

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

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 checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 1057	RHNS	(Specify)	Medicare Provider 07-5278
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Medicaid Provider Numbers:	CCNH 000009738	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Brookview Corporation d/b/a West Hartford Health &	License No. 1057	Report for Year Ended 9/30/2021	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, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{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)

# Table of Contents

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

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

<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 10/1/2020	To 9/30/2021
Address of Facility 130 Loomis Drive, West Hartford, CT 06107				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/8/2022	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-521-8700		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Brookview Corporation d/b/a West Hartford Health & Rehabil		Address (No. & Street, City, State, Zip ) 130 Loomis Drive, West Hartford, CT 06107		
License Numbers:	CCNH 1057	RHNS (Specify)	Medicare Provider No. 07-5278	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No      If "Yes," explain fully.				
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		License No.:		
N/A				



**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Brookview Corporation d/b/a West Hartford H	License No. 1057	Report for Year Ended 9/30/2021	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	Stockholder	100	

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health	1057	9/30/2021	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



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

Name of Facility Brookview Corporation d/b/a West Hartford Health &	License No. 1057	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?  Yes  No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Russell Schwartz	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Administrative Support	Pg 16 / Line M11	117,433	117,433
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	10,598	10,598
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	37,206	37,206
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	75,916	75,916
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input checked="" type="radio"/>	<input type="radio"/>		Rental of Real Property	Various see attached	821,638	821,638
Due to Avon Health Care	N/A	<input type="radio"/>	<input checked="" type="radio"/>		Balance Sheet Note	P34 Line B3	845,218	845,218
Avon Health Care Center	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Clinical Liason (Shared employee allocated	Page 10 / Line Ab2	49,063	49,063
Avon Health Care Center	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Property & Liability Insurance (Shared Poli	Page 27 / Line 14a	128,723	128,723
Avon Health Care Center	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Worker's Compensation Policy (Shared Poli	Page 15 / Line 1a1	139,662	139,662

\* Use additional sheets if necessary.

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

West Hartford Healthcare  
Reconciliation of Related Party Rent  
September 30, 2021

Pg. 4a

	Cost Reported	Actual Cost to Provider	Page on Cost Report	Line on Page
Portion Related to Real Estate Taxes	176,645	176,645	22	10b
Portion Related to Pers. Prop. Taxes	6,295	6,295	22	10c
Portion Related to Insurance	106,302	106,302	27	14a
Portion Related to Mortgage Insurance	31,898	31,898	22	9
Actual Rent per Cost Report	<u>500,498</u>	<u>500,498</u>	22	9
Total	<u><u>821,638</u></u>	<u><u>821,638</u></u>		

## 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 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
The facility allocates the cost of the Director of Operations (Russell Schwartz) salary and shared insurances based upon beds. This split represents 57% being allocated to West Hartford Health Care and 43% to Avon Convalescent Home. The split for Workers Compensation is also 57% West Hartford Health Care and 43% Avon Convalescent Home and the split for Property Liability Insurance is 56% West Hartford and 44% Avon Convalescent Home.				
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 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 & Reha			1057	9/30/2021			6	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						
Advanced Copy	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/27/15	63 Months	270	270	
Quadient Lease	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	07/22/15	63 Months	1,550	1,550	
US Bank Equipment Financing	<input type="radio"/>	<input checked="" type="radio"/>	Copier	08/18/20	63 Months	8,209	8,209	
	<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>							10,029	

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

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

Name of Facility Brookview Corporation d/b/a West	License No. 1057	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Cohn Reznick	180 Glastonbury Blvd, Glastonbury, CT 06003
3 LTC Consulting Services	100 Boulevard Of Americas, Lakewood NJ
4	

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation / HUD Audit / 401k Audit / Financial Statement Review	\$ 26,845
2 Tax Returns	\$ 26,250
3 Month End Closings	\$ 12,835
4	\$
	<b>Charge for Services Provided</b>
	\$ 65,930

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

- Yes     No    Page 15 Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Probate	
2 Jackson Lewis	914-328-0404
3 Murtha Cullina Richter	860-240-6000
4 SB2, Inc.	717-858-7186
5	

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

- 1  
 2 One North Broadway, White Plains, NY 10601  
 3 185 Asylum Street, Hartford, CT 06106-3469  
 4 1426 N 3rd St, Harrisburg, PA 17102  
 5

Services Provided by This Firm (*describe fully*)

1 Collections (Disallow Page 28)	\$ 36,355
2 Labor Attorney	\$ 11,963
3 General Matters	\$ 8,607
4 Regulatory Advisory Services (Medicare/Medicaid)	\$ 15,000
5	\$
	<b>Charge for Services Provided</b>
	\$ 71,925

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

- Yes     No    Page 15 1e

### Schedule of Resident Statistics

Name of Facility Brookview Corporation d/b/a West Hartford Health & Rehabilitation Ce			License No. 1057		Report for Year Ended 9/30/2021				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	160	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	122	122			122	122						
B. As of midnight of THIS report period	119	119							119	119		
3. Total Number of Days Care Provided During Period												
A. Medicare	6,272	6,272			4,701	4,701			1,571	1,571		
B. Medicaid (Conn.)	33,188	33,188			25,108	25,108			8,080	8,080		
C. Medicaid (other states)												
D. Private Pay	2,647	2,647			1,981	1,981			666	666		
E. State SSI for RCH												
F. Other (Specify) Commercial / Managed Care /	144	144			74	74			70	70		
G. Total Care Days During Period (3A thru F)	42,251	42,251			31,864	31,864			10,387	10,387		
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>	42,251	42,251			31,864	31,864			10,387	10,387		

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

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

Name of Facility Brookview Corporation d/b/a West Hartford H			License No. 1057			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	7	83		29									
Per Diem Rate													
a. One bed rm.	Various	261.05		510.00									
b. Two bed rms.	Various	261.05		490.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									2,076	2,076			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									440	440			
2. Restorative Treatments													
C. Other									10,451	10,451			
D. <b>Total Physical Therapy Treatments</b>									12,967	12,967			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									608	608			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									57	57			
2. Restorative Treatments													
C. Other									1,083	1,083			
D. <b>Total Speech Therapy Treatments</b>									1,748	1,748			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,026	3,026			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									703	703			
2. Restorative Treatments													
C. Other									10,911	10,911			
D. <b>Total Occupational Therapy Treatments</b>									14,640	14,640			

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

CSP-10 Rev. 9/2002

**Report of Expenditures - Salaries & Wages**

Name of Facility Brookview Corporation d/b/a West Hartford Health & Rehab	License No. 1057	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<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)	191,661	2,446				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	330,163	12,445				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	569,197	28,775				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	85,193	2,159				
b. Other Maintenance Workers	66,553	2,137				
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	226,192	4,154				
b. RN						
1. Direct Care	763,014	16,794				
2. Administrative**	394,202	12,970				
c. LPN						
1. Direct Care	1,793,831	48,033				
2. Administrative**	35,425	2,417				
d. Aides and Attendants	2,342,256	121,849				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	261,466	12,390				
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	203,641	6,036				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,262,794	272,605				

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

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

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



Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Brookview Corporation d/b/a West Hartford Health & Rehabilitation Ce				1057	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Freda Schwartz					President			Avon Convalescent, 652 West Avon Rd Avon	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)				License No.	Report for Year Ended			Page	of	
Brookview Corporation d/b/a West Hartford Health & Rehabilitation C				1057	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Theresa Sanderson	191,661			Non Discriminatory	Administrator	2,446	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	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	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	8,453	70				
3. Pharmacist	9,087	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	239,647	4,155				
b. Other	1,857	Supplies				
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	52,800	778				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	3,700	30				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Resp. Therapist / Nursing Cons / Psych.	33,131	104				
9. Speech Therapist						
a. Resident Care	83,132	1,038				
b. Other						
10. Occupational Therapist						
a. Resident Care	250,756	4,250				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>762,723</b>	<b>11,865</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 on Page 28.

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

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

Name of Facility Brookview Corporation d/b/a West Hartford Health & R		License No. 1057	Report for Year Ended 9/30/2021	Page 14	of 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 (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	
Valley Psych 558 Hopmeadow Street, Simsbury, CT	Consult Psychiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Stan Rutstein, Farmington Ave, West Hartford CT 06107	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MassTex Imaging 3 Electronics Ave, Suite 201, Danvers CT 01923	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Harvest Healthcare, 21 Waterville Rd, Avon CT 06001	Mental Health Services	<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"/>		

\* 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 Hea	1057	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 139,662	139,662		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 50,113	50,113		
4. Social Security (F.I.C.A.)	\$ 469,295	469,295		
5. Health Insurance	\$ 876,878	876,878		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 283,969	283,969		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 36,894	36,894		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 345,000	345,000		
d. Accounting and Auditing	\$ 65,930	65,930		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 71,925	71,925		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 25,971	25,971		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 9,234	9,234		
2. Cellular Phones	\$ 1,087	1,087		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$ 16,696	16,696		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 759,522	759,522		
<b>Subtotal</b>	\$ 3,152,176	3,152,176		

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Union Dues	\$ 27,496		
Tuition Expense	\$ 3,443		
New Hire Expenses	\$ 2,480		
Employee Physicals	\$ 3,475		
<b>Total</b>	\$ 36,894	\$ -	\$ -

**Schedule of Other Taxes**

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

**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	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	3,152,176	3,152,176			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 12,296	12,296			
4. Employee Travel	\$ 5,864	5,864			
5. Education Expenses Related to Seminars and Conventions	\$ 15,737	15,737			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 2,720	2,720			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 29,121	29,121			
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	\$ 4,436	4,436			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 12,397	12,397			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 1,250	1,250			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 305,230	305,230			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 30,905	30,905			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,572,132	3,572,132			

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

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

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



## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Business Promotion (Disallow Page 28)	\$ 29,121		
<b>Total Other Advertising</b>	\$ 29,121	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 10,402		
ACHCA	\$ 310		
ALTCF	\$ 85		
AHCA	\$ 1,600		
<b>Total Dues</b>	\$ 12,397	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations (Disallowed)	\$ 1,250		
<b>Total Contributions</b>	\$ 1,250	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 3,427		
Later Fees and Fines (Disallow Page 28)	\$ 10,044		
Bank Charges (All Routine)	\$ 168		
Penalties (Disallow Page 28)	\$ 9,801		
Strike Deposits LPNs	\$ 6,134		
Strike Deposits Aides	\$ 1,331		
<b>Total Other Administrative and General</b>	\$ 30,905	\$ -	\$ -

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

Name of Facility Brookview Corporation d/b/a West Hartfc	License No. 1057	Report for Year Ended 9/30/2021	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 &	1057	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 348,635	348,635		
2. Non-Food Supplies	\$ 14,894	14,894		
3. Other ( <i>Specify</i> ) _____	\$ _____			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	\$ 60,616	60,616		
c. Other ( <i>Specify</i> ) _____	\$ _____			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 424,145</b>	<b>424,145</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.				
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.				
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Brookview Corporation d/b/a West Hartford Health & R		1057	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	18,088	18,088		
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 ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$	362,370	362,370		
c. Other ( <i>Specify</i> ) Supplies		\$	11,875	11,875		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	392,333	392,333		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

\*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Brookview Corporation d/b/a West Hartford He		1057	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	29,188	29,188		
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	594,427	594,427		
	C. Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	623,615	623,615		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Value RX	\$	259,964	259,964		
	b. Medicine Cabinet Drugs	\$	145,329	145,329		
	c. Medical and Therapeutic Supplies	\$	53,277	53,277		
	d. Ambulance/Limousine***	\$	9,165	9,165		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	5,389	5,389		
	f. X-rays and Related Radiological Procedures***	\$	10,028	10,028		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	40,811	40,811		
	i. Recreation	\$	17,802	17,802		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	289,910	289,910		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	831,675	831,675		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
IV Therapy Expenses (Disallow Page 29)	\$ 13,429		
Supplies Patient Personal (Disallow Page 29)	\$ 18,965		
Nursing Equipment Rental	\$ 2,583		
Nursing Equipment Rental Medicare A (Disallow Page 29)	\$ 43,862		
COVID Supplies	\$ 6,038		
Medical Software Subscription	\$ 142,171		
Therapy Equipment (See Page 29 for Disallowance Calc.)	\$ 62,862		
<b>Total Other Resident Care</b>	<b>\$ 289,910</b>	<b>\$ -</b>	<b>\$ -</b>

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**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		1057		9/30/2021			21	37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Aegis Energy Service	PO Box 2511, Springfield, MA 01101	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Co-generation maintenance	17,246			16	m11
Saucier Mechanical Services	148 Norton St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	37,477			Var	Var
Avon Health Center	652 W Avon Road, Avon, CT 06001	<input checked="" type="radio"/>	<input type="radio"/>	Director of Operations - Russell Schwartz	Administrative Support	122,942			16	m11
TM Technology	60 High Hill Road, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT installation, maintenance and support	72,071			Var	Var
Matrix/SigmaCare/Ehealth	floor, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	system maintenance and support	49,944			20	5l
Healthcare Services	3220 Tillman Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping, Laundry and Dietary Services	1,444,475			Var	Var
Collaborative Lab Service	114 Woodland St, Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laboratory services	31,976			20	5h
Paine's Recycling	P.O. Box 307, Simsbury, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Rubbish Removal	26,703			22	6f
Peter's Landscaping	806 Hillstown Rd, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Groundskeeping	11,790			22	6f
Imagine IT	P.O. Box 310629, Newington, CT 06131	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Website design and content	10,750			16	m11
Relias Learning	111 Corning Rd, Suite 250, Cary, NC 27518	<input type="radio"/>	<input checked="" type="radio"/>	N/A	on-line education software	11,373			16	L5
LTC Consulting Services	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	monthly close financials	13,710			16	m11
Marsh & McLennan	344 West Main Street, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Health and related benefits broker	17,100			16	1a5
See Attached		<input type="radio"/>	<input checked="" type="radio"/>		Var				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		License No.	Report for Year Ended		Page	of				
Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center		1057-C	9/30/2021		21a	37				
Name of Individual or Company	Address	Related ** to		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Accelerated Care Plus	13828 Collections Center Drive, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Therapy Equipment & Training	13,429			var	var
The Niro Company	PO Box 96, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	14,889			22	6f
Otis Elevator	PO Box 13716, Newark, NJ 07188-0716	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	24,693			Var	Var
Connecticut Communications	48 Ozick Drive, Durham, CT 06432	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Telephone System	20,345			22	7d
Comcast	1085 Andrews Dr, West Chester PA 19380	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cable and Phone Services	14,325			Var	Var
Paylocity	3850 N Wilke Rd, Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	22,804			16	m11

\* 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 H	1057	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 67,839	67,839				
b. Heat	\$ 76,409	76,409				
c. Light & Power	\$ 46,513	46,513				
d. Water	\$ 76,589	76,589				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 10,029	10,029				
f. Other ( <i>itemize</i> )	\$ 111,745	111,745				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 389,124	389,124				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 14,034	14,034				
d. Movable Equipment	\$ 88,463	88,463				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 102,497	102,497				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 160,771	160,771				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 160,771	160,771				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 532,396	532,396				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 176,645	176,645				
c. Personal property taxes	\$ 17,561	17,561				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 989,870	989,870				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
Groundskeeping	\$ 13,105		
Rubbish Removal	\$ 31,841		
Snow Removal	\$ 14,889		
Purchased Services Contracts (HVAC/Elevator)	\$ 51,910		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 111,745</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center			License No. 1057			Report for Year Ended 9/30/2021			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			290,464		290,464	165,074	S/L	Various	13,421				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			6,128		6,128		S/L	Various	613				
C-4. Subtotal										14,034			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,418,247		1,418,247	1,142,803	S/L	Various	83,597	
b. Disposals (attach schedule)				Var	Var	(84,904)		(84,904)	(84,904)				
c. Acquired during this report period (attach schedule)				Var	Var	32,223		32,223		S/L	Various	4,866	
D-3. Subtotal													88,463
<b>E. Total Depreciation</b>													102,497

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 Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</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 Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</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>				
	Phone System Install	\$ 6,128	10	\$ 613
<b>Total additions for Non-Movable Equipment</b>		\$ 6,128		\$ 613 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	Please see attached	\$ 32,223	Various	\$ 4,866
<b>Total additions for Movable Equipmen</b>		\$ 32,223		\$ 4,866 *
<b>Deletions:</b>				
Various	Please see attached	\$ (84,904)	N/A	\$ -
<b>Total deletions for Movable Equipmen</b>		\$ (84,904)		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	Please see attached	\$ 43,934	Various	\$ 4,417
<b>Total additions for Leasehold Improvemen</b>		\$ 43,934		\$ 4,417 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
<b>MOVABLE EQUIPMENT - VEHICLE</b>						
Acquisitions	7/1/2001	\$ 24,645	5	-	24,645	-
2010 Disposals		(24,645)		-	(24,645)	-
<b>Grand Total</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LEASEHOLD IMPROVMENTS</b>						
	9/30/89	\$34,789	5	-	34,789	-
	9/30/89	\$18,876	10	-	18,876	-
	9/30/89	\$202,875	15	-	202,875	-
	9/30/90	\$16,592	10	-	16,592	-
	9/30/90	\$12,388	15	-	12,388	-
	9/30/91	\$10,327	5	-	10,327	-
	9/30/91	\$32,449	10	-	32,449	-
	9/30/91	\$11,054	15	-	11,054	-
	9/30/92	\$4,535	5	-	4,535	-
	9/30/92	\$31,910	10	-	31,910	-
	9/30/93	\$1,272	5	-	1,272	-
	9/30/93	\$38,561	10	-	38,561	-
	9/30/94	\$9,738	5	-	9,738	-
	9/30/94	\$32,381	10	-	32,381	-
	9/30/95	\$8,072	10	-	8,072	-
	9/30/00	\$1,350	5	-	1,350	-
	9/30/89	\$42,874	17	-	42,874	-
	9/30/94	\$56,232	12	-	56,232	-
	9/30/96	\$5,171	10	-	5,171	-
	9/30/02	\$929	5	-	929	-
	9/30/89	\$2,668	20	-	2,668	-
	9/30/89	\$2,800	25	-	2,800	-
	9/30/91	\$4,472	17	-	4,472	-
	9/30/92	\$3,299	15	-	3,299	-
	9/30/93	\$2,921	20	-	2,921	-
	9/30/94	\$18,479	15	-	18,479	-
	9/30/94	\$14,570	15	-	14,570	-
	9/30/95	\$117,082	20	-	117,082	-
	9/30/95	\$716	15	-	716	-
	9/30/96	\$12,975	20	-	12,975	-
	9/30/97	\$7,123	20	-	7,123	-
	9/30/97	\$21,294	10	-	21,294	-
	9/30/98	\$4,058	15	-	4,058	-
	9/30/98	\$4,600	10	-	4,600	-
	9/30/98	\$19,551	15	-	19,551	-
	9/30/99	\$1,357	20	-	1,357	-
	9/30/99	\$3,003	10	-	3,003	-
	9/30/99	\$15,446	15	-	15,446	-
	9/30/00	\$13,200	25	528	11,880	1,320
	9/30/00	\$12,182	12	-	12,182	-
	9/30/00	\$27,902	10	-	27,902	-
	10/31/00	\$1,246	20	-	1,246	-
	2/28/01	\$9,520	10	-	9,520	-
	9/30/02	\$15,571	10	-	15,571	-
	9/30/03	\$17,133	5	-	17,133	-
	9/30/04	\$5,064	5	-	5,064	-
	9/30/04	\$8,369	5	-	8,369	-
	9/30/05	\$26,467	10	-	26,467	-
	9/30/05	\$57,814	10	-	57,814	-
	9/30/05	\$405,372	20	20,269	334,436	70,937
	9/30/05	\$5,088	15	-	5,088	-
	9/30/05	1,007	5	-	1,007	-
	10/31/05	8,933	20	447	7,113	1,820
	10/31/05	6,159	20	308	4,902	1,257
	10/31/05	4,375	20	219	3,722	653
	11/30/05	3,494	20	175	2,769	725
	12/31/05	68,205	20	3,410	53,993	14,212
	12/31/05	6,940	20	347	5,494	1,446
	2/28/05	661	20	33	514	147
	3/31/06	6,200	20	310	4,805	1,395
	3/31/06	2,463	20	123	1,908	556
	3/31/06	49,500	20	2,475	38,363	11,137
	3/31/06	3,229	20	161	2,498	730
	3/31/06	4,774	20	239	3,703	1,071
	11/30/05	10,558	20	528	8,360	2,199
	11/30/05	4,900	20	245	3,879	1,021
	1/31/06	2,263	20	113	1,771	491
	1/31/06	1,349	20	67	1,052	296
	3/31/06	2,832	20	142	2,199	633
	3/31/06	3,922	20	196	3,038	883
	4/30/06	1,160	20	58	894	266
	4/30/06	1,780	20	89	1,372	408
	4/30/06	4,223	20	211	3,254	970
	4/30/06	3,017	20	151	2,328	689
	5/31/06	3,154	20	158	2,421	733
	5/31/06	1,948	20	97	1,489	459
	7/31/06	16,113	20	806	12,223	3,890
	7/31/06	1,000	20	50	758	242
	8/31/06	56,392	20	2,820	42,533	13,859
	9/30/06	24,714	20	1,236	18,538	6,176
	9/30/06	25,088	20	1,254	18,812	6,276
	9/30/06	25,088	20	1,254	18,812	6,276
<b>Prior Years Totals</b>		<b>\$1,789,153</b>		<b>\$ 38,519</b>	<b>\$ 1,635,980</b>	<b>\$ 153,173</b>
GENERATOR REPLACEMENT	11/30/06	\$ 2,650	20	133	1,927	724
GENERATOR REPLACEMENT	11/30/06	8,331	20	417	6,045	2,286
RENOVATE 2 BATHROOMS	11/30/06	10,000	20	500	7,250	2,750
RENOVATE 2 BATHROOMS	11/30/06	10,000	20	500	7,250	2,750
RENOVATE 2 BATHROOMS	10/30/06	8,000	20	400	5,800	2,200
RENOVATE 2 BATHROOMS	11/1/06	7,200	20	360	5,220	1,980
ELEVATOR ELECTRICAL	11/30/06	2,353	20	118	1,709	644
ELEVATOR ELECTRICAL	11/30/06	2,353	20	118	1,709	644
ELEVATOR ELECTRICAL	11/30/06	2,353	20	118	1,709	644
ELEVATOR ELECTRICAL	11/30/06	2,352	20	118	1,709	643
ELECTRICAL WORK	11/30/06	614	20	31	448	165
ELECTRICAL WORK	11/30/06	204	20	10	146	58
ELECTRICAL WORK	11/30/06	548	20	27	393	154
ELECTRICAL WORK	11/30/06	274	20	14	234	40
WLLPARER & PAINT ON UNITS	11/30/06	11,288	10	-	11,288	-
ELEVATOR MECHANICAL	12/31/06	8,340	10	-	8,340	-

**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
AIR CONDITIONING	1/31/07	1,072	10	-	1,072	-
ELECTRICAL WORK	1/31/07	53,000	10	-	53,000	-
ELECTRICAL WORK	1/31/07	3,392	10	-	3,392	-
ELECTRICAL WORK	1/31/07	825	20	41	602	223
ALARM SYSTEM	1/31/07	1,557	20	78	1,131	427
WATERPROOFING ELEVATOR PIT	1/31/07	1,476	20	74	1,072	404
WATERPROOFING ELEVATOR PIT	1/31/07	1,476	20	74	1,072	404
ELECTRICAL WORK	2/28/07	734	10	-	734	-
AIR CONDITIONING	3/31/07	1,670	10	-	1,670	-
BATHROOM RENOVATIONS	3/31/07	1,865	10	-	1,865	-
ELEVATOR ELECTRICAL	3/31/07	545	10	-	545	-
HANDRAILS	3/31/07	2,717	10	-	2,717	-
HANDRAILS	3/31/07	2,717	10	-	2,717	-
FIRE ALARM SYSTEM	3/31/07	1,116	10	-	1,116	-
FIRE ALARM SYSTEM	3/31/07	2,154	10	-	2,154	-
MISCELLANEOUS SIGNAGE	3/31/07	2,230	10	-	2,230	-
FRONT DOOR AWNING	4/30/07	950	10	-	950	-
FRONT DOOR AWNING	4/30/07	1,000	10	-	1,000	-
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	-	1,267	-
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	-	1,267	-
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	-	1,267	-
AIR CONDITIONING	5/31/07	9,816	10	-	9,816	-
RENOVATE 2 BATHROOMS	5/31/07	7,970	10	-	7,970	-
RENOVATE 2 BATHROOMS	5/31/07	5,781	10	-	5,781	-
HANDRAILS	5/31/07	310	10	-	310	-
HANDRAILS	5/31/07	282	10	-	282	-
AIR CONDITIONING	5/31/07	3,003	10	-	3,003	-
AIR CONDITIONING	5/31/07	3,003	10	-	3,003	-
AIR CONDITIONING	5/31/07	3,003	10	-	3,003	-
LOBY CARPET	6/30/07	2,300	10	-	2,300	-
REPLACE 15 INTERIOR DOORS	6/30/07	4,756	10	-	4,756	-
LOBY CARPET	8/30/07	2,759	10	-	2,759	-
						-
<b>2007 TOTALS</b>		<b>\$ 204,136</b>		<b>\$ 3,131</b>	<b>\$ 186,997</b>	<b>\$ 17,139</b>
<b>2007 AND PRIOR YEARS TOTALS</b>		<b>\$ 1,993,289</b>		<b>\$ 41,650</b>	<b>\$ 1,822,977</b>	<b>\$ 170,312</b>
<b>2008 Additions</b>						
ELECTRIC WORK	10/31/07	\$ 601	20	30	420	181
AIR CONDITIONER	11/30/07	5,000	10	-	5,000	-
REPLACE WINDOW GLASS	12/31/07	578	10	-	578	-
PAINTING	1/31/08	12,000	5	-	12,000	-
ELECTRIC WORK	2/29/08	659	20	33	407	252
ELECTRIC WORK	3/31/08	557	20	28	331	226
STAIR WELLS	5/30/08	645	15	43	477	168
EXHAUST FAN ON ROOF	5/30/08	2,491	10	-	2,491	-
CONDENSOR FAN MOTER	6/30/08	951	10	31	951	-
STAIR TREADS	7/2/08	3,055	5	-	3,055	-
RANGE GUARD CONTROL	7/24/08	1,466	20	73	748	717
ELEC FOR EXHAUST FAN	7/30/08	991	20	50	508	483
BEARING ON HOOD EXH FAN	7/1/08	4,546	20	227	2,329	2,217
STAIRS TREADS	8/21/08	572	5	-	572	-
90 DUAL ALARM JACKS	9/19/08	8,014	20	401	3,773	4,241
LINE EXHAUST AIR FAN	9/24/08	5,038	20	252	2,373	2,665
2008 Adjustment		1,212			-	1,212
						-
<b>2008 TOTALS</b>		<b>\$ 48,375</b>		<b>\$ 1,168</b>	<b>\$ 36,015</b>	<b>\$ 12,362</b>
<b>2009 Additions</b>						
Recpt Glass Enclosure	10/2/2008	\$ 1,749	10	-	1,749	-
Back Door DE Panel	12/31/2008	738	10	-	738	-
Lighting	1/31/2009	60,333	15	4,022	52,288	8,046
Electrical Work	2/27/2009	1,829	20	91	1,187	642
Repairs to Freezer	2/25/2009	684	10	-	684	-
Cogeneration System	3/1/2009	171,428	20	8,571	111,426	60,002
Security System	3/26/2009	21,134	5	-	21,134	-
Tranquility Room Closet & Wall	3/6/2009	2,800	15	187	2,428	372
Septic Floats	4/14/2009	873	15	58	756	118
Shower Valves	4/2/2009	560	10	-	560	-
10 Light Remote Annunciator	5/12/2009	2,293	20	115	1,492	801
Kitchen Freezer Work	5/1/2009	586	10	0	586	-
Security System	5/29/2009	5,939	5	-	5,939	-
Elect for Generator Panel	5/29/2009	1,307	20	65	848	459
Painting	5/8/2009	1,000	5	-	1,000	-
Linsys Wiring	6/17/2009	5,793	5	-	5,793	-
Cable Install Basement	6/1/2009	1,325	5	-	1,325	-
Handrail Caps	6/18/2009	1,498	15	100	1,299	199
Programmable Thermostat	6/23/2009	3,850	10	-	3,850	-
Permit Fees Cogen System	6/22/2009	2,231	15	149	1,935	296
Roof top AC Electrical Work	6/30/2009	3,117	20	156	2,027	1,090
Exterior Lighting	6/30/2009	5,798	10	-	5,799	-
Paint Resident Rooms & Bathroom	7/1/2009	17,000	5	-	17,000	-
Wiring	7/1/2009	15,232	5	-	15,232	-
41 Signs	7/9/2009	1,420	5	-	1,420	-
Misc	7/9/2009	5,000	15	333	4,344	656
Adj.		2,674			-	2,674
						-
<b>2009 TOTAL</b>		<b>\$ 338,192</b>		<b>\$ 13,847</b>	<b>\$ 262,839</b>	<b>\$ 75,355</b>
<b>2010 Additions</b>						
Bead board for Tranq Lounge	12/8/2009	\$ 635	5	-	635	-
Paint Resident Rooms & Bathrooms	12/18/2009	5,052	5	-	5,052	-
Walk in Freezer Work	1/29/2010	4,329	10	-	4,329	-
Ceiling Tiles	2/1/2010	787	10	-	787	-
Steamer Part in Kitchen	2/18/2010	958	10	-	958	-
Glass in Tranq Wing	3/5/2010	1,200	10	-	1,200	-
Keypad Entry Lock	4/23/2010	597	10	-	597	-
Rebuild on 55lb Washer	4/30/2010	1,099	10	-	1,099	-
Kitchen Exhaust Hood Exter	5/5/2010	827	20	41	494	333
Economizer Actuator & Contro	5/12/2010	1,090	10	-	1,090	-
Compressor #6	5/17/2010	3,415	15	228	2,734	681
5 Motors for Exhaust Fans	5/24/2010	1,736	10	-	1,736	-
Gas Pipe New Dryer	6/3/2010	1,268	20	63	759	509
Require Washers & Dryer	6/30/2010	3,323	20	166	1,993	1,330
2 Linen Chute Doors	7/28/2010	1,261	5	-	1,261	-
Copier Outlet Upgrade	8/31/2010	600	20	30	360	240
Misc Interior Painting	8/23/2010	3,275	5	-	3,275	-
Drain Pan for AC in MDS	8/1/2010	1,706	10	-	1,706	-
Chopper Pump for Sewer	8/6/2010	2,262	5	-	2,262	-
Duct Work	9/1/2010	1,349	20	67	807	542

**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
<b>2010 TOTAL</b>		\$ 36,768		\$ 595	\$ 33,134	\$ 3,635
<b>2011 Additions</b>						
Elevator Exhaust Fan	12/6/2010	918	20	46	505	413
Move Phones Rehab Renov	12/6/2010	1,183	20	59	650	533
Electrical Work - Basement	12/30/2010	1,676	20	84	923	753
Door Access	4/18/2011	1,531	10	1	1,532	-
New Hot Water Line	4/20/2011	2,014	25	81	888	1,126
Employee Entrance Door	9/19/2011	4,951	10	1	4,952	-
<b>2011 TOTAL</b>		\$ 12,274		\$ 272	\$ 9,450	\$ 2,825
<b>2012 Additions</b>						
Keypad Entry Lock Amb Ent	12/5/2011	820	10	82	820	-
Exterior Lighting Bollard Base	12/23/2011	886	10	87	886	-
Elevator Emergency Light Unit	3/19/2012	1,759	10	176	1,760	-
Domestic Hot Water Pump	4/17/2012	978	10	97	978	-
Pulleys & Contractors	4/20/2012	1,780	10	178	1,780	-
Motors & Switches Exhaust Fan	4/23/2012	2,375	10	235	2,375	1
3 Way Valve for Cogen Sys	5/17/2012	589	3	-	589	-
Outlets for Kiosks	9/27/2012	3,983	10	400	3,984	-
<b>2012 TOTAL</b>		\$ 13,170		\$ 1,255	\$ 13,171	\$ 1
<b>2013 Additions</b>						
Acrovyn Dining Room	10/31/2012	606	10	61	547	59
Sinks for Nourishment Rm	10/1/2012	990	20	49	443	547
Digital Card for Phone System	11/29/2012	812	5	-	812	-
New Service for Holding Over	4/17/2013	1,193	20	60	539	655
Aluminum Strips to stabilize WI Cooler	5/16/2013	1,050	3	-	1,050	-
Rewire to 220v	5/29/2013	1,059	20	53	477	582
Vacuum Breaker	5/30/2013	675	20	34	305	370
Replace Exhaust Fans	6/21/2013	2,045	20	102	919	1,126
Replace Motor/control Board Heat Zone	7/3/2013	1,253	10	125	1,126	127
Hands Free Faucet	7/26/2013	1,714	20	86	773	941
Replace Light Pole & Fixture	9/30/2013	2,504	10	250	2,252	253
<b>2013 Total</b>		\$ 13,902	\$ 158	\$ 820	\$ 9,242	\$ 4,659
<b>2013 Disposals</b>						
Lobby Carpet	6/30/2007	(2,300)	10	-	(2,300)	-
<b>2013 Total</b>		\$ (2,300)		\$ -	\$ (2,300)	\$ -
<b>2014 Additions</b>						
Restripe & fill cracks	10/18/2013	1,755	2	-	1,755	-
Replace Compressor AC #4	1/30/2014	915	15	61	488	427
Kitchen Circulator in Boiler Room	6/3/2014	945	15	63	504	441
Parking Lot Repair	7/31/2014	1,595	8	199	1,593	2
3 New Fan Control Switches	8/4/2014	1,413	10	141	1,129	284
Lint Tilt Trap on Roof	8/25/2014	670	7	-	670	-
<b>2014 Total</b>		\$ 7,293		\$ 464	\$ 6,139	\$ 1,154
<b>2015 Additions</b>						
Remote Stop for Generator	10/1/2014	1,339	15	89	623	716
Repair 2 back flow preventors	3/17/2015	1,784	10	178	1,246	538
Resident Toilets	3/23/2015	1,005	20	50	350	655
Shower Drains	6/30/2015	1,679	20	84	588	1,091
Resident Toilets	6/4/2015	1,249	20	62	434	815
Bathcare Project	7/15/2015	2,139	20	107	749	1,390
Dogwood Tree	7/15/2015	600	20	30	210	390
Bathcare Project 1st Floor	8/19/2015	1,486	20	74	518	968
<b>2015 Total</b>		\$ 11,282		\$ 674	\$ 4,720	\$ 6,563
<b>2016 Additions</b>						
Bearing Assembly	4/12/2016	1,315	20	66	396	919
Kitchen Combustion Fan Module	6/9/2016	2,364	20	118	708	1,656
Bliss A/C Condenser #3 payment 1 of 2	7/8/2016	1,375	20	69	414	961
Bliss A/C Condenser #3 payment 2 of 2	7/12/2016	1,680	20	84	504	1,176
Bliss A/C condenser #1 payment 1 of 2	8/17/2016	1,375	20	69	414	961
Bliss A/C condenser #1 payment 2 of 2	8/17/2016	1,680	20	84	504	1,176
<b>2016 Total</b>		\$ 9,789		\$ 490	\$ 2,939	\$ 6,850
<b>2017 Additions</b>						
walk in freezer - compressor	11/11/2016	3,201	15	213	1,065	2,136
Resident's room faucets	11/23/2016	816	20	41	205	611
recirculation line motor/pump replacement - heating/hot water	1/12/2017	1,362	10	136	680	682
blower motor - and contactor RTU#	5/31/2017	1,390	10	139	695	695
new economizer on rooftop unit	9/30/2017	1,182	10	118	590	592
heat exchange replacement	9/30/2017	3,205	10	321	1,605	1,600
<b>2017 Total</b>		\$ 11,156		\$ 968	\$ 4,840	\$ 6,316
<b>2018 Additions</b>						
2 barrel type sprinklers in coolers	10/31/2017	1,619	15	108	432	1,187
replace actuator on 2 way valve in pt office	1/31/2018	1,591	10	159	636	955
replace stat in pt ahu	1/31/2018	677	10	68	272	405
monthly bill for lighting project	1/31/2018	62,999	20	3,150	12,600	50,399
replace door gasket, thermometer and door heater on walk in cooler	3/31/2018	1,014	3	-	1,014	-
thermostat replacement for walk in cooler	7/31/2018	715	10	72	288	427
Harmony dining room glass replacement	7/31/2018	1,111	10	111	444	667
hot water project	8/31/2018	914	10	91	364	550
front door automatic opener	8/31/2018	2,024	10	202	808	1,216
Elevator Door Optiguard (Infrared Light Curtain)	9/30/2018	5,849	15	390	1,560	4,289
<b>2018 Disposals</b>						
Disposals - No description Available	Various	(485,790)		-	(485,790)	-
ICU Units - disposed 10/1/17	9/30/1997	(3,053)		-	(3,053)	-
Refinish Lobby Furniture disposed 10/1/17	9/30/1994	(865)		-	(865)	-
Computer disposed 10/1/17	9/30/1994	(4,336)		-	(4,336)	-
Loveseats disposed 10/1/17	9/30/1994	(1,236)		-	(1,236)	-
TELEPHONE-KEY, PORT, CORDLESS -disp 10/1/17	9/30/2000	(3,987)		-	(3,987)	-
Carpet disposed 10/1/17	9/30/1994	(3,300)		-	(3,300)	-
Hot Water Heating Booster-for Dietary dishwasher disposed 10/1/17	9/30/1995	(1,391)		-	(1,391)	-
Telephone System disposed 10/1/17	9/30/1997	(3,830)		-	(3,830)	-
Telephone System disposed 10/1/17	9/30/1997	(1,980)		-	(1,980)	-
telephone system Disposed 10/1/17	9/30/1999	(3,003)		-	(3,003)	-



**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
Compressor and Crankcase Heater Disposed 10/1/17	9/30/1999	(1,945)		-	(1,945)	-
Vertical window blinds Disposed 10/1/17	9/30/2000	(10,982)		-	(10,982)	-
Block Heater, Battery Charger, Emergency Standby disposed 10/1/17	9/30/2002	(1,406)		-	(1,406)	-
Generator --disposed 10/1/17	9/30/2005	(30,000)		-	(30,000)	-
Rebuild on 55lb Washer - disposed 10/1/17	4/30/2010	(1,099)		-	(1,099)	-
<b>2018 Total</b>		<b>\$ (479,688)</b>		<b>\$ 4,351</b>	<b>\$ (539,785)</b>	<b>\$ 60,096</b>
<b>2019 Additions</b>						
sewer pipe repairs installment 1 of 2	12/31/2018	2,835	20	142	426	2,409
patient rooms	3/31/2019	8,720	5	1,744	5,232	3,488
Exhaust fans (two rooftop exhaust fans	5/31/2019	1,755	10	176	528	1,227
excavate and replace sewer outside Bliss E	6/30/2019	2,875	20	144	432	2,443
elevator repair	6/30/2019	6,913	15	461	1,383	5,530
2 of 2 installments for 2 rooftop fans	7/31/2019	2,140	10	214	642	1,498
sewer repair job j2284	7/31/2019	3,470	20	174	522	2,948
Warren stripe cottonseed	8/31/2019	1,844	15	123	369	1,475
replaced fdc line one sprinkler	8/31/2019	4,050	15	270	810	3,240
Waterproof Elevator pit	8/31/2019	2,552	15	170	510	2,042
wallpaper ground floor hallway	9/30/2019	2,127	10	213	639	1,488
Waterproof Elevator pit	9/30/2019	2,552	15	170	510	2,042
<b>2019 Disposals</b>						
Repairs to roof	9/30/1993	(1,272)		-	(1,272)	-
Handicap Door Operations	9/30/1993	(2,640)		-	(2,640)	-
Room #1 Patient Plaques	9/30/1993	(1,537)		-	(1,537)	-
Heat Exchanger	9/30/1995	(4,818)		-	(4,818)	-
Nurses Station	9/30/1996	(5,523)		-	(5,523)	-
Nurses Station	9/30/1996	(1,600)		-	(1,600)	-
Roof Replacement	9/30/1997	(2,067)		-	(2,067)	-
Roof Replacement	9/30/1997	(1,654)		-	(1,654)	-
Roof Replacement	9/30/1997	(413)		-	(413)	-
Roof Replacement	9/30/1997	(2,717)		-	(2,717)	-
Roof Replacement	9/30/1997	(2,717)		-	(2,717)	-
Roof Replacement	9/30/1997	(2,864)		-	(2,864)	-
2 A/C compressors	9/30/1998	(4,058)		-	(4,058)	-
Drapery Track	9/30/1998	(4,000)		-	(4,000)	-
Heat Exchanger/Limit Switcl	9/30/1998	(2,132)		-	(2,132)	-
Burners/Motor for Boiler	9/30/1999	(1,495)		-	(1,495)	-
Hydraulic Motors for Boiler	9/30/1999	(1,166)		-	(1,166)	-
Gas Valve for Boiler	9/30/1999	(991)		-	(991)	-
Flow Switch/Gas Valve for H2O heat	9/30/1999	(889)		-	(889)	-
Control Valve for Elevator	9/30/1999	(2,650)		-	(2,650)	-
Watercooled Unit	9/30/1999	(3,710)		-	(3,710)	-
Water Range Guard System	9/30/1999	(1,772)		-	(1,772)	-
Man to Elec conv kit-flex	9/30/2000	(965)		-	(965)	-
Carpet & Vinyl flooring	9/30/2004	(3,508)		-	(3,508)	-
Flooring Special Care Unit	9/30/2005	(9,177)		-	(9,177)	-
a/c condensing unit	9/30/2005	(1,007)		-	(1,007)	-
Linksys wiring	6/17/2009	(5,793)		-	(5,793)	-
<b>2019 Total</b>		<b>\$ (31,302)</b>		<b>\$ 4,001</b>	<b>\$ (61,133)</b>	<b>\$ 29,831</b>
<b>2020 Additions</b>						
heat exchanger #3 rtu (inv 1 of 2)	10/31/2019	2,433	10	243	486	1,947
3 hollow metal rated doors	10/31/2019	2,522	10	252	504	2,018
stainless steel trough for laundry	12/31/2019	2,223	10	222	444	1,779
installation of stainless steel trough for laundry	12/31/2019	744	10	74	148	596
coupler assembly on pump	1/31/2020	2,065	10	207	414	1,651
replace dishwasher exhaust fan	1/31/2020	1,620	5	324	648	972
heat exchanger	1/31/2020	2,433	10	243	486	1,947
DISHWASHER EXHAUST FAN	4/30/2020	1,615	5	323	646	969
kitchen blower	4/30/2020	2,020	10	202	404	1,616
laundry water cooled ac	6/30/2020	4,160	5	832	1,664	2,496
<b>2020 Total</b>		<b>\$ 21,835</b>		<b>\$ 2,922</b>	<b>\$ 5,844</b>	<b>\$ 15,991</b>
<b>2021 Additions</b>						
Covid- air purifier installation	10/31/2020	7,220	10	722	722	6,498
Covid- air purifier installation	1/31/2021	8,820	10	882	882	7,938
Hydraulic oil change and replacement of starte	6/1/2021	14,896	10	1,490	1,490	13,406
Replace bearing assembly, motor and coupler on hot water pump upper uni	7/1/2021	3,022	5	604	604	2,418
Replace module and heat detector in elevator	7/31/2021	1,631	10	163	163	1,468
50% deposit to replace concrete slab & waterproof membrane outside employee entranc	8/31/2021	4,173	15	278	278	3,895
50% deposit to replace concrete slab & waterproof membrane outside employee entranc	9/30/2021	4,173	15	278	278	3,895
<b>2021 Total</b>		<b>\$ 43,934</b>		<b>\$ 4,417</b>	<b>\$ 4,417</b>	<b>\$ 39,517</b>
<b>Leasehold Improvements Grand Total</b>		<b>\$ 2,047,971</b>		<b>\$ 77,894</b>	<b>\$ 1,612,510</b>	<b>\$ 435,465</b>

**Movable Equipment**

ACQUISITIONS	30-Sep-86	\$406,445.14				
ACQUISITIONS	30-Sep-87	\$13,751.26	5			
ACQUISITIONS	30-Sep-88	\$11,139.85	10			
ACQUISITIONS	30-Sep-88	\$12,605.55	15			
ACQUISITIONS	30-Sep-89	\$9,476.10	5			
ACQUISITIONS	30-Sep-89	\$7,132.67	10			
ACQUISITIONS	30-Sep-89	\$7,712.86	15			
ACQUISITIONS	30-Sep-90	\$1,283.32	5			
ACQUISITIONS	30-Sep-90	\$1,619.65	12			
ACQUISITIONS	30-Sep-90	\$702.00	10			
ACQUISITIONS	30-Sep-90	\$2,550.00	15			
ACQUISITIONS	30-Sep-90	\$29,960.36	5			
ACQUISITIONS	30-Sep-91	\$5,129.68	5			
ACQUISITIONS	30-Sep-91	\$2,378.44	10			
ACQUISITIONS	30-Sep-92	\$4,830.00	3			
ACQUISITIONS	30-Sep-92	\$4,934.04	5			
ACQUISITIONS	30-Sep-92	\$16,372.77	10			
ACQUISITIONS	30-Sep-92	\$736.70	12			
ACQUISITIONS	30-Sep-93	\$2,169.22	5			
ACQUISITIONS	30-Sep-93	\$15,126.68	10			
ACQUISITIONS	30-Sep-94	\$44,807.21	10			
ACQUISITIONS	30-Sep-95	\$5,194.00	5			
ACQUISITIONS	30-Sep-96	\$12,874.35	5			
ACQUISITIONS	30-Sep-97	\$688.95	8			
ACQUISITIONS	30-Sep-98	\$11,968.80	5			
ACQUISITIONS	30-Sep-99	\$12,099.92	5			
ACQUISITIONS	30-Sep-99	\$6,224.64	5			
ACQUISITIONS	30-Sep-02	\$4,599.23	2			

**WEST HARTFORD HEATH AND REHAB CENTER**  
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September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
ACQUISITIONS	30-Sep-91	\$689.58	15			
ACQUISITIONS	30-Sep-95	\$11,493.58	10			
ACQUISITIONS	30-Sep-96	\$22,806.17	10			
ACQUISITIONS	30-Sep-97	\$2,308.28	5			
ACQUISITIONS	30-Sep-95	\$23,759.73	10			
ACQUISITIONS	30-Sep-01	\$17,123.12	5			
ACQUISITIONS	30-Sep-94	\$3,919.77	15			
ACQUISITIONS	30-Sep-95	\$108,108.44	15			
ACQUISITIONS	30-Sep-96	\$2,798.29	15			
ACQUISITIONS	30-Sep-97	\$22,849.66	10			
ACQUISITIONS	30-Sep-97	\$382.66	12			
ACQUISITIONS	30-Sep-97	\$1,853.61	15			
ACQUISITIONS	30-Sep-98	\$6,151.93	10			
ACQUISITIONS	30-Sep-98	\$6,151.78	15			
ACQUISITIONS	30-Sep-99	\$15,292.71	10			
ACQUISITIONS	30-Sep-99	\$8,976.64	15			
ACQUISITIONS	30-Sep-00	\$5,096.88	10			
ACQUISITIONS	30-Sep-01	\$7,262.57	10			
ACQUISITIONS	30-Sep-02	\$13,627.08	5			
ACQUISITIONS	30-Sep-03	\$9,186.76	5			
ACQUISITIONS	30-Sep-03	\$6,392.08	7			
ACQUISITIONS	30-Sep-03	\$5,484.59	10			
ACQUISITIONS	30-Sep-03	\$1,590.00	5			
ACQUISITIONS	30-Sep-04	\$769.55	5			
ACQUISITIONS	30-Sep-04	\$2,465.84	7			
ACQUISITIONS	30-Sep-05	\$19,249.53	5			
ACQUISITIONS	30-Sep-05	\$601.18	7			
ACQUISITIONS	30-Sep-05	\$10,325.63	10			
ACQUISITIONS	30-Sep-05	\$40,007.13	15			
Mckesson	30-Nov-05	\$705.60	5			
Heritage	30-Nov-05	\$648.08	15			
Mckesson	30-Dec-05	\$676.86	10			
Air Temp	30-Dec-05	\$2,528.10	10			
Mckesson	31-Jan-06	\$689.00	5			
Heritage	31-Jan-06	\$938.37	10			
Kurt Hamel	31-Jan-06	\$2,240.00	10			
Romax	28-Feb-06	\$649.32	10			
Mckesson	31-Mar-06	(\$2,141.19)	10			
Steve Dalton	31-May-06	\$731.37	5			
Harbor Sales	30-Jun-06	\$3,577.50	5			
Heritage	30-Jun-06	\$2,072.30	5			
Heritage	31-Jul-06	\$653.59	7			
Hartford Stamps	31-Aug-06	\$725.70	5			
<b>Prior Years Totals</b>		<b>\$1,045,933</b>				
	5-Oct-06	\$1,442.02	5			
	19-Oct-06	\$718.65	5			
	30-Nov-06	\$618.64	5			
	30-Nov-08	\$540.00	5			
	30-Nov-06	\$4,414.43	5			
	31-Dec-06	(\$6,000.00)	5			
	31-Dec-08	\$3,539.50	5			
	31-Dec-06	\$2,327.40	5			
	31-Jan-07	\$612.40	7			
	31-Jan-07	\$650.58	7			
	31-Mar-07	\$6,838.59	7			
	31-Mar-07	\$806.74	7			
	31-Mar-07	\$610.00	7			
	31-Mar-07	\$873.71	7			
	31-Mar-07	\$1,231.61	7			
	31-Mar-07	\$409.84	7			
	31-Mar-07	\$26,461.17	7			
	30-Apr-07	\$4,107.50	7			
	30-Apr-07	\$4,107.50	7			
	30-Apr-07	\$514.67	7			
	30-Apr-07	\$514.67	7			
	30-Apr-07	\$514.67	7			
	30-Apr-07	\$8,724.68	5			
	31-May-07	\$346.52	7			
	31-May-07	\$246.52	7			
	31-May-07	\$717.42	7			
	30-Jun-07	\$890.36	7			
	30-Jun-07	\$1,094.00	7			
	30-Jun-07	\$625.00	7			
	30-Jun-07	\$1,232.00	7			
	30-Jun-07	\$1,141.00	7			
	31-Jul-07	\$1,335.00	7			
	31-Jul-07	\$4,146.00	7			
	31-Aug-07	\$829.24	7			
	31-Aug-07	\$943.39	7			
	31-Aug-07	\$620.08	7			
	31-Aug-07	\$720.24	7			
	31-Aug-07	\$441.71	7			
	30-Sep-07	\$3,234.00	7			
	30-Sep-07	\$1,369.00	7			
	30-Sep-07	\$634.00	7			
	30-Sep-07	\$826.00	7			
<b>2007 Totals</b>		<b>\$85,455.78</b>				
<b>Prior Years &amp; 2007 Totals</b>		<b>\$ 1,131,389</b>		<b>\$ -</b>	<b>\$ 1,131,389</b>	<b>\$ -</b>
<b>2008 Additions</b>						
Perkins-Trays	31-Oct-07	\$ 301	10	-	301	-
WB Mason Table	31-Oct-07	803	15	54	752	51
Medline Industries Wheelchair	31-Oct-07	585	5	-	585	-
Build'Nserve Computers	31-Oct-07	2,425	5	-	2,425	-
Artromick Medical Chair	31-Oct-07	2,228	10	-	2,228	-
Perkins-Trays	30-Nov-07	654	10	-	654	-
Build'Nserve Computers Server	30-Nov-07	5,438	5	-	5,438	-
Buttler Power Equipment-Lawn Equipmen	30-Nov-07	2,522	7	-	2,522	-
Build 'N Serve Computers	31-Dec-07	3,266	5	-	3,266	-
Romax	31-Dec-07	948	5	-	948	-
Romax	31-Dec-07	659	7	-	659	-
Build 'N Serve Computers	01-Jan-08	1,583	5	-	1,583	-
Cartsen's Window Treatments	03-Jan-08	586	5	-	586	-
Romax	04-Jan-08	541	7	-	541	-
Artromick Procedure Chair	07-Jan-08	1,188	10	-	1,188	-
Perkins-Dishes	08-Jan-08	1,821	7	-	1,821	-
Alimed-Merry Walker	10-Jan-08	795	7	-	795	-
WB Mason Table	21-Jan-08	485	15	32	409	76
Romax	23-Jan-08	996	8	-	996	-
Medline-Wheelchair	24-Jan-08	585	5	-	585	-
Romax	28-Jan-08	583	15	39	495	87

**WEST HARTFORD HEATH AND REHAB CENTER**  
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September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
Raintech-4 chair sensors	31-Jan-08	1,022	7	-	1,022	-
Medline Wheelchair	24-Jan-08	585	5	-	585	-
WB Mason 7 Chairs	11-Feb-08	816	15	54	668	148
Alimed-Merry Walker	14-Feb-08	795	7	-	795	-
Mckesson Medical- Nursing Equipmen	21-Feb-08	593	5	-	593	-
Medline-Nursing Equipment	22-Mar-08	740	5	-	740	-
Medline-Mattress	11-Mar-08	335	7	-	335	-
Romax-3 TV's, 5 night talbes	19-Mar-08	1,152	5	-	1,152	-
Mckesson Medical - 3 Matts	20-Mar-08	791	7	-	791	-
Cartsen's -Medication Divder Sets	31-Mar-08	1,527	7	-	1,527	-
Medline - Mattress	31-Mar-08	378	7	-	378	-
Build 'N Serve Computers	01-Apr-08	3,593	5	-	3,593	-
Hudson Home Health-Walkers with Wheel	01-May-08	650	7	-	650	-
Medline-Shower Garney	01-May-08	926	10	-	926	-
Medline-2 Wheelchairs	22-May-08	1,222	5	-	1,222	-
Raintech-4 bed Sensors	20-May-08	1,306	5	-	1,306	-
BKM Total Office -5 files Cabinets	19-May-08	1,325	15	88	978	347
Mckesson Medical-10 Alarms	07-May-08	534	5	-	534	-
Mckesson Medical-12 Sensors	07-May-08	507	5	-	507	-
Medline -2 Wheelchairs	20-Jun-08	819	5	-	819	-
Gram-Field-Bariatric Bed	12-Jun-08	1,592	15	106	1,129	462
Sexauer-Smoke Alarm	30-Jul-08	1,724	10	131	1,723	-
sexauer-Grab Bars	31-Jul-08	4,444	15	296	3,035	1,409
Trimark United East-Heated Pellet Dispense	27-Aug-08	5,849	10	585	5,750	99
Perkins-3 Utility Carts	15-Sep-08	592	10	59	557	35
Romax Room Service Table	04-Sep-08	889	15	59	557	332
Romax 5 OTB Nite Tables	20-Sep-08	635	15	-	635	-
Arjo Sara Light Lift	23-Sep-08	9,481	10	948	8,927	553
Raintech 40 Informer Plus	22-Sep-08	9,451	10	-	9,451	-
<b>2008 Adjustment</b>		95		-	-	95
<b>2008 Totals</b>		<b>\$ 83,358</b>		<b>\$ 2,451</b>	<b>\$ 79,663</b>	<b>\$ 3,694</b>
<b>2009 Additions</b>						
Utility Cart	8/26/2008	\$ 1,059	10	-	1,059	-
2 Mattresses	9/25/2008	679	7	-	679	-
12 SHOWER CHAIRS	10/27/2008	3,406	10	-	3,406	-
6 TRANSMITTERS	10/23/2008	620	5	-	620	-
2 CRANBERRY PELLTS	10/28/2008	829	10	-	829	-
TIMECLOCK	10/1/2008	9,590	10	-	9,590	-
20 BEDMATE SENSORS	11/14/2008	742	5	-	742	-
BAL OF 3 SARA LITE LIFTS	12/8/2008	1,563	10	-	1,564	-
2 MONITORS	12/30/2008	4,471	5	-	4,471	-
SOFTWARE	1/1/2009	77,632	15	5,175	67,279	10,353
SERVER	1/1/2009	7,155	5	-	7,155	-
10 BED SENSORS	1/5/2009	2,432	5	-	2,432	-
10 MATTRESSES	1/8/2009	2,793	7	-	2,793	-
10 ALARMS	1/8/2009	973	5	-	973	-
5 CHAIRS	1/15/2009	1,286	15	86	1,116	170
3 TRANSMITTERS	1/16/2009	564	5	-	564	-
3 FLAT SCREE TV'S	1/16/2009	934	5	-	934	-
4 TELEPHONES	1/21/2009	1,251	7	-	1,251	-
2 WHEELCHAIRS	1/29/2009	409	5	-	409	-
WHEELCHAIR	1/29/2009	409	5	-	409	-
ADMISS PC, SS & FETTE	2/1/2009	2,240	5	-	2,240	-
8 MATTRESSES	2/3/2009	745	7	-	745	-
5 NITE TABLES	2/9/2009	583	15	39	506	77
5 NITE TABLES	2/9/2009	583	15	39	506	77
TRAYS	2/26/2009	720	10	-	720	-
INVERTER ON WASHER #3	2/26/2009	2,138	10	-	2,138	-
7 WALKERS	2/24/2009	2,076	7	-	2,076	-
FILING CABINET	2/19/2009	786	15	52	679	107
10 SMALL FILING CABINET	2/25/2009	2,493	15	166	2,160	333
DRYER #2	2/28/2009	808	10	-	809	-
4 DESKS	3/20/2009	1,421	20	71	923	497
2 TELEPHONES	3/16/2009	625	7	-	625	-
3 WHEELCHAIRS	3/31/2009	614	5	-	614	-
10 NITE TABLES	3/17/2009	1,166	15	78	1,012	154
10 ALARMS	3/13/2009	973	5	-	973	-
DRYER REBUILD #3	3/26/2009	666	10	-	666	-
10 ROUND TABLES	4/2/2009	1,897	15	126	1,642	255
5 ALARMS	4/8/2009	573	5	-	573	-
10 BED SENSORS	4/9/2009	2,525	5	-	2,525	-
TV BRACKETS	4/1/2009	824	5	-	824	-
3 WHEELCHAIRS	4/7/2009	690	5	-	690	-
DESK	4/24/2009	907	20	45	588	319
3 DESKS	5/1/2009	1,218	20	61	792	426
2 CAMERAS, 2 MONITORS	5/8/2009	649	5	-	649	-
7 MATS	5/11/2009	2,616	7	-	2,616	-
3 WHEELCHAIRS	5/20/2009	614	5	-	614	-
2 DESKS	5/21/2009	718	20	36	467	251
OFFICE FURNITURE	5/26/2009	2,987	15	199	2,588	399
DOOR LEVERS	5/29/2009	5,396	15	360	4,678	718
FOOD PROCESSOR	6/15/2009	739	10	-	739	-
DELL COMPUTER	6/1/2009	1,346	5	-	1,346	-
PIANO	6/10/2009	832	20	42	543	289
2 TELEPHONES	6/15/2009	625	7	-	625	-
CHAIR MATS	6/18/2009	644	7	-	644	-
6 NIGHT TABLES	6/1/2009	700	15	47	608	91
10 NIGHT TABLE	6/12/2009	1,166	15	78	1,012	154
CREDENZA	6/2/2009	1,400	15	93	1,212	188
DESK	6/1/2009	807	20	40	523	284
25 CAST IRON TABLES	7/24/2009	1,261	15	84	1,092	168
25 DINING ROOM TABLES	7/29/2009	2,833	15	189	2,456	377
3 LAPTOPS & INSTALL	8/1/2009	9,255	5	-	9,255	-
SCALE DIG CHAIR	7/14/2009	1,474	5	-	1,474	-
6 ADULT TRANSMITTERS	7/2/2009	606	5	-	606	-
45 ARM CHAIRS	8/26/2009	13,122	15	875	11,373	1,749
10 HAMPER BAGS	8/9/2009	1,497	5	-	1,497	-
WALL MOUNTED SPRAY	8/17/2009	951	5	-	951	-
JUICE DISPENSER	8/24/2009	727	10	-	727	-
2 CARTS 3 SHELF W COVER	9/14/2009	676	10	-	676	-
PILL SHREDDER 225.2CR	9/14/2009	1,640	5	-	1,640	-
2 LATERAL 5 DRW FILE CABINET	9/25/2009	1,656	15	110	1,433	223
<b>2009 End Totals</b>		<b>\$ 203,003</b>		<b>\$ 8,091</b>	<b>\$ 185,343</b>	<b>\$ 17,659</b>
<b>2010 Additions</b>						
Computer Accessories	10/1/2009	\$ 1,015	5	-	1,015	-
Coaucke Machine	10/6/2009	1,152	5	-	1,152	-
10 Walkers	10/16/2009	874	5	-	874	-

**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
Reclining Chair	10/19/2009	914	5	-	914	-
10 Overbed Tables	11/4/2009	1,166	15	78	934	232
Food Processor	11/5/2009	739	10	-	739	-
5 Mattresses	11/20/2009	793	7	-	793	-
6 Transmitters	12/4/2009	606	5	-	606	-
Flat Screen TV Tranq	12/18/2009	602	5	-	602	-
Rollators/Wheelchair	1/12/2010	696	5	-	696	-
Mattress	1/15/2010	996	7	-	996	-
Business Office Printer	2/2/2010	614	5	-	614	-
Night Tables	2/4/2010	1,166	15	78	934	232
Single Shelf Leving Tr	2/8/2010	1,641	10	-	1,641	-
2 Computer	2/10/2010	1,010	5	-	1,010	-
Night Tables	3/10/2010	1,166	15	78	934	232
Admin Printer & Install	3/14/2010	1,189	5	-	1,189	-
5 Wheelchairs	3/20/2010	670	5	-	670	-
2 Antiroll Back Devices	3/31/2010	503	5	-	503	-
6 Transmitters	4/27/2010	606	5	-	606	-
2 Computers	4/30/2010	2,723	5	-	2,723	-
2 Fire Rated Cabinets	5/5/2010	951	15	63	759	192
2 Antiroll Back Devices	5/11/2010	503	5	-	503	-
Bedside Mattress	5/14/2010	1,246	7	-	1,246	-
TVs for Tranq & Harm	5/14/2010	816	5	-	816	-
2 Printers & Install	5/17/2010	1,460	5	-	1,460	-
Telephone	5/19/2010	625	7	-	625	-
Night Tables	6/7/2010	1,166	15	78	934	232
Washer	6/30/2010	625	10	-	626	-
Laptop	6/30/2010	2,597	3	-	2,597	-
Night Tables	7/1/2010	1,166	15	78	934	232
TVs and Wall Mounts	7/19/2010	1,693	5	-	1,693	-
Lateral Drawers	7/19/2010	2,092	15	139	1,671	421
Software	7/31/2010	73,349	3	-	73,349	-
LCD TV	8/2/2010	1,837	5	-	1,837	-
19" LCD TV	9/21/2010	933	5	-	933	-
Salon Sink	9/15/2010	653	20	33	394	260
Wanderguards	9/15/2010	606	5	-	606	-
2 HP Mini Notebooks	9/30/2010	1,701	3	-	1,701	-
<b>2010 TOTAL</b>		<b>\$ 114,859</b>		<b>\$ 625</b>	<b>\$ 112,828</b>	<b>\$ 2,033</b>
<b>2011 Additions</b>						
3 Love Seat Benches	10/8/2010	\$ 1,134	10	1	1,133	-
Wanderguard Tester	10/13/2010	1,030	3	-	1,030	-
5 High Speed Hand Dryers	10/15/2010	1,855	5	-	1,855	-
55" LCD TV	11/1/2010	1,696	5	-	1,696	-
Office Furniture	11/9/2010	2,035	15	136	1,494	541
Bladder Scanner	11/12/2010	13,640	5	-	13,640	-
2 Wheelchairs	11/16/2010	565	5	-	565	-
Projector	11/17/2010	518	5	-	518	-
Office Furniture	12/3/2010	1,602	15	107	1,176	426
Storage Cabinet	12/8/2010	678	15	45	496	182
Mattress	12/28/2010	1,227	7	-	1,227	-
Office Chair	1/1/2011	509	15	34	374	135
Food Processor	2/18/2011	1,125	10	2	1,125	-
4 Mattress	2/24/2011	1,172	7	-	1,172	-
2 Sleeper Chairs	3/1/2011	1,469	5	-	1,469	-
Care Plan Library	3/1/2011	1,961	3	-	1,961	-
Hall ID Signage	3/11/2011	720	10	-	720	-
6 Transmitters	3/21/2011	634	3	-	634	-
1 Laser & 1 Color Printer	3/31/2011	2,747	5	-	2,747	-
Heated Pellets	4/12/2011	6,142	10	1	6,142	-
Dishes	4/25/2011	3,888	3	-	3,888	-
4 Water Coolers	5/9/2011	2,120	10	-	2,120	-
3 Flat Screen TVs	5/11/2011	827	5	-	827	-
Grill	5/24/2011	582	3	-	582	-
Blood Pressure Cuffs	5/25/2011	655	3	-	655	-
4 Wheelchairs	6/1/2011	619	5	-	619	-
Scale Dig Chair	6/2/2011	1,312	10	-	1,312	-
6 Bed Alarms	6/13/2011	760	3	-	760	-
8 Phones	6/22/2011	1,542	10	1	1,542	-
Bariatric Bed	6/24/2011	1,895	15	126	1,388	507
Water Cooler	6/6/2011	693	10	1	693	-
Blood Pressure Cuffs	7/1/2011	819	3	-	819	-
2 Mini Laptops	7/31/2011	1,434	3	-	1,434	-
eMar/eTar Software	8/2/2011	13,510	3	-	13,510	-
eMar/eTar Software Intert	8/2/2011	727	3	-	727	-
Dryer Part	8/11/2011	787	10	-	787	-
Actuator for Hoyer Lif	8/16/2011	647	10	-	647	-
5 Transmitters	8/18/2011	507	3	-	507	-
Over Bed Night Tables	9/30/2011	1,010	15	67	739	271
<b>2011 TOTAL</b>		<b>\$ 76,791</b>		<b>\$ 521</b>	<b>\$ 74,728</b>	<b>\$ 2,062</b>
<b>2012 Additions</b>						
Lateral Drawers	10/3/2011	\$ 620	15	41	412	208
Over Bed Night Tables	10/7/2011	1,010	15	67	672	338
Bariatric Bed	10/18/2011	1,895	15	126	1,262	634
Hamper Bags	10/27/2011	680	5	-	680	-
Heavy Duty Imen Blender	11/1/2011	979	10	98	980	-
Trash Container	11/11/2011	617	5	-	617	-
Over Bed Night Tables	11/23/2011	957	15	64	639	318
12 Bed Alarms	11/29/2011	4,490	3	-	4,490	-
21 Nursing Station Chairs	11/2/2011	2,602	15	173	1,732	870
Microwave	12/8/2011	562	5	-	562	-
Over Bed Night Tables	12/1/2011	957	15	64	639	318
Hall ID Signage	1/4/2012	673	10	67	672	2
5 Transmitters	1/5/2012	508	3	-	508	-
15 Chair Alarms	1/24/2012	526	5	-	526	-
2 Rosebud Oximeters	1/27/2012	3,593	10	359	3,592	2
Dishes	2/7/2012	920	3	-	920	-
Nurse Call System Harmony	2/15/2012	2,044	10	204	2,042	2
2 22" Flat Screen TV Res Room	2/22/2012	574	5	-	574	-
3 Rec/MDS/Med Rec & Scann	2/29/2012	3,853	3	-	3,853	-
3 Shelf Cart	3/5/2012	770	10	77	770	-
Bariatric Bed	3/9/2012	1,787	15	119	1,191	596
Hoyer Lift w/Scale	3/14/2012	2,150	10	215	2,150	-
Bulletin Board	3/14/2012	1,038	10	103	1,038	-
Ultrasonic Cleaner	3/19/2012	522	10	52	521	1
10 Mattresses	3/21/2012	2,630	7	-	2,631	-
Computer - Recreation	3/30/2012	1,121	5	-	1,121	-
Tuttmauer Sterilizing Unit-Den	4/1/2012	1,000	12	83	832	168
6 Isolation Carts	4/4/2012	1,448	10	144	1,448	-

**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
10 Mattresses	4/27/2012	2,801	7	-	2,801	-
Mini Desktop Inf Control	4/30/2012	1,146	5	-	1,146	-
NOVA time Fingerprint Reader for Timecloel	5/31/2012	1,372	5	-	1,372	-
2 Bedside Mats	5/2/2012	721	3	-	721	-
4 Hamper Bags	5/21/2012	632	5	-	632	-
Staff Lounge Fridge	5/23/2012	533	10	53	531	1
6 Transmitters	5/22/2012	635	3	-	635	-
2 24" Acer Flat Monitors	5/22/2012	530	5	-	530	-
42" Flat Hannspree - Tranquil	6/1/2012	617	5	-	617	-
Outdoor Love Seats	6/1/2012	1,616	15	108	1,079	538
Pulse Oximeter	6/7/2012	684	5	-	684	-
42" LCD Sanyo	6/10/2012	585	5	-	585	-
Warming Blanket	6/14/2012	1,164	7	-	1,164	-
Rosebud Oximeter	6/15/2012	1,797	10	179	1,797	(1)
Whirlpool Frid/Freezer - Nursing	6/15/2012	638	10	63	638	-
42" Plasma Sanyo	6/20/2012	606	5	-	606	-
AP Office Computer	6/30/2012	2,319	5	-	2,319	-
Paging Server	6/30/2012	2,168	5	-	2,168	-
Inf Control Laptop	6/30/2012	2,383	3	-	2,383	-
Reer Color/AR Multi Printers	6/30/2012	1,269	5	-	1,269	-
Slicer-Medium Duty	6/7/2012	957	10	95	958	-
10 Mattresses	7/20/2012	2,630	7	-	2,631	-
STG Cabinet Cherry	7/16/2012	743	15	50	498	245
Mesh Back Chair	7/26/2012	638	10	63	638	-
Floor Seale	8/1/2012	585	10	58	582	2
Gluten Free Items	8/1/2012	586	3	-	586	-
Monitor for Reception	8/10/2012	777	5	-	777	-
4 Mini Computers Rehab	8/12/2012	1,762	3	-	1,762	-
Lounge Blinds	8/22/2012	2,023	5	-	2,023	-
Computer - Bookkeeping	8/31/2012	1,947	5	-	1,947	-
2 Spare Laptops	8/31/2012	729	3	-	729	-
Food Truck Doors	9/11/2012	1,702	10	170	1,701	1
SLC-16 Phone Card for Fax	9/14/2012	2,432	5	-	2,432	-
6 Transmitters	9/14/2012	635	3	-	635	-
Rehab Mini Desktop	9/30/2012	1,455	5	-	1,455	-
Tranquility 11P NB 4530s	9/30/2012	729	3	-	729	-
<b>2012 TOTAL</b>		<b>\$ 85,073</b>		<b>\$ 2,895</b>	<b>\$ 80,831</b>	<b>\$ 4,243</b>
<b>2013 Additions</b>						
Oral Thermometer	10/5/2012	\$ 622	5	-	622	-
Reception Desk	10/8/2012	1,323	20	66	595	728
EMR Software	10/9/2012	16,352	5	-	16,352	-
Amunicator Panels	10/11/2012	657	10	66	593	64
Copy Room Mailboxes	10/17/2012	536	5	-	536	-
7 Office Chairs	10/26/2012	1,936	15	129	1,161	774
Bookcases	11/9/2012	1,084	20	54	487	598
Bariatric Footstool	11/19/2012	603	20	30	271	333
Paging System	11/30/2012	1,622	10	162	1,459	163
2 Mesh Chairs	12/17/2012	596	15	40	359	237
Stair Treads	1/7/2013	1,947	20	97	874	1,073
Weather Proof Camera EE Ent	1/21/2013	760	5	-	760	-
Fax Machine Kristen's office	1/23/2013	558	3	-	558	-
7 Transmitters/12 Chair Mats	1/24/2013	558	3	-	558	-
10 Overhead Bed Parts	1/31/2013	968	15	65	583	385
Bariatric Bed Parts	2/1/2013	612	15	41	368	244
Staff Lounge Chairs	2/1/2013	978	15	65	586	392
HR Desktop	2/13/2013	1,750	5	-	1,750	-
Patio Keypad	3/27/2013	938	10	94	845	93
HP Tablet for Dietary	3/31/2013	558	3	-	558	-
15 Side Arm Chairs	3/18/2013	1,467	15	98	881	586
Scheduler/PR Desks	3/25/2013	1,996	20	100	899	1,096
Kaivac Dispense & Vac	5/31/2013	862	8	-	863	(1)
20 Overbed Tables	6/19/2013	2,054	15	137	1,233	821
2 Bedside Mats	6/18/2013	1,231	3	-	1,231	-
20 Outdoor Stacking Chairs	6/3/2013	1,938	10	194	1,745	193
5 Patio Umbrellas	6/5/2013	1,923	3	-	1,923	-
Tranquility Lockers 30	6/30/2013	2,567	12	214	1,926	641
Battery Server	6/30/2013	616	5	-	616	-
15 Side Arm Chairs	6/17/2013	1,467	15	98	881	586
Outdoor Umbrellas	7/22/2013	1,675	3	-	1,675	-
Spring Platforms for Ldy	7/31/2013	638	5	-	638	-
Hands Free Wireless Headsets	7/31/2013	1,536	5	-	1,536	-
Admiss PC	8/15/2013	2,139	5	-	2,139	-
1/2 of Clinical Liason Laptop	8/15/2013	915	3	-	915	-
Cisco Wireless Network	8/15/2013	637	5	-	637	-
2 Bedside Mats	8/6/2013	1,305	3	-	1,305	-
2 37" LED Flat Screen TV's	8/14/2013	1,000	5	-	1,000	-
2 Patio Umbrellas w/stands	9/6/2013	753	3	-	753	-
2 Mesh Chairs DNS/ADNS	9/18/2013	638	15	43	385	253
<b>Total 2013</b>		<b>\$ 62,315</b>		<b>\$ 1,793</b>	<b>\$ 53,056</b>	<b>\$ 9,259</b>
<b>2013 Disposals</b>						
Admiss PC	2/1/2009	\$ (1,501)	5	-	(1,501)	-
	9/30/1986	(406,445)		-	(406,445)	-
10 Alarms	5/7/2008	(534)	5	-	(534)	-
12 Sensors	5/7/2008	(507)	5	-	(507)	-
40 Informer Plus	9/22/2008	(9,451)	10	-	(4,804)	(4,646)
6 Transmitters	10/23/2008	(620)	3	-	(620)	-
10 Alarms	3/13/2009	(973)	5	-	(973)	-
Wall Mounted Spray Hose	8/17/2009	(951)	5	-	(951)	-
6 Bed Alarms	6/13/2011	(760)	3	-	(760)	-
12 Bed Alarms	11/29/2011	(4,490)	3	-	(2,993)	(1,497)
15 Chair Arms	1/24/2012	(526)	5	-	(211)	(316)
<b>Total 2013</b>		<b>\$ (426,758)</b>		<b>\$ -</b>	<b>\$ (420,299)</b>	<b>\$ (6,459)</b>
<b>2014 Additions</b>						
2 Bedside Mats	10/15/2013	\$ 1,239	3	-	1,239	-
2 Tablet Chair w/lockable casters	10/22/2013	1,117	15	74	593	523
2 24" LED TVs for Residents	10/11/2013	656	5	-	656	-
3 Printers	10/31/2013	1,801	5	-	1,800	-
2 Laptops & Monitor Harmony	10/31/2013	2,759	3	-	2,759	-
5 24" LED TVs for Residents	11/4/2013	1,640	5	-	1,640	-
2 Carendo Shower Chairs	11/7/2013	10,014	10	1,001	8,009	2,005
10 Over Bed Tables	11/14/2013	1,018	15	68	544	475
4 Tablet Chair w/lockable casters	11/12/2013	2,127	15	142	1,135	992
2 Swival Oversized Chairs TranQ	11/25/2013	1,043	15	70	559	484
Bedside mattress	12/11/2013	615	7	-	616	-
Reception Desktop Computer	12/31/2013	1,042	5	-	1,042	-

**WEST HARTFORD HEATH AND REHAB CENTER**  
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September 30, 2021

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Lift & Scale	1/17/2014	2,199	5	-	2,200	-
Mattresses	1/24/2014	4,216	7	-	4,215	1
Mobile Tablet Chair	1/6/2014	2,984	15	199	1,592	1,392
WAP Harmony A/Bliss B	1/31/2014	3,035	5	-	3,035	-
Mesh Back Chair	1/13/2014	723	15	48	385	338
Bedside mattress	2/6/2014	653	7	-	652	1
Desks for Marilyn & Mary	2/14/2014	1,839	20	92	736	1,103
Cubicle space for Tally Clerk	2/20/2014	1,743	10	174	1,393	350
Kitchen Dishwasher Motor	2/25/2014	1,681	10	168	1,344	337
4 Lateral File Drawers	3/7/2014	3,973	15	265	2,120	1,854
Metal Desk for MDS	4/4/2014	1,504	20	75	601	903
QuickBooks Server	4/30/2014	1,822	5	-	1,822	-
Harmony B Laptop	4/30/2014	637	3	-	637	-
Recreation Laptop	4/30/2014	637	3	-	637	-
Cogen Router	4/30/2014	1,081	5	-	1,081	-
Monitors/Mouse	4/30/2014	1,938	5	-	1,938	-
Wood Desk for Infec Contro	5/19/2014	1,131	20	57	455	677
5 Mattresses	5/29/2014	1,430	5	-	1,430	-
6 Transmitters	5/29/2014	614	3	-	614	-
New Timeclock Installation	5/31/2014	3,116	10	312	2,495	621
3 Bariatric Mattresses	6/4/2014	657	5	-	657	-
10 Over Bed Night Tables	6/30/2014	976	15	65	520	456
DNS HP Laptop	6/30/2014	896	3	-	896	-
Russell Laptop Share	6/30/2014	1,318	3	-	1,318	-
Laminate Desk/Bookcase	7/22/2014	1,599	20	80	640	959
Bariatric Mattresses	7/10/2014	1,039	5	-	1,038	-
7 ER 2-way Radios	7/23/2014	1,672	5	-	1,672	-
14 MS Office 2013 copies & install	7/31/2014	4,356	3	-	4,356	-
Hoyer Lift w/Scale	8/27/2014	3,341	10	334	2,672	669
5 Mattresses	9/4/2014	657	5	-	657	-
Bliss A Laptop	9/30/2014	637	3	-	637	-
<b>Total 2014</b>		<b>\$ 79,177</b>		<b>\$ 3,224</b>	<b>\$ 65,037</b>	<b>\$ 14,140</b>
<b>Disposals 2014</b>						
Mopnitors	5/31/2005	\$ (772)	5	-	(772)	-
Hoyer Lift	12/31/2006	(2,327)	5	-	(2,327)	-
6 Transmitters	12/4/2009	(606)	3	-	(606)	-
<b>Total 2014</b>		<b>\$ (3,705)</b>		<b>\$ -</b>	<b>\$ (3,705)</b>	<b>\$ -</b>
<b>2015 Additions</b>						
Pill Shredder for Nursing	10/22/2014	\$ 2,938	5	-	2,939	-
Stainless Bowls for Robo Cupe	10/23/2014	660	3	-	660	-
Server Cabinet	10/31/2014	3,172	5	-	3,170	1
Bedside mattress	11/7/2014	657	7	94	658	(1)
Memory Boxes for Dementia Uni	12/17/2014	2,753	10	275	1,925	827
Administrator Laptop	12/30/2014	1,042	3	-	1,042	-
Cisco Router & 3Yr License	12/30/2014	4,924	3	-	4,924	-
TV for Annex	1/1/2015	915	5	-	915	-
Fin-HP Copy/Tranq HP Desktop/Adm NB350	1/31/2015	4,926	5	-	4,925	1
Housekeeping Linen Carts	2/11/2015	583	5	-	583	-
Mattresses	2/24/2015	862	5	-	860	2
Hoyer Scale	3/6/2015	619	10	62	434	185
Sara Lift	3/16/2015	1,053	10	105	735	318
Laundry Cart	3/30/2015	520	10	52	364	156
2 Training Computers/SS 2 Monitors	3/30/2015	2,748	5	-	2,749	-
Automated External Defibrillator	4/8/2015	1,528	5	-	1,529	-
Hoyer Lift	5/18/2015	909	10	91	637	272
6 Transmitters	5/31/2015	614	3	-	614	-
Hell Cushion Float	6/2/2015	711	3	-	711	-
Cloud Heel	6/4/2015	1,078	3	-	1,078	-
Admin Office Chairs	6/4/2015	966	15	64	448	517
Heel Boots	6/23/2015	966	3	-	966	-
Phone System Card	6/24/2015	667	10	67	469	198
Mattresses	6/24/2015	923	5	-	924	-
2 Laptops Bliss B and SS	6/30/2015	2,434	3	-	2,434	-
Finance Office chairs	7/9/2015	744	15	50	350	395
Mattresses	7/9/2015	1,324	5	-	1,324	-
6 Transmitters	8/1/2015	614	3	-	614	-
Harmony Printer	8/1/2015	1,829	5	-	1,829	-
Trash Containers	8/5/2015	915	5	-	915	-
Generator Battery	8/25/2015	1,144	5	-	1,144	-
Washing Machine Inverter	8/26/2015	3,178	10	318	2,226	952
Bariatric Reclining Shower Chair	8/31/2015	861	10	86	602	259
20 Overbed Tables	9/10/2015	1,863	15	124	868	995
Battery and Battery Charge	9/2/2015	1,778	5	-	1,778	-
Complete Dish Set	9/24/2015	3,175	3	-	3,175	-
Server	9/30/2015	13,412	5	-	13,410	2
<b>Total 2015</b>		<b>\$ 70,005</b>		<b>\$ 1,388</b>	<b>\$ 64,927</b>	<b>\$ 5,079</b>
<b>2016 Additions</b>						
Staff Dv Pro Book/ Rec TM15 Machinc	11/30/2015	\$ 3,063	3	-	3,063	-
Overbed Tables	12/16/2015	992	15	66	396	595
Fire Door for Laundry	1/8/2016	582	20	29	174	408
HP ProBook	1/15/2016	2,632	3	-	2,632	-
Lateral file cabinet	2/2/2016	596	5	-	595	-
Wanderguards	2/29/2016	646	5	-	645	1
Food Truck Doors	3/31/2006	1,410	20	71	426	985
Generator starter	4/29/2016	1,415	20	71	426	989
kitchen equipment	5/31/2016	1,872	20	94	564	1,309
wanderguards	4/30/2016	646	5	-	645	1
Kitchen trucks/wanderguard	4/30/2016	1,268	20	63	378	889
mattresses	6/29/2016	599	5	-	600	(1)
mattresses	6/30/2016	599	5	-	600	(1)
Kiosk	6/30/2016	3,235	3	-	3,235	-
kitchen equipment	6/30/2016	2,482	10	248	1,488	994
Floor mats	7/6/2016	2,013	3	-	2,013	-
Library Wall Art	1/8/2016	1,125	15	75	450	675
Social Services Laptop	7/25/2016	6,289	3	-	6,288	-
Call Lights	7/31/2016	626	3	-	626	-
Oral Themometers	8/31/2016	1,077	3	-	1,077	-
Credits-fiestaware expensed line 864		(3,175)	3	-	(1,058)	(2,117)
Oerbed Tables	9/7/2016	2,071	15	138	828	1,243
library bookcase	9/30/2016	834	15	56	336	498
wanderguards	9/30/2016	658	5	-	660	(1)
<b>Total 2016</b>		<b>\$ 33,554</b>		<b>\$ 911</b>	<b>\$ 27,086</b>	<b>\$ 6,467</b>
<b>2017 Additions</b>						

**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
Edward Don-3 Tray cart doors	10/31/2016	\$ 1,258	10	126	630	628
Home Depot-5 code carts	10/31/2016	820	10	82	410	410
digital scale	11/30/2016	761	10	76	380	381
digital chain scale w/ lift	11/30/2016	1,144	10	114	570	574
Wanderguards (6) Secure Care	12/31/2016	659	5	132	660	(1)
Model 7 Digital EzPress	1/9/2017	770	10	77	385	385
OS-114 Sales & Use Tax (wanderguards/ secure care)	1/24/2017	124	5	25	125	(1)
recreation director laptop	1/31/2017	3,979	3	-	3,978	1
desk- Jenny APRN	2/16/2017	936	20	47	235	701
carts for kitchen- fire ratec	3/7/2017	1,055	10	106	530	525
rosebud vital signs cart	3/10/2017	1,422	10	142	710	712
hoyer slings	3/23/2017	1,769	10	177	885	884
coaguchek mete:	3/29/2017	733	5	147	735	(2)
conveyor toaster for kitchen- edward do:	3/31/2017	1,381	10	138	690	691
surface pro 4 tablet for admissions- microsoft stor	3/31/2017	1,201	3	-	1,200	1
HP probook 450 Harmony B	3/31/2017	638	3	-	638	-
sitting resident scale on rollers	4/30/2017	1,332	10	133	665	667
6 double hampers	4/30/2017	1,790	5	358	1,790	-
2 laptops- 1 for MDS and 1 for Harmony A nurses	5/31/2017	3,401	3	-	3,401	-
6 wanderguards	5/31/2017	659	5	132	660	(1)
Inverter for washing machine #:	6/30/2017	3,577	10	358	1,790	1,787
Storage cabinets for supplies in Annex (2)	6/30/2017	617	15	41	205	412
Desk for new APRN office	6/30/2017	1,311	20	66	330	981
6 double bin laundry hampers	7/31/2017	1,790	5	358	1,790	-
Refrigerator Harmony Conference Room	7/31/2017	638	10	64	320	318
5 mattresses	7/31/2017	798	7	114	570	228
Cisco 52 port SG500 series switch	7/31/2017	1,064	2	-	1,064	-
wireless router- capital lease	8/31/2017	14,554	5	2,911	14,555	(1)
30 gal hamper	8/31/2017	581	5	116	580	1
bookkeeper replacement compute	9/30/2017	1,010	5	202	1,010	-
<b>Total 2017</b>		<b>\$ 51,772</b>		<b>\$ 6,242</b>	<b>\$ 41,491</b>	<b>\$ 10,281</b>
<b>2018 Additions</b>						
3 drawer isolation cart	10/31/2017	562	10	56	224	338
wanderguards	10/31/2017	659	5	132	528	131
laptop, touch screen kiosk	10/31/2017	2,443	3	-	2,442	1
Hall chairs	11/30/2017	2,984	15	199	796	2,188
repair washer	11/30/2017	9,990	10	999	3,996	5,994
10 Comfortask chairs nurses station	12/31/2017	1,560	10	156	624	936
bariatric electric bed	12/31/2017	1,065	15	71	284	781
sit to stand rehab equip	12/31/2017	8,635	5	1,727	6,908	1,727
credits for above	12/31/2017	(3,059)	5	(612)	(2,448)	(611)
14 mattress extenders	12/31/2017	560	5	112	448	112
10 overbed tables	1/31/2018	1,032	15	69	276	756
Full sized refrigerator- bliss nourishment room	1/31/2018	638	10	64	256	382
600 lb lift digital scale	1/31/2018	606	10	61	244	362
snowblower	1/31/2018	1,275	10	128	512	763
2 kangaroo feeding pumps	2/28/2018	1,687	10	169	676	1,011
credit for kangaroo pumps	3/31/2018	(602)	10	(60)	(240)	(362)
2 span america bariatric mattress	2/28/2018	1,091	5	218	872	219
6 IV poles	3/31/2018	964	5	193	772	192
36 thermal pellets	3/31/2018	904	5	181	724	180
2 laptops (dns and bliss b)	3/31/2018	1,563	3	-	1,563	-
clinical liason laptop	4/30/2018	788	3	-	789	(1)
secure care 6 wanderguards	4/30/2018	659	5	132	528	131
admin laptop	5/31/2018	2,424	3	-	2,424	-
2 bariatric trapeze	7/31/2018	2,146	5	429	1,716	430
camel power lifting aidc	8/31/2018	2,006	5	401	1,604	402
truck doors- 4	8/31/2018	1,569	10	157	628	941
sara stedy	9/30/2018	1,569	10	157	628	941
maxi move hoyer & scaik	9/30/2018	5,992	10	599	2,396	3,596
maxi move hoyer & scaik	9/30/2018	5,992	10	599	2,396	3,596
25 gallon capacity blender	9/30/2018	827	10	83	332	495
<b>2018 Disposals</b>						
Disposals - No Description Available	Var	(448,474)		-	(448,474)	-
Mixer and Food process - disposed 10/1/17	11/30/2004	(1,669)		-	(1,669)	-
Dryer Motor - disposed 10/1/17	1/31/2005	(697)		-	(697)	-
Satellite TV	8/31/2005	(4,190)		-	(4,190)	-
install computers	5/31/2006	(731)		-	(731)	-
Maintenance - disposed 10/1/17	10/19/2006	(719)		-	(719)	-
Server	12/31/2006	(3,540)		-	(3,540)	-
Dish Disposal - disposed 10/1/17	1/31/2007	(612)		-	(612)	-
Server	3/31/2007	(807)		-	(807)	-
Computers	3/31/2007	(26,461)		-	(26,461)	-
Computers	3/31/2007	(410)		-	(410)	-
Computers	6/30/2007	(1,141)		-	(1,141)	-
Computers	7/31/2007	(4,146)		-	(4,146)	-
Computers	8/31/2007	(829)		-	(829)	-
Computers	9/30/2007	(3,234)		-	(3,234)	-
Computers	10/31/2007	(2,425)		-	(2,425)	-
Medical Cart disposed 10/1/17	10/31/2007	(2,228)		-	(2,228)	-
Computer Server	11/30/2007	(5,438)		-	(5,438)	-
Computers	12/31/2007	(3,266)		-	(3,266)	-
5 TV's - disposed 10/1/17	12/31/2007	(948)		-	(948)	-
Computers	1/1/2008	(1,583)		-	(1,583)	-
Window Treatments disposed 10/1/17	1/3/2008	(586)		-	(586)	-
Mattress -disposed 10/1/17	3/11/2008	(335)		-	(335)	-
Computers	4/1/2008	(3,593)		-	(3,593)	-
Timeclock	10/1/2008	(7,899)		-	(7,899)	-
2 Monitors	12/30/2008	(4,471)		-	(4,471)	-
Server	1/1/2009	(7,155)		-	(7,155)	-
10 Mattresses -disposed 10/1/17	1/8/2009	(2,793)		-	(2,793)	-
3 Transmitters - disposed 10/1/17	1/16/2009	(564)		-	(564)	-
Dell computer	6/1/2009	(1,346)		-	(1,346)	-
Piano - disposed 10/1/17	6/10/2009	(832)		-	(832)	-
3 Laptops & install	8/1/2009	(9,255)		-	(9,255)	-
Computer Accessories	10/1/2009	(1,015)		-	(1,015)	-
2 Computers- Admissions/Document ofl	2/10/2010	(1,040)		-	(1,040)	-
6 Transmitters - disposed 10/1/17	4/27/2010	(606)		-	(606)	-
2 Computers	4/30/2010	(2,723)		-	(2,723)	-
1 Printer & Install	5/17/2010	(814)		-	(814)	-
Laptop	6/30/2010	(2,597)		-	(2,597)	-
Transmitters -disposed 10/1/17	9/15/2010	(606)		-	(606)	-
2 HP Mini Notebooks	9/30/2010	(1,701)		-	(1,701)	-
6 Transmitters - disposed 10/1/17	3/21/2011	(634)		-	(634)	-
2 Mini Laptops - disposed 10/1/17	7/31/2011	(1,434)		-	(1,434)	-
5 Transmitters -disposed 10/1/17	8/18/2011	(507)		-	(507)	-
10 Nursing Station Chairs - disposed of 10 chairs 10/1/17	11/2/2011	(1,239)		-	(1,239)	-
5 Transmitters -disposed 10/1/17	1/5/2012	(508)		-	(508)	-

**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
Computer - Recreation	3/30/2012	(1,121)		-	(1,121)	-
6 Transmitters - disposed 10/1/17	5/22/2012	(635)		-	(635)	-
Paging Server - disposed 10/1/17	6/30/2012	(2,168)		-	(2,168)	-
4 Mini Computers Rehab	8/12/2012	(1,762)		-	(1,762)	-
Computer - Bookkeeping	8/31/2012	(1,947)		-	(1,947)	-
2 Spare Laptops	8/31/2012	(729)		-	(729)	-
Rehab Mini Desktop	9/30/2012	(1,455)		-	(1,455)	-
Tranquility HP NB 4530s	9/30/2012	(728)		-	(728)	-
Fax Machine Kristen's office	1/23/2013	(558)		-	(558)	-
WAP Harmony A/Bliss B	1/31/2014	(3,035)		-	(3,035)	-
Office Furniture	10/5/2006	(1,442)		-	(1,442)	-
Office Furniture	11/30/2006	(619)		-	(619)	-
Walker	11/30/2005	(706)		-	(706)	-
Medical Cart disposed 10/1/17	11/30/2006	(4,414)		-	(4,414)	-
Lawn Equipment disposed 10/1/17	11/30/2007	(2,522)		-	(2,522)	-
Procedure cart - disposed 10/1/17	1/7/2008	(1,188)		-	(1,188)	-
Merry Walker - disposed 10/1/17	1/10/2008	(795)		-	(795)	-
Merry Walker - disposed 10/1/17	2/14/2008	(795)		-	(795)	-
3 Mats -disposed 10/1/17	3/20/2008	(791)		-	(791)	-
Nursing Equipment - disposed 10/1/17	3/22/2008	(740)		-	(740)	-
Mattress -disposed 10/1/17	3/31/2008	(378)		-	(378)	-
2 Mattresses -disposed 10/1/17	9/25/2008	(679)		-	(679)	-
8 Mattresses -disposed 10/1/17	2/3/2009	(745)		-	(745)	-
5 Mattresses -disposed 10/1/17	11/20/2009	(793)		-	(793)	-
Mattress -disposed 10/1/17	1/15/2010	(996)		-	(996)	-
Trash Container -disposed 10/1/17	11/11/2011	(617)		-	(617)	-
Microwave - disposed 10/1/17	12/8/2011	(562)		-	(562)	-
Inf Control Laptop - disposed 10/1/17	6/30/2012	(2,383)		-	(2,383)	-
Gluten Free Items -disposed 10/1/17	8/1/2012	(586)		-	(586)	-
6 Transmitters - disposed 10/1/17	9/14/2012	(635)		-	(635)	-
7 Transmitters/12 Chair Mats -disposed 10/1/17	1/24/2013	(558)		-	(558)	-
2 Bedside Mats -disposed 10/1/17	6/18/2013	(1,231)		-	(1,231)	-
2 Bedside Mats -disposed 10/1/17	8/6/2013	(1,305)		-	(1,305)	-
2 Swival Oversized Chairs TranQ 1 chair disposed 10/1/17	11/25/2013	(522)		-	(522)	-
Software "Previously reported-item exempt from taxation, not included in current year filing"	7/31/2010	(73,349)		-	(73,349)	-
Care Plan Library "Previously reported-item exempt from taxation, not included in current year filing"	3/1/2011	(1,961)		-	(1,961)	-
eMar/eTar Software "Previously reported-item exempt from taxation, not included in current year filing"	8/2/2011	(13,510)		-	(13,510)	-
eMar/eTar Software Interface "Previously reported-item exempt from taxation, not included in current year filing"	8/2/2011	(727)		-	(727)	-
EMR Software "Previously reported-item exempt from taxation, not included in current year filing"	10/9/2012	(16,352)		-	(16,352)	-
<b>Total 2018</b>		<b>\$ (655,310)</b>		<b>\$ 6,420</b>	<b>\$ (680,940)</b>	<b>\$ 25,631</b>
<b>2019 Additions</b>						
15 black conference room chair:	10/31/2018	1,515	15	101	303	1,212
digital chair scale	10/31/2018	1,215	10	121	363	852
1 bariatric bed	11/30/2018	1,832	15	122	366	1,466
window blinds	11/30/2018	4,766	15	318	954	3,812
adns hp probook	12/31/2018	2,197	5	439	1,317	880
3 NUC computers- finance, payroll, schedulin;	12/31/2018	2,974	5	595	1,785	1,189
12 raised edge mattresses	1/31/2019	1,717	5	343	1,029	688
wanderguards	1/31/2019	42	5	8	24	18
2 refurbished nurseosie vital signs monito:	1/31/2019	2,800	5	560	1,680	1,120
2 ELO touch kiosks	2/28/2019	3,171	5	634	1,902	1,269
bariatric bed	3/31/2019	1,959	15	131	393	1,566
Maxi move hoyer lif	3/31/2019	5,428	10	543	1,629	3,799
4 chairs with wheels and brakes, resident tranquility hallwa;	4/30/2019	2,423	10	242	726	1,697
Purchase & Install of 4 surveillance camera:	5/31/2019	2,196	5	439	1,317	879
strike reimbursement for camera:	8/31/2019	(1,781)	5	(356)	(1,068)	(713)
replacement cafeteria tray:	5/31/2019	1,988	10	199	597	1,391
100 resident room screens	7/31/2019	4,222	15	281	843	3,379
HR computer	7/31/2019	1,635	5	327	981	654
clinical liason laptop & hr desktop replacemen	8/31/2019	2,021	5	404	1,212	809
dishes	8/31/2019	4,802	10	480	1,440	3,362
<b>2019 Disposals</b>						
Food Truck Doors	3/31/2006	(1,410)		-	(1,410)	-
Office Furniture	1/31/2007	(651)		-	(651)	-
Wheelchair	10/31/2007	(585)		-	(585)	-
Wheelchair	1/24/2008	(585)		-	(585)	-
Wheelchair	1/24/2008	(585)		-	(585)	-
5 Nite Tables	1/28/2008	(583)		-	(583)	-
2 Wheelchairs	5/22/2008	(1,222)		-	(1,222)	-
Bariatric Bed	6/12/2008	(1,592)		-	(1,592)	-
2 Wheelchairs	6/20/2008	(819)		-	(819)	-
4 Telephones	1/21/2009	(1,251)		-	(1,251)	-
2 Wheelchairs	1/29/2009	(409)		-	(409)	-
Wheelchair	1/29/2009	(409)		-	(409)	-
SS & Fette Monitors	2/1/2009	(739)		-	(739)	-
2 Telephones	3/16/2009	(625)		-	(625)	-
10 Nite Tables	3/17/2009	(1,166)		-	(1,166)	-
2 Cameras, 2 Monitors	5/8/2009	(649)		-	(649)	-
3 Wheelchairs	5/20/2009	(614)		-	(614)	-
6 night tables	6/1/2009	(700)		-	(700)	-
10 night tables	6/12/2009	(1,166)		-	(1,166)	-
2 Telephones	6/15/2009	(625)		-	(625)	-
Scale Dig Chair	7/14/2009	(1,474)		-	(1,474)	-
Night Tables	2/4/2010	(1,166)		-	(1,166)	-
Night Tables	3/10/2010	(1,166)		-	(1,166)	-
Bedside mattress	5/14/2010	(1,246)		-	(1,246)	-
Night Tables	7/1/2010	(1,166)		-	(1,166)	-
Mattress	12/28/2010	(1,227)		-	(1,227)	-
4 Mattress	2/24/2011	(1,172)		-	(1,172)	-
8 Phones	6/22/2011	(1,542)		-	(1,542)	-
Bariatric Bed	6/24/2011	(1,895)		-	(1,895)	-
Over Bed Night Tables	9/30/2011	(1,010)		-	(1,010)	-
Over Bed Night Tables	10/7/2011	(1,010)		-	(1,010)	-
Heavy Duty Imm Blende	11/1/2011	(979)		-	(979)	-
Over Bed Night Tables	11/23/2011	(957)		-	(957)	-
Over Bed Night Tables	12/1/2011	(957)		-	(957)	-
10 Mattresses	3/21/2012	(2,630)		-	(2,630)	-
10 Mattresses	4/27/2012	(2,801)		-	(2,801)	-
Mini Desktop Inf Control	4/30/2012	(1,146)		-	(1,146)	-
Recr Color/AR Multi Printers	6/30/2012	(1,269)		-	(1,269)	-
10 Mattresses	7/20/2012	(2,630)		-	(2,630)	-
Lounge Blinds	8/22/2012	(2,023)		-	(2,023)	-
Food Truck Doors	9/11/2012	(1,702)		-	(1,702)	-
Oral Thermometer	10/5/2012	(622)		-	(622)	-
HP Tablet for Dietary	3/31/2013	(558)		-	(558)	-
Hands Free Wireless Headsets	7/31/2013	(1,536)		-	(1,536)	-
1/2 of Clinical Liason Laptop	8/15/2013	(915)		-	(915)	-
2 Laptops & Monitor Harmony	10/31/2013	(2,759)		-	(2,759)	-



**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
4 Tablet Chair w/lockable casters	11/12/2013	(2,127)		-	(2,127)	-
2 Swival Oversized Chairs TranQ 1 chair disposed 10/1/17	11/25/2013	(522)		-	(522)	-
DNS HP Laptop	6/30/2014	(896)		-	(896)	-
Administrator Laptop 450 G2	12/30/2014	(1,042)		-	(1,042)	-
Cisco Router & 3Yr License	12/30/2014	(4,924)		-	(4,924)	-
<b>Total 2019</b>		<b>\$ (16,334)</b>		<b>\$ 5,931</b>	<b>\$ (45,662)</b>	<b>\$ 29,329</b>
<b>2020 Additions</b>						
hoyer lift	3/31/2020	6,918	10	692	1,384	5,534
bedside risk mattress	3/31/2020	1,744	5	349	698	1,046
bariatric bed	4/30/2020	1,723	5	345	690	1,033
10 isolation carts-covid	5/31/2020	5,535	5	1,107	2,214	3,321
covid supplies	5/31/2020	2,106	5	421	842	1,264
covid supplies	5/31/2020	4,956	5	991	1,982	2,974
robo coupe food processor	6/30/2020	3,073	10	307	614	2,459
purchase & installation of 4 new network switches+ 2 fiber runs+ 4 SFP module	8/31/2020	11,449	10	1,145	2,290	9,159
bedside mats	9/30/2020	2,710	5	542	1,084	1,626
<b>2020 Disposals</b>						
Pump Motor	1/31/2005	(2,675)		-	(2,675)	-
Assey	3/31/2005	(936)		-	(936)	-
Solar Lens - window tinting	4/30/2005	(898)		-	(898)	-
Stretcher Shower	4/30/2005	(601)		-	(601)	-
Door	5/31/2005	(515)		-	(515)	-
Blower Motor	7/31/2005	(932)		-	(932)	-
Sign	8/31/2005	(901)		-	(901)	-
Misc Furniture	9/30/2005	(40,007)		-	(40,007)	-
Hugger Bottom	6/30/2006	(3,578)		-	(3,578)	-
Wheelchair	11/30/2006	(540)		-	(540)	-
Wheelchair	3/31/2007	(610)		-	(610)	-
Furniture	3/31/2007	(874)		-	(874)	-
Carpet Extractor	12/31/2007	(659)		-	(659)	-
Bucket Wringer/ Janitor Carts	1/4/2008	(541)		-	(541)	-
Vacuum & Step On Cans	1/23/2008	(996)		-	(996)	-
Nursing Equipment	2/21/2008	(593)		-	(593)	-
Medication Divider Set	3/31/2008	(1,527)		-	(1,527)	-
Walker with wheels	5/1/2008	(650)		-	(650)	-
7 Walkers	2/24/2009	(2,076)		-	(2,076)	-
Dryer #2	2/28/2009	(808)		-	(808)	-
3 Wheelchairs	3/31/2009	(614)		-	(614)	-
3 Wheelchairs	4/7/2009	(690)		-	(690)	-
10 Walkers	10/16/2009	(874)		-	(874)	-
10 Overbed Tables	11/4/2009	(1,166)		-	(1,166)	-
Rollators/Wheelchair	1/12/2010	(696)		-	(696)	-
Admin Printer & Install	3/14/2010	(1,189)		-	(1,189)	-
5 Wheelchairs	3/20/2010	(670)		-	(670)	-
2 Antiroll Back Devices	3/31/2010	(503)		-	(503)	-
2 Antiroll Back Devices	5/11/2010	(503)		-	(503)	-
Night Tables	6/7/2010	(1,166)		-	(1,166)	-
2 Wheelchairs	11/16/2010	(565)		-	(565)	-
1 Laser & 1 Color Printer	3/31/2011	(2,747)		-	(2,747)	-
4 Wheelchairs?"	6/1/2011	(619)		-	(619)	-
Scale Dig Chair	6/2/2011	(1,312)		-	(1,312)	-
3 Rec/MDS/Med Rec & Scanner	2/29/2012	(3,853)		-	(3,853)	-
2 24" Acer Flat Monitors	5/22/2012	(530)		-	(530)	-
NOVAtime Fingerprint Reader for Timecloel	5/31/2012	(1,372)		-	(1,372)	-
AP Office Computer	6/30/2012	(2,319)		-	(2,319)	-
Monitor for Reception	8/10/2012	(777)		-	(777)	-
10 Overbed Tables	1/31/2013	(968)		-	(968)	-
HR Desktop	2/13/2013	(1,750)		-	(1,750)	-
Battery Server	6/30/2013	(616)		-	(616)	-
Admissions Director NUC Computer and accessorie	8/15/2013	(2,139)		-	(2,139)	-
Cisco Wireless Network	8/15/2013	(637)		-	(637)	-
2 Bedside Mats	10/15/2013	(1,239)		-	(1,239)	-
3 Printers	10/31/2013	(1,801)		-	(1,801)	-
Bedside mattress	12/11/2013	(615)		-	(615)	-
Reception Desktop Computer	12/31/2013	(1,042)		-	(1,042)	-
Bedside mattress	2/6/2014	(653)		-	(653)	-
QuickBooks Server	4/30/2014	(1,822)		-	(1,822)	-
Harmony B Laptop	4/30/2014	(637)		-	(637)	-
Recreation Laptop	4/30/2014	(637)		-	(637)	-
5 Mattresses	5/29/2014	(1,430)		-	(1,430)	-
6 Transmitters	5/29/2014	(614)		-	(614)	-
3 Bariatric Mattresses	6/4/2014	(657)		-	(657)	-
14 MS Office 2013 copies & install	7/31/2014	(4,356)		-	(4,356)	-
5 Mattresses	9/4/2014	(657)		-	(657)	-
Bliss A Laptop	9/30/2014	(637)		-	(637)	-
Fin-HP Copy/Tranq HP Desktop/Adm NB350	1/31/2015	(4,926)		-	(4,926)	-
6 Transmitters	5/31/2015	(614)		-	(614)	-
Cloud Heel	6/4/2015	(1,078)		-	(1,078)	-
Heel Boots	6/23/2015	(966)		-	(966)	-
2 Laptops Bliss B and SS	6/30/2015	(2,434)		-	(2,434)	-
6 Transmitters	8/1/2015	(614)		-	(614)	-
Wanderguards	2/29/2016	(646)		-	(646)	-
wanderguards	4/30/2016	(646)		-	(646)	-
Kiosk	6/30/2016	(3,235)		-	(3,235)	-
Floor mats	7/6/2016	(2,013)		-	(2,013)	-
wanderguards	9/30/2016	(658)		-	(658)	-
Hall chairs	11/30/2017	(2,984)		-	(2,984)	-
clinical liason laptop	4/30/2018	(788)		-	(788)	-
<b>Total 2020</b>		<b>\$ (87,381)</b>		<b>\$ 5,899</b>	<b>\$ (115,796)</b>	<b>\$ 28,416</b>
<b>2021 Additions</b>						
chairs	10/1/2020	3,418	15	228	228	3,190
2digital chair scales	10/1/2020	2,887	10	289	289	2,598
maxi move	6/1/2021	6,068	10	607	607	5,461
3 HP laptops, 1 NUC, 3 monitors and cable accessories	6/1/2021	4,343	5	869	869	3,474
3 laptops (maintenance, harmony a, spare a,	7/31/2021	1,978	5	396	396	1,582
refrigerator midea top freeze	8/31/2021	1,595	7	228	228	1,367
entry screening kiosktthermaco big dippe	8/31/2021	3,375	5	675	675	2,700
grease trap for dish machint	8/31/2021	2,412	7	345	345	2,067
carendo mechanical shower chai	9/30/2021	6,147	5	1,229	1,229	4,918
<b>Total 2021 Additions</b>		<b>\$ 32,223</b>		<b>\$ 4,866</b>	<b>\$ 4,866</b>	<b>\$ 27,357</b>
<b>2021 Disposals</b>						
Office Furniture	6/30/2007	(1,094)		-	(1,094)	-
Telephones	6/30/2007	(625)		-	(625)	-
Office Furniture	7/31/2007	(1,335)		-	(1,335)	-

**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
7 Chairs	2/11/2008	(816)		-	(816)	-
Utility Cart	8/26/2008	(1,059)		-	(1,059)	-
2 Carts 3 shelf w/cover	9/14/2009	(676)		-	(676)	-
Flat Screen TV Tranq	12/18/2009	(602)		-	(602)	-
Telephone	5/19/2010	(625)		-	(625)	-
Grill	5/24/2011	(582)		-	(582)	-
Blood Pressure Cuffs	5/25/2011	(655)		-	(655)	-
Water Cooler	6/6/2011	(693)		-	(693)	-
Blood Pressure Cuffs	7/1/2011	(819)		-	(819)	-
Actuator for Hoyer Lif	8/16/2011	(647)		-	(647)	-
Hoyer Lift w/Scale	3/14/2012	(2,150)		-	(2,150)	-
SLC-16 Phone Card for Fax	9/14/2012	(2,432)		-	(2,432)	-
Lift & Scale	1/17/2014	(2,199)		-	(2,199)	-
Mattresses	1/24/2014	(4,216)		-	(4,216)	-
Bariatric Mattresses	7/10/2014	(1,039)		-	(1,039)	-
Hoyer Lift w/Scale	8/27/2014	(3,341)		-	(3,341)	-
Pill Shredder for Nursing	10/22/2014	(2,938)		-	(2,938)	-
Mattresses	2/24/2015	(862)		-	(862)	-
Hoyer Scale	3/6/2015	(619)		-	(619)	-
Phone System Card	6/24/2015	(667)		-	(667)	-
Mattresses	6/24/2015	(923)		-	(923)	-
Mattresses	7/9/2015	(1,324)		-	(1,324)	-
Harmony Printer	8/1/2015	(1,829)		-	(1,829)	-
Server	9/30/2015	(13,412)		-	(13,412)	-
Staff Dv Pro Book/ Rec TM15 Machinc	11/30/2015	(3,063)		-	(3,063)	-
HP ProBook Infection Control	1/15/2016	(2,632)		-	(2,632)	-
Wanderguards (6) Secure Care	12/31/2016	(659)		-	(659)	-
OS-114 Sales & Use Tax (wanderguards/ secure care	1/24/2017	(124)		-	(124)	-
Recreation director laptop	1/31/2017	(3,979)		-	(3,979)	-
Hoyer slings	3/23/2017	(1,769)		-	(1,769)	-
HP probook 450 Harmony B	3/31/2017	(638)		-	(638)	-
2 laptops- 1 for MDS and 1 for Harmony A nurse:	5/31/2017	(3,401)		-	(3,401)	-
Cisco 52 port SG500 series switch	7/31/2017	(1,064)		-	(1,064)	-
Bookkeeper replacement compute	9/30/2017	(1,010)		-	(1,010)	-
Laptop, touch screen kiosk	10/31/2017	(2,443)		-	(2,443)	-
Asset Reclass	12/31/2020	(15,943)		-	(15,943)	-
<b>Total 2021</b>		<b>\$ (84,904)</b>		<b>\$ -</b>	<b>\$ (84,904)</b>	<b>\$ -</b>
<b>Movable Equipment Grand Total</b>		<b>\$ 749,125</b>		<b>\$ 51,257</b>	<b>\$ 569,936</b>	<b>\$ 179,191</b>
<b>Non-Movable Equipment</b>						
<b>2005</b>						
Acquisitions	9/30/2005	\$ 2,565	5	-	2,565	-
Acquisitions	9/30/2005	2,986	10	-	2,986	-
Acquisitions	9/30/2005	64,342	15	-	64,342	-
Acquisitions	9/30/2005	509	12	-	509	-
Allegiant-Satellite Dish	11/30/2005	11,301	10	-	11,301	-
SBC-Phone Lines	12/31/2005	1,505	10	-	1,505	-
<b>2005 TOTAL</b>		<b>\$ 83,208</b>		<b>\$ -</b>	<b>\$ 83,208</b>	<b>\$ -</b>
<b>2012 Additions</b>						
Hot Water #1 Ignitor	12/24/2011	644	10		642	2
Hot Water #2 Motor	12/27/2011	1,654	10	165	1,652	2
Hot Water #1 Gas Valve	12/27/2011	877	10	88	879	(1)
Recharged Cylinder/New Hook	12/27/2011	1,018	10	102	1,019	(1)
<b>2012 TOTAL</b>		<b>\$ 4,193</b>		<b>\$ 419</b>	<b>\$ 4,192</b>	<b>2</b>
<b>2018 Disposals</b>						
Acquisitions -no description available	9/30/2005	(2,565)		-	(2,565)	-
Acquisitions -no description available	9/30/2005	(2,986)		-	(2,986)	-
Acquisitions	9/30/2005	(509)		-	(509)	-
Allegiant- Satellite Dish	11/30/2005	(11,301)		-	(11,301)	-
<b>2018 TOTAL</b>		<b>\$ (17,360)</b>		<b>\$ -</b>	<b>\$ (17,360)</b>	<b>\$ -</b>
<b>2021 Disposals</b>						
Phone System Install	10/31/2020	\$ 6,128	10	\$ 613	\$ 613	\$ 5,515
<b>2021 TOTAL</b>		<b>\$ 6,128</b>		<b>\$ 613</b>	<b>\$ 613</b>	<b>\$ 5,515</b>
<b>Non-Movable Equipment Grand Total</b>		<b>\$ 76,169</b>		<b>\$ 1,032</b>	<b>\$ 70,652</b>	<b>\$ 5,517</b>
<b>Total Non-Related Party Assets</b>		<b>\$ 2,873,265</b>		<b>\$ 130,183</b>	<b>\$ 2,253,098</b>	<b>\$ 620,173</b>

**Related Party Asset Additions**

<b>1400 Building</b>						
Wood Shed	10/20/2008	\$ 5,566	20	278	3,546	2,020
<b>Total for (Building)</b>		<b>\$ 5,566</b>		<b>\$ 278</b>	<b>\$ 3,546</b>	<b>\$ 2,020</b>
<b>Building Improvements</b>						
Exterior Painting	11/7/2008	\$ 38,700	5	-	38,700	-
Ceiling Tiles	12/18/2008	45,914	8	-	45,914	-
Corridor Handrails	01/31/09	17,946	15	1,196	14,237	3,709
Wall in Dining Room	2/28/2009	1,000	20	50	578	422
160 Resident Room Closets	3/24/2009	153,977	15	10,265	115,479	38,498
Shower Core Renovation	5/4/2009	42,537	20	2,127	22,658	19,879
Acrovyn in Resident Room/Hallway	5/31/2009	50,855	10	2,411	50,856	-
Corridor Flooring	06/30/09	114,424	10	9,465	114,424	-
4 Condensing Units	6/30/2009	16,500	15	1,100	11,190	5,310
Door Replacement	06/30/09	107,879	15	7,192	73,164	34,716
Elevator Panels & Flooring	6/30/2009	5,822	10	482	5,822	-
Boiler	7/15/2009	102,000	20	5,100	50,580	51,420
Ambulance Glass Doors & Window	7/15/2009	11,109	20	555	5,506	5,602
7.5 ton Roof Top AC Unit	8/15/2009	12,950	10	1,295	12,385	565
Stainless Steel in Kitchen	8/28/2009	1,780	15	119	1,123	657
Carpeting in Tranq Lounge	2/28/2010	4,309	5	-	4,309	-
Basement Flooring	11/30/2010	19,009	5	-	19,009	-
Basement Renovations	11/30/2010	34,478	20	1,724	18,963	15,515
Rooflop AC & Electrical	11/22/2010	37,704	20	1,885	20,736	16,968
Cabinet for Beauty Salor	12/24/2010	2,045	15	136	1,498	547
Painting	12/24/2010	2,650	5	-	2,650	-



WEST HARTFORD HEATH AND REHAB CENTER  
DEPRECIATION SCHEDULES  
September 30, 2021

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2021 Depreciation	2021 Acc. Dep	Net Book Value
<b>Cost Report Total</b>		\$ 5,167,056		\$ 263,268	\$ 3,863,728	\$ 1,303,329
Related Party Leasehold Improvements Depreciation (Disclosed on pg 4 of CR) Related Party Movable Equipment Depreciation (Disclosed on pg 4 of CR) Related Party Non-Movable Equipment Depreciation (Disclosed on pg 4 of CR)						
<b>Leasehold Improvements</b>		\$ 2,004,037		\$ 73,477	\$ 1,608,093	\$ 395,944
Additions		\$ 43,934		\$ 4,417	\$ 4,417	\$ 39,517
Disposals		\$ -		\$ -	\$ -	\$ -
<b>Related Party Leasehold improvements</b>		\$ 1,393,756		\$ 75,916	\$ 965,963	\$ 427,793
Related Party Additions		\$ 69,608		\$ 6,961	\$ 6,961	\$ 62,647
Related Party Disposals		\$ (16,744)		\$ -	\$ (16,744)	\$ -
Historical Variance		\$ -		\$ -	\$ -	\$ -
<b>Total</b>		\$ 3,494,592		\$ 160,771	\$ 2,568,690	\$ 925,902
<b>Movable Equipment</b>		\$ 801,806		\$ 46,391	\$ 649,975	\$ 151,831
Additions		\$ 32,223		\$ 4,866	\$ 4,866	\$ 27,357
Disposals		\$ (84,904)		\$ -	\$ (84,904)	\$ -
<b>Related Party Movable Equipment</b>		\$ 616,439		\$ 37,206	\$ 550,494	\$ 65,945
Related Party Disposals		\$ -		\$ -	\$ -	\$ -
<b>Total</b>		\$ 1,365,564		\$ 88,463	\$ 1,120,430	\$ 245,133
<b>Non-movable Equipment</b>		\$ 70,041		\$ 419	\$ 70,039	\$ 2
Disposals		\$ 6,128		\$ 613	\$ 613	\$ 5,515
<b>Related Party Non-movable Equipment</b>		\$ 194,667		\$ 10,598	\$ 99,726	\$ 94,941
Related Party Additions		\$ 36,065		\$ 2,404	\$ 2,404	\$ 33,661
<b>Total</b>		\$ 306,901		\$ 14,034	\$ 172,782	\$ 134,119

Per Trial Balance	2,504,685	128,346	1,909,075	595,610
Per Cost Report Depreciation Schedule	5,167,056	263,268	3,861,902	1,305,154
Related Party	2,310,535	133,085	1,625,548	684,987
F/S vs C/R Variance	(351,836)	(1,837)	(327,279)	(24,557)
Rounding Variance				
		F/S vs C/ R Depreciation / NBV Variance	(134,922)	(24,557)
F/S vs C/R NBV - Page 31, Line 9B	(24,557)			
F/S vs C/R Dep. - Page 36, Line F2	(134,922)			
Reserve for Dep. - Page 35, Line A3	684,987			

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Brookview Corporation d/b/a West Hartford Health & Rehab			1057		9/30/2021			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	Var	3,397,792	2,429,651	S/L	Various	156,354	
2. Disposals (attach schedule)	Var	Var	Var						
3. Acquired during this report period (attach schedule)	Var	Var	Var	43,934		S/L	Various	4,417	
C-4. Subtotal									160,771
<b>D. Total Amortization</b>									160,771

\* Straight-line method must be used.

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

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

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

Name of Facility Brookview Corporation d/b/a West Ha	License No. 1057	Report for Year Ended 9/30/2021	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 type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		160			
6. Square Footage					
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 09/30/2021		5,726,502			
<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 H		1057	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West	1057	9/30/2021	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
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) Interest Expenses	\$	38	38	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$	38	38	
14. Insurance				
a. Insurance on Property (buildings only)	\$	128,723	128,723	
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$			
2. Fire and Extended Coverage	\$			
3. Other (Specify)	\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$	128,723	128,723	
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$	15,377,172	15,377,172	



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health & Rehabil				1057	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 250,756	250,756		
7.			Other - See attached Schedule	\$ 3,700	3,700		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 345,000	345,000		
10.			Accounting	\$			
10a.			Legal	\$ 36,355	36,355		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 12,296	12,296		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 29,121	29,121		
19.	15	1k1	Income Tax / Corporate Business Tax	\$ 16,446	16,446		
20.	16	m10	Fund Raising / Contributions	\$ 1,250	1,250		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 19,845	19,845		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 714,769	714,769		

\* All except "Help Wanted".

(Carry Subtotal forward to next page )

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	8c	Respiratory Therapist	\$ 3,700		
<b>Total Other Fees Adjustments</b>			\$ 3,700	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Later Fees and Fines	\$ 10,044		
16	m13	Penalties	\$ 9,801		
<b>Total Other A&amp;G Adjustments</b>			\$ 19,845	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health & Rehab				1057	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 714,769	714,769		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 259,964	259,964		
28.	20	5d	Ambulance/Limousine	\$ 9,165	9,165		
29.	20	5f	X-rays, etc	\$ 10,028	10,028		
30.	20	5h	Laboratory	\$ 40,811	40,811		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,389	5,389		
33.	20	5j	Occupational Therapy	\$ 7,121	7,121		
34.			Other - See Attached Schedule	\$ 84,634	84,634		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 14,001	14,001		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,145,882	1,145,882		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Supplies Patient Personal (Disallow Page 29)	18,965		
20	51	IV Therapy Expenses (Disallow Page 29)	13,429		
20	51	Nursing Equipment Rental Medicare A (Disallow Page 29)	43,862		
20	5i	Cable TV (See Attached)	1,257		
20	51	OT Therapy Disallowance (See Attached)	7,121		
<b>Total Other Ancillary Costs</b>			\$ 84,634	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Excess Movable Equipment Depreciation</b>			\$ -	\$ -	\$ -

## Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Bad Debt Recovery (Disallow Page 29)	\$ 4,691		
30	IV 8	Misc Income	\$ 9,310		
<b>Total Other Adjustments</b>			\$ 14,001	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**West Hartford Health Care 2021 Cost Report  
Disallowance Schedule for Cable TV  
9/30/2021**

	<u>Amount</u>	
Total Cable TV Expense	4,857	<a href="#">TB Linked</a>
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	3,600	
<b>Disallowed Cable TV</b>	<u><u>\$ 1,257</u></u>	

**West Hartford Health Care  
OT Therapy Equipment Rental Disallowance  
September 30, 2021**

**Pg. 29a**

	<u># of Treatments Page 9</u>	<u>Percentage</u>
Physical Therapy	12,967	46.97%
Occupational Therapy	14,640	53.03%
	<hr/> 27,607	<hr/> 100.00%
Therapy Equipment Rental	<a href="#">Pg. 20 / Line 5j</a>	13,429
<b>OT Equipment Rental Disallowed</b>	<a href="#">Pg. 29 attachment</a>	<b>7,121</b>

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Brookview Corporation d/b/a West Hartfc 1057		9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 15,530,574	15,530,574			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,138,959)	(6,138,959)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,194,112	3,194,112			
b. Medicare Room and Board Contractual Allowance **	\$ 261,664	261,664			
4. a. Private-Pay Residents and Other	\$ 959,258	959,258			
b. Private-Pay Room and Board Contractual Allowance **	\$ (8,774)	(8,774)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 300,355	300,355			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (300,324)	(300,324)			
c. Prescription Drugs - Non-Medicare	\$ 15,440	15,440			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (13,905)	(13,905)			
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	\$ 448,867	448,867			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (384,418)	(384,418)			
c. Physical Therapy - Non-Medicare	\$ 35,797	35,797			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (32,745)	(32,745)			
4. a. Speech Therapy - Medicare	\$ 153,107	153,107			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (106,143)	(106,143)			
c. Speech Therapy - Non-Medicare	\$ 7,651	7,651			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (7,194)	(7,194)			
5. a. Occupational Therapy - Medicare	\$ 518,024	518,024			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (448,898)	(448,898)			
c. Occupational Therapy - Non-Medicare	\$ 41,050	41,050			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (7,564)	(7,564)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (37,326)	(37,326)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 13,979,649	13,979,649			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 705	705			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 2,106,310	2,106,310			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 2,107,015	2,107,015			
<b>VI. Total All Revenue</b> (III +V)	\$ 16,086,664	16,086,664			

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

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



**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

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

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Retro Ancillaries	\$ (37,326)		
<b>Total Other Resident Revenue</b>		\$ (37,326)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV5	Interest Income Optum Late Claim Paid	N/A	\$ 705		
<b>Total Interest Income</b>			\$ 705	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV8	Bad Debt Recovery (Disallow Page 29)	\$ 4,691		
30 IV8	HHS Stimulus	\$ 650,309		
30 IV8	Miscellaneous Income (Disallow Page 29)	\$ 9,310		
30 IV8	Gain on PPP Loan Forgiveness Recognition	\$ 1,442,000		
<b>Total Other Revenue</b>		\$ 2,106,310	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Har	1057	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	3,174,164
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,694,627
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	67,478
4. Inventories			\$	95,950
5. Prepaid Expenses			\$	89,426
a. Prepaid Insurance	55,411			
b. Prepaid Real/Prop Taxes	2,434			
c. Prepaid Other	22,401			
d. See Schedule	9,180			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	6,121,645
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>3,494,592</u>		\$	925,902
	Accum. Depreciation <u>2,568,690</u> Net			
5. Non-Movable Equipment	*Historical Cost <u>306,901</u>		\$	134,119
	Accum. Depreciation <u>172,782</u> Net			
6. Movable Equipment	*Historical Cost <u>1,365,564</u>		\$	245,134
	Accum. Depreciation <u>1,120,430</u> Net			
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(24,557)
F/S vs CR NBV	(24,557)			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	1,280,598

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description		
31	A5	Prepaid Federal Taxes	\$	9,180
Total Prepaid Expenses			\$	9,180

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description		
Total Other Assets			\$	-

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description		
Total Notes Payable			\$	-

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

Page Ref	Line Ref	Description		
Page 33	A12	Accrued User Fee	\$	375,801
Page 33	A12	Accrued Insurance	\$	28,630
Total Other Current Liabilities (Itemize)			\$	404,431

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

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

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

CSP-32 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Har	1057	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	7,402,243
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
_____		_____	_____	
7. Other Assets ( <i>itemize</i> )			\$	(1)
Rounding			(1)	
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	(1)
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	7,402,242

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

## Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

## G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford H		1057	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	429,410
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> )				\$	496,074
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	6,349
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,043,550
Credit Balance Liabilities		105,544	PR Pension Employee	(6)	
Medicare Advance		153,705	Accued Pension	41,638	
Due to State		169,000	Accrued Accounting	21,000	
Due Cash Resident Funds		148,238	See Schedule	404,431	
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,975,383

\* 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 Brookview Corporation d/b/a West Hartford		License No. 1057	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,975,383	
<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> )				\$ 845,218	
Name and Address of Lender	Amount	Loan Date			
Due to Avon Health Care	845,218				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 486,151	
HHS Stimulus		486,151			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,331,369	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,306,752	

**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 Har	1057	9/30/2021	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			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	684,987
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			\$	684,987
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	391,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,175,089
6. Gain or Loss for Period	10/1/2020	thru 9/30/2021	\$	844,414
7. Total Net Worth			\$	3,410,503
<b>C. Total Reserves and Net Worth</b>			\$	4,095,490
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	7,402,242

### 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	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	2,342,809
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,086,664
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,242,250
D. Net Income or Deficit			\$	844,414
E. Balance			\$	3,187,223
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses pg 27     \$15,377,172				
CR vs FS Dep.             \$(134,922)				
Total FS Expenses        \$15,242,250				
2. Other <i>(itemize)</i>				
Reconciliation of Year End Retained Earnings				223,280
F-3. Total Additions			\$	223,280
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	3,410,503
				09/30/21



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

Name of Facility Brookview Corporation d/b/a West	License No. 1057	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<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 <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/09/2022		
Printed Name of Preparer Matthew S Bavolack				
Address Address 555 Long Wharf Drive, New Haven CT 06511		Phone Number		
Contacted Person Regarding Additional Information Needed Regarding This Report 203-781-9600		Phone Number Russell Schwartz		
Contact Email Address russell.schwartz@sbcglobal.net				



Provider Name: Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center  
Provider Number: 1057-C  
Period Ended: 9/30/21

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 2021 Cost Report**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	WPreF >	FINAL 9/30/2021	< WPreF	1st PP-FINAL 9/30/2020
11140	Cash Operating Account	3,025,926.00				3,025,926.00		3,131,639.00
11620	Cash Resident Funds	148,238.00				148,238.00		133,999.00
13010	A/R Private	500,592.00				500,592.00		981,059.00
13020	A/R Medicaid	1,220,587.00				1,220,587.00		1,665,214.00
13040	A/R Medicare A	424,236.00				424,236.00		498,728.00
13050	A/R Medicare B	146,063.00				146,063.00		113,044.00
13060	A/R Coinsurance	70,590.00				70,590.00		101,480.00
13070	A/R Medicare Replacement	332,392.00				332,392.00		331,761.00
13080	A/R Insurance Other	44,212.00				44,212.00		58,097.00
13290	Allowance for Doubtful Accounts	(53,516.00)				(53,516.00)		(40,126.00)
13300	A/R Refunds	9,471.00				9,471.00		8,750.00
15300	Prepaid Insurance	55,411.00				55,411.00		55,483.00
15380	Inventory	95,950.00				95,950.00		89,593.00
15600	Prepaid Federal Taxes	12,428.00				9,180.00		0.00
					(3,248.00)			
					(3,248.00)			
15700	Prepaid Real/Property Taxes	2,434.00	RJE - 3			2,434.00		2,687.00
15800	Prepaid Other	22,401.00				22,401.00		61,864.00
19320	Fixed Equipment	76,168.00				76,168.00		70,040.00
19390	Accum Depr Fixed Equipment	(70,583.00)				(70,583.00)		(69,551.00)
19420	Leasehold Improvements	1,830,112.00				1,830,112.00		1,786,178.00
19490	Accum Depr Leasehold Impvmts	(1,423,913.00)				(1,423,913.00)		(1,357,828.00)
19520	Furniture & Equipment	520,773.00				520,773.00		573,454.00
19590	Accum Depr Furniture & Equipmt	(349,023.00)				(349,023.00)		(361,930.00)
19620	Computer Software	77,632.00				77,632.00		77,632.00
19690	Accum Depr Computer Software	(65,556.00)				(65,556.00)		(60,381.00)
21020	Accounts Payable Trade	(429,410.00)				(429,410.00)		(450,938.00)
21300	Credit Balance Liabilities	(105,544.00)				(105,544.00)		(200,009.00)
21400	Medicare Advance	(153,705.00)				(153,705.00)		(375,000.00)
21600	Due to State	(169,000.00)				(169,000.00)		(169,000.00)
21610	Due to Cash Resident Funds	(148,238.00)				(148,238.00)		(133,999.00)
22200M	CP of Capital Leases	0.00				0.00		(5,250.00)
23110	PPP COVID-19	0.00				0.00		(1,442,000.00)
23115	HHS Stimulus	(486,151.00)				(486,151.00)		(991,229.00)
25000	P/R Clearing	(524.00)				(524.00)		0.00
25320	P/R Pension Employee	6.00				6.00		6.00
25360	P/R Garnishment	11.00				11.00		273.00
25500	Accrued Payroll	(92,040.00)				(92,040.00)		(218,352.00)
25600	Accrued FICA Taxes	(6,349.00)				(6,349.00)		(14,473.00)
25650	Accrued Vac Personal Sick	(403,521.00)				(403,521.00)		(331,230.00)
25680	Accrued Pension	(41,638.00)				(41,638.00)		(50,509.00)
26100	Accrued Accounting	(21,000.00)				(21,000.00)		(23,875.00)
26110	Accrued User Fee	(375,801.00)				(375,801.00)		(357,549.00)
26130	Accrued Insurance Financing	(28,630.00)				(28,630.00)		(14,752.00)
29630	Due to Avon Health Care	(845,218.00)				(845,218.00)		(730,191.00)
30110	Capital Stock	(391,000.00)				(391,000.00)		(391,000.00)
30120	Retained Earnings	(2,175,089.00)				(2,175,089.00)		(1,760,923.00)
40100	Room & Board Private	(1,195,997.00)				(1,195,997.00)		(2,069,580.00)
40210	Pharmacy Private	(1,535.00)				(1,535.00)		(253.00)
40220	PT Private	(3,052.00)				(3,052.00)		0.00
40230	OT Private	(2,166.00)				(2,166.00)		0.00
40240	ST Private	(457.00)				(457.00)		0.00
41000	Medicaid Revenue	(3,610.00)				(3,610.00)		0.00
41100	Room & Board Medicaid	(15,211,116.00)				(15,211,116.00)		(15,795,835.00)
41110	Allowance R&B Medicaid	6,256,108.00				6,256,108.00		6,926,979.00
41150	Rate Adjustment Medicaid- COVID	(159,966.00)				(159,966.00)		(148,350.00)
41210	Pharmacy Medicaid	(10,238.00)				(10,238.00)		(1,096.00)
41215	Allow Phar MCD	10,238.00				10,238.00		1,096.00
41220	PT Medicaid	(25,418.00)				(25,418.00)		(29,819.00)
41225	Allow PT MCD	25,418.00				25,418.00		29,819.00
41230	OT Medicaid	(31,320.00)				(31,320.00)		(43,116.00)
41235	Allow OT MCD	31,320.00				31,320.00		43,116.00
41240	ST Medicaid	(5,611.00)				(5,611.00)		(10,810.00)
41245	Allow ST MCD	5,611.00				5,611.00		10,810.00
43000	Medicare Revenue	(8,689.00)				(8,689.00)		0.00
43100	Room & Board Medicare	(1,499,655.00)				(1,499,655.00)		(2,001,114.00)
43110	Allowance R&B Medicare	(476,274.00)				(476,274.00)		(691,809.00)
43120	Medicare Discounts	16.00				16.00		25,037.00
43210	Pharmacy Medicare A	(138,075.00)				(138,075.00)		(188,369.00)
43215	Allow Phar MCR A	138,075.00				138,075.00		188,369.00
43220	PT Medicare A	(137,395.00)				(137,395.00)		(222,110.00)
43225	Allow PT MCR A	137,395.00				137,395.00		222,110.00
43230	OT Medicare A	(162,957.00)				(162,957.00)		(251,499.00)
43235	Allow OT MCR A	162,957.00				162,957.00		251,499.00
43240	ST Medicare A	(52,912.00)				(52,912.00)		(35,626.00)
43245	Allow ST MCR A	52,912.00				52,912.00		35,626.00
43250	Lab Medicare A	(16,197.00)				(16,197.00)		(20,553.00)
43255	Allow Lab MCR A	16,197.00				16,197.00		20,553.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	WPreF >	FINAL 9/30/2021	< WPreF	1st PP-FINAL 9/30/2020
43270	X-ray Medicare A	(4,370.00)				(4,370.00)		(5,154.00)
43275	Allow X-ray MCR A	4,370.00				4,370.00		5,154.00
43310	Pharmacy MCR B	(31.00)				(31.00)		0.00
43320	PT Medicare B	(59,495.00)				(59,495.00)		(114,074.00)
43325	Allow PT MCR B	11,174.00				11,174.00		36,343.00
43330	OT Medicare B	(61,854.00)				(61,854.00)		(101,166.00)
43335	Allow OT MCR B	10,065.00				10,065.00		27,264.00
43340	ST Medicare B	(23,256.00)				(23,256.00)		(11,857.00)
43345	Allow ST MCR B	592.00				592.00		229.00
44100	Room & Board Insurance Other	(39,403.00)				(39,403.00)		(57,011.00)
44110	Allowance R&B Insurance Other	8,774.00				8,774.00		9,758.00
44120	Insurance Other Dividends	(4,510.00)				(4,510.00)		0.00
44510	Pharmacy Insurance Other	(3,667.00)				(3,667.00)		(3,870.00)
44515	Allow Phar Insurance Other	3,667.00				3,667.00		3,870.00
44520	PT Insurance Other	(7,327.00)				(7,327.00)		(10,164.00)
44525	Allow PT Insurance Other	7,327.00				7,327.00		10,164.00
44530	OT Insurance Other	(7,564.00)				(7,564.00)		(9,514.00)
44535	Allow OT Insurance Other	7,564.00				7,564.00		9,514.00
44540	ST Insurance Other	(1,583.00)				(1,583.00)		(692.00)
44545	Allow ST Insurance Other	1,583.00				1,583.00		692.00
44550	Lab Insurance Other	(406.00)				(406.00)		(675.00)
44555	Allow Lab Insurance Other	406.00				406.00		675.00
44570	X-ray Insurance Other	0.00				0.00		(85.00)
44575	Allow X-ray Insurance Other	0.00				0.00		85.00
44820	PT Insurance B	(20,971.00)				(20,971.00)		(53,314.00)
44825	Allow PT Insurance B	4,843.00				4,843.00		16,282.00
44830	OT Insurance B	(57,508.00)				(57,508.00)		(101,189.00)
44835	Allow OT Insurance B	8,851.00				8,851.00		29,108.00
44840	ST Insurance B	(28,953.00)				(28,953.00)		(28,479.00)
44845	Allow ST Insurance B	4,653.00				4,653.00		726.00
46100	Medicare Replacement Room&Board	(1,645,659.00)				(1,645,659.00)		(1,444,104.00)
46110	Allowance R&B Medicare Replacem	218,003.00				218,003.00		190,553.00
46510	Pharmacy medicare Replacement	(162,249.00)				(162,249.00)		(122,476.00)
46515	Allow Phar Medicare Replacement	162,249.00				162,249.00		122,476.00
46520	PT Medicare Replacement	(231,006.00)				(231,006.00)		(193,555.00)
46525	Allow PT Medicare Replacement	231,006.00				231,006.00		193,555.00
46530	OT Medicare Replacement	(235,705.00)				(235,705.00)		(204,240.00)
46535	Allow OT Medicare Replacement	235,705.00				235,705.00		204,240.00
46540	ST Medicare Replacement	(47,986.00)				(47,986.00)		(18,116.00)
46545	Allow ST Medicare Replacement	47,986.00				47,986.00		18,116.00
46550	Lab Medicare Replacement	(20,093.00)				(20,093.00)		(19,765.00)
46555	Allow Lab Medicare Replacement	20,093.00				20,093.00		19,765.00
46570	X-ray Medicare Replacement	(3,673.00)				(3,673.00)		(4,551.00)
46575	Allow X-ray Medicare Replacemen	3,673.00				3,673.00		4,551.00
48000	Room & Board Retro Private	267,400.00				267,400.00		(809.00)
48100	Room & Board Retro Medicaid	(117,149.00)				(117,149.00)		22,024.00
48300	Room & Board Retro Medicare	(3,409.00)				(3,409.00)		(18,090.00)
48400	Room & Board Retro Ins Other	13,252.00				13,252.00		(39,669.00)
48600	Retro Ancillaries	37,326.00				37,326.00		4,871.00
48700	Room & Board Retro Medicare Rep	(40,109.00)				(40,109.00)		0.00
49170	Bad Debt Recovery	(4,691.00)				(4,691.00)		0.00
49190	Interest Income	(705.00)				(705.00)		(72.00)
49195	HHS Stimulus	(650,309.00)				(650,309.00)		0.00
49200	Miscellaneous Income	(9,310.00)				(9,310.00)		(1,121.00)
49300	Other Medicaid Revenue- Covid	(155,882.00)				(155,882.00)		(381,469.00)
49400	PPP Loan Forgiveness	(1,442,000.00)				(1,442,000.00)		0.00
51010	P/R Administrator	191,661.00				191,661.00		171,727.00
5115-010	PAYROLL: OFFICE STAFF	0.00				0.00		138,359.00
51150	P/R Office	330,163.00				330,163.00		318,317.00
51240	Legal Fees	35,570.00				35,570.00		33,398.00
51245	Legal - Collections	36,355.00				36,355.00		39,769.00
51260	Accounting Fees	65,930.00				65,930.00		70,514.00
51280	Professional Fees	0.00				0.00		12,500.00
51290	Telephone	9,234.00				9,234.00		8,771.00
51300	Cellular Phones	1,087.00				1,087.00		1,190.00
51310	Advertising Help Wanted	2,720.00				2,720.00		4,330.00
51330	Business Promotion	29,121.00				29,121.00		38,287.00
51350	Dues / Association	12,397.00				12,397.00		12,236.00
51370	Licenses	3,427.00				3,427.00		3,260.00
51380	Office Supplies	25,971.00				25,971.00		22,189.00
51390	Purchased Services Office	206,022.00				206,022.00		207,532.00
51400	Courier & Postage	4,436.00				4,436.00		6,777.00
51410	Office Equipment Rental	10,029.00				10,029.00		19,705.00
51420	Employee Travel	5,864.00				5,864.00		1,835.00
51430	Professional Development	15,737.00				15,737.00		14,930.00
51440	Late Fees & Fines	10,044.00				10,044.00		192.00
51450	Bank Charges	168.00				168.00		3,095.00
51460	Payroll Processing	22,804.00				22,804.00		23,449.00
51470	Donation Expense	1,250.00				1,250.00		2,000.00
51480	Employee Relations	12,296.00				12,296.00		13,839.00
51500	Computer Services	76,404.00				76,404.00		82,607.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	WPreF >	FINAL 9/30/2021	< WPreF	1st PP-FINAL 9/30/2020
51570	Bad Debt Expense	345,000.00				345,000.00		217,000.00
51580	Penalties	9,801.00				9,801.00		0.00
51700	Other Insurance	22,421.00				22,421.00		25,260.00
51950	State Provider Tax	759,522.00				759,522.00		829,933.00
51960	Sales & Use Tax	0.00				0.00		412.00
53000	Employee Benefits	0.00				0.00		67.00
53600	Fica Tax	469,295.00				469,295.00		479,261.00
53610	State Unemployment Taxes	43,151.00				43,151.00		47,589.00
53620	Federal Unemployment Taxes	6,962.00				6,962.00		7,562.00
53630	Workers Compensation Ins	139,662.00				139,662.00		133,765.00
53640	Employee Group Insurance	876,533.00				876,533.00		910,882.00
53650	Reimbursed Employee Health	345.00				345.00		335.00
53660	Pension Expense	69,253.00				69,253.00		67,362.00
53680	Union Pension Expense	214,716.00				214,716.00		209,376.00
53750	Union Training Fund	27,508.00				27,508.00		27,875.00
53760	Union Dues	(12.00)				(12.00)		(92.00)
53770	Tuition Expense	3,443.00				3,443.00		9,184.00
53780	New Hire Expense	2,480.00				2,480.00		1,702.00
53790	Employee Physicals/Medication	3,475.00				3,475.00		2,899.00
55010	P/R Maintenance Supervisor	85,193.00				85,193.00		70,720.00
55030	P/R Asst Maintenance Supervisor	66,553.00				66,553.00		68,825.00
55380	Maintenance Supplies	37,454.00				37,454.00		43,172.00
55390	Repair & Maintenance	30,385.00				30,385.00		55,806.00
55430	Groundskeeping	13,105.00				13,105.00		14,628.00
55470	Rubbish Removal	31,841.00				31,841.00		31,533.00
55480	Snow Removal	14,889.00				14,889.00		14,889.00
55490	Purchased Maintenance Contract	51,910.00				51,910.00		43,367.00
5566-010	PERSONAL PROPERTY TAXES	0.00		6,295.00		6,295.00		30,210.00
			RJE - 1	6,295.00				
55660	Personal Property Taxes	11,266.00				11,266.00		10,525.00
55710	Water & Sewer	76,589.00				76,589.00		64,286.00
55720	Gas	76,409.00				76,409.00		59,913.00
55740	Electricity	46,513.00				46,513.00		53,144.00
57380	Laundry Supplies	11,875.00				11,875.00		9,909.00
57390	Purchase Service Laundry	362,370.00				362,370.00		378,596.00
57400	Linen & Bedding	18,088.00				18,088.00		10,677.00
59160	Housekeeping Purchased Service	594,427.00				594,427.00		569,896.00
59380	Housekeeping Supplies	19,062.00				19,062.00		20,635.00
59389	COVID HOUSEKEEPING SUPPLIES	10,126.00				10,126.00		11,042.00
63030	P/R Dietician	(134.00)		134.00		0.00		0.00
			RJE - 2	134.00				
63150	P/R Dietary Staff	569,331.00		(134.00)		569,197.00		568,213.00
			RJE - 2	(134.00)				
63230	Consult Dietician	80,160.00				80,160.00		80,916.00
63340	Raw Food	348,635.00				348,635.00		417,058.00
63380	Dietary Supplies	14,894.00				14,894.00		25,272.00
63390	Dietary Purchase Services	60,616.00				60,616.00		59,252.00
65010	P/R Recreation Director	56,616.00				56,616.00		62,723.00
65150	P/R Recreation Staff	204,850.00				204,850.00		178,217.00
65380	Recreation Supplies	7,931.00				7,931.00		6,421.00
65400	Resident & Family Entertainment	5,014.00				5,014.00		7,081.00
65450	Cable TV	4,857.00				4,857.00		3,794.00
67010	P/R Social Service Supervisor	198,793.00				198,793.00		202,676.00
67150	P/R Social Service Staff	4,848.00				4,848.00		34,504.00
70200	Medical Director	28,800.00				28,800.00		14,800.00
70210	Medical Director Program	24,000.00				24,000.00		38,000.00
70280	Consult Psychiatrist	4,275.00				4,275.00		475.00
70290	Consult Podiatrist	0.00				0.00		55.00
70300	Consult Pharmacist	9,087.00				9,087.00		9,016.00
70310	Consult Respiratory Therapy	3,700.00				3,700.00		1,088.00
70920	Consult Dentist	8,453.00				8,453.00		8,268.00
73160	Therapy Equipment Rental	13,429.00				13,429.00		13,375.00
73170	Purchased Physical Therapy	239,647.00				239,647.00		267,123.00
73180	Physical Therapy Supplies	1,857.00				1,857.00		6,763.00
73190	Purchased Speech Therapy	83,132.00				83,132.00		52,172.00
73200	Purchased Occupational Therapy	250,756.00				250,756.00		283,875.00
76290	Pharmacy	9,243.00				9,243.00		(7,811.00)
76380	Oxygen Supplies	5,389.00				5,389.00		5,470.00
76400	Pharmacy Other	143,027.00				143,027.00		126,370.00
76500	Pharmacy Medicare	107,694.00				107,694.00		133,045.00
76600	IV Therapy Expense	18,965.00				18,965.00		39,869.00
76700	Lab Expense	40,811.00				40,811.00		39,048.00
76760	X-Ray Expense	10,028.00				10,028.00		16,407.00
76860	Resident Travel	9,165.00				9,165.00		5,545.00
76900	Supplies Patient Personal	2,583.00				2,583.00		5,603.00
83010	P/R Director Of Nursing	145,529.00				145,529.00		125,574.00
83030	P/R Asst Director Of Nursing	80,663.00				80,663.00		84,724.00
83050	P/R Nursing Support Staff	126,430.00				126,430.00		118,078.00
83060	P/R Nursing Support LPN	35,425.00				35,425.00		0.00
83070	P/R Nursing Support RN	222,916.00				222,916.00		283,053.00
83080	P/R Infection Control Nurse	44,856.00				44,856.00		104,224.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	WPreRef >	FINAL 9/30/2021	< WPreRef	1st PP-FINAL 9/30/2020
83100	P/R Nursing Supervisors	558,711.00				558,711.00		575,056.00
83110	P/R RN	168,941.00				168,941.00		134,325.00
83120	P/R LPN	1,793,831.00				1,793,831.00		1,867,472.00
83130	P/R Aides	2,342,256.00				2,342,256.00		2,352,507.00
83150	P/R Clinical Coordinator	35,362.00				35,362.00		53,489.00
83370	Nursing Equipment Rental	43,862.00				43,862.00		40,011.00
83375	Nursing Equipment Med A	6,038.00				6,038.00		14,528.00
83380	Nursing Supplies	145,329.00				145,329.00		199,804.00
83385	Non Qual T19 Part B Supplies	48,017.00				48,017.00		43,542.00
83389	COVID SUPPLIES	142,171.00				142,171.00		115,395.00
83395	Non Qual Other Part B Supplies	5,260.00				5,260.00		7,490.00
83400	Medical Software Subscriptions	62,862.00				62,862.00		66,924.00
83510	Nursing Dept Consultant	28,856.00				28,856.00		28,910.00
83520	Purchased Service LPNs	6,134.00				6,134.00		613.00
83540	Purchased Service Aides	1,331.00				1,331.00		21,335.00
97000	Interest Expense	0.00				38.00		16.00
				38.00				
			RJE - 3	38.00				
97700	Rent	821,638.00				500,498.00		434,760.00
				(321,140.00)				
			RJE - 1	(321,140.00)				
9780-010	Related Taxes	0.00				176,645.00		174,034.00
				176,645.00				
			RJE - 1	176,645.00				
9781-010	Related Insurance	0.00				106,302.00		94,692.00
				106,302.00				
			RJE - 1	106,302.00				
9782-010	Related Mortgage Insurance	0.00				31,898.00		32,792.00
				31,898.00				
			RJE - 1	31,898.00				
97900	State Corporate Taxes	80,964.00				16,696.00		0.00
				(64,268.00)				
			RJE - 3	(64,268.00)				
98250	Depr Fixed Equipment	1,032.00				1,032.00		2,564.00
98260	Depr Leasehold Improvement	66,084.00				66,084.00		65,822.00
98270	Depr Furniture & Equipment	56,055.00				56,055.00		44,760.00
98280	Depr Computer Software	5,175.00				5,175.00		5,175.00
Marcum 105	State Refund Receivable	0.00				67,478.00		0.00
				67,478.00				
			RJE - 3	67,478.00				
<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>(780,184.00)</b>		<b>(64,230.00)</b>		<b>(844,414.00)</b>		<b>(190,886.00)</b>

Client: **West Hartford Health Care**  
 Engagement: **Medicaid - West Hartford Health Care 2021 Cost Report**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report - P&L**

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE 9/30/2021	WPref >	FINAL 9/30/2021	< WPref	1st PP-FINAL 9/30/2020
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>							
<b>Subgroup : [2]</b>	<b>Administrators</b>							
51010	P/R Administrator	191,661.00		0.00		191,661.00		171,727.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<u>191,661.00</u>		<u>0.00</u>		<u>191,661.00</u>		<u>171,727.00</u>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>							
5115-010	PAYROLL: OFFICE STAFF	0.00		0.00		0.00		138,359.00
51150	P/R Office	330,163.00		0.00		330,163.00		318,317.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<u>330,163.00</u>		<u>0.00</u>		<u>330,163.00</u>		<u>456,676.00</u>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>							
63030	P/R Dietician	(134.00)	RJE - 2	134.00		0.00		0.00
<b>Subtotal [5A]</b>	<b>Head Dietitian</b>	<u>(134.00)</u>		<u>134.00</u>		<u>0.00</u>		<u>0.00</u>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>							
63150	P/R Dietary Staff	569,331.00	RJE - 2	(134.00)		569,197.00		568,213.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<u>569,331.00</u>		<u>(134.00)</u>		<u>569,197.00</u>		<u>568,213.00</u>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>							
55010	P/R Maintenance Supervisor	85,193.00		0.00		85,193.00		70,720.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<u>85,193.00</u>		<u>0.00</u>		<u>85,193.00</u>		<u>70,720.00</u>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>							
55030	P/R Asst Maintenance Supervisor	66,553.00		0.00		66,553.00		68,825.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<u>66,553.00</u>		<u>0.00</u>		<u>66,553.00</u>		<u>68,825.00</u>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>							
83010	P/R Director Of Nursing	145,529.00		0.00		145,529.00		125,574.00
83030	P/R Asst Director Of Nursing	80,663.00		0.00		80,663.00		84,724.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<u>226,192.00</u>		<u>0.00</u>		<u>226,192.00</u>		<u>210,298.00</u>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>							
83100	P/R Nursing Supervisors	558,711.00		0.00		558,711.00		575,056.00
83110	P/R RN	168,941.00		0.00		168,941.00		134,325.00
83150	P/R Clinical Coordinator	35,362.00		0.00		35,362.00		53,489.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<u>763,014.00</u>		<u>0.00</u>		<u>763,014.00</u>		<u>762,870.00</u>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>							
83050	P/R Nursing Support Staff	126,430.00		0.00		126,430.00		118,078.00
83070	P/R Nursing Support RN	222,916.00		0.00		222,916.00		283,053.00
83080	P/R Infection Control Nurse	44,856.00		0.00		44,856.00		104,224.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<u>394,202.00</u>		<u>0.00</u>		<u>394,202.00</u>		<u>505,355.00</u>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>							
83120	P/R LPN	1,793,831.00		0.00		1,793,831.00		1,867,472.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<u>1,793,831.00</u>		<u>0.00</u>		<u>1,793,831.00</u>		<u>1,867,472.00</u>
<b>Subgroup : [12C2]</b>	<b>LPNs - Administrative</b>							
83060	P/R Nursing Support LPN	35,425.00		0.00		35,425.00		0.00
<b>Subtotal [12C2]</b>	<b>LPNs - Administrative</b>	<u>35,425.00</u>		<u>0.00</u>		<u>35,425.00</u>		<u>0.00</u>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>							
83130	P/R Aides	2,342,256.00		0.00		2,342,256.00		2,352,507.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<u>2,342,256.00</u>		<u>0.00</u>		<u>2,342,256.00</u>		<u>2,352,507.00</u>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>							
65010	P/R Recreation Director	56,616.00		0.00		56,616.00		62,723.00
65150	P/R Recreation Staff	204,850.00		0.00		204,850.00		178,217.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<u>261,466.00</u>		<u>0.00</u>		<u>261,466.00</u>		<u>240,940.00</u>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>							
67010	P/R Social Service Supervisor	198,793.00		0.00		198,793.00		202,676.00
67150	P/R Social Service Staff	4,848.00		0.00		4,848.00		34,504.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<u>203,641.00</u>		<u>0.00</u>		<u>203,641.00</u>		<u>237,180.00</u>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<u>7,262,794.00</u>		<u>0.00</u>		<u>7,262,794.00</u>		<u>7,512,783.00</u>
<b>Group : [13-B]</b>	<b>Professional Fees</b>							
<b>Subgroup : [1]</b>	<b>Dietitian</b>							
63230	Consult Dietician	80,160.00		0.00		80,160.00		80,916.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<u>80,160.00</u>		<u>0.00</u>		<u>80,160.00</u>		<u>80,916.00</u>
<b>Subgroup : [2]</b>	<b>Dentist</b>							
70920	Consult Dentist	8,453.00		0.00		8,453.00		8,268.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<u>8,453.00</u>		<u>0.00</u>		<u>8,453.00</u>		<u>8,268.00</u>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>							
70300	Consult Pharmacist	9,087.00		0.00		9,087.00		9,016.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<u>9,087.00</u>		<u>0.00</u>		<u>9,087.00</u>		<u>9,016.00</u>
<b>Subgroup : [4]</b>	<b>Podiatrist</b>							
70290	Consult Podiatrist	0.00		0.00		0.00		55.00

<b>Subtotal [4]</b>	<b>Podiatrist</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>55.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
73170	Purchased Physical Therapy	239,647.00	0.00	239,647.00	267,123.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>239,647.00</b>	<b>0.00</b>	<b>239,647.00</b>	<b>267,123.00</b>
<b>Subgroup : [5B]</b>	<b>PT - Other</b>				
73180	Physical Therapy Supplies	1,857.00	0.00	1,857.00	6,763.00
<b>Subtotal [5B]</b>	<b>PT - Other</b>	<b>1,857.00</b>	<b>0.00</b>	<b>1,857.00</b>	<b>6,763.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
70200	Medical Director	28,800.00	0.00	28,800.00	14,800.00
70210	Medical Director Program	24,000.00	0.00	24,000.00	38,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>52,800.00</b>	<b>0.00</b>	<b>52,800.00</b>	<b>52,800.00</b>
<b>Subgroup : [8C]</b>	<b>Resident Care</b>				
70310	Consult Respiratory Therapy	3,700.00	0.00	3,700.00	1,088.00
<b>Subtotal [8C]</b>	<b>Resident Care</b>	<b>3,700.00</b>	<b>0.00</b>	<b>3,700.00</b>	<b>1,088.00</b>
<b>Subgroup : [8E]</b>	<b>Other</b>				
70280	Consult Psychiatrist	4,275.00	0.00	4,275.00	475.00
83510	Nursing Dept Consultant	28,856.00	0.00	28,856.00	28,910.00
<b>Subtotal [8E]</b>	<b>Other</b>	<b>33,131.00</b>	<b>0.00</b>	<b>33,131.00</b>	<b>29,385.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
73190	Purchased Speech Therapy	83,132.00	0.00	83,132.00	52,172.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>83,132.00</b>	<b>0.00</b>	<b>83,132.00</b>	<b>52,172.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
73200	Purchased Occupational Therapy	250,756.00	0.00	250,756.00	283,875.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>250,756.00</b>	<b>0.00</b>	<b>250,756.00</b>	<b>283,875.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>762,723.00</b>	<b>0.00</b>	<b>762,723.00</b>	<b>791,461.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
53630	Workers Compensation Ins	139,662.00	0.00	139,662.00	133,765.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>139,662.00</b>	<b>0.00</b>	<b>139,662.00</b>	<b>133,765.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
53610	State Unemployment Taxes	43,151.00	0.00	43,151.00	47,589.00
53620	Federal Unemployment Taxes	6,962.00	0.00	6,962.00	7,562.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>50,113.00</b>	<b>0.00</b>	<b>50,113.00</b>	<b>55,151.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
53600	Fica Tax	469,295.00	0.00	469,295.00	479,261.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>469,295.00</b>	<b>0.00</b>	<b>469,295.00</b>	<b>479,261.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
53640	Employee Group Insurance	876,533.00	0.00	876,533.00	910,882.00
53650	Reimbursed Employee Health	345.00	0.00	345.00	335.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>876,878.00</b>	<b>0.00</b>	<b>876,878.00</b>	<b>911,217.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
53660	Pension Expense	69,253.00	0.00	69,253.00	67,362.00
53680	Union Pension Expense	214,716.00	0.00	214,716.00	209,376.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>283,969.00</b>	<b>0.00</b>	<b>283,969.00</b>	<b>276,738.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
53000	Employee Benefits	0.00	0.00	0.00	67.00
53750	Union Training Fund	27,508.00	0.00	27,508.00	27,875.00
53760	Union Dues	(12.00)	0.00	(12.00)	(92.00)
53770	Tuition Expense	3,443.00	0.00	3,443.00	9,184.00
53780	New Hire Expense	2,480.00	0.00	2,480.00	1,702.00
53790	Employee Physicals/Medication	3,475.00	0.00	3,475.00	2,899.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>36,894.00</b>	<b>0.00</b>	<b>36,894.00</b>	<b>41,635.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
51570	Bad Debt Expense	345,000.00	0.00	345,000.00	217,000.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>345,000.00</b>	<b>0.00</b>	<b>345,000.00</b>	<b>217,000.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
51260	Accounting Fees	65,930.00	0.00	65,930.00	70,514.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>65,930.00</b>	<b>0.00</b>	<b>65,930.00</b>	<b>70,514.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
51240	Legal Fees	35,570.00	0.00	35,570.00	33,398.00
51245	Legal - Collections	36,355.00	0.00	36,355.00	39,769.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>71,925.00</b>	<b>0.00</b>	<b>71,925.00</b>	<b>73,167.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
51380	Office Supplies	25,971.00	0.00	25,971.00	22,189.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>25,971.00</b>	<b>0.00</b>	<b>25,971.00</b>	<b>22,189.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
51290	Telephone	9,234.00	0.00	9,234.00	8,771.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>9,234.00</b>	<b>0.00</b>	<b>9,234.00</b>	<b>8,771.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
51300	Cellular Phones	1,087.00	0.00	1,087.00	1,190.00
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>1,087.00</b>	<b>0.00</b>	<b>1,087.00</b>	<b>1,190.00</b>



<b>Subgroup : [1K1]</b>	<b>Other Taxes - Income</b>				
97900	State Corporate Taxes	80,964.00	(64,268.00)	16,696.00	0.00
<b>Subtotal [1K1]</b>	<b>Other Taxes - Income</b>	<b>80,964.00</b>	<b>(64,268.00)</b>	<b>16,696.00</b>	<b>0.00</b>
<b>Subgroup : [1K2]</b>	<b>Other</b>				
51960	Sales & Use Tax	0.00	0.00	0.00	412.00
<b>Subtotal [1K2]</b>	<b>Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>412.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
51950	State Provider Tax	759,522.00	0.00	759,522.00	829,933.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>759,522.00</b>	<b>0.00</b>	<b>759,522.00</b>	<b>829,933.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>3,216,444.00</b>	<b>(64,268.00)</b>	<b>3,152,176.00</b>	<b>3,120,943.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>				
51480	Employee Relations	12,296.00	0.00	12,296.00	13,839.00
<b>Subtotal [3]</b>	<b>Gifts to Staff and Residents</b>	<b>12,296.00</b>	<b>0.00</b>	<b>12,296.00</b>	<b>13,839.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
51420	Employee Travel	5,864.00	0.00	5,864.00	1,835.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>5,864.00</b>	<b>0.00</b>	<b>5,864.00</b>	<b>1,835.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
51430	Professional Development	15,737.00	0.00	15,737.00	14,930.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>15,737.00</b>	<b>0.00</b>	<b>15,737.00</b>	<b>14,930.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
51310	Advertising Help Wanted	2,720.00	0.00	2,720.00	4,330.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>2,720.00</b>	<b>0.00</b>	<b>2,720.00</b>	<b>4,330.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
51330	Business Promotion	29,121.00	0.00	29,121.00	38,287.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>29,121.00</b>	<b>0.00</b>	<b>29,121.00</b>	<b>38,287.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
51400	Courier & Postage	4,436.00	0.00	4,436.00	6,777.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>4,436.00</b>	<b>0.00</b>	<b>4,436.00</b>	<b>6,777.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>				
51470	Donation Expense	1,250.00	0.00	1,250.00	2,000.00
<b>Subtotal [M10]</b>	<b>Contributions</b>	<b>1,250.00</b>	<b>0.00</b>	<b>1,250.00</b>	<b>2,000.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
51280	Professional Fees	0.00	0.00	0.00	12,500.00
51390	Purchased Services Office	206,022.00	0.00	206,022.00	207,532.00
51460	Payroll Processing	22,804.00	0.00	22,804.00	23,449.00
51500	Computer Services	76,404.00	0.00	76,404.00	82,607.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>305,230.00</b>	<b>0.00</b>	<b>305,230.00</b>	<b>326,088.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>				
51370	Licenses	3,427.00	0.00	3,427.00	3,260.00
51440	Late Fees & Fines	10,044.00	0.00	10,044.00	192.00
51450	Bank Charges	168.00	0.00	168.00	3,095.00
51580	Penalties	9,801.00	0.00	9,801.00	0.00
83520	Purchased Service LPNs	6,134.00	0.00	6,134.00	613.00
83540	Purchased Service Aides	1,331.00	0.00	1,331.00	21,335.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>30,905.00</b>	<b>0.00</b>	<b>30,905.00</b>	<b>28,495.00</b>
<b>Subgroup : [M8]</b>	<b>Dues</b>				
51350	Dues / Association	12,397.00	0.00	12,397.00	12,236.00
<b>Subtotal [M8]</b>	<b>Dues</b>	<b>12,397.00</b>	<b>0.00</b>	<b>12,397.00</b>	<b>12,236.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Adm</b>	<b>419,956.00</b>	<b>0.00</b>	<b>419,956.00</b>	<b>448,817.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
63340	Raw Food	348,635.00	0.00	348,635.00	417,058.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>348,635.00</b>	<b>0.00</b>	<b>348,635.00</b>	<b>417,058.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>				
63380	Dietary Supplies	14,894.00	0.00	14,894.00	25,272.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>14,894.00</b>	<b>0.00</b>	<b>14,894.00</b>	<b>25,272.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>				
63390	Dietary Purchase Services	60,616.00	0.00	60,616.00	59,252.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>60,616.00</b>	<b>0.00</b>	<b>60,616.00</b>	<b>59,252.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>424,145.00</b>	<b>0.00</b>	<b>424,145.00</b>	<b>501,582.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>				
57400	Linen & Bedding	18,088.00	0.00	18,088.00	10,677.00
<b>Subtotal [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>	<b>18,088.00</b>	<b>0.00</b>	<b>18,088.00</b>	<b>10,677.00</b>
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>				
57390	Purchase Service Laundry	362,370.00	0.00	362,370.00	378,596.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>362,370.00</b>	<b>0.00</b>	<b>362,370.00</b>	<b>378,596.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>				
57380	Laundry Supplies	11,875.00	0.00	11,875.00	9,909.00

Subtotal [3C]	Other	11,875.00	0.00	11,875.00	9,909.00
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>392,333.00</b>	<b>0.00</b>	<b>392,333.00</b>	<b>399,182.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>				
59380	Housekeeping Supplies	19,062.00	0.00	19,062.00	20,635.00
59389	COVID HOUSEKEEPING SUPPLIES	10,126.00	0.00	10,126.00	11,042.00
<b>Subtotal [4A1]</b>	<b>In-House Care Supplies</b>	<b>29,188.00</b>	<b>0.00</b>	<b>29,188.00</b>	<b>31,677.00</b>
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>				
59160	Housekeeping Purchased Service	594,427.00	0.00	594,427.00	569,896.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<b>594,427.00</b>	<b>0.00</b>	<b>594,427.00</b>	<b>569,896.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>				
76290	Pharmacy	9,243.00	0.00	9,243.00	(7,811.00)
76400	Pharmacy Other	143,027.00	0.00	143,027.00	126,370.00
76500	Pharmacy Medicare	107,694.00	0.00	107,694.00	133,045.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>259,964.00</b>	<b>0.00</b>	<b>259,964.00</b>	<b>251,604.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
83380	Nursing Supplies	145,329.00	0.00	145,329.00	199,804.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>145,329.00</b>	<b>0.00</b>	<b>145,329.00</b>	<b>199,804.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>				
83385	Non Qual T19 Part B Supplies	48,017.00	0.00	48,017.00	43,542.00
83395	Non Qual Other Part B Supplies	5,260.00	0.00	5,260.00	7,490.00
<b>Subtotal [5C]</b>	<b>Medical and Therapeutic Supplies</b>	<b>53,277.00</b>	<b>0.00</b>	<b>53,277.00</b>	<b>51,032.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>				
76860	Resident Travel	9,165.00	0.00	9,165.00	5,545.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>9,165.00</b>	<b>0.00</b>	<b>9,165.00</b>	<b>5,545.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
76380	Oxygen Supplies	5,389.00	0.00	5,389.00	5,470.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>5,389.00</b>	<b>0.00</b>	<b>5,389.00</b>	<b>5,470.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>				
76760	X-Ray Expense	10,028.00	0.00	10,028.00	16,407.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>10,028.00</b>	<b>0.00</b>	<b>10,028.00</b>	<b>16,407.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
76700	Lab Expense	40,811.00	0.00	40,811.00	39,048.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>40,811.00</b>	<b>0.00</b>	<b>40,811.00</b>	<b>39,048.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>				
65380	Recreation Supplies	7,931.00	0.00	7,931.00	6,421.00
65400	Resident & Family Entertainment	5,014.00	0.00	5,014.00	7,081.00
65450	Cable TV	4,857.00	0.00	4,857.00	3,794.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>17,802.00</b>	<b>0.00</b>	<b>17,802.00</b>	<b>17,296.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>				
73160	Therapy Equipment Rental	13,429.00	0.00	13,429.00	13,375.00
76600	IV Therapy Expense	18,965.00	0.00	18,965.00	39,869.00
76900	Supplies Patient Personal	2,583.00	0.00	2,583.00	5,603.00
83370	Nursing Equipment Rental	43,862.00	0.00	43,862.00	40,011.00
83375	Nursing Equipment Med A	6,038.00	0.00	6,038.00	14,528.00
83389	COVID SUPPLIES	142,171.00	0.00	142,171.00	115,395.00
83400	Medical Software Subscriptions	62,862.00	0.00	62,862.00	66,924.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>289,910.00</b>	<b>0.00</b>	<b>289,910.00</b>	<b>295,705.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for All</b>	<b>1,455,290.00</b>	<b>0.00</b>	<b>1,455,290.00</b>	<b>1,483,484.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>				
55380	Maintenance Supplies	37,454.00	0.00	37,454.00	43,172.00
55390	Repair & Maintenance	30,385.00	0.00	30,385.00	55,806.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>67,839.00</b>	<b>0.00</b>	<b>67,839.00</b>	<b>98,978.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>				
55720	Gas	76,409.00	0.00	76,409.00	59,913.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>76,409.00</b>	<b>0.00</b>	<b>76,409.00</b>	<b>59,913.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
55740	Electricity	46,513.00	0.00	46,513.00	53,144.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>46,513.00</b>	<b>0.00</b>	<b>46,513.00</b>	<b>53,144.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
55710	Water & Sewer	76,589.00	0.00	76,589.00	64,286.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>76,589.00</b>	<b>0.00</b>	<b>76,589.00</b>	<b>64,286.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
51410	Office Equipment Rental	10,029.00	0.00	10,029.00	19,705.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>10,029.00</b>	<b>0.00</b>	<b>10,029.00</b>	<b>19,705.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
55430	Groundskeeping	13,105.00	0.00	13,105.00	14,628.00
55470	Rubbish Removal	31,841.00	0.00	31,841.00	31,533.00
55480	Snow Removal	14,889.00	0.00	14,889.00	14,889.00
55490	Purchased Maintenance Contract	51,910.00	0.00	51,910.00	43,367.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>111,745.00</b>	<b>0.00</b>	<b>111,745.00</b>	<b>104,417.00</b>

<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>				
98250	Depr Fixed Equipment	1,032.00	0.00	1,032.00	2,564.00
<b>Subtotal [7C]</b>	<b>Non-movable Equipment</b>	<b>1,032.00</b>	<b>0.00</b>	<b>1,032.00</b>	<b>2,564.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>				
98260	Depr Leasehold Improvement	66,084.00	0.00	66,084.00	65,822.00
<b>Subtotal [8C]</b>	<b>Leasehold Improvements</b>	<b>66,084.00</b>	<b>0.00</b>	<b>66,084.00</b>	<b>65,822.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>				
97700	Rent	821,638.00	(321,140.00)	500,498.00	434,760.00
9782-010	Related Mortgage Insurance	0.00	(321,140.00)	31,898.00	32,792.00
			31,898.00		
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>821,638.00</b>	<b>(289,242.00)</b>	<b>532,396.00</b>	<b>467,552.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>				
9780-010	Related Taxes	0.00	176,645.00	176,645.00	174,034.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>0.00</b>	<b>176,645.00</b>	<b>176,645.00</b>	<b>174,034.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>				
5566-010	PERSONAL PROPERTY TAXES	0.00	6,295.00	6,295.00	30,210.00
55660	Personal Property Taxes	11,266.00	6,295.00	11,266.00	10,525.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>11,266.00</b>	<b>6,295.00</b>	<b>17,561.00</b>	<b>40,735.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
98270	Depr Furniture & Equipment	56,055.00	0.00	56,055.00	44,760.00
98280	Depr Computer Software	5,175.00	0.00	5,175.00	5,175.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>61,230.00</b>	<b>0.00</b>	<b>61,230.00</b>	<b>49,935.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>1,350,374.00</b>	<b>(106,302.00)</b>	<b>1,244,072.00</b>	<b>1,201,085.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>				
97000	Interest Expense	0.00	38.00	38.00	16.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>0.00</b>	<b>38.00</b>	<b>38.00</b>	<b>16.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>				
51700	Other Insurance	22,421.00	0.00	22,421.00	25,260.00
9781-010	Related Insurance	0.00	106,302.00	106,302.00	94,692.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>22,421.00</b>	<b>106,302.00</b>	<b>128,723.00</b>	<b>119,952.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>22,421.00</b>	<b>106,340.00</b>	<b>128,761.00</b>	<b>119,968.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
41000	Medicaid Revenue	(3,610.00)	0.00	(3,610.00)	0.00
41100	Room & Board Medicaid	(15,211,116.00)	0.00	(15,211,116.00)	(15,795,835.00)
41150	Rate Adjustment Medicaid- COVID	(159,966.00)	0.00	(159,966.00)	(148,350.00)
49300	Other Medicaid Revenue- Covid	(155,882.00)	0.00	(155,882.00)	(381,469.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(15,530,574.00)</b>	<b>0.00</b>	<b>(15,530,574.00)</b>	<b>(16,325,654.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>				
41110	Allowance R&B Medicaid	6,256,108.00	0.00	6,256,108.00	6,926,979.00
48100	Room & Board Retro Medicaid	(117,149.00)	0.00	(117,149.00)	22,024.00
<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual allowanc</b>	<b>6,138,959.00</b>	<b>0.00</b>	<b>6,138,959.00</b>	<b>6,949,003.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All Inclusive)</b>				
43000	Medicare Revenue	(8,689.00)	0.00	(8,689.00)	0.00
43100	Room & Board Medicare	(1,499,655.00)	0.00	(1,499,655.00)	(2,001,114.00)
46100	Medicare Replacement Room&Board	(1,645,659.00)	0.00	(1,645,659.00)	(1,444,104.00)
48700	Room & Board Retro Medicare Rep	(40,109.00)	0.00	(40,109.00)	0.00
<b>Subtotal [3A]</b>	<b>Medicare Residents (All Inclusive)</b>	<b>(3,194,112.00)</b>	<b>0.00</b>	<b>(3,194,112.00)</b>	<b>(3,445,218.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>				
43110	Allowance R&B Medicare	(476,274.00)	0.00	(476,274.00)	(691,809.00)
43120	Medicare Discounts	16.00	0.00	16.00	25,037.00
46110	Allowance R&B Medicare Replacem	218,003.00	0.00	218,003.00	190,553.00
48300	Room & Board Retro Medicare	(3,409.00)	0.00	(3,409.00)	(18,090.00)
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowanc</b>	<b>(261,664.00)</b>	<b>0.00</b>	<b>(261,664.00)</b>	<b>(494,309.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
40100	Room & Board Private	(1,195,997.00)	0.00	(1,195,997.00)	(2,069,580.00)
44100	Room & Board Insurance Other	(39,403.00)	0.00	(39,403.00)	(57,011.00)
44120	Insurance Other Dividends	(4,510.00)	0.00	(4,510.00)	0.00
48000	Room & Board Retro Private	267,400.00	0.00	267,400.00	(809.00)
48400	Room & Board Retro Ins Other	13,252.00	0.00	13,252.00	(39,669.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(959,258.00)</b>	<b>0.00</b>	<b>(959,258.00)</b>	<b>(2,167,069.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
44110	Allowance R&B Insurance Other	8,774.00	0.00	8,774.00	9,758.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowa</b>	<b>8,774.00</b>	<b>0.00</b>	<b>8,774.00</b>	<b>9,758.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
43210	Pharmacy Medicare A	(138,075.00)	0.00	(138,075.00)	(188,369.00)
43310	Pharmacy MCR B	(31.00)	0.00	(31.00)	0.00
46510	Pharmacy medicare Replacement	(162,249.00)	0.00	(162,249.00)	(122,476.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(300,355.00)</b>	<b>0.00</b>	<b>(300,355.00)</b>	<b>(310,845.00)</b>

<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>				
43215	Allow Phar MCR A	138,075.00	0.00	138,075.00	188,369.00
46515	Allow Phar Medicare Replacement	162,249.00	0.00	162,249.00	122,476.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allow</b>	<b>300,324.00</b>	<b>0.00</b>	<b>300,324.00</b>	<b>310,845.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>				
40210	Pharmacy Private	(1,535.00)	0.00	(1,535.00)	(253.00)
41210	Pharmacy Medicaid	(10,238.00)	0.00	(10,238.00)	(1,096.00)
44510	Pharmacy Insurance Other	(3,667.00)	0.00	(3,667.00)	(3,870.00)
<b>Subtotal [5C]</b>	<b>Prescription Drugs - Non-medicare</b>	<b>(15,440.00)</b>	<b>0.00</b>	<b>(15,440.00)</b>	<b>(5,219.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>				
41215	Allow Phar MCD	10,238.00	0.00	10,238.00	1,096.00
44515	Allow Phar Insurance Other	3,667.00	0.00	3,667.00	3,870.00
<b>Subtotal [5D]</b>	<b>Prescription Drugs - Non-medicare Contractua</b>	<b>13,905.00</b>	<b>0.00</b>	<b>13,905.00</b>	<b>4,966.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>				
43220	PT Medicare A	(137,395.00)	0.00	(137,395.00)	(222,110.00)
43320	PT Medicare B	(59,495.00)	0.00	(59,495.00)	(114,074.00)
44820	PT Insurance B	(20,971.00)	0.00	(20,971.00)	(5,314.00)
46520	PT Medicare Replacement	(231,006.00)	0.00	(231,006.00)	(193,555.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(448,867.00)</b>	<b>0.00</b>	<b>(448,867.00)</b>	<b>(583,053.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>				
43225	Allow PT MCR A	137,395.00	0.00	137,395.00	222,110.00
43325	Allow PT MCR B	11,174.00	0.00	11,174.00	36,343.00
44825	Allow PT Insurance B	4,843.00	0.00	4,843.00	16,282.00
46525	Allow PT Medicare Replacement	231,006.00	0.00	231,006.00	193,555.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual Allow</b>	<b>384,418.00</b>	<b>0.00</b>	<b>384,418.00</b>	<b>468,290.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>				
40220	PT Private	(3,052.00)	0.00	(3,052.00)	0.00
41220	PT Medicaid	(25,418.00)	0.00	(25,418.00)	(29,819.00)
44520	PT Insurance Other	(7,327.00)	0.00	(7,327.00)	(10,164.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(35,797.00)</b>	<b>0.00</b>	<b>(35,797.00)</b>	<b>(39,983.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>				
41225	Allow PT MCD	25,418.00	0.00	25,418.00	29,819.00
44525	Allow PT Insurance Other	7,327.00	0.00	7,327.00	10,164.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contractual /</b>	<b>32,745.00</b>	<b>0.00</b>	<b>32,745.00</b>	<b>39,983.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>				
43240	ST Medicare A	(52,912.00)	0.00	(52,912.00)	(35,626.00)
43340	ST Medicare B	(23,256.00)	0.00	(23,256.00)	(11,857.00)
44840	ST Insurance B	(28,953.00)	0.00	(28,953.00)	(28,479.00)
46540	ST Medicare Replacement	(47,986.00)	0.00	(47,986.00)	(18,116.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(153,107.00)</b>	<b>0.00</b>	<b>(153,107.00)</b>	<b>(94,078.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>				
43245	Allow ST MCR A	52,912.00	0.00	52,912.00	35,626.00
43345	Allow ST MCR B	592.00	0.00	592.00	229.00
44845	Allow ST Insurance B	4,653.00	0.00	4,653.00	726.00
46545	Allow ST Medicare Replacement	47,986.00	0.00	47,986.00	18,116.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowa</b>	<b>106,143.00</b>	<b>0.00</b>	<b>106,143.00</b>	<b>54,697.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>				
40240	ST Private	(457.00)	0.00	(457.00)	0.00
41240	ST Medicaid	(5,611.00)	0.00	(5,611.00)	(10,810.00)
44540	ST Insurance Other	(1,583.00)	0.00	(1,583.00)	(692.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(7,651.00)</b>	<b>0.00</b>	<b>(7,651.00)</b>	<b>(11,502.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>				
41245	Allow ST MCD	5,611.00	0.00	5,611.00	10,810.00
44545	Allow ST Insurance Other	1,583.00	0.00	1,583.00	692.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contractual A</b>	<b>7,194.00</b>	<b>0.00</b>	<b>7,194.00</b>	<b>11,502.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>				
43230	OT Medicare A	(162,957.00)	0.00	(162,957.00)	(251,499.00)
43330	OT Medicare B	(61,854.00)	0.00	(61,854.00)	(101,166.00)
44830	OT Insurance B	(57,508.00)	0.00	(57,508.00)	(101,189.00)
46530	OT Medicare Replacement	(235,705.00)	0.00	(235,705.00)	(204,240.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(518,024.00)</b>	<b>0.00</b>	<b>(518,024.00)</b>	<b>(658,094.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>				
41235	Allow OT MCD	31,320.00	0.00	31,320.00	43,116.00
43235	Allow OT MCR A	162,957.00	0.00	162,957.00	251,499.00
43335	Allow OT MCR B	10,065.00	0.00	10,065.00	27,264.00
44835	Allow OT Insurance B	8,851.00	0.00	8,851.00	29,108.00
46535	Allow OT Medicare Replacement	235,705.00	0.00	235,705.00	204,240.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contractual /</b>	<b>448,898.00</b>	<b>0.00</b>	<b>448,898.00</b>	<b>555,227.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>				
40230	OT Private	(2,166.00)	0.00	(2,166.00)	0.00
41230	OT Medicaid	(31,320.00)	0.00	(31,320.00)	(43,116.00)
44530	OT Insurance Other	(7,564.00)	0.00	(7,564.00)	(9,514.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(41,050.00)</b>	<b>0.00</b>	<b>(41,050.00)</b>	<b>(52,630.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>				
44535	Allow OT Insurance Other	7,564.00	0.00	7,564.00	9,514.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Contrac</b>	<b>7,564.00</b>	<b>0.00</b>	<b>7,564.00</b>	<b>9,514.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>				
43250	Lab Medicare A	(16,197.00)	0.00	(16,197.00)	(20,553.00)

43255	Allow Lab MCR A	16,197.00	0.00	16,197.00	20,553.00
43270	X-ray Medicare A	(4,370.00)	0.00	(4,370.00)	(5,154.00)
43275	Allow X-ray MCR A	4,370.00	0.00	4,370.00	5,154.00
46550	Lab Medicare Replacement	(20,093.00)	0.00	(20,093.00)	(19,765.00)
46555	Allow Lab Medicare Replacement	20,093.00	0.00	20,093.00	19,765.00
46570	X-ray Medicare Replacement	(3,673.00)	0.00	(3,673.00)	(4,551.00)
46575	Allow X-ray Medicare Replacemen	3,673.00	0.00	3,673.00	4,551.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>				
44550	Lab Insurance Other	(406.00)	0.00	(406.00)	(675.00)
44555	Allow Lab Insurance Other	406.00	0.00	406.00	675.00
44570	X-ray Insurance Other	0.00	0.00	0.00	(85.00)
44575	Allow X-ray Insurance Other	0.00	0.00	0.00	85.00
48600	Retro Ancillaries	37,326.00	0.00	37,326.00	4,871.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>37,326.00</b>	<b>0.00</b>	<b>37,326.00</b>	<b>4,871.00</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
49190	Interest Income	(705.00)	0.00	(705.00)	(72.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(705.00)</b>	<b>0.00</b>	<b>(705.00)</b>	<b>(72.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
49170	Bad Debt Recovery	(4,691.00)	0.00	(4,691.00)	0.00
49195	HHS Stimulus	(650,309.00)	0.00	(650,309.00)	0.00
49200	Miscellaneous Income	(9,310.00)	0.00	(9,310.00)	(1,121.00)
49400	PPP Loan Forgiveness	(1,442,000.00)	0.00	(1,442,000.00)	0.00
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(2,106,310.00)</b>	<b>0.00</b>	<b>(2,106,310.00)</b>	<b>(1,121.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(16,086,664.00)</b>	<b>0.00</b>	<b>(16,086,664.00)</b>	<b>(15,770,191.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
11140	Cash Operating Account	3,025,926.00	0.00	3,025,926.00	3,131,639.00
11620	Cash Resident Funds	148,238.00	0.00	148,238.00	133,999.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>3,174,164.00</b>	<b>0.00</b>	<b>3,174,164.00</b>	<b>3,265,638.00</b>
<b>Subgroup : [A2]</b>	<b>A/R</b>				
13010	A/R Private	500,592.00	0.00	500,592.00	981,059.00
13020	A/R Medicaid	1,220,587.00	0.00	1,220,587.00	1,665,214.00
13040	A/R Medicare A	424,236.00	0.00	424,236.00	498,728.00
13050	A/R Medicare B	146,063.00	0.00	146,063.00	113,044.00
13060	A/R Coinsurance	70,590.00	0.00	70,590.00	101,480.00
13070	A/R Medicare Replacement	332,392.00	0.00	332,392.00	331,761.00
13080	A/R Insurance Other	44,212.00	0.00	44,212.00	58,097.00
13290	Allowance for Doubtful Accounts	(53,516.00)	0.00	(53,516.00)	(40,126.00)
13300	A/R Refunds	9,471.00	0.00	9,471.00	8,750.00
<b>Subtotal [A2]</b>	<b>A/R</b>	<b>2,694,627.00</b>	<b>0.00</b>	<b>2,694,627.00</b>	<b>3,718,007.00</b>
<b>Subgroup : [A3]</b>	<b>Other A/R</b>				
Marcum 105	State Refund Receivable	0.00	67,478.00	67,478.00	0.00
<b>Subtotal [A3]</b>	<b>Other A/R</b>	<b>0.00</b>	<b>67,478.00</b>	<b>67,478.00</b>	<b>0.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>				
15380	Inventory	95,950.00	0.00	95,950.00	89,593.00
<b>Subtotal [A4]</b>	<b>Inventories</b>	<b>95,950.00</b>	<b>0.00</b>	<b>95,950.00</b>	<b>89,593.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
15300	Prepaid Insurance	55,411.00	0.00	55,411.00	55,483.00
15600	Prepaid Federal Taxes	12,428.00	(3,248.00)	9,180.00	0.00
15700	Prepaid Real/Property Taxes	2,434.00	0.00	2,434.00	2,687.00
15800	Prepaid Other	22,401.00	0.00	22,401.00	61,864.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>92,674.00</b>	<b>(3,248.00)</b>	<b>89,426.00</b>	<b>120,034.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>				
19420	Leasehold Improvements	1,830,112.00	0.00	1,830,112.00	1,786,178.00
19490	Accum Depr Leasehold Impvmts	(1,423,913.00)	0.00	(1,423,913.00)	(1,357,828.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>406,199.00</b>	<b>0.00</b>	<b>406,199.00</b>	<b>428,350.00</b>
<b>Subgroup : [B5]</b>	<b>Non-Movable Equipment</b>				
19320	Fixed Equipment	76,168.00	0.00	76,168.00	70,040.00
19390	Accum Depr Fixed Equipment	(70,583.00)	0.00	(70,583.00)	(69,551.00)
<b>Subtotal [B5]</b>	<b>Non-Movable Equipment</b>	<b>5,585.00</b>	<b>0.00</b>	<b>5,585.00</b>	<b>489.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
19520	Furniture & Equipment	520,773.00	0.00	520,773.00	573,454.00
19590	Accum Depr Furniture & Equipmt	(349,023.00)	0.00	(349,023.00)	(361,930.00)
19620	Computer Software	77,632.00	0.00	77,632.00	77,632.00
19690	Accum Depr Computer Software	(65,556.00)	0.00	(65,556.00)	(60,381.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>183,826.00</b>	<b>0.00</b>	<b>183,826.00</b>	<b>228,775.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>6,653,025.00</b>	<b>64,230.00</b>	<b>6,717,255.00</b>	<b>7,850,886.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>				
<b>Subgroup : [A1]</b>	<b>A/P</b>				
21020	Accounts Payable Trade	(429,410.00)	0.00	(429,410.00)	(450,938.00)
<b>Subtotal [A1]</b>	<b>A/P</b>	<b>(429,410.00)</b>	<b>0.00</b>	<b>(429,410.00)</b>	<b>(450,938.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable</b>				
23110	PPP COVID-19	0.00	0.00	0.00	(1,442,000.00)
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,442,000.00)</b>

<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
25000	P/R Clearing	(524.00)	0.00	(524.00)	0.00
25360	P/R Garnishment	11.00	0.00	11.00	273.00
25500	Accrued Payroll	(92,040.00)	0.00	(92,040.00)	(218,352.00)
25650	Accrued Vac Personal Sick	(403,521.00)	0.00	(403,521.00)	(331,230.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(496,074.00)</b>	<b>0.00</b>	<b>(496,074.00)</b>	<b>(549,309.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>				
25600	Accrued FICA Taxes	(6,349.00)	0.00	(6,349.00)	(14,473.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(6,349.00)</b>	<b>0.00</b>	<b>(6,349.00)</b>	<b>(14,473.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
21300	Credit Balance Liabilities	(105,544.00)	0.00	(105,544.00)	(200,009.00)
21400	Medicare Advance	(153,705.00)	0.00	(153,705.00)	(375,000.00)
21600	Due to State	(169,000.00)	0.00	(169,000.00)	(169,000.00)
21610	Due to Cash Resident Funds	(148,238.00)	0.00	(148,238.00)	(133,999.00)
22200M	CP of Capital Leases	0.00	0.00	0.00	(5,250.00)
25320	P/R Pension Employee	6.00	0.00	6.00	6.00
25680	Accrued Pension	(41,638.00)	0.00	(41,638.00)	(50,509.00)
26100	Accrued Accounting	(21,000.00)	0.00	(21,000.00)	(23,875.00)
26110	Accrued User Fee	(375,801.00)	0.00	(375,801.00)	(357,549.00)
26130	Accrued Insurance Financing	(28,630.00)	0.00	(28,630.00)	(14,752.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,043,550.00)</b>	<b>0.00</b>	<b>(1,043,550.00)</b>	<b>(1,329,937.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>				
29630	Due to Avon Health Care	(845,218.00)	0.00	(845,218.00)	(730,191.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(845,218.00)</b>	<b>0.00</b>	<b>(845,218.00)</b>	<b>(730,191.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>				
23115	HHS Stimulus	(486,151.00)	0.00	(486,151.00)	(991,229.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(486,151.00)</b>	<b>0.00</b>	<b>(486,151.00)</b>	<b>(991,229.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(3,306,752.00)</b>	<b>0.00</b>	<b>(3,306,752.00)</b>	<b>(5,508,077.00)</b>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B2]</b>	<b>Capital Stock</b>				
30110	Capital Stock	(391,000.00)	0.00	(391,000.00)	(391,000.00)
<b>Subtotal [B2]</b>	<b>Capital Stock</b>	<b>(391,000.00)</b>	<b>0.00</b>	<b>(391,000.00)</b>	<b>(391,000.00)</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
30120	Retained Earnings	(2,175,089.00)	0.00	(2,175,089.00)	(1,760,923.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(2,175,089.00)</b>	<b>0.00</b>	<b>(2,175,089.00)</b>	<b>(1,760,923.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(2,566,089.00)</b>	<b>0.00</b>	<b>(2,566,089.00)</b>	<b>(2,151,923.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>(780,184.00)</b>	<b>(64,230.00)</b>	<b>(844,414.00)</b>	<b>(190,886.00)</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **West Hartford Health Care**  
 Engagement: **Medicaid - West Hartford Health Care 2021 Cost Report**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	FINAL 9/30/2021
<b>Group : [31-32]</b>	<b>Assets</b>	
<b>Subgroup : [A1]</b>	<b>Cash</b>	
11140	Cash Operating Account	3,025,926.00
11620	Cash Resident Funds	148,238.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>3,174,164.00</b>
<b>Subgroup : [A2]</b>	<b>A/R</b>	
13010	A/R Private	500,592.00
13020	A/R Medicaid	1,220,587.00
13040	A/R Medicare A	424,236.00
13050	A/R Medicare B	146,063.00
13060	A/R Coinsurance	70,590.00
13070	A/R Medicare Replacement	332,392.00
13080	A/R Insurance Other	44,212.00
13290	Allowance for Doubtful Accounts	(53,516.00)
13300	A/R Refunds	9,471.00
<b>Subtotal [A2]</b>	<b>A/R</b>	<b>2,694,627.00</b>
<b>Subgroup : [A3]</b>	<b>Other A/R</b>	
Marcum 105	State Refund Receivable	67,478.00
<b>Subtotal [A3]</b>	<b>Other A/R</b>	<b>67,478.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>	
15380	Inventory	95,950.00
<b>Subtotal [A4]</b>	<b>Inventories</b>	<b>95,950.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>	
15300	Prepaid Insurance	55,411.00
15600	Prepaid Federal Taxes	9,180.00
15700	Prepaid Real/Property Taxes	2,434.00
15800	Prepaid Other	22,401.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>89,426.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>	
19420	Leasehold Improvements	1,830,112.00
19490	Accum Depr Leasehold Impvmts	(1,423,913.00)

<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>406,199.00</b>
<b>Subgroup : [B5]</b>	<b>Non-Movable Equipment</b>	
19320	Fixed Equipment	76,168.00
19390	Accum Depr Fixed Equipment	(70,583.00)
<b>Subtotal [B5]</b>	<b>Non-Movable Equipment</b>	<b>5,585.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>	
19520	Furniture & Equipment	520,773.00
19590	Accum Depr Furniture & Equipmt	(349,023.00)
19620	Computer Software	77,632.00
19690	Accum Depr Computer Software	(65,556.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>183,826.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>6,717,255.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>	
<b>Subgroup : [A1]</b>	<b>A/P</b>	
21020	Accounts Payable Trade	(429,410.00)
<b>Subtotal [A1]</b>	<b>A/P</b>	<b>(429,410.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable</b>	
23110	PPP COVID-19	0.00
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>0.00</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>	
25000	P/R Clearing	(524.00)
25360	P/R Garnishment	11.00
25500	Accrued Payroll	(92,040.00)
25650	Accrued Vac Personal Sick	(403,521.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(496,074.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	
25600	Accrued FICA Taxes	(6,349.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(6,349.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>	
21300	Credit Balance Liabilities	(105,544.00)
21400	Medicare Advance	(153,705.00)
21600	Due to State	(169,000.00)
21610	Due to Cash Resident Funds	(148,238.00)
22200M	CP of Capital Leases	0.00
25320	P/R Pension Employee	6.00
25680	Accrued Pension	(41,638.00)



26100	Accrued Accounting	(21,000.00)
26110	Accrued User Fee	(375,801.00)
26130	Accrued Insurance Financing	(28,630.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b><u>(1,043,550.00)</u></b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>	
29630	Due to Avon Health Care	(845,218.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b><u>(845,218.00)</u></b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>	
23115	HHS Stimulus	(486,151.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b><u>(486,151.00)</u></b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b><u><u>(3,306,752.00)</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>	
30120	Retained Earnings	(2,175,089.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings [B5]</b>	<b><u>(2,175,089.00)</u></b>
<b>Total [35]</b>	<b>Equity</b>	<b><u><u>(2,566,089.00)</u></u></b>
	<b>NET (INCOME) LOSS</b>	<b><u><u>(844,414.00)</u></u></b>
	<b>Sum of Account Groups</b>	<b>844,414.00</b>

Client: **West Hartford Health Care**  
 Engagement: **Medicaid - West Hartford Health Care 2021 Cost Report**  
 Period Ending: **9/30/2021**  
 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		6,295.00	
9780-010	Related Taxes		176,645.00	
9781-010	Related Insurance		106,302.00	
9782-010	Related Mortgage Insurance		31,898.00	
97700	Rent			321,140.00
<b>Total</b>			<b>321,140.00</b>	<b>321,140.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>N/A</b>		
To reclass P/R Dietician credit to P/R Dietary Staff				
63030	P/R Dietician		134.00	
63150	P/R Dietary Staff			134.00
<b>Total</b>			<b>134.00</b>	<b>134.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>N.01f</b>		
To reclass State Tax Refund out of State Corporate Taxes				
97000	Interest Expense		38.00	
Marcum 105	State Refund Receivable		67,478.00	
15600	Prepaid Federal Taxes			3,248.00
97900	State Corporate Taxes			64,268.00
<b>Total</b>			<b>67,516.00</b>	<b>67,516.00</b>