

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended				Page	of
Brookview Corporation d/b/a West Hartford He		1057	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	\$ 30,761	30,761					
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$ 611,782	611,782					
c.	Other ( <i>Specify</i> )	\$						
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$ 642,543	642,543					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from ValueRx	\$	300,228	(300,228)				
b.	Medicine Cabinet Drugs	\$ 212,571	212,571					
c.	Medical and Therapeutic Supplies	\$ 50,454	50,454					
d.	Ambulance/Limousine***	\$	29,049	(29,049)				
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	6,924	(6,924)				
f.	X-rays and Related Radiological Procedures***	\$	10,913	(10,913)				
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
h.	Laboratory***	\$	54,883	(54,883)				
i.	Recreation	\$ 15,363	15,363					
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$ 4,701	4,701					
m.	Other (Specify)**** See Attached Schedule	\$ 179,911	202,123	(22,212)				
n.	Physical Therapy Expense	\$ 6,753	6,753					
o.	Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$ 469,753	893,962	(424,209)				

\* 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.



West Hartford Health Care  
OT Therapy Equipment Rental Disallowance  
September 30, 2023

	<u># of Treatments Page 9</u>	<u>Percentage</u>
Physical Therapy	14,644	40.20%
Speech Therapy	2,325	6.38%
Occupational Therapy	19,463	53.42%
	<hr/>	
	36,432	100.00%
Therapy Equipment Rental	Pg. 20 / Line 5m	13,265
<b>OT Equipment Rental Disallowed</b>	<b>Pg. 20 attachment</b>	<b>7,087</b>

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-21 Rev. 3/2023

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

Name of Facility		License No.	Report for Year Ended	Page of						
Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center				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	(Specify)	(Specify)	Pg	Line
		Yes	No							
Saucier Mechanical Services	148 Norton St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	27,038			22	Var
Russell Schwartz	130 Loomis Drive, West Hartford, CT 06107	<input checked="" type="radio"/>	<input type="radio"/>	N/A	Administrative Support	118,639			16	m.11
TM Technology	60 High Hill Road, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	123,445			16	m.11
Matrix/Sigma/Ehealth	Floor, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	System Maintenance & Support	53,518			20	5m
Healthcare Services	3220 Tillman Dr, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping/Laundry/Dietary Services	1,602,905			Var	Var
Trident/US Labs	PO Box 825833, Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab Services	54,152			20	5h
Paine's Recycling	PO Box 307, Simsbury, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	29,119			22	6f
Peter's Landscaping	806 Hillstown Rd, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Groundskeeping	10,979			22	6f
Relias Learning	11 Coming Rd, Suite 250 Cary, NC 27518	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Education Software Health and Related Benefits Broker	11,824			16	5
Marsh & McLennan	344 West Main Street, Millford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Therapy Equipment & Training	22,800			15	1a5
Accelerated Care Plus	13828 Collections Center Dr, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	13,265			20	5m
The Nitro Company	PO Box 96, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Pharmacy	11,911			22	6f
ValueRx	54 Tuttle Place, Middletown, CT 06457	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various(See Attached)	300,228			20	5a2
See Attached	See Attached	<input type="radio"/>	<input checked="" type="radio"/>	N/A		43,049			Var	Var

\* 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).



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

Name of Facility Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center		License No. 1057-C		Report for Year Ended 9/30/2023		Page 21a		of 37		
Name of Individual or Company	Address	Related ** to		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Paylocity	3850 N Wilke Rd, Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	28,451			16	m11
Comcast	1085 Andrews Dr, West Chester, PA 19380	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Telephone Services	14,598			15	1h1
		<input type="radio"/>	<input checked="" type="radio"/>	N/A						
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.

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

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended					Page	of
Brookview Corporation d/b/a West Hartford Hea	1057	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 90,302	90,302						
b. Heat	\$ 75,371	75,371						
c. Light & Power	\$ 59,006	59,006						
d. Water	\$ 75,427	75,427						
e. Equipment Lease (Provide detail on page 22b )	\$ 9,627	9,627						
f. Other (itemize )	\$ 123,647	123,647						
See Attached Schedule								
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 433,380	433,380						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$ 12,245	12,245						
d. Movable Equipment	\$ 69,232	69,232						
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 81,477	81,477						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 154,506	154,506						
d. Other (Specify)	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 154,506	154,506						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 501,556	501,556						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 125,215	125,215						
c. Personal property taxes	\$ 17,302	17,302						
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 880,056	880,056						

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



**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
Brookview Corporation d/b/a West Hartford Health & Rehab		1057		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					
US Bank Equipment Financing	<input type="radio"/>	<input checked="" type="radio"/>	Copier	08/18/20	63 Months	8,351	8,351
Quadrant Lease	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	07/22/15	63 Months	1,276	1,276
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>
						9,627	

\* 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
<b>Additions:</b>				
<b>Total additions for Land Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page	of		
Brookview Corporation d/b/a West Hartford Health & Rehabi		1057		9/30/2023		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var		Var	3,525,178	2,721,012	S/L	Var	146,584	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var		Var	76,987		S/L	Var	7,922	
C-4. Subtotal									154,506
<b>D. Total Amortization</b>									154,506

\* 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.



WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
September 30, 2023

Description	Date of Acquisition	Historical Cost	Useful Life (in years)	2021 Depreciation	2022 Acc. Dep.	2023 Depreciation	2023 Acc. Depreciation	Net Book Value
<b>MOVABLE EQUIPMENT - VEHICLE</b>								
Acquisitions	7/1/2001	\$ 24,645	5	-	24,645	-	24,645	-
2010 Depreciation		(24,645)		-	(24,645)	-	(24,645)	-
<b>Grand Total</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LEASEHOLD IMPROVEMENTS</b>								
9/30/99	\$34,789	5	-	34,789	-	34,789	-	
9/30/89	\$18,876	10	-	18,876	-	18,876	-	
9/30/89	\$202,875	15	-	202,875	-	202,875	-	
9/30/90	\$16,592	10	-	16,592	-	16,592	-	
9/30/90	\$12,388	15	-	12,388	-	12,388	-	
9/30/91	\$10,327	5	-	10,327	-	10,327	-	
9/30/91	\$32,449	10	-	32,449	-	32,449	-	
9/30/91	\$32,449	10	-	32,449	-	32,449	-	
9/30/91	\$11,054	15	-	11,054	-	11,054	-	
9/30/92	\$4,535	5	-	4,535	-	4,535	-	
9/30/92	\$31,910	10	-	31,910	-	31,910	-	
9/30/93	\$1,272	5	-	1,272	-	1,272	-	
9/30/93	\$38,561	10	-	38,561	-	38,561	-	
9/30/94	\$9,738	5	-	9,738	-	9,738	-	
9/30/94	\$32,381	10	-	32,381	-	32,381	-	
9/30/95	\$8,072	10	-	8,072	-	8,072	-	
9/30/00	\$1,350	5	-	1,350	-	1,350	-	
9/30/89	\$42,874	17	-	42,874	-	42,874	-	
9/30/94	\$56,232	12	-	56,232	-	56,232	-	
9/30/96	\$5,171	10	-	5,171	-	5,171	-	
9/30/02	\$929	5	-	929	-	929	-	
9/30/89	\$2,668	20	-	2,668	-	2,668	-	
9/30/89	\$2,800	20	-	2,800	-	2,800	-	
9/30/89	\$2,800	20	-	2,800	-	2,800	-	
9/30/91	\$4,472	17	-	4,472	-	4,472	-	
9/30/92	\$3,299	15	-	3,299	-	3,299	-	
9/30/93	\$2,921	20	-	2,921	-	2,921	-	
9/30/94	\$18,479	15	-	18,479	-	18,479	-	
9/30/94	\$18,479	15	-	18,479	-	18,479	-	
9/30/94	\$14,570	15	-	14,570	-	14,570	-	
9/30/95	\$117,082	20	-	117,082	-	117,082	-	
9/30/95	\$716	15	-	716	-	716	-	
9/30/95	\$716	15	-	716	-	716	-	
9/30/96	\$12,975	20	-	12,975	-	12,975	-	
9/30/97	\$7,123	20	-	7,123	-	7,123	-	
9/30/97	\$21,294	20	-	21,294	-	21,294	-	
9/30/98	\$4,058	15	-	4,058	-	4,058	-	
9/30/98	\$4,600	10	-	4,600	-	4,600	-	
9/30/98	\$19,551	15	-	19,551	-	19,551	-	
9/30/99	\$1,357	10	-	1,357	-	1,357	-	
9/30/99	\$3,003	10	-	3,003	-	3,003	-	
9/30/99	\$15,446	15	-	15,446	-	15,446	-	
9/30/99	\$12,408	25	\$28	12,408	\$28	12,408	264	
9/30/00	\$13,282	25	-	13,282	-	13,282	-	
9/30/00	\$12,182	12	-	12,182	-	12,182	-	
9/30/00	\$27,902	10	-	27,902	-	27,902	-	
9/30/00	\$27,902	10	-	27,902	-	27,902	-	
10/31/00	\$1,246	20	-	1,246	-	1,246	-	
2/28/01	\$9,520	10	-	9,520	-	9,520	-	
9/30/02	\$15,571	10	-	15,571	-	15,571	-	
9/30/03	\$17,133	5	-	17,133	-	17,133	-	
9/30/04	\$5,064	5	-	5,064	-	5,064	-	
9/30/04	\$8,369	5	-	8,369	-	8,369	-	
9/30/05	\$26,467	10	-	26,467	-	26,467	-	
9/30/05	\$57,814	10	-	57,814	-	57,814	-	
9/30/05	\$405,372	20	20,269	354,705	20,269	374,974	30,399	
9/30/05	\$5,088	15	-	5,088	-	5,088	-	
9/30/05	\$1,007	5	-	1,007	-	1,007	-	
10/31/05	\$8,933	20	447	7,560	447	8,007	926	
10/31/05	\$6,139	20	308	5,210	308	5,518	641	
10/31/05	\$4,375	20	219	3,941	219	4,160	215	
11/30/05	\$4,375	20	175	2,944	175	3,119	375	
12/31/05	\$8,205	20	3,410	57,403	3,410	60,813	2,392	
12/31/05	\$6,940	20	347	5,841	347	6,188	752	
2/28/05	\$661	20	33	547	33	580	81	
3/31/06	\$6,200	20	310	5,115	310	5,425	775	
3/31/06	\$2,463	20	123	2,031	123	2,154	310	
3/31/06	\$49,500	20	2,475	40,838	2,475	43,313	2,820	
3/31/06	\$3,229	20	161	2,659	161	2,820	404	
3/31/06	\$4,774	20	239	3,942	239	4,181	593	
11/30/05	\$10,558	20	528	8,888	528	9,416	1,143	
11/30/05	\$2,463	20	245	4,124	245	4,369	531	
1/31/06	\$2,263	20	113	1,884	113	1,997	265	
1/31/06	\$1,349	20	67	1,119	67	1,186	162	
3/31/06	\$2,832	20	142	2,241	142	2,483	349	
3/31/06	\$3,522	20	196	3,234	196	3,430	491	
4/30/06	\$1,160	20	58	952	58	1,010	150	
4/30/06	\$1,780	20	89	1,461	89	1,550	230	
4/30/06	\$4,223	20	211	3,465	211	3,676	548	
4/30/06	\$3,017	20	151	2,479	151	2,630	387	
3/31/06	\$3,154	20	158	2,579	158	2,737	417	
3/31/06	\$1,948	20	97	1,586	97	1,683	255	
7/31/06	\$16,113	20	806	13,029	806	13,835	2,274	
7/31/06	\$1,000	20	30	808	30	838	142	
8/31/06	\$6,392	20	30	2,820	30	2,850	419	
9/30/06	\$24,714	20	1,234	19,774	1,234	21,008	3,706	
9/30/06	\$25,088	20	1,254	20,066	1,254	21,320	3,768	
9/30/06	\$25,088	20	1,254	20,066	1,254	21,320	3,768	
<b>Twelve Years Totals</b>		<b>\$1,789,153</b>		<b>\$ 38,519</b>	<b>\$ 1,674,499</b>	<b>\$ 38,519</b>	<b>\$ 1,713,018</b>	<b>\$ 76,135</b>
GENERATOR REPLACEMENT	11/30/06	\$ 2,650	20	133	2,066	133	2,193	458
GENERATOR REPLACEMENT	11/30/06	\$ 8,331	20	417	6,462	417	6,879	1,452
RENOVATE 2 BATHROOMS	11/30/06	\$10,000	20	500	7,750	500	8,250	1,750
RENOVATE 2 BATHROOMS	11/30/06	\$10,000	20	500	7,500	500	8,250	1,750
RENOVATE 2 BATHROOMS	10/30/06	\$8,000	20	400	6,200	400	6,600	1,400
RENOVATE 2 BATHROOMS	11/11/06	\$2,200	20	360	5,380	360	5,940	1,260
RENOVATE 2 BATHROOMS	11/30/06	\$2,353	20	118	1,827	118	1,945	408
ELEVATOR ELECTRICAL	11/30/06	\$2,353	20	118	1,827	118	1,945	408
ELEVATOR ELECTRICAL	11/30/06	\$2,353	20	118	1,827	118	1,945	407
ELEVATOR ELECTRICAL	11/30/06	\$2,352	20	118	1,827	118	1,945	407
ELEVATOR ELECTRICAL	11/30/06	\$614	20	31	479	31	510	38
ELECTRICAL WORK	11/30/06	\$204	20	10	155	10	166	100
ELECTRICAL WORK	11/30/06	\$48	20	27	420	27	447	12
ELECTRICAL WORK	11/30/06	\$74	20	14	348	14	362	12
ELECTRICAL WORK	11/30/06	\$274	20	14	11,288	14	11,288	-
ELECTRICAL WORK	11/30/06	\$1,288	10	-	8,340	-	8,340	-
WALLPAPER & PAINT ON UNITS	12/31/06	\$340	10	-	8,340	-	8,340	-
ELEVATOR MECHANICAL	1/31/07	\$1,072	10	-	1,072	-	1,072	-
AIR CONDITIONING	1/31/07	\$3,392	10	-	53,000	-	53,000	-
ELECTRICAL WORK	1/31/07	\$3,392	10	-	3,392	-	3,392	-
ELECTRICAL WORK	1/31/07	\$25	10	41	643	41	684	141
ELECTRICAL WORK	1/31/07	\$825	20	78	1,209	78	1,287	271
ELECTRICAL WORK	1/31/07	\$1,557	20	74	1,146	74	1,220	256
ALARM SYSTEM	1/31/07	\$1,476	20	74	1,146	74	1,220	256
WATERPROOFING ELEVATOR PIT	1/31/07	\$1,476	20	74	1,146	74	1,220	256
WATERPROOFING ELEVATOR PIT	2/28/07	\$734	10	-	734	-	734	-
ELECTRICAL WORK	3/31/07	\$1,670	10	-	1,670	-	1,670	-
AIR CONDITIONING	3/31/07	\$1,865	10	-	1,865	-	1,865	-
BATHROOM RENOVATIONS	3/31/07	\$45	10	-	545	-	545	-
ELEVATOR ELECTRICAL	3/31/07	\$45	10	-	2,717	-	2,717	-
HANDRAILS	3/31/07	\$2,717	10	-	2,717	-	2,717	-
HANDRAILS	3/31/07	\$2,717	10	-	1,116	-	1,116	-
HANDRAILS	3/31/07	\$1,116	10	-	2,154	-	2,154	-
FIRE ALARM SYSTEM	3/31/07	\$2,154	10	-	2,154	-	2,154	-
FIRE ALARM SYSTEM	3/31/07	\$2,230	10	-	2,230	-	2,230	-
MISCELLANEOUS SIGNAGE	3/31/07	\$950	10	-	950	-	950	-
FRONT DOOR AWNING	4/30/07	\$1,000	10	-	1,000	-	1,000	-
FRONT DOOR AWNING	4/30/07	\$1,267	10	-	1,267	-	1,267	-
WATERPROOFING ELEVATOR PIT	4/30/07	\$1,267	10	-	1,267	-	1,267	-
WATERPROOFING ELEVATOR PIT	4/30/07	\$1,267	10	-	1,267	-	1,267	-
WATERPROOFING ELEVATOR PIT	5/31/07	\$9,816	10	-	9,816	-	9,816	-
AIR CONDITIONING	5/31/07	\$7,970	10	-	7,970	-	7,970	-
RENOVATE 2 BATHROOMS	5/31/07	\$5,781	10	-	5,781	-	5,781	-
RENOVATE 2 BATHROOMS	5/31/07	\$310	10	-	310	-	310	-
HANDRAILS	5/31/07	\$310	10	-	282	-	282	-
HANDRAILS	5/31/07	\$282	10	-	3,003	-	3,003	-
AIR CONDITIONING	5/31/07	\$3,003	10	-	3			



WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
September 30, 2023

Description	Date of Acquisition	Historical Cost	Useful Life (in years)	2022 Depreciation	2022 Acc. Dep.	2023 Depreciation	2023 Acc. Dep.	Net Book Value
Female Shop for Generator	10/1/2014	1,339	15	89	712	89	801	538
Female Shop for Generator	3/17/2015	1,784	10	178	1,424	178	1,602	182
Female Shop for Generator	3/23/2015	1,005	20	50	400	50	450	555
Resident Pkubs	6/10/2015	1,679	20	84	672	84	756	923
Shower Drains	6/12/2015	1,249	20	62	496	62	558	691
Resident Tedita	7/15/2015	2,139	20	107	836	107	943	1,176
Bathroom Project	7/15/2015	600	20	30	240	30	270	330
Dogwood Tree	8/19/2015	1,486	20	74	592	74	666	820
Bathroom Project 1st Floor								
<b>2015 Total</b>		<b>\$ 11,282</b>		<b>\$ 674</b>	<b>\$ 5,394</b>	<b>\$ 674</b>	<b>\$ 6,068</b>	<b>\$ 5,215</b>
2016 Additions								
Bearing Assembly	4/12/2016	1,315	20	66	462	66	528	787
Kitchen Combustion Fan Module	6/9/2016	2,364	20	118	826	118	944	1,420
Bliss A/C Condenser #3 payment 1 of 2	7/8/2016	1,375	20	69	483	69	552	823
Bliss A/C Condenser #3 payment 2 of 2	7/12/2016	1,680	20	84	588	84	672	1,008
Bliss A/C Condenser #1 payment 1 of 2	8/17/2016	1,375	20	69	483	69	552	823
Bliss A/C Condenser #1 payment 2 of 2	8/17/2016	1,680	20	84	588	84	672	1,008
<b>2016 Total</b>		<b>\$ 9,789</b>		<b>\$ 490</b>	<b>\$ 3,429</b>	<b>\$ 490</b>	<b>\$ 3,919</b>	<b>\$ 5,809</b>
2017 Additions								
Walk in freezer - compressor	11/11/2016	3,201	15	213	1,278	213	1,491	1,710
Residents room Faucets	11/23/2016	816	20	41	246	41	287	529
recirculation line motor/pump replacement - heating hot water	11/22/2017	1,362	10	136	816	136	952	410
blower motor - and contactor RTU's	9/31/2017	1,390	10	139	834	139	973	417
new economizer on rooftop unit	9/30/2017	1,182	10	118	708	118	825	357
heat exchange replacement	9/30/2017	3,205	10	321	1,926	321	2,247	958
<b>2017 Total</b>		<b>\$ 11,166</b>		<b>\$ 908</b>	<b>\$ 5,808</b>	<b>\$ 908</b>	<b>\$ 6,776</b>	<b>\$ 4,380</b>
2018 Additions								
2 barrel type sump-pumps in coolers	10/31/2017	1,619	15	108	540	108	648	971
replace actuator on 2 way valve in pt office	1/31/2018	1,391	10	139	795	139	954	637
replace stat in pt lobby	1/31/2018	671	10	67	340	67	407	269
monthly bill for lighting project	1/31/2018	62,999	20	3,150	15,750	3,150	18,900	44,099
replace door gasket, thermostat and door heater on walk in cooler	3/31/2018	1,014	3	-	1,014	-	1,014	432
Thermostat replacement for walk in cooler	7/31/2018	715	10	72	360	72	432	283
Harmony dining room glass replacement	7/31/2018	1,111	10	111	555	111	666	445
hot water project	8/31/2018	1,111	10	91	455	91	546	368
front door automatic opener	8/31/2018	2,024	10	202	1,010	202	1,212	812
Elevator Door Optiguard (Infrared Light Curtain)	9/30/2018	5,849	15	390	1,950	390	2,340	3,509
2018 Disposals								
Disposals - No description Available	Various	(485,790)	-	-	(485,790)	-	(485,790)	-
ICU Units - disposed 10/1/17	9/30/1997	(3,053)	-	-	(3,053)	-	(3,053)	-
Refinish Lobby Furniture disposed 10/1/17	9/30/1994	(865)	-	-	(865)	-	(865)	-
Computer disposed 10/1/17	9/30/1994	(4,336)	-	-	(4,336)	-	(4,336)	-
Lovecases - disposed 10/1/17	9/30/1994	(1,236)	-	-	(1,236)	-	(1,236)	-
TELEPHONE-KEY, PORT, CORDLESS-disp 10/1/17	9/30/1994	(3,987)	-	-	(3,987)	-	(3,987)	-
Carpet disposed 10/1/17	9/30/1994	(3,300)	-	-	(3,300)	-	(3,300)	-
Hot Water Heating Boilers-for Dishwasher disposed 10/1/17	9/30/1995	(1,391)	-	-	(1,391)	-	(1,391)	-
Telephone System disposed 10/1/17	9/30/1997	(3,830)	-	-	(3,830)	-	(3,830)	-
Telephone System disposed 10/1/17	9/30/1997	(1,980)	-	-	(1,980)	-	(1,980)	-
Telephone System disposed 10/1/17	9/30/1997	(3,003)	-	-	(3,003)	-	(3,003)	-
Telephone system Disposed 10/1/17	9/30/1999	(1,945)	-	-	(1,945)	-	(1,945)	-
Compressor and Charkack Heater, Disposed 10/1/17	9/30/2000	(10,982)	-	-	(10,982)	-	(10,982)	-
Vertical window-blind Disposed 10/1/17	9/30/2005	(1,406)	-	-	(1,406)	-	(1,406)	-
Black Heater, Battery Charger, Emergency Standby disposed 10/1/17	9/30/2005	(30,000)	-	-	(30,000)	-	(30,000)	-
Generator -disposed 10/1/17	4/30/2010	(1,099)	-	-	(1,099)	-	(1,099)	-
Rebuild on 35lb Washer - disposed 10/1/17								
<b>2018 Total</b>		<b>\$ (479,688)</b>		<b>\$ 4,351</b>	<b>\$ (335,434)</b>	<b>\$ 4,351</b>	<b>\$ (331,083)</b>	<b>\$ 51,383</b>
2019 Additions								
sewer pipe repairs installment 1 of 2	12/31/2018	2,835	20	142	568	142	710	2,125
patient rooms	3/31/2019	4,720	5	1,744	6,976	1,744	8,720	875
Exhaust fans (two rooftop exhaust fans)	3/31/2019	1,755	10	176	704	176	880	2,155
excavate and replace sewer outside Bliss II	6/30/2019	2,875	20	144	576	144	720	2,155
elevator repair	6/30/2019	5,913	15	161	1,844	161	2,305	4,608
2 of 2 installations for 2 rooftop fans	7/31/2019	2,140	10	214	856	214	1,070	1,070
sewer repair job J284	7/31/2019	3,470	20	174	696	174	870	2,600
Warmup stripe continued	8/31/2019	1,844	15	123	492	123	615	1,229
replace 1/2 inch one sprinkler	8/31/2019	4,050	15	270	1,080	270	1,350	2,700
Waterproof Elevator pit	8/31/2019	2,552	15	170	680	170	850	1,702
wallpaper ground floor hallway	9/30/2019	2,127	10	213	852	213	1,065	1,062
Waterproof Elevator pit	9/30/2019	2,552	15	170	680	170	850	1,702
2019 Disposals								
Repairs to roof	9/30/1993	(1,272)	-	-	(1,272)	-	(1,272)	-
Handicap Door Operations	9/30/1993	(2,640)	-	-	(2,640)	-	(2,640)	-
Room #1 Patient Phages	9/30/1993	(1,537)	-	-	(1,537)	-	(1,537)	-
Heat Exchanger	9/30/1993	(4,818)	-	-	(4,818)	-	(4,818)	-
Nurses Station	9/30/1995	(5,523)	-	-	(5,523)	-	(5,523)	-
Nurses Station	9/30/1996	(1,600)	-	-	(1,600)	-	(1,600)	-
Roof Replacement	9/30/1997	(2,067)	-	-	(2,067)	-	(2,067)	-
Roof Replacement	9/30/1997	(1,634)	-	-	(1,634)	-	(1,634)	-
Roof Replacement	9/30/1997	(413)	-	-	(413)	-	(413)	-
Roof Replacement	9/30/1997	(2,717)	-	-	(2,717)	-	(2,717)	-
Roof Replacement	9/30/1997	(2,717)	-	-	(2,717)	-	(2,717)	-
Roof Replacement	9/30/1997	(2,864)	-	-	(2,864)	-	(2,864)	-
Roof Replacement	9/30/1998	(4,058)	-	-	(4,058)	-	(4,058)	-
2 A/C compressors	9/30/1998	(4,800)	-	-	(4,800)	-	(4,800)	-
Diapers Truck	9/30/1998	(2,132)	-	-	(2,132)	-	(2,132)	-
Heat Exchanger/Limit Switch	9/30/1999	(1,495)	-	-	(1,495)	-	(1,495)	-
Hummers/Motor for Boiler	9/30/1999	(1,166)	-	-	(1,166)	-	(1,166)	-
Gas Valve for Boiler	9/30/1999	(991)	-	-	(991)	-	(991)	-
Flow Switch/Gas Valve for #120 heat	9/30/1999	(889)	-	-	(889)	-	(889)	-
Control Valve for Elevator	9/30/1999	(2,650)	-	-	(2,650)	-	(2,650)	-
Watercooled Unit	9/30/1999	(3,710)	-	-	(3,710)	-	(3,710)	-
Water Range Guard System	9/30/1999	(1,772)	-	-	(1,772)	-	(1,772)	-
Main to Elec unit kitchen	9/30/1999	(965)	-	-	(965)	-	(965)	-
Carpet & Vinyl flooring	9/30/2001	(3,508)	-	-	(3,508)	-	(3,508)	-
Floating Special Care Unit	9/30/2005	(9,177)	-	-	(9,177)	-	(9,177)	-
a/c condensing unit	9/30/2005	(1,007)	-	-	(1,007)	-	(1,007)	-
Liuksys wiring	6/17/2009	(5,793)	-	-	(5,793)	-	(5,793)	-
<b>2019 Total</b>		<b>\$ (31,102)</b>		<b>\$ 4,001</b>	<b>\$ (57,132)</b>	<b>\$ 4,001</b>	<b>\$ (53,131)</b>	<b>\$ 21,821</b>
2020 Additions								
heat exchanger #3 (ru (inv 1 of 2)	10/31/2019	2,433	10	243	729	243	972	1,461
3 hollow metal rated doors	10/31/2019	2,522	10	252	756	252	1,008	1,514
stainless steel trough for laundry	12/31/2019	2,225	10	222	666	222	888	1,335
installation of stainless steel trough for laundry	12/31/2019	744	10	74	222	74	296	449
coupler assembly on pump	1/11/2020	2,065	10	207	621	207	828	1,237
replace dishwasher exhaust fan	1/31/2020	1,620	5	324	972	324	1,296	1,461
heat exchanger	1/31/2020	2,433	10	243	729	243	972	3,221
DISHWASHER EXHAUST FAN	4/30/2020	1,615	5	323	969	323	1,292	3,663
Kitchen blower	4/30/2020	2,020	10	202	606	202	808	1,212
laundry water cooled ac	6/10/2020	4,160	5	832	2,496	832	3,328	832
<b>2020 Total</b>		<b>\$ 21,005</b>		<b>\$ 3,922</b>	<b>\$ 8,766</b>	<b>\$ 3,922</b>	<b>\$ 11,688</b>	<b>\$ 10,147</b>
2021 Additions								
Covid- air purifier installation	10/31/2020	7,220	10	722	1,444	722	2,166	5,054
Hydraulic oil change and replacement of startec	1/31/2021	8,820	10	882	1,764	882	2,646	6,174
Replace bearing assembly, motor and coupler on hot water pump upper unit.	6/1/2021	14,906	10	1,490	2,980	1,490	4,470	10,426
Replace mainline and heat detector in elevator	7/1/2021	3,022	5	604	1,208	604	1,812	1,210
50% deposit to replace concrete slab & waterproof membrane outside employee entrance	8/31/2021	1,631	10	163	326	163	489	3,142
50% deposit to replace concrete slab & waterproof membrane outside employee entrance	9/30/2021	4,173	15	278	556	278	834	3,339
<b>2021 Total</b>		<b>\$ 43,834</b>		<b>\$ 4,417</b>	<b>\$ 8,844</b>	<b>\$ 4,417</b>	<b>\$ 13,511</b>	<b>\$ 30,684</b>
2022 Additions								
beams for dryers	11/30/2021	2,518	10	252	232	252	504	2,014
fire suppression system	12/31/2021	3,384	15	159	159	159	318	2,066
replace dryers 3 blower motor	12/31/2021	1,979	15	132	132	132	264	1,715
replace window in harmony tv lounge	12/31/2021	1,094	15	73	73	73	146	948
motor hot water pump	1/31/2022	2,909	10	291	291	291	582	2,327

WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
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Description	Date of Acquisition	Historical Cost	Useful Life (in years)	2022		2023		2023		Net Book Value
				Depreciation	Acc. Dep.	Depreciation	Acc. Depreciation	Acc. Depreciation	Net Book Value	
medium issue	4/30/2022	2,570	10	-	-	223	223	446	1,744	2,570
repair exterior retaining wall	2/01/2022	2,978	1F	199	199	199	398	398	-	-
2022 Disposal	11/20/2022	(812)	-	-	(812)	-	(812)	-	-	-
<b>2022 Total</b>		<b>\$ 15,200</b>		<b>\$ 1,329</b>	<b>\$ 817</b>	<b>\$ 1,329</b>	<b>\$ 1,806</b>	<b>\$ -</b>	<b>\$ 13,414</b>	<b>\$ 13,414</b>
2023 Additions	3/31/2023	5,211	7	-	-	744	744	744	4,467	4,467
REHAB, DISPOSE AND INSTALL A NEW BACKFLOW	6/30/2023	3,630	10	-	-	363	363	363	3,267	3,267
strip admin, crack repair, excavating elevator shaft floor, installation of drainage system, floor replacement	6/03/2023	4,761	10	-	-	476	476	476	4,285	4,285
Picket Fence-Vinyl										
<b>2023 Total</b>		<b>\$ 13,602</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,583</b>	<b>\$ 1,583</b>	<b>\$ 1,583</b>	<b>\$ 12,019</b>	<b>\$ 12,019</b>
<b>Leasable Improvements Grand Total</b>		<b>\$ 2,076,553</b>		<b>\$ 77,756</b>	<b>\$ 1,689,434</b>	<b>\$ 79,879</b>	<b>\$ 1,769,312</b>	<b>\$ -</b>	<b>\$ 308,543</b>	<b>\$ 308,543</b>
<b>Movable Equipment</b>		<b>\$ 1,131,389</b>		<b>\$ -</b>	<b>\$ 1,131,389</b>	<b>\$ -</b>	<b>\$ 1,131,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Prior Years &amp; 2007 Totals</b>		<b>\$ 1,131,389</b>		<b>\$ -</b>	<b>\$ 1,131,389</b>	<b>\$ -</b>	<b>\$ 1,131,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2008 Additions</b>	31-Oct-07	\$ 301	10	-	-	301	-	301	-	-
Perkins-Trays	31-Oct-07	803	15	51	51	803	-	803	-	-
WB Mason Table	31-Oct-07	585	5	-	-	585	-	585	-	-
Medline Industries Wheelchair	31-Oct-07	2,425	5	-	-	2,425	-	2,425	-	-
Build N Serve Computers	31-Oct-07	2,228	10	-	-	2,228	-	2,228	-	-
Autromick Medical Chart	30-Nov-07	654	5	-	-	654	-	654	-	-
Perkins-Trays	30-Nov-07	5,438	5	-	-	5,438	-	5,438	-	-
Build N Serve Computers Server	30-Nov-07	2,522	7	-	-	2,522	-	2,522	-	-
Dante Power Equipment-Lawn Equipment	31-Dec-07	3,266	5	-	-	3,266	-	3,266	-	-
Build N Serve Computers	31-Dec-07	948	5	-	-	948	-	948	-	-
Romax	31-Dec-07	659	7	-	-	659	-	659	-	-
Romax	01-Jan-08	1,583	5	-	-	1,583	-	1,583	-	-
Build N Serve Computers	03-Jan-08	586	5	-	-	586	-	586	-	-
Carters Window Treatments	04-Jan-08	541	7	-	-	541	-	541	-	-
Romax	07-Jan-08	1,188	10	-	-	1,188	-	1,188	-	-
Autromick Procedure Chart	08-Jan-08	1,821	7	-	-	1,821	-	1,821	-	-
Perkins-Dishes	10-Jan-08	795	7	-	-	795	-	795	-	-
Alimed-Mary Walker	21-Jan-08	485	13	32	32	441	32	473	12	12
WB Mason Table	23-Jan-08	996	8	-	-	996	-	996	-	-
Romax	24-Jan-08	585	5	-	-	585	-	585	-	-
Medline-Wheelchair	28-Jan-08	583	15	39	39	534	39	573	9	9
Romax	31-Jan-08	1,022	7	-	-	1,022	-	1,022	-	-
Reinhold chair restorer	24-Jan-08	585	5	-	-	585	-	585	-	-
Medline Wheelchair	24-Jan-08	585	15	54	54	722	54	776	40	40
WB Mason 7 Chairs	11-Feb-08	795	7	-	-	795	-	795	-	-
Alimed-Mary Walker	14-Feb-08	795	5	-	-	795	-	795	-	-
Alimed-Mary Walker	21-Feb-08	593	5	-	-	593	-	593	-	-
McKesson Medical - Nursing Equipment	22-Mar-08	740	5	-	-	740	-	740	-	-
Medline-Nursing Equipment	11-Mar-08	335	7	-	-	335	-	335	-	-
Medline-Mattress	19-Mar-08	1,152	4	-	-	1,152	-	1,152	-	-
Romax-3 TVs, 3 night tables	20-Mar-08	791	7	-	-	791	-	791	-	-
McKesson Medical - 3 Mats	31-Mar-08	1,527	7	-	-	1,527	-	1,527	-	-
Carters Medication Divider Set	31-Mar-08	378	7	-	-	378	-	378	-	-
Medline - Mattress	01-Apr-08	3,393	5	-	-	3,393	-	3,393	-	-
Build N Serve Computers	01-May-08	650	7	-	-	650	-	650	-	-
Hudson Home Health-Walkers with Wheels	01-May-08	926	10	-	-	926	-	926	-	-
Medline-Stroller Gurney	22-May-08	1,222	5	-	-	1,222	-	1,222	-	-
Medline-2 Wheelchairs	20-May-08	1,306	5	-	-	1,306	-	1,306	-	-
Rained-4 bed Seniors	19-May-08	1,306	15	88	88	1,066	88	1,154	171	171
BKN Total Office - 5 files Cabinets	07-May-08	534	5	-	-	534	-	534	-	-
McKesson Medical-10 Alarms	07-May-08	507	5	-	-	507	-	507	-	-
Medline - 2 Wheelchairs	20-Jun-08	819	5	-	-	819	-	819	-	-
Flam-Field-Bariatric Bed	12-Jun-08	1,592	15	106	106	1,235	106	1,341	250	250
Sexauer-Smoke Alarm	30-Jul-08	1,724	10	-	-	1,723	-	1,723	-	-
Trinmark United East-Heated Pellet Dispenser	31-Jul-08	4,444	15	296	296	3,331	296	3,627	817	817
Perkins-3 Utility Carts	27-Aug-08	5,849	10	99	99	5,849	-	5,849	-	-
Romax Roan Service Table	15-Sep-08	592	10	35	35	592	-	592	-	-
Romax 5 OTB Nite Tables	04-Sep-08	899	15	59	59	616	59	675	214	214
Arjo Sara Light Lift	20-Sep-08	635	15	-	-	635	-	635	-	-
Rainisch 40 Inflator Plus	23-Sep-08	9,481	10	553	553	9,480	-	9,480	-	-
2008 Adjustment	22-Sep-08	9,451	10	-	-	9,451	-	9,451	-	-
		95		-	-	-	-	-	95	95
<b>2008 Totals</b>		<b>\$ 81,358</b>		<b>\$ 1,412</b>	<b>\$ 81,075</b>	<b>\$ 674</b>	<b>\$ 81,749</b>	<b>\$ 1,608</b>	<b>\$ 1,608</b>	<b>\$ 1,608</b>
<b>2009 Additions</b>	8/26/2008	\$ 1,059	10	-	-	1,059	-	1,059	-	-
1 Utility Cart	9/25/2008	679	7	-	-	679	-	679	-	-
2 Mattresses	10/27/2008	3,406	10	-	-	3,406	-	3,406	-	-
12 SHOWER CHAIRS	10/23/2008	620	5	-	-	620	-	620	-	-
6 TRANSMITTERS	10/28/2008	829	10	-	-	829	-	829	-	-
2 CRANBERRY BELLTS	10/1/2008	9,590	10	-	-	9,590	-	9,590	-	-
TIMECLOCK	11/14/2008	742	5	-	-	742	-	742	-	-
20 BEDMATE SENSORS	12/8/2008	1,563	10	-	-	1,564	-	1,564	-	-
BAL OF 3 SARA LITE LIFTS	12/30/2008	4,471	5	-	-	4,471	-	4,471	-	-
2 MONITORS	1/1/2009	77,632	15	5,175	5,175	72,457	5,178	77,632	-	-
SOFTWARE	1/1/2009	7,155	5	-	-	7,155	-	7,155	-	-
SERVER	1/3/2009	2,432	5	-	-	2,432	-	2,432	-	-
10 BED SENSORS	1/8/2009	2,793	7	-	-	2,793	-	2,793	-	-
10 MATTRESSES	1/8/2009	973	5	-	-	973	-	973	-	-
10 ALARMS	1/15/2009	1,286	15	86	86	1,202	86	1,286	-	-
5 CHAIRS	1/16/2009	564	5	-	-	564	-	564	-	-
3 TRANSMITTERS	1/16/2009	934	5	-	-	934	-	934	-	-
3 FLAT SCREE TV'S	1/21/2009	1,251	7	-	-	1,251	-	1,251	-	-
4 TELEPHONES	1/29/2009	409	5	-	-	409	-	409	-	-
2 WHEELCHAIRS	1/29/2009	409	5	-	-	409	-	409	-	-
WHEELCHAIR	2/1/2009	2,240	5	-	-	2,240	-	2,240	-	-
ADMISS PC, SS & FETTE	2/3/2009	745	7	-	-	745	-	745	-	-
8 MATTRESSES	2/9/2009	583	15	39	39	545	38	583	-	-
5 NITE TABLES	2/9/2009	583	15	39	39	545	38	583	-	-
5 NITE TABLES	2/26/2009	720	10	-	-	720	-	720	-	-
TRAYS	2/26/2009	2,138	10	-	-	2,138	-	2,138	-	-
INVERTER ON WASHER #3	2/24/2009	2,076	7	-	-	2,076	-	2,076	-	-
7 WALKERS	2/19/2009	786	15	52	52	731	55	786	-	-
FLING CABINET	2/25/2009	2,493	15	166	166	2,326	167	2,493	-	-
10 SMALL FLING CABINET	2/28/2009	808	10	-	-	809	-	809	-	-
DRYER #2	3/20/2009	1,421	20	-	-	1,421	-	1,421	-	-
4 DESKS	3/16/2009	625	7	-	-	625	-	625	-	-
2 TELEPHONES	3/31/2009	614	5	-	-	614	-	614	-	-
3 WHEELCHAIRS	3/17/2009	1,166	15	78	78	1,090	76	1,166	-	-
10 NITE TABLES	3/13/2009	973	5	-	-	973	-	973	-	-
10 ALARMS	3/13/2009	666	10	-	-	666	-	666	-	-
DRYER REBUILD #3	4/2/2009	1,897	15	126	126	1,768	129	1,897	-	-
5 ALARMS	4/8/2009	573	5	-	-	573	-	573	-	-
10 BED SENSORS	4/9/2009	2,525	5	-	-	2,525	-	2,525	-	-
TV BRACKETS	4/1/2009	824	5	-	-	824	-	824	-	-
3 WHEELCHAIRS	4/7/2009	690	5	-	-	690	-	690	-	-
DESK	4/24/2009	907	20	45	45	633	45	678	229	229
3 DESKS	5/1/2009	1,218	20	61	61	853	61	914	304	304
2 CAMERAS, 2 MONITORS	5/8/2009	649	5	-	-	649	-	649	-	-
7 MATS	5/11/2009	2,616	7	-	-	2,616	-	2,616	-	-
3 WHEELCHAIRS	5/20/2009	614	5	-	-	614	-	614	-	-
2 DESKS	5/21/2009	718	20	36	36	503	36	539	159	159
OFFICE FURNITURE	5/26/2009	2,987	15	199	199	2,787	200	2,987	-	-
DOOR LEVERS	5/29/2009	5,396	15	360	360	5,038	358	5,396	-	-
FOOD PROCESSOR	6/15/2009	739	10	-	-	739	-	739	-	-
DELL COMPUTER	6/14/2009	1,346	5	-	-	1,346	-	1,346	-	-
PIANO	6/10/2009	832	20							

WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
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Description	Date of Acquisition	Historical Cost	Useful Life (In Years)	2022		2023		2023		Net Book Value
				Depreciation	Acc. Dep.	Depreciation	Acc. Depreciation			
6 ADULT TRANSMITTERS	7/2/2009	606	5	-	-	606	-	-	606	-
45 ARM CHAIRS	8/26/2009	13,122	15	873	12,248	-	874	13,122	-	-
10 HAMPER BAGS	8/9/2009	1,497	5	-	1,497	-	-	1,497	-	-
WALL MOUNTED SPRAY	8/17/2009	951	5	-	-	-	-	951	-	-
JUICE DISPENSER	8/24/2009	727	10	-	-	727	-	727	-	-
2 CARTS 3 SHELF W COVER	9/14/2009	676	10	-	-	676	-	676	-	-
PILL SHREDDER 325 2CR	9/14/2009	1,640	5	-	-	1,640	-	1,640	-	-
2 LATERAL 5 DRW FILE CABINET	9/23/2009	1,656	15	110	1,543	-	113	1,656	-	-
<b>2009 End Totals</b>		\$ 203,603		\$ 8,091	\$ 193,434	\$ 8,092	\$ 201,526	\$ 1,676		
2010 Additions	10/1/2009	\$ 1,015	5	-	-	1,015	-	1,015	-	-
Computer Accessories	10/6/2009	1,152	5	-	-	1,152	-	1,152	-	-
Causchok Machine	10/16/2009	874	5	-	-	874	-	874	-	-
10 Walkers	10/19/2009	914	5	-	-	914	-	914	-	-
Reclining Chair	11/4/2009	1,166	15	78	-	79	-	1,090	76	-
10 Overbed Tables	11/5/2009	739	10	-	-	739	-	739	-	-
Food Processor	11/20/2009	793	7	-	-	793	-	793	-	-
5 Mattresses	12/4/2009	606	5	-	-	606	-	606	-	-
6 Transmitters	12/18/2009	602	5	-	-	602	-	602	-	-
Flat Screen TV Tranq	1/12/2010	696	7	-	-	696	-	696	-	-
Rollators/Wheelchair	1/15/2010	996	7	-	-	996	-	996	-	-
Mattress	2/2/2010	614	5	-	-	614	-	614	-	-
Business Office Printer	2/2/2010	1,166	15	78	-	1,012	78	1,090	76	-
Night Tables	2/4/2010	1,641	10	-	-	1,641	-	1,641	-	-
Single Shelf Living Tra	2/10/2010	1,010	5	-	-	1,010	-	1,010	-	-
2 Computer	3/10/2010	1,189	15	78	-	1,189	-	1,189	-	-
Night Tables	3/14/2010	1,189	5	-	-	1,189	-	1,189	-	-
Admin Printer & Install	3/20/2010	670	5	-	-	670	-	670	-	-
5 Wheelchairs	3/31/2010	503	5	-	-	503	-	503	-	-
2 Antiroll Back Devices	4/27/2010	606	5	-	-	606	-	606	-	-
6 Transmitters	4/30/2010	2,723	5	-	-	2,723	-	2,723	-	-
2 Computers	5/5/2010	951	15	63	-	822	63	885	66	-
2 Fire Rated Cabinets	5/11/2010	503	5	-	-	503	-	503	-	-
2 Antiroll Back Devices	5/14/2010	1,246	7	-	-	1,246	-	1,246	-	-
Beatside Mattress	5/14/2010	816	5	-	-	816	-	816	-	-
TVs for Tranq & Harm	5/17/2010	1,460	5	-	-	1,460	-	1,460	-	-
2 Printers & Install	5/19/2010	625	7	-	-	625	-	625	-	-
Telephone	6/7/2010	1,166	15	78	-	1,012	78	1,090	76	-
Night Tables	6/30/2010	625	10	-	-	626	-	626	-	-
Washer	6/30/2010	2,597	7	-	-	2,597	-	2,597	-	-
Laptop	7/1/2010	1,166	15	78	-	1,012	78	1,090	76	-
Night Tables	7/19/2010	1,693	5	-	-	1,693	-	1,693	-	-
TVs and Wall Mounts	7/19/2010	2,092	15	139	-	1,810	139	1,949	143	-
Lateral Drawers	7/31/2010	73,349	5	-	-	73,349	-	73,349	-	-
Software	8/2/2010	1,837	5	-	-	1,837	-	1,837	-	-
LCD TV	9/21/2010	923	5	-	-	923	-	923	-	-
19" LCD TV	9/15/2010	653	20	33	-	427	33	460	194	-
Salon Sink	9/15/2010	606	5	-	-	606	-	606	-	-
Wandguards	9/30/2010	1,701	3	-	-	1,701	-	1,701	-	-
2 HP Mini Notebooks										
<b>2010 TOTAL</b>		\$ 114,859		\$ 625	\$ 113,453	\$ 625	\$ 114,078	\$ 783		
2011 Additions	10/8/2010	\$ 1,134	10	-	-	1,133	-	1,133	-	-
3 Love Seat Benches	10/13/2010	1,030	3	-	-	1,030	-	1,030	-	-
Wandguard Taster	10/15/2010	1,855	5	-	-	1,855	-	1,855	-	-
5 High Speed Heat Dryers	11/1/2010	1,696	5	-	-	1,696	-	1,696	-	-
55" LCD TV	11/9/2010	2,035	13	136	-	1,630	136	1,766	269	-
Office Furniture	11/12/2010	13,640	8	-	-	13,640	-	13,640	-	-
Bladder Scanner	11/16/2010	565	8	-	-	565	-	565	-	-
2 Wheelchairs	11/17/2010	518	5	-	-	518	-	518	-	-
Projector	12/3/2010	1,602	15	107	-	541	107	1,090	212	-
Office Furniture	12/8/2010	678	13	45	-	45	45	586	92	-
Storage Cabinet	12/28/2010	1,227	7	-	-	1,227	-	1,227	-	-
Mattress	1/1/2011	509	15	34	-	408	34	442	67	-
Office Chair	2/18/2011	1,125	10	-	-	1,125	-	1,125	-	-
Office Chair	2/24/2011	1,172	7	-	-	1,172	-	1,172	-	-
Food Processor	3/1/2011	1,469	5	-	-	1,469	-	1,469	-	-
4 Mattress	3/1/2011	1,961	5	-	-	1,961	-	1,961	-	-
2 Sleeper Chairs	3/1/2011	1,961	5	-	-	1,961	-	1,961	-	-
Care Van Library	3/11/2011	720	10	-	-	720	-	720	-	-
Hall ID Signage	3/21/2011	634	3	-	-	634	-	634	-	-
6 Transmitters	3/31/2011	2,747	5	-	-	2,747	-	2,747	-	-
1 Laser & 1 Color Printer	4/1/2011	6,142	10	-	-	6,142	-	6,142	-	-
Heated Pellets	4/25/2011	3,888	7	-	-	3,888	-	3,888	-	-
Dishes	5/9/2011	2,120	10	-	-	2,120	-	2,120	-	-
4 Water Coolers	5/11/2011	827	5	-	-	827	-	827	-	-
3 Flat Screen TVs	5/24/2011	382	3	-	-	382	-	382	-	-
Grill	5/25/2011	655	3	-	-	655	-	655	-	-
Blood Pressure Cuffs	6/1/2011	619	5	-	-	619	-	619	-	-
4 Wheelchairs	6/2/2011	1,312	10	-	-	1,312	-	1,312	-	-
Scale Dig Chair	6/13/2011	760	3	-	-	760	-	760	-	-
6 Bed Alarms	6/22/2011	1,542	10	121	-	1,542	-	1,542	-	-
8 Phones	6/24/2011	1,892	13	121	-	1,514	126	1,640	255	-
Bariatric Bed	6/6/2011	693	10	-	-	693	-	693	-	-
Water Cooler	7/1/2011	819	3	-	-	819	-	819	-	-
Blood Pressure Cuffs	7/31/2011	1,434	3	-	-	1,434	-	1,434	-	-
2 Mini Laptops	8/2/2011	13,510	3	-	-	13,510	-	13,510	-	-
eMarq/Tar Software	8/2/2011	727	3	-	-	727	-	727	-	-
eMarq/Tar Software Interf	8/11/2011	787	10	-	-	787	-	787	-	-
Dyes Part	8/16/2011	647	10	-	-	647	-	647	-	-
Actuator for Hoyer Lift	8/18/2011	507	3	-	-	507	-	507	-	-
5 Transmitters	9/30/2011	1,010	15	67	-	806	67	873	137	-
Over Bed Night Tables										
<b>2011 TOTAL</b>		\$ 76,791		\$ 518	\$ 75,343	\$ 515	\$ 75,798	\$ 1,002		
2012 Additions	10/3/2011	\$ 620	15	41	-	453	41	494	126	-
Lateral Drawers	10/7/2011	1,010	15	67	-	739	67	806	204	-
Over Bed Night Tables	10/18/2011	1,805	15	126	-	1,388	126	1,514	382	-
Bariatric Bed	10/27/2011	680	5	-	-	680	-	680	-	-
Hamper Bags	11/1/2011	979	10	-	-	980	-	980	-	-
Heavy Duty linen Blender	11/1/2011	617	5	-	-	617	-	617	-	-
Trash Containers	11/23/2011	957	15	-	-	957	-	957	-	-
Over Bed Night Tables	11/29/2011	4,490	3	-	-	4,490	-	4,490	-	-
12 Bed Alarms	11/29/2011	2,602	15	173	-	1,905	173	2,078	524	-
21 Nursing Station Chairs	12/8/2011	562	5	-	-	562	-	562	-	-
Microwave	12/1/2011	957	15	64	-	763	64	767	190	-
Over Bed Night Tables	1/4/2012	673	10	-	-	672	-	673	-	-
Hall ID Signage	1/5/2012	508	3	-	-	508	-	508	-	-
5 Transmitters	1/24/2012	526	5	-	-	526	-	526	-	-
15 Chair Alarms	1/27/2012	3,393	10	-	-	3,394	-	3,394	-	-
2 Resubul Otimeters	2/7/2012	920	3	-	-	920	-	920	-	-
Dishes	2/15/2012	2,044	10	-	-	2,044	-	2,044	-	-
Nurse Call System Harmony	2/22/2012	574	5	-	-	574	-	574	-	-
2 22" Flat Screen TV Res Room	2/22/2012	3,853	3	-	-	3,853	-	3,853	-	-
3 Res MDH Mod Rec & Neam	2/29/2012	3,853	3	-	-	3,853	-	3,853	-	-
3 Shelf Cart	3/5/2012	770	10	119	-	1,310	119	1,429	358	-
Bariatric Bed	3/9/2012	1,787	15	-	-	1,787	-	1,787	-	-
Hoyer Lift w Scale	3/14/2012	1,038	10	-	-	1,038	-	1,038	-	-
Bulletin Board	3/19/2012	522	10	-	-	522	-	522	-	-
Ultrasonic Cleaner	3/21/2012	2,630	7	-	-	2,631	-	2,631	-	-
10 Mattresses	3/30/2012	1,121	5	-	-	1,121	-	1,121	-	-
Computer - Restoration	4/1/2012	1,000	12	83	-	915	83	1,000	-	-
Tintexco Sterilizing Unit-Dent	4/4/2012	1,448	10	-	-	1,448	-	1,448	-	-
6 Isolation Carts	4/27/2012									

WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
September 30, 2023

Description	Date of Acquisition	Historical Cost	Useful Life (in years)	2022 Depreciation	2022 Acc. Dep.	2023 Depreciation	2023 Acc. Depreciation	Net Book Value
Residual Estimate	6/15/2012	1,797	10	-	1,797	-	1,797	-
Whirlpool Frid/Freezer - Nursing	6/15/2012	628	10	-	628	-	628	-
42" Plasma Screen	6/20/2012	606	5	-	606	-	606	-
AP Office Computer	6/30/2012	2,319	5	-	2,319	-	2,319	-
Paging Server	6/30/2012	2,168	5	-	2,168	-	2,168	-
Int'l Control Laptop	6/20/2012	1,269	5	-	1,269	-	1,269	-
Reer Coley AR Multi Printers	6/7/2012	957	10	-	958	-	958	-
Slicer-Medium Duty	7/20/2012	2,430	7	-	2,431	-	2,431	-
10 Mattresses	7/16/2012	743	12	50	548	50	598	143
STG Cabinet Cherry	7/26/2012	638	10	-	638	-	638	-
Mesh Back Chair	8/1/2012	585	10	2	584	-	586	-
Flour Scale	8/1/2012	586	3	-	586	-	586	-
Gluten Free Items	8/1/2012	777	3	-	777	-	777	-
Monitor for Reception	8/10/2012	777	3	-	1,762	-	1,762	-
4 Mini Computers Rehab	8/12/2012	1,762	5	-	2,023	-	2,023	-
Leunge Blinds	8/22/2012	2,023	3	-	1,947	-	1,947	-
Computer - Bookkeeping	8/31/2012	1,947	5	-	729	-	729	-
2 Spare Laptops	8/31/2012	729	3	-	1,701	1	1,702	-
Food Truck Doors	9/11/2012	1,702	10	-	2,432	-	2,432	-
SLC-16 Phone Card for Fax	9/14/2012	2,432	3	-	635	-	635	-
6 Transmitters	9/14/2012	635	3	-	1,455	-	1,455	-
Rehab Mini Desktop	9/30/2012	1,455	3	-	729	-	729	-
Tranquility HP ND 4530s	9/30/2012	729	3	-	-	-	-	-
<b>2012 TOTAL</b>		<b>\$ 85,073</b>		<b>\$ 910</b>	<b>\$ 81,734</b>	<b>\$ 900</b>	<b>\$ 81,633</b>	<b>\$ 2,441</b>
2013 Additions	10/2/2012	\$ 622	5	-	622	-	622	-
Coal Thermometer	10/9/2012	1,323	20	66	661	66	727	396
Reception Desk	10/9/2012	16,352	5	-	16,352	-	16,352	-
EMR Software	10/11/2012	657	10	64	657	-	657	-
Amunicator Panels	10/17/2012	536	5	-	536	-	536	-
Copy Room Mailboxes	10/26/2012	1,936	15	129	1,200	129	1,419	516
7 Office Chairs	11/9/2012	1,084	20	54	541	54	595	490
Bookcases	11/9/2012	603	20	30	301	30	331	273
Bariatric Footstool	11/30/2012	1,622	10	162	1,621	162	1,623	157
Paging System	12/17/2012	596	15	40	399	40	439	157
2 Mesh Chairs	1/7/2013	1,947	20	97	760	97	1,068	879
Star Trade	1/21/2013	760	5	-	558	-	558	-
Weather Proof Camera EE Ent	1/23/2013	558	3	-	558	-	558	-
Fax Machine Kristen's office	1/24/2013	558	3	-	558	65	913	255
7 Transmitter/12 Chair Mats	1/31/2013	968	15	65	848	41	450	162
10 Overhead Bed Parts	2/1/2013	612	15	41	409	65	716	262
Bariatric Bed Parts	2/1/2013	978	15	65	651	65	716	262
Staff Lounge Chairs	2/13/2013	1,750	5	-	1,750	-	1,750	-
HR Desktop	3/27/2013	938	10	93	938	-	938	-
Patio Keypad	3/31/2013	558	3	-	558	-	558	-
HP Tablet for Dietary	3/18/2013	1,467	15	98	979	98	1,077	390
15 Side Arm Chairs	3/25/2013	1,996	20	100	999	100	1,099	896
Scheduler/PR Decks	5/31/2013	862	8	-	863	(1)	862	-
Kaivac Dispense & Vac	6/19/2013	2,054	15	137	1,370	137	1,507	547
20 Overhead Tables	6/18/2013	1,231	3	-	1,231	-	1,231	-
2 Bedside Mats	6/3/2013	1,938	10	193	1,938	-	1,938	-
20 Outdoor Stacking Chairs	6/5/2013	1,923	3	-	1,923	-	1,923	-
5 Patio Umbrellas	6/30/2013	2,567	12	214	2,140	214	2,354	213
Tranquility Lockers 30	6/30/2013	616	5	-	616	-	616	-
Battery Server	6/17/2013	1,467	15	98	979	98	1,077	390
15 Side Arm Chairs	7/22/2013	1,675	3	-	1,675	-	1,675	-
Outdoor Umbrellas	7/22/2013	638	5	-	638	-	638	-
Spring Platforms for Ldy	7/21/2013	1,536	5	-	1,536	-	1,536	-
Hands Free Wireless Headsets	7/21/2013	2,139	5	-	2,139	-	2,139	-
Admin PC	8/15/2013	2,139	5	-	915	-	915	-
1/2 of Clinical Liaison Laptop	8/15/2013	915	3	-	637	-	637	-
Cisco Wireless Network	8/15/2013	637	5	-	1,305	-	1,305	-
2 Bedside Mats	8/14/2013	1,000	5	-	1,000	-	1,000	-
237" LED Flat Screen TVs	9/6/2013	753	3	-	753	-	753	-
2 Patio Umbrella w/stands	9/18/2013	638	15	43	428	43	471	167
2 Mesh Chairs DNS/ADNS								
<b>Total 2013</b>		<b>\$ 82,318</b>		<b>\$ 1,789</b>	<b>\$ 84,948</b>	<b>\$ 1,277</b>	<b>\$ 86,122</b>	<b>\$ 6,193</b>
2013 Disposals	2/1/2009	\$ (1,501)	5	-	(1,501)	-	(1,501)	-
Admin PC	9/30/1998	(406,445)	5	-	(406,445)	-	(406,445)	-
10 Alarms	5/7/2008	(534)	5	-	(534)	-	(534)	-
12 Sensors	5/7/2008	(507)	5	-	(507)	-	(507)	-
40 Infrared Plus	9/22/2008	(9,451)	10	-	(8,854)	-	(4,804)	(4,646)
6 Transmitters	10/23/2008	(620)	3	-	(620)	-	(620)	-
10 Alarms	3/13/2009	(973)	5	-	(973)	-	(973)	-
Wall Mounted Spray Hose	8/17/2009	(951)	5	-	(951)	-	(951)	-
6 Bed Alarms	6/13/2011	(760)	3	-	(760)	-	(760)	-
12 Bed Alarms	11/29/2011	(4,490)	3	-	(2,993)	-	(2,993)	(1,497)
15 Chair Arms	1/24/2012	(526)	5	-	(211)	-	(211)	(316)
<b>Total 2013</b>		<b>\$ (426,350)</b>		<b>\$ -</b>	<b>\$ (420,199)</b>	<b>\$ -</b>	<b>\$ (420,199)</b>	<b>\$ (6,459)</b>
2014 Additions	10/15/2013	\$ 1,239	3	-	1,239	-	1,239	-
2 Bedside Mats	10/22/2013	1,117	15	74	667	74	741	375
2 Tablet Chair w/lockable casters	10/11/2013	656	5	-	656	-	656	-
2 24" LED TVs for Residents	10/31/2013	1,801	5	-	1,800	-	1,800	-
3 Printers	10/31/2013	2,759	3	-	2,759	-	2,759	-
2 Laptop & Monitor Harmony	11/4/2013	1,640	5	-	1,640	-	1,640	-
5 24" LED TVs for Residents	11/7/2013	10,014	10	1,001	9,010	1,004	10,014	319
2 Casado Shower Chairs	11/14/2013	1,018	15	68	612	68	680	708
10 Over Bed Tables	11/12/2013	2,127	15	142	1,277	142	1,419	344
4 Tablet Chair w/lockable casters	11/25/2013	1,043	15	70	659	70	699	344
2 Sswal Operated Chairs TranQ	12/11/2013	615	7	-	616	-	616	-
Bedside mattress	12/11/2013	1,042	5	-	1,042	-	1,042	-
Reception Desktop Computer	1/17/2014	2,199	5	-	2,200	-	2,200	-
Lift & Scale	1/24/2014	4,216	7	-	4,215	1	4,216	-
Mattress	1/6/2014	2,984	15	199	1,791	199	1,990	994
Mobile Tablet Chair	1/31/2014	3,035	5	-	3,035	-	3,035	-
WAP Harmony A/Bliss B	1/31/2014	723	15	48	433	48	481	242
Mesh Back Chair	2/6/2014	653	7	-	652	1	653	-
Beiside mattress	2/14/2014	1,839	20	92	828	92	920	919
Desks for Marilyn & Mary	2/20/2014	1,743	10	174	1,567	176	1,743	-
Cubicle space for Tally Clark	2/25/2014	1,681	10	168	1,512	169	1,681	-
Kitchen Dishwasher Motor	3/7/2014	3,923	15	265	2,385	265	2,650	1,324
4 Lateral File Drawers	4/4/2014	1,504	20	75	676	75	751	753
Metal Desk for MDS	4/30/2014	1,822	5	-	1,822	-	1,822	-
QuickBooks Server	4/30/2014	637	3	-	637	-	637	-
Harmony B Laptop	4/30/2014	637	3	-	637	-	637	-
Recreation Laptop	4/30/2014	1,081	5	-	1,081	-	1,081	-
Cogen Router	4/30/2014	1,938	5	-	1,938	-	1,938	-
Mainture Mouse	5/19/2014	1,430	20	37	512	37	569	161
Wood Desk for Infc Control	5/29/2014	1,430	5	-	1,430	-	1,430	-
5 Mattresses	5/29/2014	614	3	-	614	-	614	-
6 Transmitters	5/31/2014	3,116	10	312	2,807	309	3,116	-
New Timelock Installation	6/4/2014	657	5	-	657	-	657	-
3 Bariatric Mattresses	6/30/2014	976	15	65	896	65	960	320
10 Over Bed Night Tables	6/30/2014	1,318	3	-	1,318	-	1,318	-
DNS HP Laptop	6/30/2014	1,318	3	-	896	-	896	-
Russell Laptop Share	7/22/2014	1,039	20	80	720	80	800	799
Laminated Desk Bookcase	7/10/2014	1,039	5	-	1,039	-	1,039	-
Bariatric Mattresses	7/23/2014	1,672	5	-	1,672	-	1,672	-
7 ER 2-way Radios	7/31/2014	4,356	3	-	4,356	-	4,356	-
14 MS Office 2013 copies & install	8/27/2014	3,341	10	334	3,006	335	3,341	-
Hoyer Lift w Scale	9/4/2014	657	5	-	657	-	657	-
5 Mattresses	9/30/2014	637	3	-	637	-	637	-
Bliss A Laptop								
<b>Total 2014</b>		<b>\$ 79,117</b>		<b>\$ 3,224</b>	<b>\$ 88,261</b>	<b>\$ 3,310</b>	<b>\$ 91,491</b>	<b>\$ 7,006</b>
Disposals 2014	5/31/2005	\$ (772)	5	-	(772)	-	(772)	-
Mp/mira	12/31/2006	(2,327)	3	-	(2,327)	-	(2,327)	-
Help Lill	12-4-2009	(606)	3	-	(606)	-	(606)	-
6 Transmitter*								
<b>Total 2014</b>		<b>\$ (1,705)</b>		<b>\$ -</b>	<b>\$ (1,705)</b>	<b>\$ -</b>	<b>\$ (1,705)</b>	<b>\$ -</b>

WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
September 30, 2023

Description	Date of Acquisition	Historical Cost	Useful Life (in years)	2022		2023		Net Book Value
				Depreciation	Acc. Dep	Depreciation	Acc. Dep	
<b>2015 Additions</b>								
Pill Shredder for Pharmacy	10/22/2014	2,938	5	-	2,939	-	2,939	-
Stainless Doves for Robo Coupe	10/23/2014	660	3	-	660	-	660	-
Server Cabinet	10/31/2014	3,172	3	-	3,170	-	3,170	-
Bedside mattress	11/7/2014	657	7	-	658	-	658	-
Maternity Boxes for Donattina Unit	12/17/2014	2,753	10	275	-	275	-	2,477
Administrator Laptop	12/30/2014	1,042	3	-	1,042	-	1,042	-
Class Router & 3yr. License	12/30/2014	915	5	-	924	-	924	-
TV for Annex	1/1/2015	915	5	-	915	-	915	-
Fin-HP Cury/Traq HP Desktop/Adm ND350	1/31/2015	4,926	5	-	4,925	1	4,926	-
Housekeeping Linen Cart	2/11/2015	583	5	-	583	-	583	-
Mattresses	2/24/2015	862	5	-	860	-	862	-
Mattresses	3/6/2015	619	10	-	62	62	558	61
Heavy Scale	3/16/2015	1,053	10	-	105	840	105	945
Sara Lift	3/30/2015	520	10	52	416	52	468	52
Laundry Cart	3/30/2015	2,748	5	-	2,749	-	2,749	-
2 Training Computers/SS 2 Monitors	4/8/2015	1,528	5	-	1,529	-	1,529	-
Automated External Defibrillator	5/18/2015	909	10	91	728	91	819	90
Heavy Lift	5/31/2015	614	3	-	614	-	614	-
6 Transmitters	6/2/2015	711	3	-	711	-	711	-
Hell Quation Floor	6/4/2015	1,078	3	-	1,078	-	1,078	-
Cloud Host	6/4/2015	966	15	64	512	64	966	-
Admin Office Chairs	6/23/2015	966	3	-	966	-	966	-
Head Boats	6/24/2015	667	10	67	536	67	603	64
Phone System Card	6/24/2015	923	3	-	924	-	924	-
Mattresses	6/30/2015	2,434	3	-	2,434	-	2,434	-
2 Laptops Blues B and SS	7/9/2015	744	13	50	400	50	450	295
Finance Office chairs	7/9/2015	1,324	5	-	1,324	-	1,324	-
Mattresses	8/1/2015	614	3	-	614	-	614	-
6 Transmitters	8/1/2015	1,829	5	-	1,829	-	1,829	-
Hammy Printer	8/5/2015	915	5	-	915	-	915	-
Truck Containers	8/25/2015	1,144	5	-	1,144	-	1,144	-
Generator Battery	8/26/2015	3,178	10	318	2,544	318	2,862	316
Wading Machine Inverter	8/31/2015	86	10	86	688	86	774	87
Bariatric Reclining Shower Chair	9/10/2015	1,863	15	124	992	124	1,116	747
20 Overbed Tables	9/2/2015	1,778	5	-	1,778	-	1,778	-
Battery and Battery Charger	9/24/2015	3,175	3	-	3,175	-	3,175	-
Complete Dash Set	9/30/2015	13,412	5	-	13,410	2	13,412	-
Server								
<b>Total 2015</b>		\$ 70,005		\$ 1,194	\$ 66,221	\$ 1,299	\$ 67,520	\$ 2,486
<b>2016 Additions</b>								
Staff DV Pro Book/Rec TM15 Machine	11/30/2015	3,063	3	-	3,063	-	3,063	-
Overbed Table	12/16/2015	992	15	66	462	66	528	463
Fire Dove for Laundry	1/2/2016	582	20	29	203	29	232	350
HP P, ebook	1/15/2016	2,632	3	-	2,632	-	2,632	-
Lateral File cabinet	2/2/2016	596	5	-	595	-	595	-
Wanderguards	2/29/2016	646	5	-	645	1	646	-
Food Truck Doves	3/31/2016	1,410	20	71	497	71	568	843
Generator starter	4/29/2016	1,413	20	71	497	71	568	847
kitchen equipment wanderguards	5/31/2016	1,872	20	94	638	94	732	1,121
Kitchen trucks/wanderguards	4/30/2016	646	5	-	645	1	646	-
mattresses	4/30/2016	1,268	70	63	441	63	504	763
Kiosk	4/30/2016	599	5	-	600	-	600	-
kitchen equipment	6/30/2016	3,235	3	-	3,235	-	3,235	-
Floor mats	7/6/2016	2,482	10	248	1,736	248	1,984	498
Library Wall Art	7/25/2016	2,013	3	-	2,013	-	2,013	-
Social Services Laptop	1/8/2016	1,125	15	75	525	75	600	525
Call Lights	7/25/2016	6,289	3	-	6,288	-	6,288	-
Oral Thermometers	7/31/2016	626	3	-	626	-	626	-
Credit-facsimile expensed line #64	8/31/2016	1,077	3	-	1,077	-	1,077	-
Overbed Tables	9/7/2016	2,071	15	138	966	138	1,104	967
library bookcase	9/30/2016	834	15	56	392	56	448	386
wanderguards	9/30/2016	658	5	-	660	-	660	-
<b>Total 2016</b>		\$ 31,554		\$ 911	\$ 21,987	\$ 911	\$ 28,908	\$ 4,646
<b>2017 Additions</b>								
Edward Doves Tray cart doves	10/31/2016	1,258	10	126	756	126	882	376
Home Depot-5 code carts	10/31/2016	820	10	82	492	82	574	246
digital scale	11/30/2016	761	10	76	456	76	532	229
digital clinic scale w/ lift	11/30/2016	1,144	10	114	684	114	798	346
Wanderguards (6) Secure Care/ Model 7 Digital E2/next	12/31/2016	659	5	-	660	-	660	-
OS-114 Sales & Use Tax (wanderguards/ secure care)	1/9/2017	770	10	77	462	77	539	231
recreation director laptop	1/24/2017	124	5	-	125	-	125	-
desk- Jenny APRN	1/21/2017	3,979	5	-	3,978	-	3,978	-
carts for kitchen- fire rated	2/16/2017	936	20	47	282	47	329	607
residual vital signs can	3/7/2017	1,055	10	106	636	106	742	313
buyers sling	3/10/2017	1,422	10	142	852	142	994	428
coagucheck meter	3/23/2017	1,769	10	177	1,062	177	1,219	530
conveyor master for kitchen- edward dm	3/29/2017	733	5	-	735	-	735	-
antiseptic pre 4 tablet for admissions-microsoft store	3/31/2017	1,381	10	138	828	138	966	415
HP probook 450 Harmony B	3/31/2017	1,201	3	-	1,200	-	1,200	-
sitting resident scale on rollers	3/31/2017	638	3	-	638	-	638	-
6 double hampers	4/30/2017	1,312	10	133	798	133	931	401
2 laptops- 1 for MDS and 1 for Harmony A nurses	5/31/2017	1,790	3	-	1,790	-	1,790	-
6 wanderguards	5/31/2017	3,401	3	-	3,401	-	3,401	-
Inverter for wading machine #3	5/31/2017	659	5	-	660	-	660	-
Storage cabinets for supplies in Annex (2)	6/30/2017	3,577	10	358	2,148	358	2,506	1,071
Desk for new APRN's office	6/30/2017	617	15	41	246	41	287	330
6 double bin laundry hampers	6/30/2017	1,311	20	66	306	66	462	849
Refrigerator Harmony Conference Room	7/31/2017	1,790	3	-	1,790	-	1,790	-
5 mattresses	7/31/2017	1,790	3	-	1,790	-	1,790	-
Cisco 52 port SG500 series switch	7/31/2017	638	10	64	384	64	448	190
wireless router- capital lease	7/31/2017	798	7	114	684	114	798	-
30 gal hamper	7/31/2017	798	10	79	464	79	511	287
bookkeeper replacement computer	8/31/2017	14,554	5	-	14,555	-	14,555	-
	8/31/2017	581	5	-	581	-	581	-
	9/30/2017	1,010	5	-	1,010	-	1,010	-
<b>Total 2017</b>		\$ 61,772		\$ 1,862	\$ 43,353	\$ 1,861	\$ 45,214	\$ 6,562
<b>2018 Additions</b>								
3 drawer isolation cart	10/31/2017	562	10	56	280	56	336	226
wanderguards	10/31/2017	659	3	132	660	-	660	-
laptop, touch screen kiosk	10/31/2017	2,443	3	-	2,442	-	2,442	-
Hall chairs	11/30/2017	2,984	15	199	993	199	1,194	1,790
repair washer	11/30/2017	9,990	10	999	4,995	999	5,994	3,996
10 Center/task chairs nurses station	12/31/2017	1,560	10	156	780	156	916	624
bariatric electric bed	12/31/2017	1,865	15	71	355	71	426	639
sit to stand rehab equip	12/31/2017	8,635	5	1,722	8,635	-	8,635	-
credits for above	12/31/2017	(3,059)	5	(612)	(3,060)	-	(3,059)	-
14 mattress extenders	12/31/2017	560	5	112	560	-	560	-
10 overbed tables	1/31/2018	1,032	15	69	345	69	414	618
Full sized refrigerators- blisc nourishment room	1/31/2018	638	10	64	320	64	384	254
600 lb lift digital scale	1/31/2018	606	10	61	305	61	366	240
snowblower	1/31/2018	1,275	10	128	640	128	768	507
2 kangaroo feeding pumps	2/28/2018	1,687	10	169	845	169	1,014	673
credit for kangaroo pumps	3/31/2018	(602)	10	(60)	(3,000)	(60)	(3,000)	(242)
2 span-ametics bariatric mattress	3/31/2018	1,091	5	218	1,090	1	1,091	-
6 IV poles	3/31/2018	964	4	193	965	(1)	964	-
36 thermal pellet	3/31/2018	904	3	181	905	(1)	904	-
2 laptops (blisc and blisc b)	3/31/2018	1,563	3	-	1,563	-	1,563	-
clinical liaison laptop	4/30/2018	789	5	-	789	-	789	-
secure care 6 wanderguards	5/31/2018	2,424	3	132	660	(1)	659	-
aluminum laptop	7/31/2018	2,146	5	429	2,145	1	2,146	-
2 bariatric trapeze	8/31/2018	2,086	5	201	2,085	1	2,086	-
cardinal power lifting aide	8/31/2018	1,569	10	157	785	157	942	627
truck doves-4	9/30/2018	1,569	10	157	785	157	942	627
sisa study	9/30/2018	5,992	10	599	2,995	599	3,594	2,398
mass move heavy & scale	9/30/2018	5,992	10	599	2,995	599	3,594	2,398
25-gallon capacity blender	9/30/2018	827	10	83	415	83	498	329
<b>2018 Disposals</b>								
Disposals - No Description Available	Var	(488,474)		-	(488,474)		(488,474)	
Mixer and Food process - disposed 10/1/17	11/30/2014	(1,669)		-	(1,669)		(1,669)	
Dryer Motor - disposed 10/1/17	1/31/2015	(697)		-	(697)		(697)	

WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
September 30, 2023

Description	Date of Acquisition	Historical Cost	Useful Life (in years)	2021 Depreciation	2022 Acc. Dep.	2023 Depreciation	2023 Acc. Depreciation	Net Book Value
Satellite TV	8/11/2015	(4,190)		-	(4,190)	-	(4,190)	-
install computers	5/31/2016	(731)		-	(731)	-	(731)	-
Maintenance - disposed 10/1/17	10/19/2016	(719)		-	(719)	-	(719)	-
Server	12/31/2016	(3,340)		-	(3,340)	-	(3,340)	-
Dish Disposal - disposed 10/1/17	1/31/2017	(812)		-	(612)	-	(612)	-
Server	3/31/2017	(807)		-	(807)	-	(807)	-
Computers	3/31/2017	(26,461)		-	(26,461)	-	(26,461)	-
Computers	3/31/2017	(410)		-	(410)	-	(410)	-
Computers	6/30/2017	(1,141)		-	(1,141)	-	(1,141)	-
Computers	7/31/2017	(4,146)		-	(4,146)	-	(4,146)	-
Computers	8/31/2017	(829)		-	(829)	-	(829)	-
Computers	9/30/2017	(3,234)		-	(3,234)	-	(3,234)	-
Computers	10/31/2017	(2,423)		-	(2,423)	-	(2,423)	-
Medical Cart disposed 10/1/17	10/31/2017	(2,228)		-	(2,228)	-	(2,228)	-
Computer Server	11/30/2017	(5,438)		-	(5,438)	-	(5,438)	-
Computers	12/31/2017	(3,266)		-	(3,266)	-	(3,266)	-
5 TVs - disposed 10/1/17	12/31/2017	(948)		-	(948)	-	(948)	-
Computers	1/1/2018	(1,583)		-	(1,583)	-	(1,583)	-
Window Treatments disposed 10/1/17	1/3/2018	(386)		-	(386)	-	(386)	-
Mattress -disposed 10/1/17	3/11/2018	(335)		-	(335)	-	(335)	-
Computers	4/1/2018	(3,593)		-	(3,593)	-	(3,593)	-
Timelock	10/1/2018	(7,899)		-	(7,899)	-	(7,899)	-
2 Monitors	12/10/2018	(4,471)		-	(4,471)	-	(4,471)	-
Server	1/1/2019	(7,155)		-	(7,155)	-	(7,155)	-
10 Mattresses -disposed 10/1/17	1/1/2019	(2,793)		-	(2,793)	-	(2,793)	-
3 Transmitters - disposed 10/1/17	1/16/2019	(564)		-	(564)	-	(564)	-
Dell computer	6/1/2019	(1,346)		-	(1,346)	-	(1,346)	-
Piano - disposed 10/1/17	6/10/2019	(832)		-	(832)	-	(832)	-
3 Laptops & install	8/1/2019	(9,255)		-	(9,255)	-	(9,255)	-
Computer Accessories	10/1/2019	(1,015)		-	(1,015)	-	(1,015)	-
2 Computers - Admissions Document mfl	2/10/2010	(1,040)		-	(1,040)	-	(1,040)	-
6 Transmitters - disposed 10/1/17	4/27/2010	(606)		-	(606)	-	(606)	-
2 Computers	4/30/2010	(2,723)		-	(2,723)	-	(2,723)	-
1 Printer & Install	5/17/2010	(814)		-	(814)	-	(814)	-
Laptop	6/30/2010	(2,597)		-	(2,597)	-	(2,597)	-
Transmitters -disposed 10/1/17	9/15/2010	(606)		-	(606)	-	(606)	-
2 HP Mini Notebooks	9/30/2010	(1,701)		-	(1,701)	-	(1,701)	-
6 Transmitters - disposed 10/1/17	3/21/2011	(634)		-	(634)	-	(634)	-
2 Mini Laptops - disposed 10/1/17	7/31/2011	(1,434)		-	(1,434)	-	(1,434)	-
5 Transmitters -disposed 10/1/17	8/18/2011	(507)		-	(507)	-	(507)	-
10 Nursing Station Chairs - disposed of 10 chairs 10/1/17	11/2/2011	(1,239)		-	(1,239)	-	(1,239)	-
5 Transmitters -disposed 10/1/17	1/5/2012	(508)		-	(508)	-	(508)	-
Computer - Recreation	3/10/2012	(1,121)		-	(1,121)	-	(1,121)	-
6 Transmitters - disposed 10/1/17	5/22/2012	(635)		-	(635)	-	(635)	-
Paging Server - disposed 10/1/17	6/30/2012	(2,168)		-	(2,168)	-	(2,168)	-
4 Mini Computers Rehab	8/12/2012	(1,762)		-	(1,762)	-	(1,762)	-
Computer - Bookkeeping	8/31/2012	(1,947)		-	(1,947)	-	(1,947)	-
2 Spare Laptops	8/31/2012	(729)		-	(729)	-	(729)	-
Rehab Mini Desktop	9/10/2012	(1,455)		-	(1,455)	-	(1,455)	-
Tranquility HP ND 4530s	9/30/2012	(728)		-	(728)	-	(728)	-
Fax Machine Kristina's office	1/23/2013	(538)		-	(538)	-	(538)	-
Office Furniture	1/31/2014	(3,035)		-	(3,035)	-	(3,035)	-
Office Furniture	10/5/2016	(1,442)		-	(1,442)	-	(1,442)	-
Walker	11/30/2016	(706)		-	(706)	-	(706)	-
Medical Cart disposed 10/1/17	11/30/2016	(4,414)		-	(4,414)	-	(4,414)	-
Lawn Equipment disposed 10/1/17	11/30/2017	(2,522)		-	(2,522)	-	(2,522)	-
Procedure cart - disposed 10/1/17	1/7/2018	(1,188)		-	(1,188)	-	(1,188)	-
Mary Walker - disposed 10/1/17	1/10/2018	(795)		-	(795)	-	(795)	-
Mary Walker - disposed 10/1/17	2/14/2018	(795)		-	(795)	-	(795)	-
3 Matts -disposed 10/1/17	3/20/2018	(791)		-	(791)	-	(791)	-
Nursing Equipment - disposed 10/1/17	3/22/2018	(740)		-	(740)	-	(740)	-
Mattress -disposed 10/1/17	3/31/2018	(378)		-	(378)	-	(378)	-
Mattress -disposed 10/1/17	9/25/2018	(679)		-	(679)	-	(679)	-
Mattress -disposed 10/1/17	2/3/2019	(745)		-	(745)	-	(745)	-
Mattress -disposed 10/1/17	11/20/2019	(793)		-	(793)	-	(793)	-
Mattress -disposed 10/1/17	1/15/2010	(996)		-	(996)	-	(996)	-
Mattress -disposed 10/1/17	1/15/2011	(617)		-	(617)	-	(617)	-
Mattress -disposed 10/1/17	11/11/2011	(562)		-	(562)	-	(562)	-
Mattress -disposed 10/1/17	12/8/2011	(582)		-	(582)	-	(582)	-
Mattress -disposed 10/1/17	6/30/2012	(2,383)		-	(2,383)	-	(2,383)	-
Int Capital Laptop - disposed 10/1/17	8/1/2012	(586)		-	(586)	-	(586)	-
Gluten Free Items -disposed 10/1/17	9/14/2012	(635)		-	(635)	-	(635)	-
6 Transmitters - disposed 10/1/17	1/24/2013	(558)		-	(558)	-	(558)	-
7 Transmitters/12 Chair Mats -disposed 10/1/17	6/18/2013	(1,231)		-	(1,231)	-	(1,231)	-
2 Bedside Mats -disposed 10/1/17	8/6/2013	(1,305)		-	(1,305)	-	(1,305)	-
2 Bedside Mats -disposed 10/1/17	11/25/2013	(522)		-	(522)	-	(522)	-
2 Bedside Mats -disposed 10/1/17	7/31/2010	(893,499)		-	(893,499)	-	(893,499)	-
2 Specialized Chairs Transq - chair disposed 10/1/17	7/31/2011	(1,961)		-	(1,961)	-	(1,961)	-
Software - Previously reported-item exempt from taxation, not included in current year filing	3/1/2011	(1,961)		-	(1,961)	-	(1,961)	-
Case Plan Library - Previously reported-item exempt from taxation, not included in current year filing	8/2/2011	(13,510)		-	(13,510)	-	(13,510)	-
CLARICAR Software - Previously reported-item exempt from taxation, not included in current year filing	8/2/2011	(727)		-	(727)	-	(727)	-
CLARICAR Software Interface - Previously reported-item exempt from taxation, not included in current year filing	8/2/2011	(727)		-	(727)	-	(727)	-
EMR Software - Previously reported-item exempt from taxation, not included in current year filing	10/9/2012	(16,352)		-	(16,352)	-	(16,352)	-
<b>Total 2018</b>		\$ (655,810)		\$ 4,418	\$ (674,520)	\$ 3,508	\$ (671,012)	\$ 15,704
2019 Addition								
13 blank conference room chairs	10/31/2018	1,515	13	101	404	101	505	1,010
digital chair scale	10/31/2018	1,215	10	121	484	121	605	610
1 chair lift	11/30/2018	1,832	15	122	488	122	610	1,222
wireless bind	11/30/2018	4,766	15	318	1,272	318	1,590	3,176
aiders by bookshop	12/31/2018	2,197	5	439	1,736	441	2,197	-
3 NUC computers- finance, payroll, scheduling	12/31/2018	12,311	5	595	2,340	594	2,934	-
12 mixed edge mattresses	1/31/2019	1,717	5	343	1,372	345	1,717	-
wanderguard	1/31/2019	42	3	8	32	10	42	-
2 endotracheal/nasotracheal vital signs monitors	1/31/2019	2,800	5	560	2,240	560	2,800	-
2 ELO touch kiosks	2/28/2019	3,171	5	634	2,536	635	3,171	-
bariatric bed	3/31/2019	1,959	15	131	524	131	655	1,304
Maxi move hoyer lift	3/31/2019	5,428	10	543	2,172	543	2,715	2,713
4 chairs with wheels and brakes, resident tranquility hallway	4/30/2019	2,423	10	242	968	242	1,210	1,213
Purchase & install of 4 surveillance cameras	5/31/2019	2,196	5	439	1,736	440	2,196	-
strucknumpadmount fire cameras	8/31/2019	1,781	5	(356)	(1,424)	(357)	(1,781)	-
replacement cafeteria trays	3/31/2019	1,088	10	199	796	199	995	993
100 resident room scooters	7/31/2019	1,635	5	327	1,308	327	1,635	-
HR computer	8/31/2019	2,021	5	404	1,616	405	2,021	-
clinical hazon laptop & hr desktop replacement	8/31/2019	4,802	10	480	1,920	480	2,400	2,402
2019 Disposts								
Ford Truck Door	3/31/2006	(1,410)		-	(1,410)	-	(1,410)	-
Office Furniture	1/31/2007	(651)		-	(651)	-	(651)	-
Wheelchair	10/31/2007	(585)		-	(585)	-	(585)	-
Wheelchair	1/24/2008	(585)		-	(585)	-	(585)	-
Wheelchair	1/24/2008	(585)		-	(585)	-	(585)	-
Wheelchair	1/24/2008	(583)		-	(583)	-	(583)	-
5 Nite Tablet	5/22/2008	(1,222)		-	(1,222)	-	(1,222)	-
2 Wheelchairs	6/12/2008	(1,372)		-	(1,372)	-	(1,372)	-
Bariatric Bed	6/20/2008	(819)		-	(819)	-	(819)	-
2 Wheelchairs	1/21/2009	(1,251)		-	(1,251)	-	(1,251)	-
4 Telephones	1/29/2009	(409)		-	(409)	-	(409)	-
2 Wheelchairs	1/29/2009	(409)		-	(409)	-	(409)	-
Wheelchair	2/1/2009	(739)		-	(739)	-	(739)	-
SS & Fette Mattress	3/16/2009	(625)		-	(625)	-	(625)	-
2 Telephones	3/17/2009	(1,166)		-	(1,166)	-	(1,166)	-
10 Nite Tablet	5/8/2009	(649)		-	(649)	-	(649)	-
2 Cameras, 2 Monitors	5/20/2009	(614)		-	(614)	-	(614)	-
3 Wheelchairs	6/12/2009	(1,166)		-	(1,166)	-	(1,166)	-
6 night tablet	6/12/2009	(1,166)		-	(1,166)	-	(1,166)	-
10 night tablet	6/15/2009	(625)		-	(625)	-	(625)	-
2 Telephones	7/14/2009	(1,474)		-	(1,474)	-	(1,474)	-
Scale Day Chair	2/4/2010	(1,166)		-	(1,166)	-	(1,166)	-
Night Tablet	3/10/2010	(1,166)		-	(1,166)	-	(1,166)	-
Night Tablet	5/14/2010	(1,246)		-	(1,246)	-	(1,246)	-
Bedside mattress	7/1/2010	(1,166)		-	(1,166)	-	(1,166)	-
Night Tablet	12/28/2010	(1,227)		-	(1,227)	-	(1,227)	-
Mattress	2/24/2011	(1,172)		-	(1,172)	-	(1,172)	-
Night Tablet	6/23/2011	(1,342)		-	(1,342)	-	(1,342)	-
8 Phones	6/24/2011	(1,895)		-	(1,895)	-	(1,895)	-
Bariatric Bed	9/30/2011	(1,010)		-	(1,010)	-	(1,010)	-
Over Bed Night Tables	10/7/201							



WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
September 30, 2023

Description	Date of Acquisition	Historical Cost	Useful Life (in years)	2022 Depreciation	2022 Acc. Dep.	2023 Depreciation	2023 Acc. Depreciation	Net Book Value
Over Bed Night Tables	12/15/2011	(957)			(957)		(957)	-
10 Mattresses	3/21/2012	(2,630)			(2,630)		(2,630)	-
10 Mattresses	4/27/2012	(2,801)			(2,801)		(2,801)	-
Mini Desktop Int Control	4/30/2012	(1,188)			(1,188)		(1,188)	-
Rec Color AR Multi Printers	6/30/2012	(1,209)			(1,209)		(1,209)	-
10 Mattresses	7/20/2012	(2,630)			(2,630)		(2,630)	-
Lounge Chairs	8/22/2012	(2,023)			(2,023)		(2,023)	-
Food Truck Doors	9/11/2012	(1,702)			(1,702)		(1,702)	-
Food Truck Doors	10/5/2012	(622)			(622)		(622)	-
Oral Thermometer	3/31/2013	(558)			(558)		(558)	-
HP Tablet for Dietary	7/31/2013	(1,536)			(1,536)		(1,536)	-
Hands Free Wireless Headsets	8/15/2013	(915)			(915)		(915)	-
1 of Clinical Liason Laptop	10/31/2013	(2,759)			(2,759)		(2,759)	-
2 Laptops & Monitor Hardware	11/25/2013	(2,127)			(2,127)		(2,127)	-
4 Tablet Chair w/ lockable casters	11/25/2013	(522)			(522)		(522)	-
2 Swivel Overized Chairs TranQ 1 chair disposed 10/1/17	6/30/2014	(896)			(896)		(896)	-
DNS HP Laptop	12/30/2014	(1,042)			(1,042)		(1,042)	-
Administrative Laptop 450 G2	12/30/2014	(4,924)			(4,924)		(4,924)	-
Cisco Router & 3Yr License								
<b>Total 2019</b>		<b>\$ (16,334)</b>		<b>\$ 5,931</b>	<b>\$ (8,791)</b>	<b>\$ 6,918</b>	<b>\$ (13,791)</b>	<b>17,440</b>
2020 Additions								
over lift	3/31/2020	6,918	10	692	2,076	692	2,768	4,150
bedside risk mattress	3/31/2020	1,744	5	349	1,047	349	1,396	348
haciatic bed	4/30/2020	1,722	5	345	1,035	345	1,380	343
cardiac bed	5/31/2020	5,535	5	1,107	3,321	1,107	4,428	1,107
10 isolation carts-covid	5/31/2020	2,106	5	421	1,263	421	1,684	422
covid supplies	5/31/2020	4,935	5	991	2,973	991	3,964	992
covid supplies	6/30/2020	3,073	10	307	921	307	1,228	1,845
robo coupe food processor	8/31/2020	11,449	10	1,145	3,435	1,145	4,580	6,869
purchase & installation of 4 new network switches+ 2 fiber runs+ 4 SFP modules	9/30/2020	2,710	5	542	1,626	542	2,168	542
bedside mats							(2,675)	-
2020 Disposals								
Pump Motor	1/31/2005	(2,675)			(2,675)		(2,675)	-
Assy	3/31/2005	(936)			(936)		(936)	-
Solar Lens - window tinting	4/30/2005	(898)			(898)		(898)	-
Stretch Shower	4/30/2005	(601)			(601)		(601)	-
Door	5/31/2005	(515)			(515)		(515)	-
Blower Motor	7/31/2005	(932)			(932)		(932)	-
Sign	8/31/2005	(901)			(901)		(901)	-
Misc Furniture	9/30/2005	(40,007)			(40,007)		(40,007)	-
Hogger Bottom	6/30/2006	(3,578)			(3,578)		(3,578)	-
Wheelchair	11/30/2006	(540)			(540)		(540)	-
Furniture	3/31/2007	(610)			(610)		(610)	-
Carpet Extractor	3/31/2007	(874)			(874)		(874)	-
Bucket Wringer/ Janitor Carts	1/23/2008	(541)			(541)		(541)	-
Vacuum & Slep On Cars	1/23/2008	(996)			(996)		(996)	-
Nursing Equipment	2/21/2008	(593)			(593)		(593)	-
Medication Divider Set	3/31/2008	(1,527)			(1,527)		(1,527)	-
Walker with wheels	5/1/2008	(650)			(650)		(650)	-
7 Walkers	2/24/2009	(2,076)			(2,076)		(2,076)	-
Dryer #2	2/28/2009	(808)			(808)		(808)	-
3 Wheelchairs	3/31/2009	(614)			(614)		(614)	-
2 Wheelchairs	4/7/2009	(690)			(690)		(690)	-
10 Walkers	10/16/2009	(874)			(874)		(874)	-
10 Overbed Tables	1/14/2009	(1,166)			(1,166)		(1,166)	-
Rollator/Wheelchair	1/12/2010	(696)			(696)		(696)	-
Admin Printer & Install	3/14/2010	(1,189)			(1,189)		(1,189)	-
5 Wheelchairs	3/20/2010	(670)			(670)		(670)	-
2 Antinoll Back Devices	3/31/2010	(503)			(503)		(503)	-
Night Tables	5/11/2010	(503)			(503)		(503)	-
2 Wheelchairs	6/7/2010	(1,166)			(1,166)		(1,166)	-
4 Wheelchairs??	11/16/2010	(565)			(565)		(565)	-
Seale Dig Chair	3/31/2011	(2,747)			(2,747)		(2,747)	-
3 Rec/MED/Meal Rec & Scanner	6/2/2011	(1,312)			(1,312)		(1,312)	-
2.24" Acn Flat Monitors	2/29/2012	(3,853)			(3,853)		(3,853)	-
NOVAtime Fingerprint Reader for Timeclock	5/31/2012	(530)			(530)		(530)	-
AP Office Computers	6/30/2012	(2,319)			(2,319)		(2,319)	-
Monitor for Reception	8/10/2012	(777)			(777)		(777)	-
19 Overbed Tables	1/31/2013	(968)			(968)		(968)	-
HR Desktop	2/10/2013	(1,750)			(1,750)		(1,750)	-
Battery Server	6/30/2013	(616)			(616)		(616)	-
Admissions Director NUC Computer and accessories	8/15/2013	(2,139)			(2,139)		(2,139)	-
Cisco Wireless Network	8/15/2013	(637)			(637)		(637)	-
2 Bedside Mats	10/15/2013	(1,209)			(1,209)		(1,209)	-
3 Printers	10/31/2013	(1,801)			(1,801)		(1,801)	-
Bedside mattress	12/11/2013	(615)			(615)		(615)	-
Reception Desktop Computer	12/31/2013	(1,842)			(1,842)		(1,842)	-
Bedside mattress	2/6/2014	(653)			(653)		(653)	-
QuickBook Server	4/30/2014	(1,822)			(1,822)		(1,822)	-
Harmony B Laptop	4/30/2014	(637)			(637)		(637)	-
Recreation Laptop	5/29/2014	(1,430)			(1,430)		(1,430)	-
3 Mattresses	5/29/2014	(614)			(614)		(614)	-
6 Transmitters	6/4/2014	(657)			(657)		(657)	-
3 Bariatric Mattresses	7/31/2014	(4,356)			(4,356)		(4,356)	-
14 MS Office 2013 copies & install	9/4/2014	(657)			(657)		(657)	-
5 Mattresses	9/30/2014	(637)			(637)		(637)	-
Bliss A Laptop	1/31/2015	(4,926)			(4,926)		(4,926)	-
Fin-HP Copy/Tranq HP Desktop/Adm NB350	3/31/2015	(614)			(614)		(614)	-
6 Transmitters	6/4/2015	(1,078)			(1,078)		(1,078)	-
Cloud Heal	6/23/2015	(966)			(966)		(966)	-
Heel Boots	6/30/2015	(2,434)			(2,434)		(2,434)	-
2 Laptops Bliss D and SS	8/1/2015	(646)			(646)		(646)	-
6 Transmitters	2/29/2016	(646)			(646)		(646)	-
Wanderguards	4/30/2016	(646)			(646)		(646)	-
Wanderguards	6/30/2016	(3,235)			(3,235)		(3,235)	-
Kiosk	7/6/2016	(2,013)			(2,013)		(2,013)	-
Floor mats	9/30/2016	(658)			(658)		(658)	-
wanderguards	11/30/2017	(2,984)			(2,984)		(2,984)	-
Hall chairs	4/30/2018	(788)			(788)		(788)	-
clinical liason laptop								
<b>Total 2020</b>		<b>\$ (97,381)</b>		<b>\$ 5,109</b>	<b>\$ (109,897)</b>	<b>\$ 8,899</b>	<b>\$ (101,998)</b>	<b>16,618</b>
2021 Additions								
chairs	10/1/2020	3,418	15	228	456	228	684	2,734
2 digital chair scales	10/1/2020	2,887	10	289	578	289	867	2,020
mess nurse	6/1/2021	6,068	10	607	1,214	607	1,821	4,247
3 HP laptops, 1 NUC, 3 monitors and cable accessories	6/1/2021	4,343	5	396	792	396	1,188	3,155
3 laptops (maintenance, harmony a, spare a)	7/31/2021	1,595	7	228	456	228	684	911
refrigerator midca top freezer	8/31/2021	3,375	5	675	1,350	675	2,025	1,350
easy seating kiosk/rhmatroce big dipper	8/31/2021	2,412	7	345	690	345	1,035	1,377
grocery tray for dish machine	9/30/2021	6,147	5	1,229	2,458	1,229	3,687	2,460
catwalk mechanical shower chair								
<b>Total 2021 Additions</b>		<b>\$ 32,123</b>		<b>\$ 4,866</b>	<b>\$ 9,732</b>	<b>\$ 4,866</b>	<b>\$ 14,598</b>	<b>17,625</b>
2021 Disposals								
Office Furniture	6/30/2007	(1,094)			(1,094)		(1,094)	-
Telephones	6/30/2007	(625)			(625)		(625)	-
Office Furniture	7/31/2007	(1,335)			(1,335)		(1,335)	-
7 Chairs	2/11/2008	(816)			(816)		(816)	-
Utility Cart	8/26/2008	(1,059)			(1,059)		(1,059)	-
2 Curbs 3 shelf w/cover	9/14/2009	(676)			(676)		(676)	-
Flat Screen TV Tranq	12/18/2009	(602)			(602)		(602)	-
Telephone	5/19/2010	(625)			(625)		(625)	-
Onll	5/24/2011	(582)			(582)		(582)	-
Blood Pressure Cuffs	3/25/2011	(655)			(655)		(655)	-
Water Cooler	6/6/2011	(693)			(693)		(693)	-
Blood Pressure Cuffs	7/1/2011	(819)			(819)		(819)	-
Activator for Hoer/Lift	8/16/2011	(647)			(647)		(647)	-
Hoer/Lift W Scale	3/14/2012	(2,150)			(2,150)		(2,150)	-
STC-16 Three Card for Fax	9/14/2012	(2,432)			(2,432)		(2,432)	-
Lift & Scale	1/17/2014	(2,199)			(2,199)		(2,199)	-
Mattresses	1/24/2014	(4,216)			(4,216)		(4,216)	-
Bariatric Mattresses	7/10/2014	(1,039)			(1,039)		(1,039)	-



WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
September 30, 2023

Description	Date of Acquisition	Historical Cost	Useful Life (in years)	2022			2023			Net Book Value
				Depreciation	Acc. Dep.	2022 Depreciation	2023 Acc. Depreciation	2023 Depreciation	2023 Acc. Depreciation	
<b>SBC-Phone Lines</b>	12/31/2006	1,503	10	-	1,503	-	1,503	-	-	
<b>2006 TOTAL</b>		\$ 83,200		\$ -	\$ 83,200	\$ -	\$ 83,200	\$ -	\$ -	
<b>2012 Additions</b>										
Hot Water #1 Ignitor	12/21/2011	644	10	2	644	-	644	-	-	
Hot Water #2 Motor	12/27/2011	1,654	10	2	1,654	-	1,654	-	-	
Hot Water #1 Gas Valve	12/27/2011	877	10	-	879	(1)	876	-	-	
Recharged Cylinder-New Head	12/27/2011	1,018	10	-	1,019	(1)	1,018	-	-	
<b>2012 TOTAL</b>		\$ 4,193		\$ 4	\$ 4,196	\$ (2)	\$ 4,194	\$ -	\$ -	
<b>2018 Disposals</b>										
Acquisitions-no description available	9/30/2005	(2,565)		-	(2,565)	-	(2,565)	-	-	
Acquisitions-no description available	9/30/2005	(2,986)		-	(2,986)	-	(2,986)	-	-	
Acquisitions	9/30/2005	(509)		-	(509)	-	(509)	-	-	
Allegiant- Satellite Dish	11/30/2005	(11,301)		-	(11,301)	-	(11,301)	-	-	
<b>2018 TOTAL</b>		\$ (17,340)		\$ -	\$ (17,340)	\$ -	\$ (17,340)	\$ -	\$ -	
<b>2021 Additions</b>										
Phone System Install	10/31/2020	\$ 6,128	10	613	1,226	613	1,839	4,289		
<b>2021 TOTAL</b>		\$ 6,128		\$ 613	\$ 1,226	\$ 613	\$ 1,839	\$ 4,289		
<b>Non-Movable Equipment Grand Total</b>		\$ 76,169		\$ 617	\$ 71,269	\$ 611	\$ 71,880	\$ 4,289		
<b>Total Non-Related Party Assets</b>		\$ 2,968,964		\$ 137,853	\$ 2,827,061	\$ 142,225	\$ 2,451,080	\$ 514,888		
<b>Related Party Asset Additions</b>										
1400 Building Wood Shed	10/20/2008	\$ 5,566	20	278	3,824	278	4,102	1,464		
<b>Total for (Building)</b>		\$ 5,566		\$ 278	\$ 3,824	\$ 278	\$ 4,102	\$ 1,464		
<b>Building Improvements</b>										
Exterior Painting	11/27/2008	\$ 38,700	8	-	38,700	-	38,700	-		
Ceiling Tiles	12/18/2008	45,914	8	-	45,914	-	45,914	-		
Corridor Handrails	01/31/09	17,946	15	1,196	15,433	1,196	16,629	1,317		
Wall in Dining Room	2/28/2009	1,000	20	50	628	50	678	322		
150 Resident Room Closets	3/24/2009	153,977	13	10,265	125,744	10,265	136,009	17,968		
Shower Core Renovation	5/4/2009	42,537	20	2,127	24,785	2,127	26,912	15,625		
Acroyns in Resident Room/Hallway	5/31/2009	59,855	10	-	59,856	-	59,856	-		
Corridor Flooring	06/30/09	114,424	10	-	114,424	-	114,424	-		
4 Crenelating Units	6/30/2009	16,500	15	1,100	12,290	1,100	13,390	3,110		
Dow Replacement	06/30/09	107,879	15	7,192	80,356	7,192	87,548	20,332		
Elevator Panels & Flooring	6/30/2009	5,822	10	-	5,822	-	5,822	-		
Boiler	7/15/2009	102,000	20	5,100	55,680	5,100	60,780	41,220		
Ambulance Glass Doors & Window	7/15/2009	11,109	20	555	6,061	555	6,616	4,492		
7.5 ton Roof Top AC Unit	8/15/2009	12,950	10	565	12,950	-	12,950	-		
Stainless Steel in Kitchen	8/28/2009	1,780	15	119	1,242	119	1,361	-		
Cycling in Triang Lounge	2/28/2010	4,309	5	-	4,309	-	4,309	-		
Basement Flooring	11/30/2010	19,009	5	-	19,009	-	19,009	-		
Basement Renovations	11/30/2010	34,478	20	1,724	20,687	1,724	22,411	12,067		
Rooftop AC & Electrical	11/22/2010	37,704	20	1,885	22,621	1,885	24,506	13,198		
Cabinet for Beauty Salon	12/24/2010	2,045	15	136	1,634	136	1,770	275		
Painting	12/24/2010	2,650	5	-	2,650	-	2,650	-		
Metal doors for Elevator Vestib	12/17/2010	1,488	10	-	1,488	-	1,488	-		
3 Automatic door openers & device	6/29/2011	6,251	10	-	6,251	-	6,251	-		
Add electrical for AC Rooftop	1/31/2011	1,195	20	60	719	60	779	417		
Automatic grosscap trap system	5/18/2011	4,023	10	-	4,022	1	4,023	-		
Electrical for Steam Table	3/20/2011	897	20	45	539	45	584	313		
Vinyl wallboard dividers/corners	5/5/2011	3,160	10	-	3,160	-	3,160	-		
teletype system upgrades	6/29/2011	11,344	10	-	11,342	2	11,344	-		
Acoustic Ceiling Tiles	5/12/2012	13,087	8	-	13,087	-	13,087	-		
Cabinets for 4 med, 2 nursing	5/21/2012	18,878	15	1,259	18,817	1,259	20,076	3,772		
Electrical outlets in patient rooms	9/12/2012	8,808	11	587	6,458	587	7,045	1,763		
Wall Protection	7/25/2012	11,334	10	2	11,334	-	11,334	-		
Wallpaper of Resident Rooms	12/17/2012	24,632	5	-	24,632	-	24,632	-		
Vinyl flooring for club gym	12/31/2013	9,341	10	934	8,406	934	9,341	-		
Carpet for admin/nursing	9/8/2014	3,026	5	-	3,025	-	3,025	-		
Replace floor in shower stall on	2/16/2015	2,263	10	226	1,808	226	2,034	229		
Resident Bathroom Floors	4/21/2015	41,131	10	4,113	32,904	4,113	37,017	4,114		
NCT for resident floor repairs	4/21/2015	1,870	10	187	1,496	187	1,683	187		
Painting resident room bathroom	5/27/2015	10,210	5	-	10,210	-	10,210	-		
Shower rooms flooring replacement	9/15/2015	16,683	10	1,668	13,244	1,668	14,912	1,671		
Wallcovering Dilis Library	6/9/2015	2,993	5	-	2,993	-	2,993	-		
Condensing unit walk-in cooler	11/30/2015	5,965	13	398	2,786	398	3,184	2,781		
Front Entrance down Lowes/Rite	12/10/2015	8,450	10	843	5,915	843	6,758	1,690		
Prep on Bliss shower stalls	11/11/2015	2,956	10	296	2,072	296	2,368	588		
Cabinet fronts & backpanels in	12/30/2015	1,578	15	91	637	91	728	642		
A/C System 12 Airhandling Units	4/17/2016	83,590	15	5,573	39,011	5,573	44,584	39,006		
2 Exterior Doors - Front entrance	2/1/2016	380	10	38	266	38	304	76		
4 pairs metal smoke doors	3/31/2018	6,146	20	307	1,535	307	1,842	434		
Insulated Glass Replacement	3/31/2018	14,475	20	723	7,230	724	7,954	10,131		
Replacement of 2-325 gallon hot water tank	6/30/2018	34,775	20	1,739	8,695	1,739	10,434	24,341		
New Electronic Mixing Valve	9/30/2019	62,500	20	556	2,780	556	3,336	7,789		
building exterior cleaning & painting of window frames	7/6/2020	19,660	10	1,946	5,838	1,946	7,784	46,875		
Repairs/Replacements of Rubber Membrane Roof & Insulation	12/9/2020	60,631	10	6,063	12,126	6,063	18,189	42,442		
Elevator Doors Upgrade	5/24/2021	8,977	10	898	1,796	898	2,694	6,283		
Replace 8 Interior Daxes	10/1/2020	(11,344)		-	(11,344)	-	(11,344)	-		
Telephone System Upgrades	10/1/2020	(5,400)		-	(5,400)	-	(5,400)	-		
Door Replacement	6/29/22	12,826	10	1,283	1,283	1,283	2,566	10,260		
roof upgrade/repair- elevator shaft roofing, gutter system on elevator shaft	9/12/22	2,482	10	248	248	248	496	1,986		
deposit on exterior front & rear canopy soffit replacement	4/6/23	2,482	10	-	-	-	248	2,234		
balance on soffit replacement at front and rear entrances	3/22/23	21,468	10	-	-	-	2,147	19,321		
Onis- elevator repair	8/31/23	16,079	10	-	-	-	1,608	14,471		
Door & Security Solutions	8/31/23	16,079	10	-	-	-	486	15,593		
Sauzier Mechanical- replacement of compressor on split system #6	8/14/23	4,855	10	-	-	-	591	5,446		
The Awning Place- ambulance entrance awning replacement	8/11/23	5,913	10	-	-	-	610	5,303		
Onis- pii clean and repair	6/27/23	6,100	10	-	-	-	649	5,451		
Onis- ruptured valve- ale 001683341	8/10/23	6,487	10	-	-	-	649	5,838		
<b>Total for (Building Improvements)</b>		\$ 1,398,956		\$ 65,225	\$ 912,224	\$ 71,081	\$ 988,225	\$ 410,328		
<b>Fixed Equipment</b>										
300 KW Diesel Generator	12/28/2011	\$ 71,204	20	3,565	39,216	3,565	42,781	28,523		
Blind	7/25/2012	23,045	5	-	23,045	-	23,045	-		
Valve (gas range)	5/25/2012	5,580	10	-	5,580	-	5,580	-		
Zone Valve Replacement Heat S	8/31/2013	13,735	15	914	9,100	916	10,075	3,660		
Zoning for 3 AC Units	3/7/2013	8,100	10	810	8,100	-	8,100	-		
Resident bathroom light fixtures	5/21/2014	4,562	10	456	4,105	456	4,561	2		
5 replacement boilers & tanks for	2/16/2015	1,119	20	56	448	56	504	615		
new radiator unit	4/28/2016	3,670	5	-	3,670	-	3,670	-		
East front window shades - 3 diff	11/30/2018	31,132	15	2,073	8,300	2,075	10,375	20,757		
Replace RTU #6	5/28/2019	24,865	15	1,658	6,632	1,658	8,290	16,575		
New HVAC Water Cooler - Laundry Room	7/6/2020	7,555	15	504	1,512	504	2,016	5,539		
NEC Phone System	3/16/2021	36,065	15	2,404	4,808	2,404	7,212	28,853		
<b>Total for (Fixed Equipment)</b>		\$ 230,732		\$ 12,444	\$ 114,274	\$ 11,884	\$ 126,208	\$ 104,524		
<b>Land Improvements</b>										
Split Rail Chain Link Fencing	4/30/2009	\$ 7,927	15	528	6,274	528	6,802	1,125		
Repair Patio and Sidewalk	6/18/2009	29,215	15	1,948	21,901	1,948	23,849	5,366		
Trenching for Exterior Lighting	6/26/2009	6,006	15	400	4,481	408	4,881	1,125		
Demo and Rebuild South Wall	6/30/2009	6,106	20	305	3,409	305	3,714	2,391		
Driveaway	6/30/2009	54,060	5	-	54,060	-	54,060	-		
Facility Sign	11/7/2011	5,911	10	-	5,910	-	5,910	-		
Sidewalk Concrete Replacement	5/12/2012	6,137	15	409	4,500	409	4,909	1,228		
Patio Expansion Caulking	10/31/2012	1,154	15	77	770	77	847	307		
Exterior Signs	6/9/2015	4,281	10	428	3,424	428	3,852	429		
<b>Total for (Land Improvements)</b>		\$ 120,797		\$ 4,098	\$ 104,208	\$ 4,496	\$ 108,825	\$ 11,974		

WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
September 30, 2023

Description	Date of Acquisitions	Historical Cost	Useful Life (In years)	2022 Depreciation	2022 Acc. Dep.	2023 Depreciation	2023 Acc. Depreciation	Net Book Value
Moveable Equipment	12/8/2008	\$ 101,641	12	70	101,641	-	101,641	-
80 Beds	01/19/09	99,916	12	506	99,917	-	99,917	-
80 Beds	2/26/2009	73,902	15	4,866	61,191	4,866	66,057	6,935
160 Resident Room Chairs	3/24/2009	50,543	15	3,370	41,279	3,370	44,649	5,894
160 Beside Cabinets	7/31/2009	13,924	10	273	13,924	-	13,924	-
Kitchen Equipment	6/30/2010	49,401	10	-	49,401	-	49,401	-
2 160lb washers & 2 75 lb Dryers	12/31/2009	17,996	10	-	17,996	-	17,996	-
Food Cart	6/21/2011	2,935	15	196	2,330	196	2,346	389
5 fill tables for tranquility	6/1/2011	8,748	10	(1)	8,748	-	8,748	-
Ice machines	3/21/2011	2,330	10	-	4,621	-	4,621	-
steam table	3/29/2011	4,621	10	-	7,142	595	7,737	1,193
therapy mat table	12/7/2010	8,930	15	595	7,142	595	7,737	145
therapy table w/tilt	1/10/2011	1,093	15	73	875	73	948	-
weight rack	8/3/2011	28,744	5	-	28,744	-	28,744	-
EMAR, ETAR Computer Equip	10/1/2011	24,097	5	-	24,097	-	24,097	-
Computer Equipment EMAR, ETAR	8/27/2012	9,183	15	612	6,733	612	7,345	1,836
Lounge furniture for 3 resident	9/21/2012	16,328	5	-	16,328	-	16,328	-
13 Elo touch screen computers	10/31/2012	3,597	5	-	3,597	-	3,597	-
Install 13 ELO Touch Computers	8/29/2013	5,611	15	374	3,740	374	4,114	1,497
24 Dining Room Chairs Harmony	2/20/2013	3,479	10	347	3,478	-	3,478	-
New Plate Warming for Kitchen	6/20/2013	4,694	10	469	4,692	2	4,694	-
Recliner Stoper Machine	4/30/2014	19,262	10	1,926	17,335	1,927	19,262	-
5 New lineload & software	9/8/2014	3,855	10	385	3,466	388	3,854	-
Convection Oven	12/22/2014	10,533	15	702	5,616	702	6,318	4,215
10 Sleeper Sofa Chairs Dine	4/21/2015	27,979	10	2,798	22,384	2,798	25,182	2,797
2-75lb. Ulinine gas dryers and 1	2/16/2015	1,811	10	181	1,448	181	1,629	182
61 resident bathroom mirrors	5/27/2015	4,035	5	-	4,035	-	4,035	-
Camera Rear Parking Lot	7/23/2015	14,581	10	1,458	11,664	1,458	13,122	1,459
Recover 158 resident room chair	3/1/2016	6,646	10	665	4,655	665	5,320	1,327
5 Pan Electric steamer Kitchen				-	(2,512)	-	(2,512)	-
2819 Disposals	09/21/12	(2,512)		-	(553)	-	(553)	-
2 Elo touch screen computers	10/31/12	(553)		-	(3,812)	-	(3,812)	-
Install 2 ELO Touch Computers	12/08/08	(3,812)		-	(2,281)	-	(2,281)	-
80 Beds, disposed 10/1/21	02/26/09	(2,281)		-	(701)	-	(701)	-
160 Resident Room Chairs, disposed 5	08/29/13	(701)		-	-	-	-	-
24 Dining Room Chairs Harmony, disposed 3				-	-	-	-	-
<b>Total for (Moveable Equipment)</b>		<b>\$ 619,645</b>		<b>\$ 19,865</b>	<b>\$ 563,565</b>	<b>\$ 18,207</b>	<b>\$ 581,772</b>	<b>\$ 27,871</b>
<b>Total Related Party Assets</b>		<b>\$ 2,365,698</b>		<b>\$ 101,907</b>	<b>\$ 1,703,917</b>	<b>\$ 105,215</b>	<b>\$ 1,809,132</b>	<b>\$ 556,566</b>
<b>Total Assets</b>		<b>\$ 5,331,644</b>		<b>\$ 239,860</b>	<b>\$ 4,030,978</b>	<b>\$ 247,440</b>	<b>\$ 4,260,213</b>	<b>\$ 1,071,431</b>
PV Variance Roll Forward - Non-Mov. Equip		15,756		-	6,336	-	6,336	19,420
PV Variance Roll Forward - Mov. Equip		2		-	25,931	-	25,931	(25,929)
PV Variance Roll Forward - Leasehold		(2)		-	4,908	-	4,908	(4,990)
<b>Total Report Total</b>		<b>\$ 5,357,400</b>		<b>\$ 239,860</b>	<b>\$ 4,068,223</b>	<b>\$ 247,440</b>	<b>\$ 4,297,458</b>	<b>\$ 1,059,942</b>
<b>Leasehold Improvements</b>		<b>\$ 2,065,231</b>		<b>\$ 78,407</b>	<b>\$ 1,084,917</b>	<b>\$ 77,549</b>	<b>\$ 1,166,729</b>	<b>\$ 296,532</b>
<b>Additions</b>		<b>\$ 13,602</b>		<b>\$ 1,329</b>	<b>\$ 1,329</b>	<b>\$ 1,383</b>	<b>\$ 1,583</b>	<b>\$ 12,019</b>
<b>Disposals</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ (812)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Related Party Leasehold Improvements</b>		<b>\$ 1,461,928</b>		<b>\$ 68,067</b>	<b>\$ 1,024,247</b>	<b>\$ 69,035</b>	<b>\$ 1,094,813</b>	<b>\$ 267,115</b>
<b>Related Party Additions</b>		<b>\$ 63,385</b>		<b>\$ 1,531</b>	<b>\$ 1,531</b>	<b>\$ 6,339</b>	<b>\$ 6,339</b>	<b>\$ 57,046</b>
<b>Related Party Disposals</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Historical Variance</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>		<b>\$ 3,602,166</b>		<b>\$ 147,334</b>	<b>\$ 2,115,212</b>	<b>\$ 184,588</b>	<b>\$ 2,269,444</b>	<b>\$ 731,702</b>

WEST HARTFORD HEALTH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
September 30, 2023

Description	Date of Acquisition	Historical Cost	Useful Life (In years)	2022		2023		2023		Net Book Value
				Depreciation	Acc. Dep.	Depreciation	Acc. Depreciation	Depreciation	Acc. Depreciation	
Movable Equipment		\$ 763,447		\$ 43,742	\$ 613,678	\$ 43,742	\$ 657,420	\$ 657,420	\$ 125,027	
Additions		47,651		15,858	15,858	7,283	7,283		40,368	
Disposals		(18,206)		-	(63,170)	-	(18,206)		-	
Related Party Movable Equipment		609,645		19,865	563,565	18,207	581,772		27,873	
Related Party Disposals		-		-	-	-	-		-	
<b>Total</b>		<b>\$ 1,422,577</b>		<b>\$ 79,465</b>	<b>\$ 1,129,923</b>	<b>\$ 69,232</b>	<b>\$ 1,224,270</b>		<b>\$ 194,307</b>	
Non-movable Equipment		\$ 70,169		\$ 617	\$ 71,209	\$ 611	\$ 71,880		\$ 4,239	
Additions		-		-	-	-	-		-	
Related Party Non-movable Equipment		230,732		12,444	114,574	11,634	126,208		104,524	
Related Party Additions		-		-	-	-	-		-	
<b>Total</b>		<b>\$ 300,901</b>		<b>\$ 13,061</b>	<b>\$ 185,843</b>	<b>\$ 12,245</b>	<b>\$ 198,088</b>		<b>\$ 108,813</b>	

Per Trial Balance	2,597,370	127,265	2,073,818	127,265	2,073,818	523,555
Per Cost Report Depreciation Schedule	5,331,644	239,860	4,030,978	235,983	4,295,822	1,035,822
Related Party	2,365,690	101,907	1,703,917	105,215	1,809,132	556,558
Cost Report Schedule to Cost Report Variances	(25,756)	-	(37,245)	-	(37,245)	11,489
F/S vs C/R Variance	(394,337)		(299,437.81)		(430,116.81)	35,780
Rounding Variance			(108,718)			55,780

F/S vs C/R NBV - Page 31, Line 9B  
F/S vs C/R Dep. - Page 36, Line F2  
Reserve for Dep. - Page 35, Line A3  
Depreciation Adjustment - Page 32, Line D7

55,780  
(108,718)  
556,550  
(11,489)

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

Name of Facility Brookview Corporation d/b/a West Ha	License No. 1057	Report for Year Ended 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	160				
6. Square Footage	48,350				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Fixed				
b. Date Mortgage Obtained	08/26/13				
c. Interest Rate for the Cost Year	3.78%				
d. Term of Mortgage (number of years)	30				
e. Amount of Principal Borrowed	6,811,600				
f. Principal balance outstanding as of 9/30/2023	5,338,631				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Brookview Corporation d/b/a West Ha		1057	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		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended				Page	of	
Brookview Corporation d/b/a West		1057		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify)				\$						
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$						
14. Insurance				\$						
a. Insurance on Property (buildings only)				\$	146,734	146,734				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)				\$						
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$						
14d. Total Insurance Expenditures (14a + b + c)				\$	146,734	146,734				
15. Total All Expenditures (A-13 thru C-14)				\$	16,226,747	17,859,324	(1,632,577)			



**F. Statement of Revenue**

Name of Facility Brookview Corporation d/b/a West Hartfc 1057		License No.		Report for Year Ended 9/30/2023		Page 30	of 37
Item				Total	CCNH / RHNS	(Specify)	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1. a. Medicaid Residents (CT only)				\$ 18,856,055	18,856,055		
b. Medicaid Room and Board Contractual Allowance **				\$ (7,035,742)	(7,035,742)		
2. a. Medicaid (All other states)				\$			
b. Other States Room and Board Contractual Allowance **				\$			
3. a. Medicare Residents (all inclusive)				\$ 3,464,359	3,464,359		
b. Medicare Room and Board Contractual Allowance **				\$ 378,349	378,349		
4. a. Private-Pay Residents and Other				\$ 2,104,812	2,104,812		
b. Private-Pay Room and Board Contractual Allowance **				\$ (31,482)	(31,482)		
<b>II. Other Resident Revenue</b>							
1. a. Prescription Drugs - Medicare				\$ 348,769	348,769		
b. Prescription Drugs - Medicare Contractual Allowance **				\$ (351,422)	(351,422)		
c. Prescription Drugs - Non-Medicare				\$ 11,054	11,054		
d. Prescription Drugs - Non-Medicare Contractual Allowance **				\$ (11,344)	(11,344)		
2. a. Medical Supplies - Medicare				\$			
b. Medical Supplies - Medicare Contractual Allowance **				\$			
c. Medical Supplies - Non-Medicare				\$			
d. Medical Supplies - Non-Medicare Contractual Allowance **				\$			
3. a. Physical Therapy - Medicare				\$ 547,884	547,884		
b. Physical Therapy - Medicare Contractual Allowance **				\$ (490,077)	(490,077)		
c. Physical Therapy - Non-Medicare				\$ 38,862	38,862		
d. Physical Therapy - Non-Medicare Contractual Allowance **				\$ (38,561)	(38,561)		
4. a. Speech Therapy - Medicare				\$ 196,263	196,263		
b. Speech Therapy - Medicare Contractual Allowance **				\$ (158,277)	(158,277)		
c. Speech Therapy - Non-Medicare				\$ 24,397	24,397		
d. Speech Therapy - Non-Medicare Contractual Allowance **				\$ (22,632)	(22,632)		
5. a. Occupational Therapy - Medicare				\$ 753,845	753,845		
b. Occupational Therapy - Medicare Contractual Allowance **				\$ (632,289)	(632,289)		
c. Occupational Therapy - Non-Medicare				\$ 41,984	41,984		
d. Occupational Therapy - Non-Medicare Contractual Allowance **				\$ (17,500)	(17,500)		
6. a. Other (Specify) - Medicare				\$ 92,268	92,268		
b. Other (Specify) - Non-Medicare				\$ 12,571	12,571		
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>				\$ 18,082,146	18,082,146		
<b>IV. Other Revenue*</b>							
1. Meals sold to guests, employees & others				\$			
2. Rental of rooms to non-residents				\$			
3. Telephone				\$			
4. Rental of Television and Cable Services				\$			
5. Interest Income (Specify)				\$ 7,209	7,209		
6. Private Duty Nurses' Fees				\$			
7. Barber, Coffee, Beauty and Gift shops				\$			
8. Other (Specify)				\$ 973,746	973,746		
<b>V. Total Other Revenue (1 thru 8)</b>				\$ 980,955	980,955		
<b>VI. Total All Revenue (III +V)</b>				\$ 19,063,101	19,063,101		

\* 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.



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hart	1057	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash (on hand and in banks)			\$	2,800,265
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,274,568
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	66,379
5. Prepaid Expenses			\$	87,977
a. _____				
b. _____				
c. _____				
d. See Schedule	87,977			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	847,087
ERC Funds	807,653			
Due from Brookview Realty	39,434			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	7,076,276
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>2,076,853</u>		\$	308,541
	Accum. Depreciation <u>1,768,312</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>76,169</u>		\$	4,289
	Accum. Depreciation <u>71,880</u>	Net		
6. Movable Equipment	*Historical Cost <u>812,932</u>		\$	166,435
	Accum. Depreciation <u>646,497</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	55,780
F/s vs C/R NBV	55,780			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	535,045

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

(Carry Total forward to next page)



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

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hart	1057	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	7,611,321
C. Leasehold or like property recorded for Equity Purposes.			\$	
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost	Net		
	Accum. Depreciation			
3. Buildings			\$ 436,604	
	*Historical Cost	1,539,139		
	Accum. Depreciation	1,102,535	Net	
4. Non-Movable Equipment			\$ 104,524	
	*Historical Cost	230,732		
	Accum. Depreciation	126,208	Net	
5. Movable Equipment			\$ 27,873	
	*Historical Cost	609,645		
	Accum. Depreciation	581,772	Net	
6. Motor Vehicles			\$	
	*Historical Cost		Net	
	Accum. Depreciation			
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties (C1 thru 7)</b>			\$ 569,001	
D. Investment and Other Assets			\$	
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost	Net		
	Accum. Depreciation			
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$ 51,384	
Due from Paylocity		62,875		
Depreciation Adjustment		(11,489)		
See Schedule		(2)		
D-8. <b>Total Investments and Other Assets (Lines D1 thru 7)</b>			\$ 51,384	
D-9. <b>Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$ 8,231,706	

\* 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 Brookview Corporation d/b/a West Hartford H		License No. 1057	Report for Year Ended 9/30/2023	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	761,448
2. Notes Payable ( <i>itemize</i> )				\$	
_____ _____ _____ See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	516,052
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	10,082
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	947,682
Credit Balance Liabilities		690,302	Accrued Accounting	28,500	
Due to Cash Resident Funds		117,588	Accrued Insurance Financ	34,378	
P/R Pension Employee		86			
Accrued Pension		76,828	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,235,264</b>

\* 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		License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford		1057	9/30/2023	34	37
Account				Amount	
Total Brought Forward:				2,235,264	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 479,916	
Name and Address of Lender	Amount	Loan Date			
Due to Avon Health Care	479,916	Var			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____ _____ _____ See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 479,916	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,715,180	

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

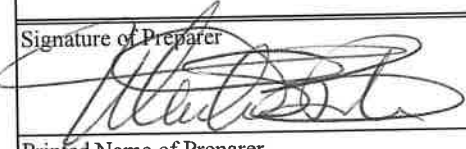
Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hai	1057	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	569,000
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	569,000
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	391,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,244,031
6. Gain or Loss for Period			\$	1,312,495
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	4,947,526
<b>C. Total Reserves and Net Worth</b>			\$	5,516,526
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	8,231,706



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartf	1057	9/30/2023	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	4,085,799
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	19,063,101
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,750,606
D. Net Income or Deficit			\$	1,312,495
E. Balance			\$	5,398,294
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expense Pg 27     \$17,859,324				
C/R vs F/S Dep.         (108,718)				
Total Expenditures     \$17,750,606				
2. Other <i>(itemize)</i>				
Bad Debt Expense Adjustment                     (99,190)				
Misc. Income Adjustment                             307				
Prior Period Adjustment                           (99,205)				
F-3. Total Additions			\$	(198,088)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	252,680
Purpose		Amount		
Shareholders Distribution		252,680		
3. Total Deductions			\$	252,680
H. <b>Balance at End of Period</b>			\$	4,947,526
09/30/23				

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

Name of Facility Brookview Corporation d/b/a West		License No. 1057	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)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/14/24	
Printed Name of Preparer Matthew S Bivolack					
Address 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Russell Schwartz				Phone Number 860-490-9855	
Contact Email Address russell.schwartz@sbcglobal.net					



## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center 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 West Hartford Health & Rehabilitation Center. 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 West Hartford Health & Rehabilitation Center 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 14, 2024





Provider Name: Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center  
 Provider Number: 1057-C  
 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:**

Client: West Hartford Health Care		Engagement: Medicaid - West Hartford Health Care 2023 Cost Report						
Period Ending: 9/30/2023		Trial Balance: A.01 - TB-CCNH						
Account	Description	UNADJ	JE Ref #	RJE	WPreF >	FINAL	< WPreF	1st PP-FINAL
		9/30/2023				9/30/2023		9/30/2022
11140	Cash Operating Account	2,682,677.00				2,682,677.00		2,002,623.00
11160	ERC Funds	807,653.00				807,653.00		0.00
11620	Cash Resident Funds	117,588.00				117,588.00		145,405.00
13010	A/R Private	667,083.00				667,083.00		782,630.00
13020	A/R Medicaid	1,278,070.00				1,278,070.00		1,582,613.00
13030	A/ R Medicaid Pending	337,080.00				337,080.00		0.00
13040	A/R Medicare A	310,261.00				310,261.00		554,992.00
13050	A/R Medicare B	124,425.00				124,425.00		138,799.00
13060	A/R Coinsurance	15,604.00				15,604.00		69,045.00
13070	A/R Medicare Replacement	466,967.00				466,967.00		644,663.00
13080	A/R Insurance Other	196,764.00				196,764.00		41,558.00
13290	Allowance for Doubtful Accounts	(34,000.00)				(34,000.00)		(22,810.00)
				(99,190.00)		(99,190.00)		
			RJE - 3	(99,190.00)				
13300	A/R Refunds	11,504.00				11,504.00		10,141.00
15300	Prepaid Insurance	66,165.00				66,165.00		57,555.00
15380	Inventory	66,379.00				66,379.00		66,100.00
15600	Prepaid Federal Taxes	12,664.00				12,664.00		12,646.00
15700	Prepaid Real/Property Taxes	2,649.00				2,649.00		2,184.00
15800	Prepaid Other	6,499.00				6,499.00		13,823.00
15900	Due from Paylocity	62,875.00				62,875.00		0.00
17680	Due from Brookview Realty	39,434.00				39,434.00		0.00
19320	Fixed Equipment	76,168.00				76,168.00		76,168.00
19390	Accum Depr Fixed Equipment	(71,879.00)				(71,879.00)		(71,266.00)
19420	Leasehold Improvements	1,858,993.00				1,858,993.00		1,845,392.00
19490	Accum Depr Leasehold Impvmts	(1,563,162.00)				(1,563,162.00)		(1,493,878.00)
19520	Furniture & Equipment	584,580.00				584,580.00		555,135.00
19590	Accum Depr Furniture & Equipmt	(362,870.00)				(362,870.00)		(328,883.00)
19620	Computer Software	77,632.00				77,632.00		77,632.00
19690	Accum Depr Computer Software	(75,907.00)				(75,907.00)		(70,732.00)
21020	Accounts Payable Trade	(761,448.00)				(761,448.00)		(609,773.00)
21300	Credit Balance Liabilities	(690,302.00)				(690,302.00)		(64,585.00)
21610	Due to Cash Resident Funds	(117,588.00)				(117,588.00)		(145,405.00)
23115	HHS Stimulus	(224,089.00)				(224,089.00)		(64,182.00)
				224,089.00		0.00		
			RJE - 3	64,182.00				
			RJE - 3	159,907.00				
25000	P/R Clearing	(2,179.00)				(2,179.00)		(2,254.00)
25320	P/R Pension Employee	(86.00)				(86.00)		(187.00)
25360	P/R Garnishment	(81.00)				(81.00)		(8.00)
25500	Accrued Payroll	(144,847.00)				(144,847.00)		(126,603.00)
25600	Accrued FICA Taxes	(10,082.00)				(10,082.00)		(8,733.00)
25650	Accrued Vac Personal Sick	(368,945.00)				(368,945.00)		(385,884.00)
25680	Accrued Pension	(81,984.00)				(81,984.00)		(79,200.00)
				5,156.00				
			RJE - 2	5,156.00				
26100	Accrued Accounting	(28,500.00)				(28,500.00)		(26,250.00)
26110	Accrued User Fee	0.00				0.00		(214,866.00)
26130	Accrued Insurance Financing	(34,378.00)				(34,378.00)		(29,588.00)
26150	Accrued Expense Other	0.00				0.00		(227,262.00)
29630	Due to Avon Health Care	(479,916.00)				(479,916.00)		(620,756.00)
30100	Shareholder Distributions	252,680.00				252,680.00		0.00
30110	Capital Stock	(391,000.00)				(391,000.00)		(391,000.00)
30120	Retained Earnings	(3,435,994.00)				(3,435,994.00)		(2,910,048.00)
				(60,717.00)				
			RJE - 3	(159,907.00)				
			RJE - 3	99,190.00				
40100	Room & Board Private	(1,742,024.00)				(1,742,024.00)		(1,913,730.00)
40210	Pharmacy Private	284.00				284.00		1,044.00
40220	PT Private	(301.00)				(301.00)		(959.00)
40230	OT Private	(352.00)				(352.00)		(1,085.00)
40240	ST Private	(1,765.00)				(1,765.00)		0.00
41000	Medicaid Revenue	0.00				0.00		3,610.00
41100	Room & Board Medicaid	(18,317,100.00)				(18,317,100.00)		(15,342,530.00)
41105	R & B Medicaid Pending	(538,955.00)				(538,955.00)		0.00
41110	Allowance R&B Medicaid Pending	6,719,475.00				6,719,475.00		5,524,834.00
41115	Allowance R&B Medicaid Pending	200,010.00				200,010.00		0.00
41210	Pharmacy Medicaid	0.00				0.00		(176.00)
41215	Allow Phar MCD	6.00				6.00		176.00
41220	PT Medicaid	(22,804.00)				(22,804.00)		(29,568.00)
41225	Allow PT MCD	22,804.00				22,804.00		29,568.00
41230	OT Medicaid	(24,132.00)				(24,132.00)		(30,271.00)
41235	Allow OT MCD	24,132.00				24,132.00		30,271.00
41240	ST Medicaid	(12,395.00)				(12,395.00)		(7,244.00)
41245	Allow ST MCD	12,395.00				12,395.00		7,244.00
43100	Room & Board Medicare	(1,637,467.00)				(1,637,467.00)		(2,101,415.00)
43110	Allowance R&B Medicare	(480,810.00)				(480,810.00)		(685,545.00)
43120	Medicare Discounts	45,614.00				45,614.00		16,950.00
43210	Pharmacy Medicare A	(160,002.00)				(160,002.00)		(177,608.00)
43215	Allow Phar MCR A	162,655.00				162,655.00		177,608.00
43220	PT Medicare A	(169,309.00)				(169,309.00)		(169,524.00)
43225	Allow PT MCR A	169,309.00				169,309.00		169,524.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	WPreF >	FINAL 9/30/2023	< WPreF	1st PP-FINAL 9/30/2022
43230	OT Medicare A	(208,547.00)				(208,547.00)		(194,458.00)
43235	Allow OT MCR A	208,547.00				208,547.00		194,458.00
43240	ST Medicare A	(52,955.00)				(52,955.00)		(59,260.00)
43245	Allow ST MCR A	52,955.00				52,955.00		59,260.00
43250	Lab Medicare A	(29,664.00)				(29,664.00)		(22,194.00)
43255	Allow Lab MCR A	29,664.00				29,664.00		22,194.00
43270	X-ray Medicare A	(7,752.00)				(7,752.00)		(4,752.00)
43275	Allow X-ray MCR A	7,752.00				7,752.00		4,752.00
43320	PT Medicare B	(54,646.00)				(54,646.00)		(14,599.00)
43325	Allow PT MCR B	22,838.00				22,838.00		4,596.00
43330	OT Medicare B	(115,435.00)				(115,435.00)		(53,658.00)
43335	Allow OT MCR B	23,447.00				23,447.00		8,170.00
43340	ST Medicare B	(24,302.00)				(24,302.00)		(13,657.00)
43345	Allow ST MCR B	970.00				970.00		262.00
44100	Room & Board Insurance Other	(133,800.00)				(133,800.00)		(105,745.00)
44110	Allowance R&B Insurance Other	31,482.00				31,482.00		22,105.00
44120	Insurance Other Dividends	0.00				0.00		(35,650.00)
44510	Pharmacy Insurance Other	(11,338.00)				(11,338.00)		(7,730.00)
44515	Allow Phar Insurance Other	11,338.00				11,338.00		7,730.00
44520	PT Insurance Other	(15,757.00)				(15,757.00)		(13,062.00)
44525	Allow PT Insurance Other	15,757.00				15,757.00		13,062.00
44530	OT Insurance Other	(17,500.00)				(17,500.00)		(11,803.00)
44535	Allow OT Insurance Other	17,500.00				17,500.00		11,803.00
44540	ST Insurance Other	(10,237.00)				(10,237.00)		(114.00)
44545	Allow ST Insurance Other	10,237.00				10,237.00		114.00
44550	Lab Insurance Other	(654.00)				(654.00)		(1,220.00)
44555	Allow Lab Insurance Other	654.00				654.00		1,220.00
44570	X-ray Insurance Other	(85.00)				(85.00)		0.00
44575	Allow X-ray Insurance Other	85.00				85.00		0.00
44820	PT Insurance B	(45,836.00)				(45,836.00)		(20,618.00)
44825	Allow PT Insurance B	19,837.00				19,837.00		9,001.00
44830	OT Insurance B	(122,296.00)				(122,296.00)		(58,191.00)
44835	Allow OT Insurance B	68,596.00				68,596.00		23,903.00
44840	ST Insurance B	(48,585.00)				(48,585.00)		(33,281.00)
44845	Allow ST Insurance B	33,931.00				33,931.00		17,126.00
46100	Medicare Replacement Room&Board	(1,747,860.00)				(1,747,860.00)		(2,201,661.00)
46110	Allowance R&B Medicare Replacem	81,410.00				81,410.00		184,344.00
46510	Pharmacy medicare Replacement	(188,767.00)				(188,767.00)		(212,825.00)
46515	Allow Phar Medicare Replacement	188,767.00				188,767.00		212,825.00
46520	PT Medicare Replacement	(278,093.00)				(278,093.00)		(298,983.00)
46525	Allow PT Medicare Replacement	278,093.00				278,093.00		300,972.00
46530	OT Medicare Replacement	(307,567.00)				(307,567.00)		(290,403.00)
46535	Allow OT Medicare Replacement	307,567.00				307,567.00		290,411.00
46540	ST Medicare Replacement	(70,421.00)				(70,421.00)		(38,451.00)
46545	Allow ST Medicare Replacement	70,421.00				70,421.00		38,913.00
46550	Lab Medicare Replacement	(25,643.00)				(25,643.00)		(26,835.00)
46555	Allow Lab Medicare Replacement	25,643.00				25,643.00		26,835.00
46570	X-ray Medicare Replacement	(3,752.00)				(3,752.00)		(5,904.00)
46575	Allow X-ray Medicare Replacemen	3,752.00				3,752.00		5,904.00
47000	Optum ISNP Capitated	(68.00)				(68.00)		(3,500.00)
47100	Optum ISNP Capitated Room & Board	(153,889.00)				(153,889.00)		(70,875.00)
47105	OPTUM ISNP Part B	(92,268.00)				(92,268.00)		0.00
47120	Optum ISNP Other	(17,820.00)				(17,820.00)		0.00
48000	Room & Board Retro Private	(83,794.00)				(83,794.00)		5,162.00
48100	Room & Board Retro Medicaid	116,257.00				116,257.00		(18,614.00)
48300	Room & Board Retro Medicare	(24,563.00)				(24,563.00)		(14,778.00)
48400	Room & Board Retro Ins Other	8,695.00				8,695.00		0.00
48600	Retro Ancillaries	5,317.00				5,317.00		10,684.00
48700	Room & Board Retro Medicare Rep	(79,032.00)				(79,032.00)		(74,651.00)
49190	Interest Income	(7,209.00)				(7,209.00)		(43.00)
49195	HHS Stimulus	0.00			(64,182.00)	(64,182.00)		(288,757.00)
		0.00	RJE - 3	(64,182.00)		0.00		(5,279.00)
49200	Miscellaneous Income	0.00				0.00		0.00
49500	ERC Credit	(909,564.00)				(909,564.00)		145,523.00
51010	P/R Administrator	171,294.00				171,294.00		392,804.00
51150	P/R Office	343,825.00				343,825.00		40,471.00
51240	Legal Fees	15,000.00				15,000.00		25,979.00
51245	Legal - Collections	8,200.00				8,200.00		51,028.00
51260	Accounting Fees	40,805.00				40,805.00		0.00
51280	Professional Fees	112,941.00				112,941.00		10,015.00
51290	Telephone	14,598.00				14,598.00		1,152.00
51300	Cellular Phones	1,194.00				1,194.00		2,704.00
51310	Advertising Help Wanted	103.00				103.00		47,837.00
51330	Business Promotion	58,179.00				58,179.00		11,002.00
51350	Dues / Association	11,037.00				11,037.00		470.00
51360	Subscriptions	0.00				0.00		3,377.00
51370	Licenses	3,933.00				3,933.00		32,398.00
51380	Office Supplies	34,749.00				34,749.00		142,360.00
51390	Purchased Services Office	197,512.00				197,512.00		4,686.00
51400	Courier & Postage	3,833.00				3,833.00		9,094.00
51410	Office Equipment Rental	9,627.00				9,627.00		200.00
51420	Employee Travel	712.00				712.00		

Account	Description	UNADJ	JE Ref #	RJE	WPRef >	FINAL	< WPRef	1st PP-FINAL
		9/30/2023				9/30/2023		9/30/2022
51430	Professional Development	18,864.00				18,864.00		12,718.00
51440	Late Fees & Fines	0.00				0.00		271.00
51450	Bank Charges	260.00				260.00		53.00
51460	Payroll Processing	28,451.00				28,451.00		25,639.00
51470	Donation Expense	200.00				200.00		400.00
51480	Employee Relations	17,182.00				17,182.00		9,553.00
51500	Computer Services	144,069.00				144,069.00		103,446.00
51560	Other Administrative Expense	0.00				0.00		529.00
51570	Bad Debt Expense	743,013.00				743,013.00		180,000.00
51580	Penalties	180.00				180.00		51.00
51700	Other Insurance	24,468.00				24,468.00		21,898.00
51950	State Provider Tax	928,663.00				928,663.00		787,094.00
51960	Sales & Use Tax	0.00				0.00		292.00
53600	Fica Tax	539,659.00				539,659.00		505,708.00
53610	State Unemployment Taxes	43,217.00				43,217.00		47,200.00
53620	Federal Unemployment Taxes	7,765.00				7,765.00		7,780.00
53630	Workers Compensation Ins	176,774.00				176,774.00		134,081.00
53640	Employee Group Insurance	1,027,145.00				1,027,145.00		1,235,252.00
53650	Reimbursed Employee Health	120.00				120.00		570.00
53660	Pension Expense	98,241.00		(5,156.00)		93,085.00		78,121.00
			RJE - 2	(5,156.00)				
53680	Union Pension Expense	286,944.00				286,944.00		260,127.00
53750	Union Training Fund	31,215.00				31,215.00		28,236.00
53760	Union Dues	(536.00)				(536.00)		(3,581.00)
53770	Tuition Expense	0.00				0.00		1,813.00
53780	New Hire Expense	3,716.00				3,716.00		7,241.00
53790	Employee Physicals/Medication	3,067.00				3,067.00		3,425.00
55010	P/R Maintenance Supervisor	80,597.00				80,597.00		64,367.00
55030	P/R Asst Maintenance Supervisor	57,418.00				57,418.00		63,065.00
55380	Maintenance Supplies	41,997.00				41,997.00		47,243.00
55390	Repair & Maintenance	48,305.00				48,305.00		42,845.00
55430	Groundskeeping	11,146.00				11,146.00		11,745.00
55470	Rubbish Removal	35,400.00				35,400.00		33,658.00
55480	Snow Removal	11,911.00				11,911.00		22,567.00
55490	Purchased Maintenance Contract	65,190.00				65,190.00		64,719.00
5566-010	PERSONAL PROPERTY TAXES	0.00		8,101.00		8,101.00		5,877.00
			RJE - 1	8,101.00				
55660	Personal Property Taxes	9,201.00				9,201.00		10,191.00
55710	Water & Sewer	75,427.00				75,427.00		92,211.00
55720	Gas	75,371.00				75,371.00		105,328.00
55740	Electricity	59,006.00				59,006.00		69,973.00
57380	Laundry Supplies	113.00				113.00		1,144.00
57390	Purchase Service Laundry	397,154.00				397,154.00		403,489.00
57400	Linen & Bedding	15,708.00				15,708.00		15,266.00
59160	Housekeeping Purchased Service	611,782.00				611,782.00		627,799.00
59380	Housekeeping Supplies	30,761.00				30,761.00		44,230.00
59389	COVID HOUSEKEEPING SUPPLIES	0.00				0.00		3,791.00
63001	Dietary Salaries	0.00				0.00		(253.00)
63150	P/R Dietary Staff	640,302.00				640,302.00		603,671.00
63230	Consult Dietician	80,160.00				80,160.00		80,160.00
63340	Raw Food	447,952.00				447,952.00		400,573.00
63380	Dietary Supplies	10,290.00				10,290.00		9,607.00
63390	Dietary Purchase Services	57,465.00				57,465.00		58,425.00
65010	P/R Recreation Director	63,773.00				63,773.00		65,540.00
65150	P/R Recreation Staff	173,682.00				173,682.00		160,856.00
65380	Recreation Supplies	8,005.00				8,005.00		7,753.00
65400	Resident & Family Entertainment	7,358.00				7,358.00		6,702.00
65450	Cable TV	4,701.00				4,701.00		4,259.00
67010	P/R Social Service Supervisor	200,146.00				200,146.00		191,157.00
67150	P/R Social Service Staff	20,615.00				20,615.00		11,715.00
70200	Medical Director	28,800.00				28,800.00		28,800.00
70210	Medical Director Program	28,800.00				28,800.00		26,800.00
70300	Consult Pharmacist	10,751.00				10,751.00		9,067.00
70310	Consult Respiratory Therapy	827.00				827.00		1,267.00
70920	Consult Dentist	8,328.00				8,328.00		8,328.00
73160	Therapy Equipment Rental	13,265.00				13,265.00		13,448.00
73170	Purchased Physical Therapy	206,691.00				206,691.00		261,182.00
73180	Physical Therapy Supplies	6,753.00				6,753.00		7,573.00
73190	Purchased Speech Therapy	156,668.00				156,668.00		88,124.00
73200	Purchased Occupational Therapy	327,685.00				327,685.00		291,196.00
73215	Purchased PT Optum ISNP Part B	3,056.00				3,056.00		0.00
73225	Purchased ST Optum ISNP Part B	10,305.00				10,305.00		0.00
73235	Purchased OT Optum ISNP Part B	16,717.00				16,717.00		0.00
76150	Covid Lab Expense	0.00				0.00		39,375.00
76290	Pharmacy	820.00				820.00		9,024.00
76380	Oxygen Supplies	6,924.00				6,924.00		4,278.00
76400	Pharmacy Other	174,076.00				174,076.00		170,987.00
76500	Pharmacy Medicare	125,332.00				125,332.00		149,534.00
76600	IV Therapy Expense	12,399.00				12,399.00		17,890.00
76700	Lab Expense	54,883.00				54,883.00		42,272.00
76760	X-Ray Expense	10,913.00				10,913.00		6,758.00
76860	Resident Travel	29,049.00				29,049.00		20,915.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	WPref >	FINAL 9/30/2023	< WPref	1st PP-FINAL 9/30/2022
76900	Supplies Patient Personal	2,726.00				2,726.00		1,958.00
80002	Nursing Expenses	0.00				0.00		366.00
83010	P/R Director Of Nursing	138,455.00				138,455.00		130,434.00
83030	P/R Asst Director Of Nursing	97,112.00				97,112.00		75,839.00
83050	P/R Nursing Support Staff	151,218.00				151,218.00		132,059.00
83060	P/R Nursing Support LPN	0.00				0.00		30,770.00
83070	P/R Nursing Support RN	322,710.00				322,710.00		208,021.00
83080	P/R Infection Control Nurse	57,679.00				57,679.00		32,982.00
83100	P/R Nursing Supervisors	703,299.00				703,299.00		738,804.00
83110	P/R RN	196,749.00				196,749.00		159,105.00
83120	P/R LPN	1,931,265.00				1,931,265.00		1,954,949.00
83130	P/R Aides	2,774,306.00				2,774,306.00		2,531,064.00
83150	P/R Clinical Coordinator	40,571.00				40,571.00		44,497.00
83370	Nursing Equipment Rental	39,258.00				39,258.00		49,202.00
83375	Nursing Equipment Med A	12,890.00				12,890.00		8,190.00
83380	Nursing Supplies	212,571.00				212,571.00		205,890.00
83385	Non Qual T19 Part B Supplies	34,311.00				34,311.00		28,689.00
83389	COVID SUPPLIES	52,580.00				52,580.00		81,555.00
83395	Non Qual Other Part B Supplies	16,143.00				16,143.00		17,239.00
83400	Medical Software Subscriptions	69,005.00				69,005.00		72,671.00
83500	Purchased Service RNs	1,078.00				1,078.00		0.00
83510	Nursing Dept Consultant	50,339.00				50,339.00		55,997.00
83520	Purchased Service LPNs	126,559.00				126,559.00		2,732.00
83540	Purchased Service Aides	78,662.00				78,662.00		27,851.00
97700	Rent	757,138.00		(285,389.00)		471,749.00		531,341.00
			RJE - 1	(285,389.00)				
9780-010	Related Taxes	0.00		125,215.00		125,215.00		155,898.00
			RJE - 1	125,215.00				
9781-010	Related Insurance	0.00		122,266.00		122,266.00		115,428.00
			RJE - 1	122,266.00				
9782-010	Related Mortgage Insurance	0.00		29,807.00		29,807.00		30,997.00
			RJE - 1	29,807.00				
97900	State Corporate Taxes	37,876.00				37,876.00		0.00
98250	Depr Fixed Equipment	2,124.00				2,124.00		683.00
98260	Depr Leasehold Improvement	69,285.00				69,285.00		70,777.00
98270	Depr Furniture & Equipment	50,681.00				50,681.00		43,039.00
98280	Depr Computer Software	5,175.00				5,175.00		5,175.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(1,243,157.00)</b>		<b>(69,338.00)</b>		<b>(1,312,495.00)</b>		<b>(784,751.00)</b>



Client: **West Hartford Health Care**  
Engagement: **Medicaid - West Hartford Health Care 2023 Cost Report**  
Period Ending: **9/30/2023**  
Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL	
		9/30/2023		9/30/2023	9/30/2022	
10-A	Salaries and Wages	8,165,016.00		8,165,016.00	7,736,969.00	
13-B	Professional Fees	1,135,426.00		1,135,426.00	881,504.00	
15	Expenditures Other than Salaries	4,041,225.00	(5,156.00)	4,036,069.00	3,434,502.00	
16	Expenditures Other than Salaries (cont'd) - Admin. and General	597,456.00		597,456.00	365,296.00	
18	Dietary Basis for Allocation of Costs	515,707.00		515,707.00	468,605.00	
19	Laundry-Basis for Allocation of Costs	412,975.00		412,975.00	419,899.00	
20	Housekeeping and Resident Care Basis for Allocation of Costs	1,536,505.00		1,536,505.00	1,642,358.00	
22	Maintenance and Property	1,326,984.00	(122,266.00)	1,204,718.00	1,353,361.00	
27	Interest and Insurance	24,468.00	122,266.00	146,734.00	137,326.00	
30	Statement of Revenue	(18,998,919.00)	(64,182.00)	(19,063,101.00)	(17,224,571.00)	
31-32	Assets	7,761,896.00	(99,190.00)	7,662,706.00	6,691,335.00	
33-34	Liabilities	(2,944,425.00)	229,245.00	(2,715,180.00)	(2,605,536.00)	
35	Equity	(3,574,314.00)	(60,717.00)	(3,635,031.00)	(3,301,048.00)	
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Net (Income) Loss</b>		(1,243,157.00)	(69,338.00)	(1,312,495.00)	(784,751.00)

Client: **West Hartford Health Care**  
Engagement: **Medicaid - West Hartford Health Care 2023 Cost Report**  
Period Ending: **9/30/2023**  
Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
10-A 2	Administrators	171,294.00		171,294.00	145,523.00
10-A 4	Other Administrative Salaries	343,825.00		343,825.00	392,804.00
10-A 5C	Dietary Workers	640,302.00		640,302.00	603,418.00
10-A 7A	Engineer or Chief of Maintenance	80,597.00		80,597.00	64,367.00
10-A 7B	Other Maintenance Workers	57,418.00		57,418.00	63,065.00
10-A 12A	Director of Nurses/Assistant Director	235,567.00		235,567.00	206,273.00
10-A 12B1	RNs - Direct Care	900,048.00		900,048.00	897,909.00
10-A 12B2	RNs - Administrative	572,178.00		572,178.00	417,559.00
10-A 12C1	LPNs - Direct Care	1,931,265.00		1,931,265.00	1,954,949.00
10-A 12C2	LPNs - Administrative	0.00		0.00	30,770.00
10-A 12D	Aides and Attendants	2,774,306.00		2,774,306.00	2,531,064.00
10-A 12H	Recreation Workers	237,455.00		237,455.00	226,396.00
10-A 12M	Social Workers/Case Management	220,761.00		220,761.00	202,872.00
13-B 1	Dietitian	80,160.00		80,160.00	80,160.00
13-B 2	Dentist	8,328.00		8,328.00	8,328.00
13-B 3	Pharmacist	10,751.00		10,751.00	9,067.00
13-B 5A	PT - Resident Care	209,747.00		209,747.00	261,182.00
13-B 8A	Medical Director	57,600.00		57,600.00	55,600.00
13-B 8C	Resident Care	827.00		827.00	1,267.00
13-B 9A	ST - Resident Care	166,973.00		166,973.00	88,124.00
13-B 10A	OT - Resident Care	344,402.00		344,402.00	291,196.00
13-B 11A1	RN's - Direct Care	1,078.00		1,078.00	0.00
13-B 11B1	LPN's - Direct Care	126,559.00		126,559.00	2,732.00
13-B 11C	Aides	78,662.00		78,662.00	27,851.00
13-B 12	Other	50,339.00		50,339.00	55,997.00
15 1A1	Workmen's Compensation	176,774.00		176,774.00	134,081.00
15 1A3	Unemployment Insurance	50,982.00		50,982.00	54,980.00
15 1A4	Social Security (FICA)	539,659.00		539,659.00	505,708.00
15 1A5	Health Insurance	1,027,265.00		1,027,265.00	1,235,822.00
15 1A7	Pensions	385,185.00	(5,156.00)	380,029.00	338,248.00
15 1A9	Other	37,462.00		37,462.00	37,234.00
15 1C	Bad Debts	743,013.00		743,013.00	180,000.00
15 1D	Accounting and Auditing	40,605.00		40,605.00	51,028.00
15 1E	Legal	23,200.00		23,200.00	66,450.00
15 1G	Office Supplies	34,749.00		34,749.00	32,398.00
15 1H1	Telephone and Telegraph	14,598.00		14,598.00	10,015.00
15 1H2	Cellular Phones and Beepers	1,194.00		1,194.00	1,152.00
15 1K1	Other Taxes - Income	37,876.00		37,876.00	0.00
15 1K2	Other	0.00		0.00	292.00
15 1K3	Resident Day User Fee	928,663.00		928,663.00	787,094.00
16 3	Gifts to Staff and Residents	17,182.00		17,182.00	9,553.00
16 4	Employee Travel	712.00		712.00	200.00
16 5	Education Expense	18,864.00		18,864.00	12,718.00
16 M1	Advertising Help Wanted	103.00		103.00	2,704.00
16 M3	Advertising Other	58,179.00		58,179.00	47,837.00
16 M7	Postage	3,833.00		3,833.00	4,686.00
16 M9	Subscriptions	0.00		0.00	470.00
16 M10	Contributions	200.00		200.00	400.00
16 M11	Services Provided by Contract	482,973.00		482,973.00	271,445.00
16 M13	Other	4,373.00		4,373.00	4,281.00
16 M8	Dues	11,037.00		11,037.00	11,002.00
18 2A1	Raw Food	447,952.00		447,952.00	400,573.00
18 2A2	Non-Food Supplies	10,290.00		10,290.00	9,607.00
18 2B	Purchased Services	57,465.00		57,465.00	58,425.00
19 3A1	Bed Linens, etc...washed, ironed..	15,708.00		15,708.00	15,266.00
19 3B	Purchased Services	397,154.00		397,154.00	403,489.00
19 3C	Other	113.00		113.00	1,144.00
20 4A1	In-House Care Supplies	30,761.00		30,761.00	48,021.00
20 4B	Purchased Services	611,782.00		611,782.00	627,799.00
20 5A2	Purchased from	300,228.00		300,228.00	329,545.00
20 5B	Medicine Cabinet Drugs	212,571.00		212,571.00	205,890.00

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
20 5C	Medical and Therapeutic Supplies	50,454.00		50,454.00	46,294.00
20 5D	Ambulance/Limousine	29,049.00		29,049.00	20,915.00
20 5E2	Oxygen - Other	6,924.00		6,924.00	4,278.00
20 5F	X-Rays and related radiological	10,913.00		10,913.00	6,758.00
20 5H	Laboratory	54,883.00		54,883.00	81,647.00
20 5I	Recreation	15,363.00		15,363.00	14,455.00
20 5L	Cable Television	4,701.00		4,701.00	4,259.00
20 5M	Other	202,123.00		202,123.00	244,924.00
20 5N	Physical Therapy Expense	6,753.00		6,753.00	7,573.00
22 6A	Repairs and Maintenance	90,302.00		90,302.00	90,088.00
22 6B	Heat	75,371.00		75,371.00	105,328.00
22 6C	Light & Power	59,006.00		59,006.00	69,973.00
22 6D	Water	75,427.00		75,427.00	92,211.00
22 6E	Equipment Lease	9,627.00		9,627.00	9,094.00
22 6F	Other	123,647.00		123,647.00	132,689.00
22 7C	Non-movable Equipment	2,124.00		2,124.00	683.00
22 8C	Leasehold Improvements	69,285.00		69,285.00	70,777.00
22 9	Rental Payments	757,138.00	(255,582.00)	501,556.00	562,338.00
22 10B	Real estate taxes paid by lessor	0.00	125,215.00	125,215.00	155,898.00
22 10C	Personal property taxes	9,201.00	8,101.00	17,302.00	16,068.00
22 7D	Movable Equipment	55,856.00		55,856.00	48,214.00
27 14A	Insurance on Property	24,468.00	122,266.00	146,734.00	137,326.00
30 1A	Medicaid Residents (CT only)	(18,856,055.00)		(18,856,055.00)	(15,338,920.00)
30 1B	Medicaid room and board contractual allowance	7,035,742.00		7,035,742.00	5,506,220.00
30 3A	Medicare Residents (All inclusive)	(3,464,359.00)		(3,464,359.00)	(4,377,727.00)
30 3B	Medicare room and board contractual allowance	(378,349.00)		(378,349.00)	(499,029.00)
30 4A	Private-pay residents and other	(2,104,812.00)		(2,104,812.00)	(2,120,838.00)
30 4B	Private-pay room and board contractual allowance	31,482.00		31,482.00	22,105.00
30 5A	Prescription Drugs - Medicare	(348,769.00)		(348,769.00)	(390,433.00)
30 5B	Prescription Drugs - Medicare Contractual Allowance	351,422.00		351,422.00	390,433.00
30 5C	Prescription Drugs - Non-medicare	(11,054.00)		(11,054.00)	(6,862.00)
30 5D	Prescription Drugs - Non-medicare Contractual Allowance	11,344.00		11,344.00	7,906.00
30 7A	Physical Therapy - Medicare	(547,884.00)		(547,884.00)	(503,724.00)
30 7B	Physical Therapy - Medicare Contractual Allowance	490,077.00		490,077.00	484,093.00
30 7C	Physical Therapy - Non-medicare	(38,862.00)		(38,862.00)	(43,589.00)
30 7D	Physical Therapy - Non-medicare Contractual Allowance	38,561.00		38,561.00	42,630.00
30 8A	Speech Therapy - Medicare	(196,263.00)		(196,263.00)	(144,649.00)
30 8B	Speech Therapy - Medicare Contractual Allowance	158,277.00		158,277.00	115,561.00
30 8C	Speech Therapy - Non-medicare	(24,397.00)		(24,397.00)	(7,358.00)
30 8D	Speech Therapy - Non-medicare Contractual Allowance	22,632.00		22,632.00	7,358.00
30 9A	Occupational Therapy - Medicare	(753,845.00)		(753,845.00)	(596,710.00)
30 9B	Occupational Therapy - Medicare Contractual Allowance	632,289.00		632,289.00	547,213.00
30 9C	Occupational Therapy - Non-medicare	(41,984.00)		(41,984.00)	(43,159.00)
30 9D	Occupational Therapy - Non-medicare Contractual Allowance	17,500.00		17,500.00	11,803.00
30 10A	Other - Medicare	(92,268.00)		(92,268.00)	0.00
30 10B	Other - Non-medicare	(12,571.00)		(12,571.00)	7,184.00
30 15	Interest Income	(7,209.00)		(7,209.00)	(43.00)
30 18	Other Revenue	(909,564.00)	(64,182.00)	(973,746.00)	(294,036.00)
31-32 A1	Cash	2,800,265.00		2,800,265.00	2,148,028.00
31-32 A2	A/R	3,373,758.00	(99,190.00)	3,274,568.00	3,801,631.00
31-32 A4	Inventories	66,379.00		66,379.00	66,100.00
31-32 A5	Prepaid Expenses	87,977.00		87,977.00	86,008.00
31-32 A8	Other Current Assets	847,087.00		847,087.00	0.00
31-32 B4	Leasehold Improvements	295,831.00		295,831.00	351,514.00
31-32 B5	Non-Movable Equipment	4,289.00		4,289.00	4,902.00
31-32 B6	Movable Equipment	223,435.00		223,435.00	233,152.00
31-32 D7	Other Assets	62,875.00		62,875.00	0.00
33-34 A1	A/P	(761,448.00)		(761,448.00)	(609,773.00)
33-34 A4	Accrued Payroll	(516,052.00)		(516,052.00)	(514,749.00)
33-34 A6	Accrued Payroll Taxes Payable	(10,082.00)		(10,082.00)	(8,733.00)
33-34 A12	Other Current Liabilities	(1,176,927.00)	229,245.00	(947,682.00)	(851,525.00)
33-34 B3	Loans from Owners or Related Parties	(479,916.00)		(479,916.00)	(620,756.00)
35 B2	Capital Stock	(391,000.00)		(391,000.00)	(391,000.00)
35 B5	Cumulated Earnings	(3,183,314.00)	(60,717.00)	(3,244,031.00)	(2,910,048.00)
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
	Net (Income) Loss	(1,243,157.00)	(69,338.00)	(1,312,495.00)	(784,751.00)

Client: **West Hartford Health Care**  
 Engagement: **Medicaid - West Hartford Health Care 2023 Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report - P&L**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE 9/30/2023	WPreF >	FINAL 9/30/2023	< WPreF	1st PP-FINAL 9/30/2022
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>							
<b>Subgroup : [2]</b>	<b>Administrators</b>			0.00		171,294.00		145,523.00
51010	P/R Administrator	171,294.00		0.00		171,294.00		145,523.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<u>171,294.00</u>		<u>0.00</u>		<u>171,294.00</u>		<u>145,523.00</u>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>			0.00		343,825.00		392,804.00
51150	P/R Office	343,825.00		0.00		343,825.00		392,804.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<u>343,825.00</u>		<u>0.00</u>		<u>343,825.00</u>		<u>392,804.00</u>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>			0.00		0.00		(253.00)
63001	Dietary Salaries	0.00		0.00		0.00		603,671.00
63150	P/R Dietary Staff	640,302.00		0.00		640,302.00		603,418.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<u>640,302.00</u>		<u>0.00</u>		<u>640,302.00</u>		<u>603,418.00</u>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>			0.00		80,597.00		64,367.00
55010	P/R Maintenance Supervisor	80,597.00		0.00		80,597.00		64,367.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<u>80,597.00</u>		<u>0.00</u>		<u>80,597.00</u>		<u>64,367.00</u>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>			0.00		57,418.00		63,065.00
55030	P/R Asst Maintenance Supervisor	57,418.00		0.00		57,418.00		63,065.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<u>57,418.00</u>		<u>0.00</u>		<u>57,418.00</u>		<u>63,065.00</u>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>			0.00		138,455.00		130,434.00
83010	P/R Director Of Nursing	138,455.00		0.00		138,455.00		75,838.00
83030	P/R Asst Director Of Nursing	97,112.00		0.00		97,112.00		206,273.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<u>235,567.00</u>		<u>0.00</u>		<u>235,567.00</u>		<u>206,273.00</u>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>			0.00		703,299.00		738,804.00
83100	P/R Nursing Supervisors	703,299.00		0.00		703,299.00		159,105.00
83110	P/R RN	196,749.00		0.00		196,749.00		897,909.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<u>900,048.00</u>		<u>0.00</u>		<u>900,048.00</u>		<u>897,909.00</u>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>			0.00		151,218.00		132,059.00
83050	P/R Nursing Support Staff	151,218.00		0.00		151,218.00		208,021.00
83070	P/R Nursing Support RN	322,710.00		0.00		322,710.00		32,982.00
83080	P/R Infection Control Nurse	57,678.00		0.00		57,678.00		44,497.00
83150	P/R Clinical Coordinator	40,571.00		0.00		40,571.00		417,559.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<u>572,178.00</u>		<u>0.00</u>		<u>572,178.00</u>		<u>417,559.00</u>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>			0.00		1,931,265.00		1,854,949.00
83120	P/R LPN	1,931,265.00		0.00		1,931,265.00		1,954,949.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<u>1,931,265.00</u>		<u>0.00</u>		<u>1,931,265.00</u>		<u>1,954,949.00</u>
<b>Subgroup : [12C2]</b>	<b>LPNs - Administrative</b>			0.00		0.00		30,770.00
83060	P/R Nursing Support LPN	0.00		0.00		0.00		30,770.00
<b>Subtotal [12C2]</b>	<b>LPNs - Administrative</b>	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>		<u>30,770.00</u>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>			0.00		2,774,306.00		2,531,064.00
83130	P/R Aides	2,774,306.00		0.00		2,774,306.00		2,531,064.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<u>2,774,306.00</u>		<u>0.00</u>		<u>2,774,306.00</u>		<u>2,531,064.00</u>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>			0.00		63,773.00		65,540.00
65010	P/R Recreation Director	63,773.00		0.00		63,773.00		160,856.00
65150	P/R Recreation Staff	173,682.00		0.00		173,682.00		226,396.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<u>237,455.00</u>		<u>0.00</u>		<u>237,455.00</u>		<u>226,396.00</u>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>			0.00		200,146.00		191,157.00
67010	P/R Social Service Supervisor	200,146.00		0.00		200,146.00		11,715.00
67150	P/R Social Service Staff	20,615.00		0.00		20,615.00		202,872.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<u>220,761.00</u>		<u>0.00</u>		<u>220,761.00</u>		<u>202,872.00</u>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<u>8,165,016.00</u>		<u>0.00</u>		<u>8,165,016.00</u>		<u>7,736,969.00</u>
<b>Group : [13-B]</b>	<b>Professional Fees</b>							
<b>Subgroup : [1]</b>	<b>Dietitian</b>			0.00		80,160.00		80,160.00
63230	Consult Dietician	80,160.00		0.00		80,160.00		80,160.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<u>80,160.00</u>		<u>0.00</u>		<u>80,160.00</u>		<u>80,160.00</u>
<b>Subgroup : [2]</b>	<b>Dentist</b>			0.00		8,328.00		8,328.00
70920	Consult Dentist	8,328.00		0.00		8,328.00		8,328.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<u>8,328.00</u>		<u>0.00</u>		<u>8,328.00</u>		<u>8,328.00</u>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			0.00		10,751.00		9,067.00
70300	Consult Pharmacist	10,751.00		0.00		10,751.00		9,067.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<u>10,751.00</u>		<u>0.00</u>		<u>10,751.00</u>		<u>9,067.00</u>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			0.00		206,691.00		261,182.00
73170	Purchased Physical Therapy	206,691.00		0.00		206,691.00		0.00
73215	Purchased PT Optum ISNP Part B	3,056.00		0.00		3,056.00		261,182.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<u>209,747.00</u>		<u>0.00</u>		<u>209,747.00</u>		<u>261,182.00</u>
<b>Subgroup : [9A]</b>	<b>Medical Director</b>			0.00		28,800.00		28,800.00
70200	Medical Director	28,800.00		0.00		28,800.00		26,800.00
70210	Medical Director Program	28,800.00		0.00		28,800.00		

Subtotal [8A]	Medical Director	57,600.00	0.00	57,600.00	55,600.00
Subgroup : [8C]	Resident Care		0.00	827.00	1,267.00
70310	Consult Respiratory Therapy	827.00		827.00	1,267.00
Subtotal [8C]	Resident Care	827.00	0.00	827.00	1,267.00
Subgroup : [9A]	ST - Resident Care		0.00	156,668.00	88,124.00
73190	Purchased Speech Therapy	156,668.00	0.00	156,668.00	0.00
73225	Purchased ST Optum ISNP Part B	10,305.00	0.00	10,305.00	0.00
Subtotal [9A]	ST - Resident Care	166,973.00	0.00	166,973.00	88,124.00
Subgroup : [10A]	OT - Resident Care		0.00	327,685.00	291,196.00
73200	Purchased Occupational Therapy	327,685.00	0.00	327,685.00	0.00
73235	Purchased OT Optum ISNP Part B	16,717.00	0.00	16,717.00	0.00
Subtotal [10A]	OT - Resident Care	344,402.00	0.00	344,402.00	291,196.00
Subgroup : [11A1]	RN's - Direct Care		0.00	1,078.00	0.00
83500	Purchased Service RNs	1,078.00	0.00	1,078.00	0.00
Subtotal [11A1]	RN's - Direct Care	1,078.00	0.00	1,078.00	0.00
Subgroup : [11B1]	LPN's - Direct Care		0.00	126,559.00	2,732.00
83520	Purchased Service LPNs	126,559.00	0.00	126,559.00	2,732.00
Subtotal [11B1]	LPN's - Direct Care	126,559.00	0.00	126,559.00	2,732.00
Subgroup : [11C]	Aides		0.00	78,662.00	27,851.00
83540	Purchased Service Aides	78,662.00	0.00	78,662.00	27,851.00
Subtotal [11C]	Aides	78,662.00	0.00	78,662.00	27,851.00
Subgroup : [12]	Other		0.00	50,339.00	55,997.00
83510	Nursing Dept Consultant	50,339.00	0.00	50,339.00	55,997.00
Subtotal [12]	Other	50,339.00	0.00	50,339.00	55,997.00
Total [13-B]	Professional Fees	1,135,426.00	0.00	1,135,426.00	881,504.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation		0.00	176,774.00	134,081.00
53630	Workers Compensation Ins	176,774.00	0.00	176,774.00	134,081.00
Subtotal [1A1]	Workmen's Compensation	176,774.00	0.00	176,774.00	134,081.00
Subgroup : [1A3]	Unemployment Insurance		0.00	43,217.00	47,200.00
53610	State Unemployment Taxes	43,217.00	0.00	43,217.00	7,780.00
53620	Federal Unemployment Taxes	7,765.00	0.00	7,765.00	0.00
Subtotal [1A3]	Unemployment Insurance	50,982.00	0.00	50,982.00	54,980.00
Subgroup : [1A4]	Social Security (FICA)		0.00	539,659.00	505,708.00
53600	Fica Tax	539,659.00	0.00	539,659.00	505,708.00
Subtotal [1A4]	Social Security (FICA)	539,659.00	0.00	539,659.00	505,708.00
Subgroup : [1A5]	Health Insurance		0.00	1,027,145.00	1,235,252.00
53640	Employee Group Insurance	1,027,145.00	0.00	1,027,145.00	120.00
53650	Reimbursed Employee Health	120.00	0.00	120.00	570.00
Subtotal [1A5]	Health Insurance	1,027,265.00	0.00	1,027,265.00	1,235,822.00
Subgroup : [1A7]	Pensions		(5,156.00)	93,005.00	78,121.00
53660	Pension Expense	98,241.00	(5,156.00)	93,085.00	260,127.00
53680	Union Pension Expense	286,844.00	0.00	286,844.00	0.00
Subtotal [1A7]	Pensions	385,185.00	(5,156.00)	380,029.00	338,248.00
Subgroup : [1A9]	Other		0.00	31,215.00	28,236.00
53750	Union Training Fund	31,215.00	0.00	31,215.00	(3,581.00)
53760	Union Dues	(536.00)	0.00	(536.00)	0.00
53770	Tuition Expense	0.00	0.00	0.00	1,813.00
53780	New Hire Expense	3,716.00	0.00	3,716.00	7,241.00
53790	Employee Physicals/Medication	3,067.00	0.00	3,067.00	3,425.00
Subtotal [1A9]	Other	37,462.00	0.00	37,462.00	37,234.00
Subgroup : [1C]	Bad Debts		0.00	743,013.00	180,000.00
51570	Bad Debt Expense	743,013.00	0.00	743,013.00	180,000.00
Subtotal [1C]	Bad Debts	743,013.00	0.00	743,013.00	180,000.00
Subgroup : [1D]	Accounting and Auditing		0.00	40,605.00	51,028.00
51260	Accounting Fees	40,605.00	0.00	40,605.00	51,028.00
Subtotal [1D]	Accounting and Auditing	40,605.00	0.00	40,605.00	51,028.00
Subgroup : [1E]	Legal		0.00	15,000.00	40,471.00
51240	Legal Fees	15,000.00	0.00	15,000.00	25,979.00
51245	Legal - Collections	8,200.00	0.00	8,200.00	66,450.00
Subtotal [1E]	Legal	23,200.00	0.00	23,200.00	66,450.00
Subgroup : [1G]	Office Supplies		0.00	34,749.00	32,398.00
51380	Office Supplies	34,749.00	0.00	34,749.00	32,398.00
Subtotal [1G]	Office Supplies	34,749.00	0.00	34,749.00	32,398.00
Subgroup : [1H1]	Telephone and Telegraph		0.00	14,598.00	10,015.00
51290	Telephone	14,598.00	0.00	14,598.00	10,015.00
Subtotal [1H1]	Telephone and Telegraph	14,598.00	0.00	14,598.00	10,015.00
Subgroup : [1H2]	Cellular Phones and Beepers		0.00	1,194.00	1,152.00
51300	Cellular Phones	1,194.00	0.00	1,194.00	1,152.00
Subtotal [1H2]	Cellular Phones and Beepers	1,194.00	0.00	1,194.00	1,152.00
Subgroup : [1K1]	Other Taxes - Income				

97900	State Corporate Taxes	37,876.00	0.00	37,876.00	0.00
Subtotal [1K1]	Other Taxes - Income	37,876.00	0.00	37,876.00	0.00
Subgroup : [1K2]	Other			0.00	292.00
51960	Sales & Use Tax	0.00	0.00	0.00	292.00
Subtotal [1K2]	Other	0.00	0.00	0.00	292.00
Subgroup : [1K3]	Resident Day User Fee			928,663.00	787,094.00
51950	State Provider Tax	928,663.00	0.00	928,663.00	787,094.00
Subtotal [1K3]	Resident Day User Fee	928,663.00	0.00	928,663.00	787,094.00
Total [15]	Expenditures Other than Salaries	4,041,225.00	(5,156.00)	4,036,069.00	3,434,502.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3]	Gifts to Staff and Residents			17,182.00	9,553.00
51480	Employee Relations	17,182.00	0.00	17,182.00	9,553.00
Subtotal [3]	Gifts to Staff and Residents	17,182.00	0.00	17,182.00	9,553.00
Subgroup : [4]	Employee Travel			712.00	200.00
51420	Employee Travel	712.00	0.00	712.00	200.00
Subtotal [4]	Employee Travel	712.00	0.00	712.00	200.00
Subgroup : [5]	Education Expense			18,864.00	12,718.00
51430	Professional Development	18,864.00	0.00	18,864.00	12,718.00
Subtotal [5]	Education Expense	18,864.00	0.00	18,864.00	12,718.00
Subgroup : [M1]	Advertising Help Wanted			103.00	2,704.00
51310	Advertising Help Wanted	103.00	0.00	103.00	2,704.00
Subtotal [M1]	Advertising Help Wanted	103.00	0.00	103.00	2,704.00
Subgroup : [M3]	Advertising Other			58,179.00	47,837.00
51330	Business Promotion	58,179.00	0.00	58,179.00	47,837.00
Subtotal [M3]	Advertising Other	58,179.00	0.00	58,179.00	47,837.00
Subgroup : [M7]	Postage			3,833.00	4,686.00
51400	Courier & Postage	3,833.00	0.00	3,833.00	4,686.00
Subtotal [M7]	Postage	3,833.00	0.00	3,833.00	4,686.00
Subgroup : [M9]	Subscriptions			0.00	470.00
51360	Subscriptions	0.00	0.00	0.00	470.00
Subtotal [M9]	Subscriptions	0.00	0.00	0.00	470.00
Subgroup : [M10]	Contributions			200.00	400.00
51470	Donation Expense	200.00	0.00	200.00	400.00
Subtotal [M10]	Contributions	200.00	0.00	200.00	400.00
Subgroup : [M11]	Services Provided by Contract			112,941.00	0.00
51280	Professional Fees	112,941.00	0.00	112,941.00	0.00
51390	Purchased Services Office	197,512.00	0.00	197,512.00	142,360.00
51460	Payroll Processing	28,451.00	0.00	28,451.00	25,639.00
51500	Computer Services	144,058.00	0.00	144,058.00	103,446.00
Subtotal [M11]	Services Provided by Contract	482,973.00	0.00	482,973.00	271,445.00
Subgroup : [M13]	Other			3,933.00	3,377.00
51370	Licenses	3,933.00	0.00	3,933.00	3,377.00
51440	Late Fees & Fines	0.00	0.00	0.00	271.00
51450	Bank Charges	260.00	0.00	260.00	53.00
51560	Other Administrative Expense	0.00	0.00	0.00	529.00
51580	Penalties	180.00	0.00	180.00	51.00
Subtotal [M13]	Other	4,373.00	0.00	4,373.00	4,281.00
Subgroup : [M8]	Dues			11,037.00	11,002.00
51350	Dues / Association	11,037.00	0.00	11,037.00	11,002.00
Subtotal [M8]	Dues	11,037.00	0.00	11,037.00	11,002.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin	597,456.00	0.00	597,456.00	365,296.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food			447,952.00	400,573.00
63340	Raw Food	447,952.00	0.00	447,952.00	400,573.00
Subtotal [2A1]	Raw Food	447,952.00	0.00	447,952.00	400,573.00
Subgroup : [2A2]	Non-Food Supplies			10,290.00	9,607.00
63380	Dietary Supplies	10,290.00	0.00	10,290.00	9,607.00
Subtotal [2A2]	Non-Food Supplies	10,290.00	0.00	10,290.00	9,607.00
Subgroup : [2B]	Purchased Services			57,465.00	58,425.00
63390	Dietary Purchase Services	57,465.00	0.00	57,465.00	58,425.00
Subtotal [2B]	Purchased Services	57,465.00	0.00	57,465.00	58,425.00
Total [18]	Dietary Basis for Allocation of Costs	515,707.00	0.00	515,707.00	468,605.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc.,washed, ironed..			15,708.00	15,266.00
57400	Linens & Bedding	15,708.00	0.00	15,708.00	15,266.00
Subtotal [3A1]	Bed Linens, etc.,washed, ironed..	15,708.00	0.00	15,708.00	15,266.00
Subgroup : [3B]	Purchased Services			397,154.00	403,489.00
57390	Purchase Service Laundry	397,154.00	0.00	397,154.00	403,489.00
Subtotal [3B]	Purchased Services	397,154.00	0.00	397,154.00	403,489.00
Subgroup : [3C]	Other				

57380	Laundry Supplies	113.00	0.00	113.00	1,144.00
Subtotal [3C]	Other	113.00	0.00	113.00	1,144.00
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>412,975.00</b>	<b>0.00</b>	<b>412,975.00</b>	<b>419,899.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
Subgroup : [4A1]	In-House Care Supplies				
59380	Housekeeping Supplies	30,761.00	0.00	30,761.00	44,230.00
59389	COVID HOUSEKEEPING SUPPLIES	0.00	0.00	0.00	3,791.00
Subtotal [4A1]	In-House Care Supplies	30,761.00	0.00	30,761.00	48,021.00
Subgroup : [4B]	Purchased Services				
59160	Housekeeping Purchased Service	611,782.00	0.00	611,782.00	627,799.00
Subtotal [4B]	Purchased Services	611,782.00	0.00	611,782.00	627,799.00
Subgroup : [5A2]	Purchased from				
76280	Pharmacy	820.00	0.00	820.00	9,024.00
76400	Pharmacy Other	174,076.00	0.00	174,076.00	170,987.00
76500	Pharmacy Medicare	125,332.00	0.00	125,332.00	149,534.00
Subtotal [5A2]	Purchased from	300,228.00	0.00	300,228.00	329,545.00
Subgroup : [5B]	Medicine Cabinet Drugs				
83380	Nursing Supplies	212,571.00	0.00	212,571.00	205,890.00
Subtotal [5B]	Medicine Cabinet Drugs	212,571.00	0.00	212,571.00	205,890.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
80002	Nursing Expenses	0.00	0.00	0.00	366.00
83385	Non Qual T19 Part B Supplies	34,311.00	0.00	34,311.00	28,689.00
83395	Non Qual Other Part B Supplies	16,143.00	0.00	16,143.00	17,239.00
Subtotal [5C]	Medical and Therapeutic Supplies	50,454.00	0.00	50,454.00	46,294.00
Subgroup : [5D]	Ambulance/Limouine				
78860	Resident Travel	29,049.00	0.00	29,049.00	20,915.00
Subtotal [5D]	Ambulance/Limousine	29,049.00	0.00	29,049.00	20,915.00
Subgroup : [5E2]	Oxygen - Other				
76380	Oxygen Supplies	6,924.00	0.00	6,924.00	4,278.00
Subtotal [5E2]	Oxygen - Other	6,924.00	0.00	6,924.00	4,278.00
Subgroup : [5F]	X-Rays and related radiological				
76760	X-Ray Expense	10,913.00	0.00	10,913.00	6,758.00
Subtotal [5F]	X-Rays and related radiological	10,913.00	0.00	10,913.00	6,758.00
Subgroup : [5H]	Laboratory				
76150	Covid Lab Expense	0.00	0.00	0.00	39,375.00
76700	Lab Expense	54,883.00	0.00	54,883.00	42,272.00
Subtotal [5H]	Laboratory	54,883.00	0.00	54,883.00	81,647.00
Subgroup : [5I]	Recreation				
65380	Recreation Supplies	8,005.00	0.00	8,005.00	7,753.00
65400	Resident & Family Entertainment	7,358.00	0.00	7,358.00	6,702.00
Subtotal [5I]	Recreation	15,363.00	0.00	15,363.00	14,455.00
Subgroup : [5L]	Cable Television				
65450	Cable TV	4,701.00	0.00	4,701.00	4,259.00
Subtotal [5L]	Cable Television	4,701.00	0.00	4,701.00	4,259.00
Subgroup : [5M]	Other				
73160	Therapy Equipment Rental	13,265.00	0.00	13,265.00	13,448.00
78600	IV Therapy Expense	12,399.00	0.00	12,399.00	17,890.00
76900	Supplies Patient Personal	2,726.00	0.00	2,726.00	1,968.00
83370	Nursing Equipment Rental	39,258.00	0.00	39,258.00	49,202.00
83375	Nursing Equipment Med A	12,890.00	0.00	12,890.00	8,180.00
83389	COVID SUPPLIES	52,580.00	0.00	52,580.00	81,555.00
83400	Medical Software Subscriptions	69,005.00	0.00	69,005.00	72,671.00
Subtotal [5M]	Other	202,123.00	0.00	202,123.00	244,924.00
Subgroup : [5N]	Physical Therapy Expense				
73180	Physical Therapy Supplies	6,753.00	0.00	6,753.00	7,573.00
Subtotal [5N]	Physical Therapy Expense	6,753.00	0.00	6,753.00	7,573.00
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allo</b>	<b>1,536,505.00</b>	<b>0.00</b>	<b>1,536,505.00</b>	<b>1,642,358.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
Subgroup : [6A]	Repairs and Maintenance				
55380	Maintenance Supplies	41,997.00	0.00	41,997.00	47,243.00
55390	Repair & Maintenance	48,305.00	0.00	48,305.00	42,845.00
Subtotal [6A]	Repairs and Maintenance	90,302.00	0.00	90,302.00	90,088.00
Subgroup : [6B]	Heat				
55720	Gas	75,371.00	0.00	75,371.00	105,328.00
Subtotal [6B]	Heat	75,371.00	0.00	75,371.00	105,328.00
Subgroup : [6C]	Light & Power				
55740	Electricity	59,006.00	0.00	59,006.00	69,973.00
Subtotal [6C]	Light & Power	59,006.00	0.00	59,006.00	69,973.00
Subgroup : [6D]	Water				
55710	Water & Sewer	75,427.00	0.00	75,427.00	92,211.00
Subtotal [6D]	Water	75,427.00	0.00	75,427.00	92,211.00
Subgroup : [6E]	Equipment Lease				



51410	Office Equipment Rental	9,627.00	0.00	9,627.00	9,094.00
Subtotal [6E]	Equipment Lease	9,627.00	0.00	9,627.00	9,094.00
Subgroup : [6F]	Other				
55430	Groundskeeping	11,146.00	0.00	11,146.00	11,745.00
55470	Rubbish Removal	35,400.00	0.00	35,400.00	33,658.00
55480	Snow Removal	11,911.00	0.00	11,911.00	22,567.00
55490	Purchased Maintenance Contract	65,190.00	0.00	65,190.00	64,719.00
Subtotal [6F]	Other	123,647.00	0.00	123,647.00	132,689.00
Subgroup : [7C]	Non-movable Equipment				
98250	Depr Fixed Equipment	2,124.00	0.00	2,124.00	683.00
Subtotal [7C]	Non-movable Equipment	2,124.00	0.00	2,124.00	683.00
Subgroup : [8C]	Leasehold Improvements				
98260	Depr Leasehold Improvement	69,285.00	0.00	69,285.00	70,777.00
Subtotal [8C]	Leasehold Improvements	69,285.00	0.00	69,285.00	70,777.00
Subgroup : [9]	Rental Payments				
97700	Rent	757,138.00	(285,389.00)	471,749.00	531,341.00
			(285,389.00)		
9782-010	Related Mortgage Insurance	0.00	29,807.00	29,807.00	30,897.00
			29,807.00		
Subtotal [9]	Rental Payments	757,138.00	(255,582.00)	501,556.00	562,338.00
Subgroup : [10B]	Real estate taxes paid by lessor				
9780-010	Related Taxes	0.00	125,215.00	125,215.00	155,898.00
			125,215.00		
Subtotal [10B]	Real estate taxes paid by lessor	0.00	125,215.00	125,215.00	165,898.00
Subgroup : [10C]	Personal property taxes				
5566-010	PERSONAL PROPERTY TAXES	0.00	8,101.00	8,101.00	5,877.00
			8,101.00		
55660	Personal Property Taxes	9,201.00	0.00	9,201.00	10,191.00
Subtotal [10C]	Personal property taxes	9,201.00	8,101.00	17,302.00	16,068.00
Subgroup : [7D]	Movable Equipment				
98270	Depr Furniture & Equipment	50,681.00	0.00	50,681.00	43,039.00
98280	Depr Computer Software	5,175.00	0.00	5,175.00	5,175.00
Subtotal [7D]	Movable Equipment	55,856.00	0.00	55,856.00	48,214.00
Total [22]	Maintenance and Property	1,326,984.00	(122,266.00)	1,204,718.00	1,353,361.00
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
51700	Other Insurance	24,468.00	0.00	24,468.00	21,898.00
9781-010	Related Insurance	0.00	122,266.00	122,266.00	116,428.00
			122,266.00		
Subtotal [14A]	Insurance on Property	24,468.00	122,266.00	146,734.00	137,326.00
Total [27]	Interest and Insurance	24,468.00	122,266.00	146,734.00	137,326.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
41000	Medicaid Revenue	0.00	0.00	0.00	3,810.00
41100	Room & Board Medicaid	(18,317,100.00)	0.00	(18,317,100.00)	(15,342,530.00)
41105	R & B Medicaid Pending	(538,955.00)	0.00	(538,955.00)	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(18,856,055.00)	0.00	(18,856,055.00)	(15,338,720.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
41110	Allowance R&B Medicaid	6,719,475.00	0.00	6,719,475.00	5,524,834.00
41115	Allowance R&B Medicaid Pending	200,010.00	0.00	200,010.00	0.00
48100	Room & Board Retro Medicaid	116,257.00	0.00	116,257.00	(18,614.00)
Subtotal [1B]	Medicaid room and board contractual allowance	7,035,742.00	0.00	7,035,742.00	5,506,220.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
43100	Room & Board Medicare	(1,637,467.00)	0.00	(1,637,467.00)	(2,101,415.00)
46100	Medicare Replacement Room&Board	(1,747,860.00)	0.00	(1,747,860.00)	(2,201,661.00)
48700	Room & Board Retro Medicare Rep	(79,032.00)	0.00	(79,032.00)	(74,651.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(3,464,359.00)	0.00	(3,464,359.00)	(4,377,727.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
43110	Allowance R&B Medicare	(480,810.00)	0.00	(480,810.00)	(685,545.00)
43120	Medicare Discounts	45,614.00	0.00	45,614.00	16,950.00
46110	Allowance R&B Medicare Replacem	81,410.00	0.00	81,410.00	184,344.00
48300	Room & Board Retro Medicare	(24,563.00)	0.00	(24,563.00)	(14,778.00)
Subtotal [3B]	Medicare room and board contractual allowance	(378,349.00)	0.00	(378,349.00)	(499,029.00)
Subgroup : [4A]	Private-pay residents and other				
40100	Room & Board Private	(1,742,024.00)	0.00	(1,742,024.00)	(1,913,730.00)
44100	Room & Board Insurance Other	(133,800.00)	0.00	(133,800.00)	(105,745.00)
44120	Insurance Other Dividends	0.00	0.00	0.00	(35,650.00)
47100	Optum ISNP Capitated Room & Board	(153,889.00)	0.00	(153,889.00)	(70,875.00)
48000	Room & Board Retro Private	(83,794.00)	0.00	(83,794.00)	5,162.00
48400	Room & Board Retro Ins Other	8,695.00	0.00	8,695.00	0.00
Subtotal [4A]	Private-pay residents and other	(2,104,812.00)	0.00	(2,104,812.00)	(2,120,838.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
44110	Allowance R&B Insurance Other	31,482.00	0.00	31,482.00	22,105.00
Subtotal [4B]	Private-pay room and board contractual allowai	31,482.00	0.00	31,482.00	22,105.00
Subgroup : [5A]	Prescription Drugs - Medicare				

43210	Pharmacy Medicare A	(160,002.00)	0.00	(160,002.00)	(177,608.00)
46510	Pharmacy Medicare Replacement	(188,767.00)	0.00	(188,767.00)	(212,825.00)
Subtotal [5A]	Prescription Drugs - Medicare	(348,769.00)	0.00	(348,769.00)	(390,433.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance		0.00	162,655.00	177,608.00
43215	Allow Phar MCR A	162,655.00	0.00	162,655.00	177,608.00
46515	Allow Phar Medicare Replacement	188,767.00	0.00	188,767.00	212,825.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allow	351,422.00	0.00	351,422.00	390,433.00
Subgroup : [5C]	Prescription Drugs - Non-medicare		0.00	284.00	1,044.00
40210	Pharmacy Private	284.00	0.00	284.00	1,044.00
41210	Pharmacy Medicaid	0.00	0.00	0.00	(176.00)
44510	Pharmacy Insurance Other	(11,338.00)	0.00	(11,338.00)	(7,730.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(11,054.00)	0.00	(11,054.00)	(6,862.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance		0.00	6.00	176.00
41215	Allow Phar MCD	6.00	0.00	6.00	176.00
44515	Allow Phar Insurance Other	11,338.00	0.00	11,338.00	7,730.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual	11,344.00	0.00	11,344.00	7,906.00
Subgroup : [7A]	Physical Therapy - Medicare		0.00	(169,309.00)	(169,524.00)
43220	PT Medicare A	(169,309.00)	0.00	(169,309.00)	(169,524.00)
43320	PT Medicare B	(54,646.00)	0.00	(54,646.00)	(14,599.00)
44820	PT Insurance B	(45,836.00)	0.00	(45,836.00)	(20,618.00)
46520	PT Medicare Replacement	(278,093.00)	0.00	(278,093.00)	(298,983.00)
Subtotal [7A]	Physical Therapy - Medicare	(547,884.00)	0.00	(547,884.00)	(503,724.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance		0.00	169,309.00	169,524.00
43225	Allow PT MCR A	169,309.00	0.00	169,309.00	169,524.00
43325	Allow PT MCR B	22,838.00	0.00	22,838.00	4,598.00
44825	Allow PT Insurance B	19,837.00	0.00	19,837.00	9,001.00
46525	Allow PT Medicare Replacement	278,093.00	0.00	278,093.00	300,672.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowa	490,077.00	0.00	490,077.00	484,093.00
Subgroup : [7C]	Physical Therapy - Non-medicare		0.00	(301.00)	(959.00)
40220	PT Private	(301.00)	0.00	(301.00)	(959.00)
41220	PT Medicaid	(22,804.00)	0.00	(22,804.00)	(29,568.00)
44520	PT Insurance Other	(15,757.00)	0.00	(15,757.00)	(13,062.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(38,862.00)	0.00	(38,862.00)	(43,589.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance		0.00	22,804.00	29,568.00
41225	Allow PT MCD	22,804.00	0.00	22,804.00	29,568.00
44525	Allow PT Insurance Other	15,757.00	0.00	15,757.00	13,062.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual A	38,561.00	0.00	38,561.00	42,630.00
Subgroup : [8A]	Speech Therapy - Medicare		0.00	(52,955.00)	(59,260.00)
43240	ST Medicare A	(52,955.00)	0.00	(52,955.00)	(59,260.00)
43340	ST Medicare B	(24,302.00)	0.00	(24,302.00)	(13,657.00)
44840	ST Insurance B	(48,585.00)	0.00	(48,585.00)	(33,281.00)
46540	ST Medicare Replacement	(70,421.00)	0.00	(70,421.00)	(38,451.00)
Subtotal [8A]	Speech Therapy - Medicare	(196,263.00)	0.00	(196,263.00)	(144,049.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance		0.00	52,955.00	59,260.00
43245	Allow ST MCR A	52,955.00	0.00	52,955.00	59,260.00
43345	Allow ST MCR B	970.00	0.00	970.00	262.00
44845	Allow ST Insurance B	33,931.00	0.00	33,931.00	17,126.00
46545	Allow ST Medicare Replacement	70,421.00	0.00	70,421.00	38,913.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowa	158,277.00	0.00	158,277.00	115,561.00
Subgroup : [8C]	Speech Therapy - Non-medicare		0.00	(1,765.00)	0.00
40240	ST Private	(1,765.00)	0.00	(1,765.00)	0.00
41240	ST Medicaid	(12,395.00)	0.00	(12,395.00)	(7,244.00)
44540	ST Insurance Other	(10,237.00)	0.00	(10,237.00)	(114.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(24,397.00)	0.00	(24,397.00)	(7,358.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance		0.00	12,395.00	7,244.00
41245	Allow ST MCD	12,395.00	0.00	12,395.00	7,244.00
44545	Allow ST Insurance Other	10,237.00	0.00	10,237.00	114.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual All	22,632.00	0.00	22,632.00	7,358.00
Subgroup : [9A]	Occupational Therapy - Medicare		0.00	(208,547.00)	(194,458.00)
43230	OT Medicare A	(208,547.00)	0.00	(208,547.00)	(194,458.00)
43330	OT Medicare B	(115,435.00)	0.00	(115,435.00)	(53,658.00)
44830	OT Insurance B	(122,296.00)	0.00	(122,296.00)	(58,191.00)
46530	OT Medicare Replacement	(307,567.00)	0.00	(307,567.00)	(290,403.00)
Subtotal [9A]	Occupational Therapy - Medicare	(753,845.00)	0.00	(753,845.00)	(596,710.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance		0.00	24,132.00	30,271.00
41235	Allow OT MCD	24,132.00	0.00	24,132.00	30,271.00
43235	Allow OT MCR A	208,547.00	0.00	208,547.00	194,458.00
43335	Allow OT MCR B	23,447.00	0.00	23,447.00	8,170.00
44835	Allow OT Insurance B	68,596.00	0.00	68,596.00	23,903.00
46535	Allow OT Medicare Replacement	307,567.00	0.00	307,567.00	290,411.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual A	632,289.00	0.00	632,289.00	547,213.00
Subgroup : [9C]	Occupational Therapy - Non-medicare		0.00	(352.00)	(1,085.00)
40230	OT Private	(352.00)	0.00	(352.00)	(1,085.00)
41230	OT Medicaid	(24,132.00)	0.00	(24,132.00)	(30,271.00)
44530	OT Insurance Other	(17,500.00)	0.00	(17,500.00)	(11,803.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(41,984.00)	0.00	(41,984.00)	(43,159.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance		0.00	17,500.00	11,803.00
44535	Allow OT Insurance Other	17,500.00	0.00	17,500.00	11,803.00

Subtotal [9D]	Occupational Therapy - Non-medicare Contract	17,500.00	0.00	17,500.00	11,603.00
Subgroup : [10A]	Other - Medicare		0.00	(29,664.00)	(22,194.00)
43250	Lab Medicare A	(29,664.00)	0.00	29,664.00	22,194.00
43255	Allow Lab MCR A	29,664.00	0.00	(7,752.00)	(4,752.00)
43270	X-ray Medicare A	(7,752.00)	0.00	7,752.00	4,752.00
43275	Allow X-ray MCR A	7,752.00	0.00	(25,643.00)	(26,835.00)
46550	Lab Medicare Replacement	(25,643.00)	0.00	25,643.00	26,835.00
46555	Allow Lab Medicare Replacement	25,643.00	0.00	(3,752.00)	(5,904.00)
46570	X-ray Medicare Replacement	(3,752.00)	0.00	3,752.00	5,904.00
46575	Allow X-ray Medicare Replacemen	3,752.00	0.00	(92,268.00)	0.00
47105	OPTUM ISNP Part B	(92,268.00)	0.00	(92,268.00)	0.00
Subtotal [10A]	Other - Medicare	(92,268.00)	0.00	(92,268.00)	0.00
Subgroup : [10B]	Other - Non-medicare		0.00	(654.00)	(1,220.00)
44550	Lab Insurance Other	(654.00)	0.00	654.00	1,220.00
44555	Allow Lab Insurance Other	654.00	0.00	(85.00)	0.00
44570	X-ray Insurance Other	(85.00)	0.00	85.00	0.00
44575	Allow X-ray Insurance Other	85.00	0.00	(68.00)	(3,500.00)
47000	Optum ISNP Capitated	(68.00)	0.00	(17,820.00)	0.00
47120	Optum ISNP Other	(17,820.00)	0.00	5,317.00	10,684.00
48600	Retro Ancillaries	5,317.00	0.00	(12,571.00)	7,184.00
Subtotal [10B]	Other - Non-medicare	(12,571.00)	0.00	(12,571.00)	7,184.00
Subgroup : [15]	Interest Income		0.00	(7,209.00)	(43.00)
49190	Interest Income	(7,209.00)	0.00	(7,209.00)	(43.00)
Subtotal [15]	Interest Income	(7,209.00)	0.00	(7,209.00)	(43.00)
Subgroup : [18]	Other Revenue		(64,182.00)	(64,182.00)	(288,757.00)
49185	HHS Stimulus	0.00	0.00	0.00	(5,278.00)
49200	Miscellaneous Income	0.00	0.00	(909,564.00)	0.00
49500	ERC Credit	(909,564.00)	0.00	(973,746.00)	(294,036.00)
Subtotal [18]	Other Revenue	(909,564.00)	(64,182.00)	(973,746.00)	(17,224,571.00)
Total [30]	Statement of Revenue	(18,998,919.00)	(64,182.00)	(19,063,101.00)	(17,224,571.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash		0.00	2,682,677.00	2,002,623.00
11140	Cash Operating Account	2,682,677.00	0.00	117,588.00	145,405.00
11620	Cash Resident Funds	117,588.00	0.00	2,800,265.00	2,148,028.00
Subtotal [A1]	Cash	2,800,265.00	0.00	2,800,265.00	2,148,028.00
Subgroup : [A2]	A/R		0.00	667,083.00	782,630.00
13010	A/R Private	667,083.00	0.00	1,278,070.00	1,582,613.00
13020	A/R Medicaid	1,278,070.00	0.00	337,080.00	0.00
13030	A/R Medicaid Pending	337,080.00	0.00	310,261.00	554,892.00
13040	A/R Medicare A	310,261.00	0.00	124,425.00	138,789.00
13050	A/R Medicare B	124,425.00	0.00	15,604.00	69,045.00
13060	A/R Coinsurance	15,604.00	0.00	466,967.00	644,663.00
13070	A/R Medicare Replacement	466,967.00	0.00	196,764.00	41,558.00
13080	A/R Insurance Other	196,764.00	0.00	(133,190.00)	(22,810.00)
13290	Allowance for Doubtful Accounts	(34,000.00)	(98,190.00)	11,504.00	10,141.00
13300	A/R Refunds	11,504.00	0.00	3,274,568.00	3,801,631.00
Subtotal [A2]	A/R	3,373,758.00	(98,190.00)	3,274,568.00	3,801,631.00
Subgroup : [A4]	Inventories		0.00	66,379.00	66,100.00
15380	Inventory	66,379.00	0.00	66,379.00	66,100.00
Subtotal [A4]	Inventories	66,379.00	0.00	66,379.00	66,100.00
Subgroup : [A5]	Prepaid Expenses		0.00	66,165.00	57,555.00
15300	Prepaid Insurance	66,165.00	0.00	12,664.00	12,646.00
15600	Prepaid Federal Taxes	12,664.00	0.00	2,649.00	2,184.00
15700	Prepaid Real/Property Taxes	2,649.00	0.00	6,499.00	13,623.00
15800	Prepaid Other	6,499.00	0.00	87,977.00	66,008.00
Subtotal [A5]	Prepaid Expenses	87,977.00	0.00	87,977.00	66,008.00
Subgroup : [A8]	Other Current Assets		0.00	807,653.00	0.00
11160	ERC Funds	807,653.00	0.00	39,434.00	0.00
17680	Due from Brookview Realty	39,434.00	0.00	847,087.00	0.00
Subtotal [A8]	Other Current Assets	847,087.00	0.00	847,087.00	0.00
Subgroup : [B4]	Leasehold Improvements		0.00	1,858,993.00	1,845,392.00
19420	Leasehold Improvements	1,858,993.00	0.00	(1,563,162.00)	(1,493,878.00)
19490	Accum Depr Leasehold Impvmts	(1,563,162.00)	0.00	295,831.00	351,514.00
Subtotal [B4]	Leasehold Improvements	295,831.00	0.00	295,831.00	351,514.00
Subgroup : [B5]	Non-Movable Equipment		0.00	76,168.00	76,168.00
19320	Fixed Equipment	76,168.00	0.00	(71,879.00)	(71,268.00)
19390	Accum Depr Fixed Equipment	(71,879.00)	0.00	4,289.00	4,902.00
Subtotal [B5]	Non-Movable Equipment	4,289.00	0.00	4,289.00	4,902.00
Subgroup : [B6]	Movable Equipment		0.00	584,580.00	555,135.00
19520	Furniture & Equipment	584,580.00	0.00	(362,870.00)	(328,883.00)
19590	Accum Depr Furniture & Equipmnt	(362,870.00)	0.00	77,632.00	77,632.00
19620	Computer Software	77,632.00	0.00	(75,907.00)	(70,732.00)
19690	Accum Depr Computer Software	(75,907.00)	0.00	223,435.00	233,152.00
Subtotal [B6]	Movable Equipment	223,435.00	0.00	223,435.00	233,152.00
Subgroup : [D7]	Other Assets		0.00	62,875.00	0.00
15900	Due from Paylocity	62,875.00	0.00	62,875.00	0.00
Subtotal [D7]	Other Assets	62,875.00	0.00	62,875.00	0.00

Total [31-32]	Assets	7,761,896.00	(99,190.00)	7,662,706.00	6,691,335.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	A/P		0.00	(761,448.00)	(609,773.00)
21020	Accounts Payable Trade	(761,448.00)	0.00	(761,448.00)	(609,773.00)
Subtotal [A1]	A/P	(761,448.00)	0.00	(761,448.00)	(609,773.00)
Subgroup : [A4]	Accrued Payroll		0.00	(2,179.00)	(2,254.00)
25000	P/R Clearing	(2,179.00)	0.00	(81.00)	(8.00)
25360	P/R Gamishment	(81.00)	0.00	(144,847.00)	(126,603.00)
25500	Accrued Payroll	(144,847.00)	0.00	(368,945.00)	(385,884.00)
25650	Accrued Vac Personal Sick	(368,945.00)	0.00	(516,052.00)	(514,749.00)
Subtotal [A4]	Accrued Payroll	(516,052.00)	0.00	(516,052.00)	(514,749.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable		0.00	(10,082.00)	(8,733.00)
25600	Accrued FICA Taxes	(10,082.00)	0.00	(10,082.00)	(8,733.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(10,082.00)	0.00	(10,082.00)	(8,733.00)
Subgroup : [A12]	Other Current Liabilities		0.00	(690,302.00)	(64,585.00)
21300	Credit Balance Liabilities	(690,302.00)	0.00	(117,588.00)	(145,405.00)
21610	Due to Cash Resident Funds	(117,588.00)	0.00	0.00	(64,182.00)
23115	HHS Stimulus	(224,089.00)	224,089.00	(86.00)	(187.00)
25320	P/R Pension Employee	(86.00)	0.00	(76,828.00)	(79,200.00)
25680	Accrued Pension	(81,984.00)	5,156.00	(28,500.00)	(26,250.00)
26100	Accrued Accounting	(28,500.00)	0.00	0.00	(214,868.00)
26110	Accrued User Fee	0.00	0.00	(34,378.00)	(29,588.00)
26130	Accrued Insurance Financing	(34,378.00)	0.00	0.00	(227,262.00)
26150	Accrued Expense Other	0.00	0.00	(947,882.00)	(851,525.00)
Subtotal [A12]	Other Current Liabilities	(1,176,927.00)	229,245.00	(947,882.00)	(851,525.00)
Subgroup : [B3]	Loans from Owners or Related Parties		0.00	(479,916.00)	(620,756.00)
29630	Due to Avon Health Care	(479,916.00)	0.00	(479,916.00)	(620,756.00)
Subtotal [B3]	Loans from Owners or Related Parties	(479,916.00)	0.00	(479,916.00)	(620,756.00)
Total [33-34]	Liabilities	(2,944,425.00)	229,245.00	(2,715,180.00)	(2,605,536.00)
Group : [35]	Equity				
Subgroup : [B2]	Capital Stock		0.00	(391,000.00)	(391,000.00)
30110	Capital Stock	(391,000.00)	0.00	(391,000.00)	(391,000.00)
Subtotal [B2]	Capital Stock	(391,000.00)	0.00	(391,000.00)	(391,000.00)
Subgroup : [B5]	Cumulated Earnings		0.00	252,680.00	0.00
30100	Shareholder Distributions	252,680.00	0.00	(3,456,711.00)	(2,910,048.00)
30120	Retained Earnings	(3,435,904.00)	(60,717.00)	(3,244,031.00)	(2,910,048.00)
Subtotal [B5]	Cumulated Earnings	(3,183,314.00)	(60,717.00)	(3,635,031.00)	(3,301,048.00)
Total [35]	Equity	(3,574,314.00)	(60,717.00)	(3,635,031.00)	(3,301,048.00)
	NET (INCOME) LOSS	(1,243,157.00)	(69,338.00)	(1,312,495.00)	(784,751.00)
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **West Hartford Health Care**  
 Engagement: **Medicaid - West Hartford Health Care 2023 Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	FINAL 9/30/2023
<b>Group : [31-32]</b>	<b>Assets</b>	
<b>Subgroup : [A1]</b>	<b>Cash</b>	
11140	Cash Operating Account	2,682,677.00
11620	Cash Resident Funds	117,588.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<u><u>2,800,265.00</u></u>
<b>Subgroup : [A2]</b>	<b>A/R</b>	
13010	A/R Private	667,083.00
13020	A/R Medicaid	1,278,070.00
13030	A/ R Medicaid Pending	337,080.00
13040	A/R Medicare A	310,261.00
13050	A/R Medicare B	124,425.00
13060	A/R Coinsurance	15,604.00
13070	A/R Medicare Replacement	466,967.00
13080	A/R Insurance Other	196,764.00
13290	Allowance for Doubtful Accounts	(133,190.00)
13300	A/R Refunds	11,504.00
<b>Subtotal [A2]</b>	<b>A/R</b>	<u><u>3,274,568.00</u></u>
<b>Subgroup : [A4]</b>	<b>Inventories</b>	
15380	Inventory	66,379.00
<b>Subtotal [A4]</b>	<b>Inventories</b>	<u><u>66,379.00</u></u>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>	
15300	Prepaid Insurance	66,165.00
15600	Prepaid Federal Taxes	12,664.00
15700	Prepaid Real/Property Taxes	2,649.00
15800	Prepaid Other	6,499.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<u><u>87,977.00</u></u>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>	
11160	ERC Funds	807,653.00
17680	Due from Brookview Realty	39,434.00
<b>Subtotal [A8]</b>	<b>Other Current Assets</b>	<u><u>847,087.00</u></u>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>	

19420	Leasehold Improvements	1,858,993.00
19490	Accum Depr Leasehold Impvmts	(1,563,162.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<u><b>295,831.00</b></u>
<b>Subgroup : [B5]</b>	<b>Non-Movable Equipment</b>	
19320	Fixed Equipment	76,168.00
19390	Accum Depr Fixed Equipment	(71,879.00)
<b>Subtotal [B5]</b>	<b>Non-Movable Equipment</b>	<u><b>4,289.00</b></u>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>	
19520	Furniture & Equipment	584,580.00
19590	Accum Depr Furniture & Equipmt	(362,870.00)
19620	Computer Software	77,632.00
19690	Accum Depr Computer Software	(75,907.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<u><b>223,435.00</b></u>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>	
15900	Due from Paylocity	62,875.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<u><b>62,875.00</b></u>
<b>Total [31-32]</b>	<b>Assets</b>	<u><u><b>7,662,706.00</b></u></u>
<b>Group : [33-34]</b>	<b>Liabilities</b>	
<b>Subgroup : [A1]</b>	<b>A/P</b>	
21020	Accounts Payable Trade	(761,448.00)
<b>Subtotal [A1]</b>	<b>A/P</b>	<u><b>(761,448.00)</b></u>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>	
25000	P/R Clearing	(2,179.00)
25360	P/R Garnishment	(81.00)
25500	Accrued Payroll	(144,847.00)
25650	Accrued Vac Personal Sick	(368,945.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<u><b>(516,052.00)</b></u>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	
25600	Accrued FICA Taxes	(10,082.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<u><b>(10,082.00)</b></u>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>	
21300	Credit Balance Liabilities	(690,302.00)
21610	Due to Cash Resident Funds	(117,588.00)
23115	HHS Stimulus	0.00
25320	P/R Pension Employee	(86.00)
25680	Accrued Pension	(76,828.00)

26100	Accrued Accounting	(28,500.00)
26110	Accrued User Fee	0.00
26130	Accrued Insurance Financing	(34,378.00)
26150	Accrued Expense Other	0.00
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b><u>(947,682.00)</u></b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>	
29630	Due to Avon Health Care	(479,916.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b><u>(479,916.00)</u></b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b><u><u>(2,715,180.00)</u></u></b>
<b>Group : [35]</b>	<b>Equity</b>	
<b>Subgroup : [B2]</b>	<b>Capital Stock</b>	
30110	Capital Stock	(391,000.00)
<b>Subtotal [B2]</b>	<b>Capital Stock</b>	<b><u>(391,000.00)</u></b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>	
30100	Shareholder Distributions	252,680.00
30120	Retained Earnings	(3,496,711.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b><u>(3,244,031.00)</u></b>
<b>Total [35]</b>	<b>Equity</b>	<b><u><u>(3,635,031.00)</u></u></b>
	<b>NET (INCOME) LOSS</b>	<b><u><u>(1,312,495.00)</u></u></b>
	<b>Sum of Account Groups</b>	<b>1,312,495.00</b>

Client: *West Hartford Health Care*  
 Engagement: *Medicaid - West Hartford Health Care 2023 Cost Report*  
 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
<b>Reclassifying Journal Entries JE # 1</b>		<b>G.02</b>		
To reclass taxes, insurance, and mortgage insurance to correct account				
5566-010	PERSONAL PROPERTY TAXES		8,101.00	
9780-010	Related Taxes		125,215.00	
9781-010	Related Insurance		122,266.00	
9782-010	Related Mortgage Insurance		29,807.00	
97700	Rent			285,389.00
<b>Total</b>			<b>285,389.00</b>	<b>285,389.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>PBC</b>		
to reclass pension according to client				
25680	Accrued Pension		5,156.00	
53660	Pension Expense			5,156.00
<b>Total</b>			<b>5,156.00</b>	<b>5,156.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>PBC</b>		
Reclass HHS stimulus funds to revenue				
23115	HHS Stimulus		64,182.00	
23115	HHS Stimulus		159,907.00	
30120	Retained Earnings		99,190.00	
13290	Allowance for Doubtful Accounts			99,190.00
30120	Retained Earnings			64,182.00
49195	HHS Stimulus			323,279.00
<b>Total</b>			<b>323,279.00</b>	<b>323,279.00</b>