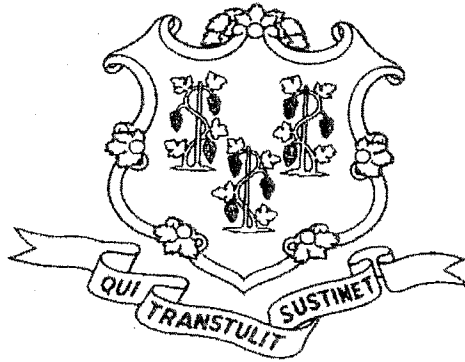


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	
Address (No. & Street, City, State, Zip Code) 778 Middlebury Road, Middlebury, CT 06762	
Type of Facility	
<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 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 207047	RHNS	(Specify)	Medicare Provider 07-5146
------------------	----------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 7047	RHNS	ICF-IID
----------------------------	--------------	------	---------

For Department Use Only

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

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

General Information

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2016	Page 1	of 37
--	-----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Middlebury Convalescent Home, Inc. [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Middlebury Convalescent Home, Inc.	Period Covered:	From 10/1/2015	To 9/30/2016	
Address of Facility 778 Middlebury Road, Middlebury, CT 06762				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/5/2016		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (203) 758-2471	Report for Year Ended 9/30/2016	Page 2	of 37
---	------------------------------------	-----------	----------

Name of Facility (as shown on license) Middlebury Convalescent Home, Inc.	Address (No. & Street, City, State, Zip) 778 Middlebury Road, Middlebury, CT 06762
--	---

License Numbers:	CCNH 207047	RHNS (Specify)	Medicare Provider No. 07-5146
------------------	----------------	-------------------	----------------------------------

Type of Facility (Check appropriate box(es))		
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)

Type of Ownership (Check appropriate box)						
<input type="radio"/> Proprietorship	<input type="radio"/> LLC	<input type="radio"/> Partnership	<input checked="" type="radio"/> Profit Corp.	<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
---	---------------------------	-------------------------------------	--------------------------

Administrator		
Name of Administrator Jeanine Hammitt	Nursing Home Administrator's License No.:	001761

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name N/A	License No.:

**General Information and Questionnaire
Corporate Owners**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2016	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
Middlebury Convalescent Home, Inc.	778 Middlebury Road, Middlebury, CT 06762	CT

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
See attached page 3A1			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
See attached page 3A1			

Middlebury Convalescent Home, Inc.

Schedule 3A1

Total Retained Earnings ShareHolders	Owned Shares	Equity Ratio of
Grace Nardiello	160	11.68%
Carol Horan	84	6.13%
Harold Horan III	83	6.06%
Jean White (Expired 9/28/16)	84	6.13%
Bryna Potsdam	285	20.80%
Linda Kaplan	164	11.97%
Elaine Dabbo	69	5.04%
Helaine Doherty	114	8.32%
Helen Fassett	171	12.48%
Jeanine Hammitt	30	2.19%
Carin Peterson	126	9.20%
	<u>1370</u>	<u>100.00%</u>

General Information and Questionnaire
Related Parties*

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2016	Page 4	of 37
--	-----------------------	------------------------------------	-----------	----------

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	%**				
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire
Basis for Allocation of Costs**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2016	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? Yes No If "No," explain fully why such allocation was not made.

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

N/A - Only one level of care

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

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

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 Middlebury Convalescent Home, Inc.			License No. 207047	Report for Year Ended 9/30/2016			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Paylocity - 115 West 29th Street, Ste #809 New York, NY 10001	<input type="radio"/>	<input checked="" type="radio"/>	Time Clock	02/01/14	Open Ended	840		840
Great American	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	10/01/14	60 months	2,744		2,744
Hanger - 10910 Domain Drive, Suite 300 Austin, TX 78758	<input type="radio"/>	<input checked="" type="radio"/>	Therapy Equipment	08/14/13	Open Ended	16,543		16,543
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							Total ***	20,127

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

General Information and Questionnaire
Accounting Basis

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2016	Page 7	of 37
--	-----------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Cornerstone Accounting Group, LLC 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) PO Box 182 Plainville, CT 06062 555 Long Wharf Drive, New Haven, CT 06511
--	---

Services Provided by This Firm (*describe fully*)

1 Monthly Accounting Services	\$ 13,406
2 Auditing, tax preparations, cost report preparation, reimbursement consulting	\$ 23,196
3	\$
4	\$
	Charge for Services Provided
	\$ 36,602

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 1 Murtha Cullina LLP 2 Goldman Gruder Woods 3 4 5	Telephone Number 860-240-6000 203-983-6767
---	--

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

- 1 185 Asylum Street, Hartford, CT 06103
 2 105 Technology Drive, Trumbull, CT 06611
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Bylaw changes, nursing, personnel, patient and resident issues	\$ 5,885
2 Collections (Disallowed on Pg. 28)	\$ 4,615
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 10,500

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

- Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047			Report for Year Ended 9/30/2016				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	58	58			58	58			58	58			
B. On last day of THIS report period	58	58			58	58			58	58			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	51	51			51	51			55	55			
B. As of midnight of THIS report period	55	55			55	55			55	55			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,739	2,739			2,139	2,139			600	600			
B. Medicaid (Conn.)	11,532	11,532			8,524	8,524			3,008	3,008			
C. Medicaid (other states)													
D. Private Pay	5,083	5,083			3,653	3,653			1,430	1,430			
E. State SSI for RCH													
F. Other (Specify) Hospice	316	316			305	305			11	11			
G. Total Care Days During Period (3A thru F)	19,670	19,670			14,621	14,621			5,049	5,049			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	70	70			41	41			29	29			
B. Other Bed Reserve Days	40	40			28	28			12	12			
5. Total Resident Days (3G + 4A + 4B)	19,780	19,780			14,690	14,690			5,090	5,090			

Schedule of Resident Statistics (Cont'd)

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2016	Page 9	of 37
--	-----------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(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	4	35		16				
Per Diem Rate								
a. One bed rm.	Various	218.94		365.00				
b. Two bed rms.	Various	218.94		350.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,862	3,862		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	5,191	5,191		
D. Total Physical Therapy Treatments	9,053	9,053		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	721	721		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	682	682		
D. Total Speech Therapy Treatments	1,403	1,403		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,035	5,035		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	4,832	4,832		
D. Total Occupational Therapy Treatments	9,867	9,867		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Middlebury Convalescent Home, Inc.	207047	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	85,725	2,145				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	141,693	5,649				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	65,180	2,146				
c. Dietary Workers	179,398	14,634				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	225,713	16,039				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	140,765	6,420				
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	98,781	2,359				
b. RN						
1. Direct Care	362,586	10,419				
2. Administrative**	226,682	6,602				
c. LPN						
1. Direct Care	419,626	16,161				
2. Administrative**						
d. Aides and Attendants	922,050	59,522				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	129,541	6,724				
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	108,411	3,764				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
A-13. Total Salary Expenditures	3,106,151	152,584				

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

Name of Facility			License No.	Report for Year Ended			Page	of		
Middlebury Convalescent Home, Inc.			207047	9/30/2016			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
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).										
Althea Stilson	16,412			Non Discrim	Recreation Staff	937	A12h			

* 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	
Middlebury Convalescent Home, Inc.			207047	9/30/2016				12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Jeanine Hammitt	85,725			Non Discrim	Administrator	2,145	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Middlebury Convalescent Home, Inc.	207047	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	18,488	370				
2. Dentist	600	4				
3. Pharmacist	6,000	60				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	224,608	2,974				
b. Other						
6. Social Worker	300	4				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	63,600	318				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
Medical Director Board Meeting Fees	250	1				
9. Speech Therapist						
a. Resident Care	53,091	465				
b. Other						
10. Occupational Therapist						
a. Resident Care	238,891	2,977				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	6,135	96				
2. Administrative***	234	3				
b. LPN						
1. Direct Care	18,933	421				
2. Administrative***						
c. Aides	12,526	501				
d. Other						
12. Other (Specify)						
See Attached Schedule	2,079	24				
B-13 Total Fees Paid in Lieu of Salaries	645,735	8,218				

* 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 Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Christine Riley, 587 Breakneck Hill Road, Middlebury, CT	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Marcia Cohen, 806 North Lake View Drive, Orange, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Health Pro	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Deluca, Middlebury, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Badrigian	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Amy / Belden	Social Services Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mary Bulkovitch	Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Caring Nurses	RNs, LPNs, CNAs, and Medical Librarian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maxim Staffing Solutions	RNs and LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

Annual Report of Long-Term Care Facility

CSP-15 Rev. 10/2005

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 113,399	113,399		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 73,647	73,647		
4. Social Security (F.I.C.A.)	\$ 237,069	237,069		
5. Health Insurance	\$ 21,895	21,895		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 3,377	3,377		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 9,122	9,122		
d. Accounting and Auditing	\$ 36,602	36,602		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 10,500	10,500		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 22,769	22,769		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 12,686	12,686		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 357,160	357,160		
Subtotal	\$ 898,226	898,226		

* 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**

Middlebury Convalescent Home, Inc.
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Dental Insurance	\$ 3,377		
Total	\$ 3,377	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2016	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	898,226	898,226		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 12,286	12,286		
4. Employee Travel	\$ 723	723		
5. Education Expenses Related to Seminars and Conventions	\$ 4,257	4,257		
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>)	\$ 8,535	8,535		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 12,252	12,252		
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	\$			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,293	4,293		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 295	295		
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 44,185	44,185		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 17,042	17,042		
C-14 Total Administrative & General Expenditures	\$ 1,002,094	1,002,094		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising	\$ 12,252		
Total Other Advertising	\$ 12,252	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 4,293		
Total Dues	\$ 4,293	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Professional Consulting Fees	\$ 905		
Celebration Team Expense	\$ 1,637		
Directors Fees	\$ 12,770		
License & Fees - CT Sec. of State	\$ 730		
License & Fees - CLIA Laboratory	\$ 550		
License & Fees - Torrington Area Health District	\$ 450		
Total Other Administrative and General	\$ 17,042	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2016	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
Middlebury Convalescent Home, Inc.		207047	9/30/2016		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 108,326	108,326			
2.	Non-Food Supplies	\$ 14,899	14,899			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 2,004	2,004			
c. Management Services**		\$				
d. Other (Specify) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 125,229	125,229			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No			
I. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
L. Is any revenue collected from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
O. Is any revenue collected from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2016	Page 19	of 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. \$	1,736	1,736	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	31,435	31,435	
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	33,171	33,171	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	38,660	38,660		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*		\$			
d.	Other (<i>Specify</i>)		\$			
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 38,660	38,660		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Prescription Drugs		\$ 117,118	117,118		
b.	Medicine Cabinet Drugs		\$ 153,084	153,084		
c.	Medical and Therapeutic Supplies		\$			
d.	Ambulance/Limousine***		\$			
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$			
f.	X-rays and Related Radiological Procedures***		\$ 6,120	6,120		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 8,921	8,921		
i.	Recreation		\$ 26,216	26,216		
j.	Other (<i>Specify</i>)**** See Attached Schedule		\$ 6,964	6,964		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 318,423	318,423		

* 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)
	-		
Medicare Related Expenses	4,867		
Personal Health Items	\$ 2,097		
Total Other Resident Care	\$ 6,964	\$ -	\$ -

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

Name of Facility Middlebury Convalescent Home, Inc.			License No. 207047	Report for Year Ended 9/30/2016					Page 21	of 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
USA Hauling	15 Mullen Road, Enfield, CT 06082	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	16,686			22	6f
Paylocity	115 West 29th Street Ste #809, New York, NY	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	14,073			16	m11
Wescom Solutions, Inc.	PO Box 674802, Detroit, MI 48267-4802	<input type="radio"/>	<input checked="" type="radio"/>	N/A	PointClickCare Software	13,685			16	m11
Rinaldi Linen	47 Commons Court, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Washing Services	24,163			19	3b
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2016		Page 22	of 37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 17,806	17,806				
b. Heat	\$ 21,782	21,782				
c. Light & Power	\$ 51,622	51,622				
d. Water	\$ 44,823	44,823				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 20,127	20,127				
f. Other (<i>itemize</i>)	\$ 48,160	48,160				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 204,320	204,320				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 6,365	6,365				
b. Building & Building Improvements	\$ 68,940	68,940				
c. Non-Movable Equipment	\$ 7,420	7,420				
d. Movable Equipment	\$ 28,833	28,833				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 111,558	111,558				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 969	969				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 969	969				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 60,467	60,467				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 172,994	172,994				

* 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)
	-		
DALY MJ	\$ 2,904		
Stanley	\$ 2,225		
Naugatuck Window	\$ 805		
Master Security	\$ 488		
TD Bank	\$ 340		
Raintech	\$ 265		
Durkins	\$ 1,601		
USA Hauling	\$ 16,686		
Family Pest	\$ 1,100		
Blu Energy	\$ 1,017		
Stericycle	\$ 3,087		
Croker Fire Drill Co.	\$ 1,563		
BioCaire	\$ 1,050		
Goodhill Contractors	\$ 2,206		
Schmidt Electric	\$ 2,233		
Total Communications	\$ 1,117		
Huntington	\$ 4,873		
HS Roof Arjo	\$ 567		
Master Security	\$ 1,178		
Ramadan Dauti Weise Tree	\$ 568		
Arctic Air	\$ 715		
Carpet Plus	\$ 1,572		
Total Other Repairs and Maintenance	\$ 48,160	\$ -	\$ -

Depreciation Schedule

Name of Facility Middlebury Convalescent Home, Inc.				License No. 207047		Report for Year Ended 9/30/2016			Page 23	of 37			
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period				250,940		250,940	207,282	S/L	Various	6,365			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal											6,365		
B. Building and Building Improvements													
1. Acquired prior to this report period				2,451,279		2,451,279	1,394,426	S/L	Various	68,940			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal											68,940		
C. Non-Movable Equipment													
1. Acquired prior to this report period				231,588		231,588	192,922	S/L	Various	6,655			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				10,703		10,703		S/L	Various	765			
C-4. Subtotal											7,420		
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	364,114		364,114	234,406	S/L	Various	25,403	
b. Disposals (attach schedule)					1	2005	(5,867)	(5,867)	{a} (18,434)	S/L	10 Yrs		
c. Acquired during this report period (attach schedule)				Var	Var	17,425		17,425		S/L	Various	3,430	
D-3. Subtotal													28,833
E. Total Depreciation													111,558

{a} - The accumulated depreciation amount is greater than the asset being disposed of due to an adjustment from prior period of 12,567 needing to be reversed. See depreciation schedule attached.

Middlebury Convalescent Home, Inc.
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/21/2016	Transfer Switch Schmidt Electric	\$ 6,113	20	\$ 306
8/15/2016	Inline Air Conditioner-Conf. Room	\$ 4,590	10	\$ 459
Total additions for Non-Movable Equipment		\$ 10,703		\$ 765 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/11/2016	2 Zenith Electric Beds	\$ 2,939	12	\$ 245
5/16/2016	10 Overbed Tables	\$ 1,784	15	\$ 119
7/6/2016	Patient Wheelchair Scale	\$ 3,016	5	\$ 603
12/15/2015	1 Dell Optiplex 3020 Computer w/ printer	\$ 910	3	\$ 303
4/16/2016	Weight Scale - Wall Mount Kiosk	\$ 890	3	\$ 297
5/1/2016	HP- File Server	\$ 5,736	5	\$ 1,147
8/1/2016	Computer - BESA	\$ 1,105	3	\$ 368
8/1/2016	Computer - Julia	\$ 1,045	3	\$ 348
Total additions for Movable Equipment		\$ 17,425		\$ 3,430 *
Deletions:				
1/5/2005	Patient Wheelchair Scale	\$ (1,185)	10	\$ -
5/5/2001	Office Computer Chris	\$ (1,186)	3	\$ -
1/9/2001	2 Office Computers	\$ (2,358)	5	\$ -
10/21/2010	DNS Computer	\$ (1,138)	5	\$ -
Total deletions for Movable Equipment		\$ (5,867)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Middlebury Conv, Home
 Depreciation Schedule
 September 30, 2016
 Property

	Date Acquired	Hist. Costs	Cost to Be Deprac	Method	Life***	PY 2015 Deprc	PY 2015 Accum	[a] 2016 Deprc	[a] 2016 Accum	NBV
Land Improvements										
Acquired prior	Various	212,251	212,251	SL	Var	3,854	194,929	3,854	198,783	13,468
2009 Acquisition										
Landscape Design & New Plants	6/30/2009	3,256	3,256	SL	5	-	3,256	-	3,256	-
2010 Acquisition										
Chain Link Fence w/ Gate	9/20/2010	686	-	-	-	-	-	-	-	-
Paving	9/24/2010	6,927	6,927	SL	8	866	5,195	866	6,061	866
2012 Acquisition										
Drainage Improvements	11/18/2011	4,786	4,786	SL	15	319	1,250	319	1,569	3,217
2014 Acquisitions										
Parking Improvements	7/31/2014	15,332	15,332	SL	20	767	1,533	767	2,300	13,032
Drainage Improvements	7/31/2014	8,388	8,388	SL	15	559	1,118	559	1,677	6,711
Total		251,625	250,940			6,365	207,281	6,365	213,646	37,294
Building and Building Improvements										
Acquired prior (Building Impro.)	Various	452,863	452,863	SL	Var	-	452,863	-	452,863	-
Door replacement	9/30/2006	16,556	16,556	SL	15	1,104	10,375	1,104	11,479	5,077
Sprinkler Installation	9/30/2006	348,235	348,235	SL	5	-	348,235	-	348,235	-
2007 Acquisition										
Pipe replacement	2/28/2007	4,798	4,798	SL	25	192	1,727	192	1,919	2,879
Fire alarm	8/2/2007	3,425	3,425	SL	10	343	3,083	343	3,425	-
Doors	8/31/2007	66,942	66,942	SL	15	4,463	40,165	4,463	44,628	22,314
Ceilings	8/31/2007	84,867	84,867	SL	8	-	84,867	-	84,867	-
Wallguards & Handrails	8/31/2007	58,464	58,464	SL	15	3,898	35,078	3,898	38,976	19,488
Electrical Upgrades	8/31/2007	66,065	66,065	SL	20	3,303	29,729	3,303	33,032	33,033
Corridor Flooring	8/31/2007	17,777	17,777	SL	10	1,778	15,999	1,778	17,777	-
Carpeting Front Lobby	8/31/2007	8,957	8,957	SL	5	-	8,957	-	8,957	-
Wallcoverings & Painting	8/31/2007	41,030	41,030	SL	5	-	41,030	-	41,030	-
3 Sprinklers&Extension of lines	8/31/2007	10,646	10,646	SL	25	426	3,833	426	4,259	6,388
Asbestos Removal(During Sprinkler Install)	8/13/2007	142,781	142,781	SL	5	-	142,781	-	142,781	-
2007 Current Year Disposal										
Disposal of Assets		(1,491)	(1,491)	-	-	-	(1,491)	-	(1,491)	-
2008 Acquisition										
Glass sliding front door	11/13/2007	11,287	11,287	SL	10	1,129	9,030	1,129	10,159	1,128
Credit for paving street for sprinkler	1/1/2008	(11,206)	(11,206)	SL	5	-	(15,688)	4,482	(11,206)	-
Portion of recreation room placed into service	9/30/2008	208,758	208,758	SL	25	8,350	66,803	8,350	75,153	133,605
2009 Disposal										
Carpeting Office & Storage	5/10/1989	(507)	(507)	-	-	-	(507)	-	(507)	-
2009 Acquisition										
Recreation Room	9/30/2008	26,614	26,614	SL	25	1,065	7,452	1,065	8,517	18,097
PT Room Renovations	10/31/2008	10,478	10,478	SL	25	419	2,934	419	3,353	7,125
DNS Office Renovations	12/31/2008	13,747	13,747	SL	25	550	3,849	550	4,399	9,348
Electrical Upgrades	3/31/2009	20,309	20,309	SL	20	1,015	7,108	1,015	8,123	12,186
Door Hardware Dining Room	5/29/2009	3,076	3,076	SL	15	205	1,435	205	1,640	1,436
Resident Room Flooring	7/31/2009	13,755	13,755	SL	10	1,375	9,628	1,375	11,003	2,751
Accounting Office Flooring	7/31/2009	1,125	-	NA	NA	-	-	-	-	-
Accumulated Depreciation Adjustment from Prior Year										
2010 Acquisition										
2011 Acquisition										
Awnings	6/2/2011	9,810	9,810	SL	15	654	3,270	654	3,924	5,886
Sprinkler Heads Boiler Room	6/30/2011	1,776	1,776	SL	25	71	355	71	426	1,350
WiFi	9/30/2011	3,768	3,768	SL	10	377	1,884	377	2,261	1,507
2011 Dispositions										
Front Entrance Canopy		(3,286)	(3,286)	-	-	-	(3,286)	-	(3,286)	-
Patio Awning Addition		(4,839)	(4,839)	-	-	-	(4,839)	-	(4,839)	-
2012 Additions										
Shed	9/30/2012	4,401	4,015	SL	20	201	676	201	877	3,139
Kitchen Hood Sprinklers	1/31/2012	2,106	2,106	SL	25	84	316	84	400	1,708
Electrical Upgrades	2/1/2012	3,490	3,490	SL	20	174	640	174	814	2,676
New Soffitt	9/30/2012	2,435	2,435	SL	15	162	541	162	703	1,732
Unidentified Variance										
		387	387	-	-	-	-	-	-	387
2013 Additions										
Front Railing Improvement	6/31/2013	2,659	2,659	SL	15	177	428	177	605	2,053
Unidentified Variance										
		(387)	(387)	-	-	-	-	-	-	(387)
2014 Additions										
Electrical for Resident Lights & Ou	12/30/2011	4,496	4,496	SL	20	225	450	225	675	3,821
Buiding Addition	7/31/2014	516,455	516,455	SL	40	12,911	25,823	12,911	38,734	477,721
Carpet main Entrance	3/31/2014	2,978	2,978	SL	5	596	1,191	596	1,787	1,191
Intercom System	7/31/2014	1,955	1,955	SL	10	195	391	195	586	1,369
Nurse's Stations	7/31/2014	201,661	201,661	SL	15	13,444	26,888	13,444	40,332	161,329
Therapy Room Conversion	7/31/2014	81,075	81,075	SL	15	5,405	10,810	5,405	16,215	64,860
2015 Additions										
Move A/C Nurse's station Project	7/31/2014	2,500	2,500	S/L	15	167	167	167	334	2,166
Total		2,452,790	2,451,279			64,458	1,394,427	68,940	1,463,366	987,912
Non-Movable Equipment										
Acquired prior		170,839	170,839	SL	Var	-	170,839	-	170,839	-
Current Year Acquisitions										
Hot water Heater	5/3/2007	2,550	2,550	SL	10	255	2,295	255	2,550	-
Nurses Station Counter	8/31/2007	2,680	2,680	SL	15	179	1,608	179	1,787	893
Lighting Fixtures	4/9/2007	4,414	4,414	SL	10	441	3,531	441	3,972	442
40LB Speed Queen Washer	7/25/2007	6,355	6,355	SL	10	635	5,084	635	5,719	636
2007 Current Year Disposal										
Disposal		(8,284)	(8,284)	SL	var	-	(8,284)	-	(8,284)	-
2008 Acquisition										

Electric box upgrade	6/16/2008	9,300	9,300	SL	20	465	3,720	465	4,185	5,115
2009 Acquisition										
12 Resident Room Electric Heaters	11/30/2008	9,990	9,990	SL	10	999	6,993	999	7,992	1,998
Nurse Call System West	12/31/2008	6,370	6,370	SL	10	637	4,459	637	5,096	1,274
Goodhill Mechanical - Boiler #1	8/31/2009	12,490	12,490	SL	20	625	4,372	625	4,997	7,494
2009 Disposal										
Nurse Call System West	4/15/1999	(8,055)	(8,055)			(0)	(8,055)	-	(8,055)	-
Adjustment for Prior Period										
							589	-	589	(589)
2010 Acquisition										
E Panel for Generator	10/19/2009	1,541	-			-	-	-	-	-
Endurance 6 Burner 2 Oven Stove	12/17/2009	4,144	4,144	SL	10	414	2,486	414	2,900	1,244
2011 Acquisition										
Telephone Wiring to Resident Rooms	12/22/2010	7,200	7,200	SL	20	360	1,800	360	2,160	5,040
57 Over the Bed Light Fixtures	3/11/2011	12,131	12,131	SL	10	1,213	6,066	1,213	7,279	4,853
Ductless AC in Emp Breakroom	4/14/2011	3,650	3,650	SL	5	730	2,920	730	3,650	-
2014 Acquisition										
Fire System Improvements	4/30/2014	3,367	3,367	SL	10	337	673	337	1,010	2,356
2014 Disposals										
Lighting Fixtures	4/9/2007	(4,414)	(4,414)	SL	10	(441)	(3,531)	(441)	(3,972)	(442)
40LB Speed Queen Washer	7/25/2007	(6,355)	(6,355)	SL	10	(635)	(5,084)	(635)	(5,719)	(636)
2015 Additions										
Rooftop A/C Unit Nurses Closet	6/15/2015	1,702	1,702	SL	5	340	340	340	680	1,021
PT - 3 72"H Wall Mirrors Install	8/8/2015	1,515	1,515	SL	15	101	101	101	202	1,313
2016 Additions										
Transfer Switch Schmidt Electric	2/21/2016	6,113	6,113	SL	20	-	-	306	306	5,807
Inline Air Conditioner-Conf. Room	8/15/2016	4,580	4,580	SL	10	-	-	459	459	4,131
Total		243,832	242,291			6,654	192,922	7,420	200,342	41,949

Movable Equipment

Acquired prior		176,454	176,454	SL	Var	-	176,454	-	176,454	-
Less: Salvage value										
2007 Acquisitions										
Hamilton Beach Blender HAM 990	4/8/2007	600	-	SL	10	-	-	-	-	-
Patient Life	12/14/2006	4,272	4,272	SL	10	427	3,845	427	4,272	-
Pellet / Plate Heater with cart	4/23/2007	12,794	12,794	SL	10	1,279	11,514	1,279	12,794	-
2007 Current Disposal										
Disposal		(1,145)	(1,145)			-	(1,145)	-	(1,145)	-
2008 Acquisitions										
40 stacking w/ arm chairs	11/23/2007	10,762	10,762	SL	15	717	5,740	717	6,457	4,305
5 electrical beds	12/17/2007	6,601	6,601	SL	12	550	4,401	550	4,951	1,650
Low electrical beds	1/15/2008	1,187	-			-	-	-	-	-
Resident furniture	1/15/2008	1,494	-			-	-	-	-	-
2 flat screen tv's	3/31/2008	611	-			-	-	-	-	-
Oxygen concentrator	4/3/2008	728	-			-	-	-	-	-
2 flat screen tv's	4/11/2008	785	-			-	-	-	-	-
Whirlpool dryer	4/24/2008	649	-			-	-	-	-	-
Slicer 12l knife	4/28/2008	1,039	-			-	-	-	-	-
Manual flower bed w/ gate	6/12/2008	1,520	-			-	-	-	-	-
11 teak flower boxes	6/12/2008	3,086	3,086	SL	10	309	2,469	309	2,778	308
2 tv's	6/30/2008	784	-			-	-	-	-	-
6 overbed tables	7/10/2008	750	-			-	-	-	-	-
6 overbed tables w/ mirror	8/5/2008	1,141	-			-	-	-	-	-
6 overbed tables w/ vanity	8/25/2008	1,141	-			-	-	-	-	-
Chairs, loveseat, sofa	8/31/2008	3,996	3,996	SL	15	266	2,131	266	2,397	1,599
2008 Disposals										
6 new beds	8/18/1995	(2,800)	(2,800)			-	(2,800)	-	(2,800)	-
Pictures	6/2/1982	(1,468)	(1,468)			-	(1,468)	-	(1,468)	-
Pictures	6/2/1982	(1,026)	(1,026)			-	(1,026)	-	(1,026)	-
Pictures	6/2/1983	(778)	(778)			-	(778)	-	(778)	-
Pictures	6/5/1985	(622)	(622)			-	(622)	-	(622)	-
Chandelier	6/17/1985	(524)	(524)			-	(524)	-	(524)	-
Pictures	1/15/1986	(770)	(770)			-	(770)	-	(770)	-
Pictures	2/7/1986	(321)	(321)			-	(321)	-	(321)	-
Pictures	2/11/1986	(449)	(449)			-	(449)	-	(449)	-
Pictures	2/20/1989	(997)	(997)			-	(997)	-	(997)	-
11 hiback chairs	4/18/1989	(1,838)	(1,838)			-	(1,838)	-	(1,838)	-
Telephone equipment	4/26/1989	(410)	(410)			-	(410)	-	(410)	-
2 chairs, gray, office	2/5/1990	(282)	(282)			-	(282)	-	(282)	-
Three pedestal/workstation	12/4/1990	(589)	(589)			-	(589)	-	(589)	-
Two workstations/nursing	12/4/1990	(562)	(562)			-	(562)	-	(562)	-
One PM3103 shredder	12/31/1991	(635)	(635)			-	(635)	-	(635)	-
Network equipment	9/9/1992	(998)	(998)			-	(998)	-	(998)	-
One fujitsu DL4600 printer	9/9/1992	(1,050)	(1,050)			-	(1,050)	-	(1,050)	-
One AT19600 baud moden	9/9/1992	(599)	(599)			-	(599)	-	(599)	-
System peripherals	9/9/1992	(1,898)	(1,898)			-	(1,898)	-	(1,898)	-
One postage scale	2/1/1994	(949)	(949)			-	(949)	-	(949)	-
Sears fridge	2/1/1994	(698)	(698)			-	(698)	-	(698)	-
Gray large chair east wing	6/16/1995	(1,054)	(1,054)			-	(1,054)	-	(1,054)	-
4 black leather chairs	12/1/2000	(515)	(515)			-	(515)	-	(515)	-
One bissell 16991 rug cleaning	5/17/2001	(279)	(279)			-	(279)	-	(279)	-
17" VGA monitor	3/3/1998	(498)	(498)			-	(498)	-	(498)	-
17" VGA monitor	3/3/1998	(613)	(613)			-	(613)	-	(613)	-
3.21 gig internal tape drive	3/24/1998	(392)	(392)			-	(392)	-	(392)	-
2009 Acquisitions										
19" LCD TV	10/1/2008	403	-			-	-	-	-	-
Vizio Big Flat Screen TV w/VCR Comb	10/1/2008	1,574	-			-	-	-	-	-
5 Overbed Table/Vanity	10/8/2008	868	-			-	-	-	-	-
Living Room Furniture	11/17/2008	508	-			-	-	-	-	-
16 Electric Beds w/rails	11/30/2008	24,413	24,413		12	2,034	14,241	2,034	16,275	8,138
Ice Machine Scotsman Prodigy	12/18/2008	2,152	-			-	-	-	-	-
Ultrasound	1/20/2009	1,651	-			-	-	-	-	-
Concentrator	1/28/2009	1,006	-			-	-	-	-	-
Office Furniture	2/11/2009	1,773	-			-	-	-	-	-
5 Overbed Tables	6/4/2009	1,080	-			-	-	-	-	-
Boiler Pace Control Unit	3/17/2009	5,500	5,500		15	367	2,567	367	2,934	2,566
Concentrator	5/5/2009	755	-			-	-	-	-	-
5 HD TVs	7/31/2009	1,733	-			-	-	-	-	-

10 Overbed Tables	7/31/2009	2,129	-	-	-	-	-	-	-	-
4 Electric Beds w/rails	9/21/2009	4,835	4,835	12	403	2,821	403	3,224	1,611	-
2009 Disposals										
6 Overbed Tables	1/28/2000	(488)	(488)	-	-	(488)	-	(488)	-	-
1 Scotsman SCE Ice machine	4/14/2000	(2,014)	(2,014)	-	-	(2,014)	-	(2,014)	-	-
4 Beds, Manual Crank	3/14/1996	(2,068)	(2,068)	-	-	(2,068)	-	(2,068)	-	-
6 New Beds and siderails	10/25/1995	(3,048)	(3,048)	-	-	(3,048)	-	(3,048)	-	-
6 New Beds and siderails	11/20/1995	(3,048)	(3,048)	-	-	(3,048)	-	(3,048)	-	-
6 New Beds and siderails	1/8/1996	(3,048)	(3,048)	-	-	(3,048)	-	(3,048)	-	-
2010 Acquisitions										
Lawn Mower	4/30/2010	3,211	3,211	SL	3	1,070	4,281	(1,070)	3,211	-
TV's	5/31/2010	721	-	-	-	-	-	-	-	-
Lift Chair	6/30/2010	1,222	-	-	-	-	-	-	-	-
10 Electric Beds	7/12/2010	13,018	13,018	SL	12	1,085	6,509	1,085	7,594	5,424
Bedroom Furniture	9/30/2010	678	-	-	-	-	-	-	-	-
2010 Disposals										
Sears Lawntractor	5/9/2005	(1,346)	(1,346)	-	-	0	(1,346)	-	(1,346)	-
2011 Acquisitions										
2 Recliners	10/18/2010	2,445	2,445	SL	10	245	1,223	245	1,488	978
10 Electric Beds	10/26/2010	17,289	17,289	SL	12	1,441	7,204	1,441	8,645	8,644
Wing Chair	11/1/2010	688	688	SL	15	46	229	46	275	413
Resident furniture	11/18/2010	7,027	7,027	SL	15	468	2,342	468	2,810	4,217
7 Oak Dining Room Tables	12/2/2010	6,110	6,110	SL	15	407	2,037	407	2,444	3,666
Lounge Chair	12/3/2010	624	624	SL	15	42	208	42	250	374
Lift w/ Scale	12/9/2010	1,200	1,200	SL	10	120	600	120	720	480
2 Med Carts	5/20/2011	4,470	4,470	SL	10	447	2,235	447	2,682	1,788
3 TV's	5/20/2011	1,470	1,470	SL	5	294	1,470	294	1,764	(294)
Outside tent	7/11/2011	4,148	4,148	SL	10	415	2,074	415	2,489	1,659
11 Electric Beds	7/15/2011	15,224	15,224	SL	12	1,269	6,343	1,269	7,612	7,612
1 TV	7/22/2011	510	510	SL	5	102	510	-	510	-
2 tv's	8/5/2011	1,338	1,338	SL	5	268	1,338	-	1,338	-
3 TV's and brackets	9/30/2011	1,608	1,608	SL	5	322	1,608	-	1,608	-
Insulated Mugs/Bowls	9/30/2011	2,614	2,614	SL	10	261	1,307	261	1,568	1,046
Resident room furniture	9/30/2011	11,597	11,597	SL	15	773	3,866	773	4,639	6,958
2011 Disposals										
Artomich International	6/24/1985	(1,189)	(1,189)	-	-	-	(1,189)	-	(1,189)	-
Artowick Inc Med Cabinet	9/9/1985	(2,555)	(2,555)	-	-	-	(2,555)	-	(2,555)	-
6 New Beds	7/26/1995	(2,800)	(2,800)	-	-	-	(2,800)	-	(2,800)	-
6 New Beds	8/18/1995	(2,800)	(2,800)	-	-	-	(2,800)	-	(2,800)	-
6 New Beds and siderails	9/15/1995	(3,048)	(3,048)	-	-	-	(3,048)	-	(3,048)	-
6 Beds Manual crank	1/26/1996	(3,048)	(3,048)	-	-	-	(3,048)	-	(3,048)	-
Outside tent	8/15/1996	(1,729)	(1,729)	-	-	-	(1,729)	-	(1,729)	-
Two drug carts	5/20/1999	(5,617)	(5,617)	-	-	-	(5,617)	-	(5,617)	-
2 Sunrise Medical Beds	4/13/2000	(1,300)	(1,300)	-	-	-	(1,300)	-	(1,300)	-
One Electric Bed	1/9/2001	(900)	(900)	-	-	-	(900)	-	(900)	-
Manual bed with Gate	6/12/2008	(1,520)	(1,520)	-	-	-	(1,520)	-	(1,520)	-
2012 Additions										
Snow Blower	11/16/2011	988	988	SL	5	198	774	198	972	16
Gas Dryer	12/15/2011	823	823	SL	5	165	631	165	796	27
5 Air Conditioners	2/29/2012	1,165	1,165	SL	5	233	854	233	1,087	78
Resident Room Furniture	10/1/2011	1,669	1,669	SL	15	111	591	111	702	967
2012 Disposals										
Snow Blower		(530)	(530)	-	-	-	(530)	-	(530)	-
Whirlpool Dryer		(649)	(649)	-	-	-	(649)	-	(649)	-
Air Conditioner - Fredrich		(450)	(450)	-	-	-	(450)	-	(450)	-
Air Conditioner 7500 BTU		(485)	(485)	-	-	-	(485)	-	(485)	-
Air Conditioner Two 7500 BTU		(636)	(636)	-	-	-	(636)	-	(636)	-
Air Conditioner Two 7500 BTU		(636)	(636)	-	-	-	(636)	-	(636)	-
Air Conditioner 600 BTU		(301)	(301)	-	-	-	(301)	-	(301)	-
Air Conditioner Roper		(257)	(257)	-	-	-	(257)	-	(257)	-
2013 Additions										
Patient Wheelchair Scale	3/26/2013	1,185	1,185	SL	10	119	306	119	425	760
9 Air Conditioners - Lowe's	5/26/2013	1,887	1,887	SL	5	377	912	377	1,289	598
5 Air Conditioners - Sears	5/31/2013	936	936	SL	5	187	452	187	639	297
Air Conditioning and Washer	6/30/2013	1,422	1,422	SL	5	284	664	284	948	474
2013 Disposals										
File Server Continental 486/24	9/9/1992	(4,899)	(4,899)	-	-	-	(4,899)	-	(4,899)	-
2 Workstations 386/25;2 Printers	9/9/1992	(3,998)	(3,998)	-	-	-	(3,998)	-	(3,998)	-
Pentium Computer, Two Workstations	3/22/1995	(5,400)	(5,400)	-	-	-	(5,400)	-	(5,400)	-
HP Laserjet 6P MOS Printer	6/8/1998	(843)	(843)	-	-	-	(843)	-	(843)	-
Air Conditioning Dining Room	6/23/1998	(443)	(443)	-	-	-	(443)	-	(443)	-
Whirlpool Air Conditioning Dining Room	3/5/1999	(689)	(689)	-	-	-	(689)	-	(689)	-
Laserjet 6PSE; Office	6/1/1999	(668)	(668)	-	-	-	(668)	-	(668)	-
6 Air Conditioners Whirlpool	5/15/2000	(1,909)	(1,909)	-	-	-	(1,909)	-	(1,909)	-
3 Air Conditioning Units	7/29/2004	(636)	(636)	-	-	-	(636)	-	(636)	-
2014 Additions										
Adjustment prior to 2007 assets		2,150	2,150	SL	N/A	-	2,150	-	2,150	-
Lighting Fixtures	4/9/2007	4,414	4,414	SL	10	441	883	441	1,324	3,090
401b Speed Queen Washer	4/24/2007	6,355	6,355	SL	10	636	1,271	636	1,907	4,448
Water Booster	6/30/2014	1,431	1,431	SL	5	286	572	286	858	573
Nurse Call Parts	6/30/2014	3,489	3,489	SL	5	698	1,396	698	2,094	1,395
Desks	7/31/2014	5,984	5,984	SL	20	299	598	299	897	5,086
TrMark Chairs	7/31/2014	5,759	5,759	SL	15	384	768	384	1,152	4,607
Phone System	6/30/2014	11,125	11,125	SL	10	1,113	2,225	1,113	3,338	7,787
Tables	9/30/2014	2,723	2,723	SL	10	272	545	272	817	1,906
Vanity Table	9/30/2014	1,481	1,481	SL	10	148	296	148	444	1,037
2014 Disposals										
Whirlpool dryer	4/24/2008	(649)	-	-	-	-	-	-	-	-
2015 Additions										
TV's for Rec and Dining Areas	1/31/2015	1,519	1,519	S/L	5	304	304	304	608	911
5 Overbed Tables	3/31/2015	1,058	1,058	S/L	15	71	71	71	142	917
Recliner Chairs	4/30/2015	5,432	5,432	S/L	10	543	543	543	1,086	4,346
Refrigerator/Freezer	4/30/2015	859	859	S/L	10	86	86	86	172	687

SAFE LITE Patient Lifter (6/2/14 Asset)	6/2/2014	3,047	3,047	S/L	10	305	305	305	610	2,437
Mitsubishi 1.5 ton Ductless A/C for Med Room	6/30/2015	4,840	4,840	S/L	5	968	968	968	1,936	2,904
6 Deluxe Hampers	9/30/2015	1,673	1,673	S/L	10	167	167	167	334	1,339
Melromax Kitchen Shelves	9/30/2015	1,766	1,766	S/L	20	88	88	88	176	1,589
2016 Disposals										
2 Flat Screen TVs - [e]	3/31/2008	(611)	-	S/L	-	-	-	-	-	-
2 Flat Screen TVs - [e]	4/11/2008	(785)	-	S/L	-	-	-	-	-	-
19" LCD TV - [e]	8/1/2010	(403)	-	S/L	-	-	-	-	-	-
2016 Additions										
2 Zenith Electric Beds	2/11/2016	2,939	2,939	S/L	12	-	-	245	245	2,694
10 Overbed Tables	5/16/2016	1,784	1,784	S/L	15	-	-	119	119	1,665
Patient Wheelchair Scale	7/6/2016	3,016	3,016	S/L	5	-	-	603	603	2,413
2016 Disposals										
Patient Wheelchair Scale	1/5/2005	(1,185)	(1,185)	S/L	10	-	-	-	(1,185)	-
Total		367,519	339,286			23,910	200,236	22,045	221,086	118,190

Computers

Acquired prior		30,491	30,491	SL	Var	-	30,491	-	30,491	-
2009 Acquisitions										
2 Office Computers	1/1/2009	2,358	-			-	-	-	-	-
Staples - Gerry's Dell	8/31/2009	530	-			-	-	-	-	-
Adjustment for Prior Period										
2010 Acquisitions										
Computer for Allthea	7/17/2010	529	-			-	-	-	-	-
2010 Disposals										
200 mhz Pentium Service	3/12/1998	(1,897)	(1,897)			0	(1,897)	-	(1,897)	-
200 mhz Main Boards MDS Project	3/17/1998	(4,881)	(4,881)			0	(4,881)	-	(4,881)	-
2011 Acquisitions										
DNS Computer	10/21/2010	1,138	1,138	SL	5	228	1,138	-	1,138	-
Acct Computer	11/17/2010	1,138	1,138	SL	5	228	1,138	-	1,138	-
2011 Disposals										
A D N Office Computer	12/20/2001	(1,006)	(1,006)			-	(1,006)	-	(1,006)	-
2012 Additions										
Jeanine PC	3/29/2012	1,143	1,143	SL	5	229	819	229	1,048	95
2013 Additions										
Server Upgrade	4/30/2013	9,837	9,837	SL	5	1,967	4,919	1,967	6,886	2,952
Recreation Computer	6/30/2013	1,262	1,262	SL	5	252	589	252	841	421
Social Services Laptop	8/31/2013	1,062	1,062	SL	3	354	767	354	1,121	(59)
Admissions Laptop	9/30/2013	917	917	SL	3	306	637	306	943	(26)
2013 Disposals										
New Computer: Joe's Office	2/7/2003	(1,070)	(1,070)			-	(1,070)	-	(1,070)	-
HP Laserjet Printer: Joe's Office	8/5/2002	(1,160)	(1,160)			-	(1,160)	-	(1,160)	-
1 RCN Computer System: Lorene's	1/21/2003	(1,087)	(1,087)			-	(1,087)	-	(1,087)	-
File Server and Network Upgrades	10/29/2004	(9,371)	(9,371)			-	(9,371)	-	(9,371)	-
2014 Additions										
2 Computers Dietary	10/5/2011	1,808	1,808	SL	5	362	723	362	1,085	723
2014 Disposals										
Unidentified Variance with assets prior to 2009		(1,504)	-	SL	N/A	-	-	-	-	-
2015 Additions										
2 HP Pavilion 15" Refurb Laptops	10/29/2014	645	645	SL	3	215	215	215	430	215
Cisco Wireless / Sonicwall Secure Router	3/31/2015	1,227	1,227	SL	5	245	245	245	490	737
1 HP Pavilion 23-xt Laptop	5/23/2015	645	645	SL	3	215	215	215	430	215
2 HP Pavilion 15" Refurbished Laptops	6/20/2015	540	540	SL	3	180	180	180	360	180
2016 Additions										
1 Dell Optiplex 3020 Computer w/ printer	12/15/2015	910	910	SL	3	-	-	303	303	607
Weight Scale - Wall Mount Kiosk	4/16/2016	890	890	SL	3	-	-	297	297	593
HP- File Server	5/1/2016	5,736	5,736	SL	5	-	-	1,147	1,147	4,589
Computer - BESA	8/1/2016	1,105	1,105	SL	3	-	-	368	368	737
Computer - Julia	8/1/2016	1,045	1,045	SL	3	-	-	348	348	697
2016 Disposals										
Office Computer Chris	5/5/2001	(1,186)	(1,186)	SL	3	-	-	-	(1,186)	-
2 Office Computers	1/9/2001	(2,358)	(2,358)	SL	5	-	-	-	(2,358)	-
Compaq Computer for Allthea-Mary B	7/11/2010	(529)	-	SL	3	-	-	-	-	-
DNS Computer	10/21/2010	(1,138)	(1,138)	SL	5	-	-	-	(1,138)	-
C/R Adjustment									(12,567)	12,567
Total		37,768	36,385			4,781	34,171	6,788	23,710	12,675
Total Computer & Moveable		405,288	376,671			28,690	234,407	28,833	244,807	130,865
Grand Total		3,353,535	3,320,181			106,167	2,029,036	111,558	2,122,161	1,198,020
Assets per Trial balance		3,353,539	3,353,539					127,876	1,868,044	1,485,495
Variance		(4)	(33,358) [b]					(16,318) [d]	254,117	(287,475) [c]

Page 31, Line B9 287,475 [c]
Page 31, Line B10 (2) Rounding Variance from Cost Report Schedule
Page 36, Line F1 16,318 [d]

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

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

[c] F/S vs C/R NBV

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

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

PV Amounts tie to prior year cost report.

Amortization Schedule*

Name of Facility Middlebury Convalescent Home, Inc.			License No. 207047		Report for Year Ended 9/30/2016			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Loan Fees				10,663	1,454	S/L		969	
2.									
3.									
A-4. Subtotal									969
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									969

* 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) - Interest

Name of Facility		License No.	Report for Year Ended		Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Middlebury Convalescent Home, In			207047	9/30/2016			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)				\$	6,571	6,571		
Bank Loan Interest								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	6,571	6,571		
14. Insurance								
a. Insurance on Property (buildings only)				\$	56,156	56,156		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	56,156	56,156		
15. Total All Expenditures (A-13 thru C-14)				\$	5,709,504	5,709,504		

Annual Report of Long-Term Care Facility

CSP-28 Rev. 9/2002

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Middlebury Convalescent Home, Inc.			207047	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 238,891	238,891		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 9,122	9,122		
10.	15	1e	Accounting & Legal	\$ 4,615	4,615		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 8,677	8,677		
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	m3	Unallowable Advertising *	\$ 12,252	12,252		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 15,252	15,252		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 288,809	288,809		

* 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 295		
16	m13	Celebration Team Expense	\$ 1,637		
16	m13	Directors Fees	\$ 12,770		
16	m13	License & Fees - CLIA Laboratory	\$ 550		
Total Other A&G Adjustments			\$ 15,252	\$ -	\$ -

Annual Report of Long-Term Care Facility

CSP-29 Rev. 10/2006

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Middlebury Convalescent Home, Inc.			207047	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 288,809	288,809		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 117,118	117,118		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 6,120	6,120		
30.	20	5h	Laboratory	\$ 8,921	8,921		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 6,964	6,964		
Page 22 - Maintenance and Property							
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	\$ 969	969		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 428,901	428,901		

*** 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.

Middlebury Convalescent Home, Inc.
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Medicare Related Expenses	\$ 4,867		
20	5j	Personal Health Items	\$ 2,097		
Total Other Ancillary Costs			\$ 6,964	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Loan Amortization	\$ 969		
Total Other Property Adjustments			\$ 969	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047		Report for Year Ended 9/30/2016		Page 30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	4,087,177	4,087,177		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(1,491,705)	(1,491,705)		
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	946,010	946,010		
	b.	Medicare Room and Board Contractual Allowance **	\$	694,304	694,304		
4.	a.	Private-Pay Residents and Other	\$	1,794,683	1,794,683		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(20,296)	(20,296)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	103,865	103,865		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$				
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
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	\$	1,133,050	1,133,050		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$				
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	186,200	186,200		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$				
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	1,176,800	1,176,800		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$				
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (Specify) - Medicare	\$	(2,361,896)	(2,361,896)		
	b.	Other (Specify) - Non-Medicare	\$	11,119	11,119		
III. Total Resident Revenue (Section I. thru Section II.)				\$	6,259,311	6,259,311	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$			
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$			
V. Total Other Revenue (1 thru 8)				\$			
VI. Total All Revenue (III + V)				\$	6,259,311	6,259,311	

* 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)
		-		
30 II 6a	Xray Medicare	\$ 6,951		
30 II 6a	Discounts Medicare	\$ (22,799)		
30 II 6a	Allowance Ancillaries Med B	\$ (631,240)		
30 II 6a	Allowance Ancillaries Med A	\$ (1,723,252)		
30 II 6a	Lab Charges Medicare A	\$ 8,444		
Total Other Resident Revenue - Medicare		\$ (2,361,896)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Flu Vaccine	\$ 11,119		
Total Other Resident Revenue		\$ 11,119	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

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

Annual Report of Long-Term Care Facility

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	656,646
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	608,276
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	125,939
a. Prepaid Insurance	87,194			
b. Prepaid Expenses	38,745			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,390,861
B. Fixed Assets				
1. Land			\$	20,950
2. Land Improvements	*Historical Cost	250,940	\$	37,293
	Accum. Depreciation	213,647	Net	
3. Buildings	*Historical Cost	2,451,279	\$	987,913
	Accum. Depreciation	1,463,366	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	242,291	\$	41,949
	Accum. Depreciation	200,342	Net	
6. Movable Equipment	*Historical Cost	375,672	\$	130,867
	Accum. Depreciation	244,805	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation		Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	287,473
F/S vs C/R NBV		287,475		
Rounding Variance		(2)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,506,445

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2016	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	2,897,306
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 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	10,663		
	Accum. Depreciation	2,423	Net	\$ 8,240
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>)			\$	
_____			\$	
_____			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	8,240
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,905,546

* 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 Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2016	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	165,769
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	164,829
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
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>)				\$	216,764
Due to Resident Trust Fund		38,840	Accrued Expense Insurar	52,360	
Accrued User Fee		93,379	Current Liabilities Tempc	78	
Sewer Assessment Payable		18,982	AR Exchange	13,530	
AFLAC		(405)			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	547,362

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				547,362	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)					
Long-Term Note		29,786		\$	29,786
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 29,786					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 577,148					

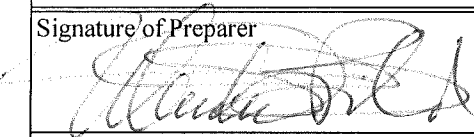
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	136,500
3. Paid-in Surplus			\$	10,000
4. Treasury Stock			\$	1,648,409
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	533,489
7. Total Net Worth			\$	2,328,398
C. Total Reserves and Net Worth			\$	2,328,398
D. Total Liabilities, Reserves, and Net Worth			\$	2,905,546

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	2,060,023
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	6,259,311
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	5,725,822
D. Net Income or Deficit			\$	533,489
E. Balance			\$	2,593,512
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg. 27			\$5,709,504	
ADD: C/R vs F/S Depreciation			16,318	
Expenses Per F/S			\$5,725,822	
2. Other (<i>itemize</i>)				
Prior Period Adjustment			(114)	
F-3. Total Additions			\$	(114)
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>)			\$	265,000
Purpose		Amount		
Dividends Distributed		265,000		
3. Total Deductions			\$	265,000
H. Balance at End of Period			\$	2,328,398
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/10/17		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Middlebury Convalescent Home, Inc. for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Middlebury Convalescent Home, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 10, 2017

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Middlebury Convalescent Home, Inc.

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

Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No
 2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation:

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **Middlebury Convalescent Home**
 Engagement: **Medicaid - Middlebury Convalescent Home 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2016
101-10	Cash Checking BankNorth	616,565.00					616,565.00
101-20	Cash Savings BankNorth	0.00					0.00
101-21	Cash Bancnorth Investment	0.00					0.00
101-25	Cash Recreation Checking	1,141.00					1,141.00
101-30	Cash on Hand	100.00					100.00
101-35	Resident Funds Account	38,840.00					38,840.00
101-40	Merrill Lynch Cash Account	0.00					0.00
102-10	A/R Private	155,328.00					155,328.00
102-15	A/R Hospice Private	0.00					0.00
102-17	A/R Hospice MCD	947.00					947.00
102-20	A/R Medicaid	190,050.00					190,050.00
102-25	A/R Applied Income	2,034.00					2,034.00
102-30	A/R Medicare A	243,944.00					243,944.00
102-35	A/R Medicare B	48,666.00					48,666.00
102-40	A/R Other	0.00					0.00
102-45	Provision for Doubtful Account	(32,693.00)					(32,693.00)
103-10	Inventories Oxygen Supplies	0.00					0.00
104-10	Prepaid Insurance	87,194.00					87,194.00
104-15	Prepaid Expense	38,745.00					38,745.00
104-40	DEFERRED CHARGES	0.00					0.00
106-10	Land	20,950.00					20,950.00
106-20	Land Improvements	251,625.00					251,625.00
106-30	Building	744,434.00					744,434.00
106-40	Building Improvements	1,708,359.00					1,708,359.00
106-45	Construction in Progress	0.00					0.00
106-50	Equipment Non Moveable	243,832.00					243,832.00
106-60	Equipment Moveable	367,520.00					367,520.00
106-90	Computer Equipment	37,769.00					37,769.00
107-10	Accum Depr Land Improvements	(221,500.00)					(221,500.00)
107-20	Accum Depr Building	(253,527.00)					(253,527.00)
107-30	Accum Deprec Bldg Improvements	(937,108.00)					(937,108.00)
107-40	Accum Depr Non Moveable	(194,057.00)					(194,057.00)
107-50	Accum Depr Equipment	(238,113.00)					(238,113.00)
107-90	Accum Depr Computer	(23,739.00)					(23,739.00)
108-10	Loan Fees	10,663.00					10,663.00
109-10	Accum Amort Loan Fees	(2,423.00)					(2,423.00)
179	Section 179	0.00					0.00
201-10	Accounts Payable	(165,769.00)					(165,769.00)
201-20	Due to Resident Trust Fund	(38,840.00)					(38,840.00)
201-30	Accrued User Fee	(93,379.00)					(93,379.00)
202-20	Nettco Note Payable	0.00					0.00
202-50	Line of credit Banknorth	0.00					0.00
212-30	Sewer Assessment Payable	(18,982.00)					(18,982.00)
213-10	Accrued Payroll	(48,700.00)					(48,700.00)
213-20	Accrued Vacation	(116,129.00)					(116,129.00)
214-20	FUTA Federal Payroll Tax	0.00					0.00
214-30	State Unemployment tax DC-2	0.00					0.00
214-40	Group Life Insurance Withheld	0.00					0.00
214-45	Pension 401K	0.00					0.00
214-50	AFLAC	405.00					405.00
215-10	Property Tax Payable	0.00					0.00
217-00	Garnishment payable	0.00					0.00
217-20	Garnishments Payable	0.00					0.00
218-10	Accrued Expense Insurance	(52,360.00)					(52,360.00)
218-15	Accrued Expenses Other	0.00					0.00
218-20	Employee Savings WH	0.00					0.00
218-25	Current Liabilities Temporary	(78.00)					(78.00)
218-30	Reserve Retroactive Settlements	0.00					0.00
218-40	AR Exchange	(13,530.00)					(13,530.00)
231-20	LT Note	(29,786.00)					(29,786.00)
231-25	LT Note Banknorth	0.00					0.00
231-40	Long term Lease	0.00					0.00
301-10	Common Stock Outstanding	(136,500.00)					(136,500.00)
301-20	Additional Paid in Capital	(10,000.00)					(10,000.00)
302-10	Retained Earnings	(1,913,409.00)					(1,913,409.00)
302-20	Dividends Distributed	265,000.00					265,000.00
302-30	Treasury Stock	0.00					0.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2016					9/30/2016
303-10	Net Profit [Loss]	0.00					0.00
501-10	Room & Board Private	(1,794,045.00)					(1,794,045.00)
501-15	Room & Board Hospice Private	0.00					0.00
501-17	Room & Board Hospice MCD	(158,000.00)					(158,000.00)
501-20	Room & Board Medicaid	(3,929,177.00)					(3,929,177.00)
501-30	Room & Board Medicare	(946,010.00)					(946,010.00)
501-50	Room & Board Insurance	0.00					0.00
502-30	Drugs Medicare	(103,865.00)					(103,865.00)
502-40	Flu Vaccine	(11,119.00)					(11,119.00)
502-60	Xray Medicare	(6,951.00)					(6,951.00)
503-10	Physical Therapy Private	0.00					0.00
503-30	PT Medicare A	(776,700.00)					(776,700.00)
503-35	PT Medicare B	(356,350.00)					(356,350.00)
504-10	Med.Supply Private	0.00					0.00
504-15	Med. Supply Hospice	0.00					0.00
504-20	Med.Supply Welfare	0.00					0.00
504-30	Med.Supply Medicare	0.00					0.00
504-40	Med Supply Medicare UB92	0.00					0.00
504-45	Medicare Transportation	0.00					0.00
505-10	Occup.Therapy Private	0.00					0.00
505-20	Occup.Therapy Welfare	0.00					0.00
505-30	OT Medicare A	(722,850.00)					(722,850.00)
505-35	OT Medicare B	(453,950.00)					(453,950.00)
506-10	Speech Therapy Private	0.00					0.00
506-20	Speech Therapy Welfare	0.00					0.00
506-30	ST Medicare A	(102,300.00)					(102,300.00)
506-35	ST Medicare B	(83,900.00)					(83,900.00)
507-10	Contract Allowance Private	20,296.00					20,296.00
507-15	Contract Allowance Hospice	0.00					0.00
507-17	Contract Allowance Hospice	88,866.00					88,866.00
507-20	Contract Allowance Medicaid	1,402,839.00					1,402,839.00
507-20A	Allowance Welfare	0.00					0.00
507-30	Contract Allowance Medicare	(694,304.00)					(694,304.00)
507-32	Discounts Medicare	22,799.00					22,799.00
507-34	Contract Allowance Insurance	0.00					0.00
507-35	Allowance Ancillaries Med B	631,240.00					631,240.00
507-40	Allowance Ancillaries Med A	1,723,252.00					1,723,252.00
507-45	Allow Ancillaries Welfare	0.00					0.00
508-30	Lab Charges Medicare A	(8,444.00)					(8,444.00)
509-30	Liquid Oxygen Medicare A	0.00					0.00
510-10	Retro Private	0.00					0.00
510-15	Retro Hospice	0.00					0.00
510-20	Retro Medicaid	0.00					0.00
510-30	Retro Medicare	0.00					0.00
521-10	Interest Income Savings	0.00					0.00
521-15	Dividend Income	0.00					0.00
521-40	Purchase Discounts Taken	0.00					0.00
521-50	Retroactive Reimbursement	0.00					0.00
521-50.	Retractive Reimbursements	0.00					0.00
521-55	Donations	0.00					0.00
521-60	Miscellaneous Income	(638.00)					(638.00)
521-80	Bad Debt Recovery	9,122.00					9,122.00
601-10	Director of Nursing Salary	98,781.00					98,781.00
601-11	Resident Care Planner	81,529.00					81,529.00
601-12	Staff Development	45,272.00					46,493.00
601-13	Other RN Admin Staff	95,713.00				RJE - 1	98,660.00
601-20	RN Payroll	351,835.00				RJE - 1	351,835.00
601-21	Contract RN	6,135.00					6,135.00
601-25	RN Payroll Vac/Sick	14,919.00					10,751.00
601-30	LPN Payroll	397,744.00				RJE - 1	397,744.00
601-31	Contract LPN	18,933.00					18,933.00
601-35	LPN Payroll Vac/Sick	21,882.00					21,882.00
601-40	CNA Payroll	826,225.00					826,225.00
601-41	Contract CNA	12,526.00					12,526.00
601-42	CNA Coordinator	51,419.00					51,419.00
601-43	CNA Payroll Vac/Sick	44,406.00					44,406.00
601-45	Medicare Related Expenses	4,867.00					4,867.00
601-50	Routine Medical Supplies	84,739.00					84,739.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2016					9/30/2016
601-51	Incontinent Supplies	44,788.00					44,788.00
601-52	Medium Attends Brief	0.00					0.00
601-53	Inconteniency Pads	0.00					0.00
601-60	Medical Records RN wage	0.00					0.00
601-70	Social Service Payroll	108,411.00					108,411.00
601-75	MDS New Software	0.00					0.00
601-80	Cathereters Sets	0.00					0.00
601-81	Personal Health Items	2,097.00					2,097.00
601-83	Irrigation Sets	0.00					0.00
601-84	Latex Gloves	14,383.00					14,383.00
601-85	B Medical Supplies	0.00					0.00
601.40	Nursing Aids Payroll	0.00					0.00
610-00	Medical Director Fees	63,600.00					63,600.00
610-20	Medical Board Meeting Fees	250.00					250.00
610-30	Infection Control Consultant	0.00					0.00
610-40	Medical Librarian Consultant	2,079.00					2,079.00
610-50	Dental Consultant	0.00				600.00	600.00
					RJE - 2	600.00	
610-60	Consult Dietitian	18,488.00					18,488.00
610-70	Social Services Consultant	0.00				300.00	300.00
					RJE - 2	300.00	
610-75	Pharmacy Consultant	6,000.00					6,000.00
610-80	Other Consultants	1,134.00				(1,134.00)	0.00
					RJE - 2	(1,134.00)	
620-10	Recreation Payroll	129,541.00					129,541.00
620-15	Recreation Payroll Shareholder	0.00					0.00
620-20	Recreation Supplies	26,216.00					26,216.00
620-30	Physical Therapy Payroll	0.00					0.00
620-31	Physical Therapy Contract	224,608.00					224,608.00
620-32	Physical Therapy Supplies	0.00					0.00
620-35	Occupational Therapy Contract	238,891.00					238,891.00
620-36	Occup. Therapy Wages	0.00					0.00
620-40	Speech Therapy Contract	53,091.00					53,091.00
620-45	Leased Therapy Equipment	16,543.00					16,543.00
620-50	Drug Medications Medicare	117,118.00					117,118.00
620-51	House Drugs	8,970.00					8,970.00
620-52	Drugs Private	0.00					0.00
620-53	Drugs Hospice	0.00					0.00
620-55	Drugs Welfare	0.00					0.00
620-60	Oxygen Concentrator Private	0.00					0.00
620-61	Oxygen Concentrator T19	0.00					0.00
620-62	Oxygen Concentrator Hospice	0.00					0.00
620-63	Oxygen Concentrator Medicare	0.00					0.00
620-70	Liquid Oxygen Private	0.00					0.00
620-71	Liquid Oxygen T19	0.00					0.00
620-72	Liquid Oxygen Hospice	0.00					0.00
620-73	Liquid Oxygen Medicare	0.00					0.00
620-91	Nebulizer Private	0.00					0.00
620-92	Nebulizer Welfare	0.00					0.00
620-93	Nebulizer	0.00					0.00
621-10	Lab Service PPS Cost	8,921.00					8,921.00
621-20	XRy Services PPS Costs	6,120.00					6,120.00
621-30	Transportation PPS costs	0.00					0.00
630-10	Dietary Payroll	359.00					359.00
630-11	Dietary Payroll Cooks	79,832.00					79,832.00
630-12	Dietary Payroll Aides	94,063.00					94,063.00
630-13	Dietary Cook PTO	3,023.00					3,023.00
630-14	Dietary Aides PTO	2,121.00					2,121.00
630-15	Dietary Supervisor	65,180.00					65,180.00
630-20	Food Purchases	108,326.00					108,326.00
630-30	Dietary Supplies	14,899.00					14,899.00
630-31	Gloves Powder Free	204.00					204.00
630-40	Dietary Services	2,004.00					2,004.00
630-50	Dietary Equipment Repairs	285.00					285.00
640-10	Housekeeping Payroll	225,713.00					225,713.00
640-15	Environmental Supervisor	41,440.00					41,440.00
640-20	Housekeeping Supplies	38,660.00					38,660.00
640-21	Gloves Vinyl	0.00					0.00
640-30	Housekeeping Purch Services	31,435.00					31,435.00
640-50	Purchased Linen Service	0.00					0.00
640-60	Linen Supplies	1,736.00					1,736.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2016					9/30/2016
640-61	Disposal Linen Supply	0.00					0.00
650-10	Maintenance Payroll	99,325.00					99,325.00
650-20	Maintenance Supplies	8,688.00					8,688.00
650-30	Repairs to Building	0.00					0.00
650-40	Repairs to Equipment	2,998.00					2,998.00
650-50	Grounds Maintenance	5,835.00					5,835.00
650-55	Other Property Costs	0.00					0.00
650-60	Gas Heat	21,782.00					21,782.00
650-70	Electricity	51,622.00					51,622.00
650-80	Water Service	18,724.00					18,724.00
650-85	Sewer Service	26,099.00					26,099.00
650-90	Maintenance Purchased Services	48,160.00					48,160.00
650-95	Capital Maintenance Costs	0.00					0.00
660-10	FICA Expense	237,069.00					237,069.00
660-20	Federal Unemployment Expense	4,669.00					4,669.00
660-30	State Unemployment Expense	68,978.00					68,978.00
660-40	Workers Comp Insurance	113,399.00					113,399.00
660-50	Medical Insurance	21,895.00					21,895.00
660-60	Dental Insurance	3,377.00					3,377.00
660-65	Life insurance	0.00					0.00
660-70	Employee Goodwill	12,286.00					12,286.00
670-10	Other Interest	0.00					0.00
670-12	Interest Leases	0.00					0.00
670-15	Interest Banknorth LOC	0.00					0.00
670-17	Interest Bank Loan	6,571.00					6,571.00
670-20	Depreciation Land Improvements	7,034.00					7,034.00
670-30	Depreciation Building	13,131.00					13,131.00
670-40	Depreciation Improvements	70,576.00					70,576.00
670-50	Depreciation Equipment	7,436.00					7,436.00
670-55	Depreciation Computers	5,077.00					5,077.00
670-60	Depreciation Moveable Equip	24,622.00					24,622.00
670-65	Amort Capital Equipment	0.00					0.00
670-70	Property Taxes	60,467.00					60,467.00
670-75	Sales tax	0.00					0.00
670-80	Casualty Insurance Costs	0.00					0.00
670-90	Amortized Loan Fees	969.00					969.00
680-10	Administration Salaries	0.00					0.00
680-15	Administrator Salary	85,725.00					85,725.00
680-20	Office Wages	141,574.00					141,574.00
680-21	Part Time Office Wages	119.00					119.00
680-22	Professional Consulting Fees	905.00					905.00
680-30	Business Office Supplies	22,769.00					22,769.00
680-35	Office Equipment Rental	3,584.00					3,584.00
680-40	Telephone Service	12,686.00					12,686.00
680-44	Promotional Advertising	12,252.00					12,252.00
680-45	Directory Advertising	0.00					0.00
680-50	Dues and Membership Fees	4,253.00				40.00	4,293.00
					RJE - 3	(295.00)	
					RJE - 4	335.00	
680-55	Subscriptions	0.00					0.00
680-60	Employee Staff Advertising	8,535.00					8,535.00
680-70	Employee Travel Reimbursement	723.00					723.00
680-75	Officer Travel Costs	0.00					0.00
680-80	Education Seminar Fees	4,257.00					4,257.00
680-90	Data Processing Costs	44,185.00					44,185.00
681-10	Contributions to Charities	0.00					0.00
681-12	Fundraising Expense	0.00					0.00
681-15	Customer Goodwill Gratuities	0.00					0.00
681-20	Celebration Team Expense	1,637.00					1,637.00
681-25	Doubtful Accounts	0.00					0.00
681-30	Accounting fees	36,602.00					36,602.00
681-40	Legal Fees	10,500.00					10,500.00
681-50	Loss on Disposal of Asset	0.00					0.00
681-60	User Fee Expense	357,160.00					357,160.00
681-70	Bank Charges	0.00					0.00
681-75	Finance Charges	0.00					0.00
681-80	Other Insurance Premiums	56,156.00					56,156.00
681-90	Other Admin. Expenses	0.00					0.00
681-95	Directors Fees	12,770.00					12,770.00
682-95	Patient Fund Exchange	0.00					0.00
683-20	Licenses and Fees	2,065.00				(335.00)	1,730.00

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2016
690-90	Entity Tax	0.00			RJE - 4	(335.00)	0.00
Marcum 101	Health Pro Reclass	0.00					0.00
Marcum 102	Chamber of Commerce Dues	0.00				295.00	295.00
Marcum 103	Nurse Consultant	0.00			RJE - 3	295.00	
					RJE - 2	234.00	234.00
Total		0.00		0.00		0.00	0.00
Net (Income) Loss		(533,489.00)		0.00		0.00	(533,489.00)

Client: **Middlebury Convalescent Home**
 Engagement: **Medical - Middlebury Convalescent Home 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2016	JE Ref #	AJE 9/30/2016	JE Ref #	RJE 9/30/2016	FINAL 9/30/2016
Group : [10-A]	Salaries and Wages						
Subgroup : [2]	Administrators						
680-15	Administrator Salary	85,725.00		0.00		0.00	85,725.00
Subtotal [2]	Administrators	<u>85,725.00</u>		<u>0.00</u>		<u>0.00</u>	<u>85,725.00</u>
Subgroup : [4]	Other Administrative Salaries						
680-20	Office Wages	141,574.00		0.00		0.00	141,574.00
680-21	Part Time Office Wages	119.00		0.00		0.00	119.00
Subtotal [4]	Other Administrative Salaries	<u>141,693.00</u>		<u>0.00</u>		<u>0.00</u>	<u>141,693.00</u>
Subgroup : [5B]	Food Service Supervisor						
630-15	Dietary Supervisor	65,180.00		0.00		0.00	65,180.00
Subtotal [5B]	Food Service Supervisor	<u>65,180.00</u>		<u>0.00</u>		<u>0.00</u>	<u>65,180.00</u>
Subgroup : [5C]	Dietary Workers						
630-10	Dietary Payroll	359.00		0.00		0.00	359.00
630-11	Dietary Payroll Cooks	79,832.00		0.00		0.00	79,832.00
630-12	Dietary Payroll Aides	94,063.00		0.00		0.00	94,063.00
630-13	Dietary Cook PTO	3,023.00		0.00		0.00	3,023.00
630-14	Dietary Aides PTO	2,121.00		0.00		0.00	2,121.00
Subtotal [5C]	Dietary Workers	<u>179,398.00</u>		<u>0.00</u>		<u>0.00</u>	<u>179,398.00</u>
Subgroup : [6B]	Other Housekeeping Workers						
640-10	Housekeeping Payroll	225,713.00		0.00		0.00	225,713.00
Subtotal [6B]	Other Housekeeping Workers	<u>225,713.00</u>		<u>0.00</u>		<u>0.00</u>	<u>225,713.00</u>
Subgroup : [7B]	Other Maintenance Workers						
640-15	Environmental Supervisor	41,440.00		0.00		0.00	41,440.00
650-10	Maintenance Payroll	99,325.00		0.00		0.00	99,325.00
Subtotal [7B]	Other Maintenance Workers	<u>140,765.00</u>		<u>0.00</u>		<u>0.00</u>	<u>140,765.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director						
601-10	Director of Nursing Salary	98,781.00		0.00		0.00	98,781.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>98,781.00</u>		<u>0.00</u>		<u>0.00</u>	<u>98,781.00</u>
Subgroup : [12B1]	RNs - Direct Care						
601-20	RN Payroll	351,835.00		0.00		0.00	351,835.00
601-25	RN Payroll Vac/Sick	14,919.00		0.00		(4,168.00)	10,751.00
Subtotal [12B1]	RNs - Direct Care	<u>366,754.00</u>		<u>0.00</u>	RJE - 1	<u>(4,168.00)</u>	<u>362,586.00</u>
Subgroup : [12B2]	RNs - Administrative						
601-11	Resident Care Planner	81,529.00		0.00		0.00	81,529.00
601-12	Staff Development	45,272.00		0.00		1,221.00	46,493.00
601-13	Other RN Admin Staff	95,713.00		0.00		2,947.00	98,660.00
Subtotal [12B2]	RNs - Administrative	<u>222,514.00</u>		<u>0.00</u>	RJE - 1	<u>4,168.00</u>	<u>226,682.00</u>
Subgroup : [12C1]	LPNs - Direct Care						
601-30	LPN Payroll	397,744.00		0.00		0.00	397,744.00
601-35	LPN Payroll Vac/Sick	21,882.00		0.00		0.00	21,882.00
Subtotal [12C1]	LPNs - Direct Care	<u>419,626.00</u>		<u>0.00</u>		<u>0.00</u>	<u>419,626.00</u>
Subgroup : [12D]	Aides and Attendants						
601-40	CNA Payroll	826,225.00		0.00		0.00	826,225.00
601-42	CNA Coordinator	51,419.00		0.00		0.00	51,419.00
601-43	CNA Payroll Vac/Sick	44,406.00		0.00		0.00	44,406.00
Subtotal [12D]	Aides and Attendants	<u>922,050.00</u>		<u>0.00</u>		<u>0.00</u>	<u>922,050.00</u>
Subgroup : [12H]	Recreation Workers						
620-10	Recreation Payroll	129,541.00		0.00		0.00	129,541.00
Subtotal [12H]	Recreation Workers	<u>129,541.00</u>		<u>0.00</u>		<u>0.00</u>	<u>129,541.00</u>
Subgroup : [12M]	Social Workers/Case Management						
601-70	Social Service Payroll	108,411.00		0.00		0.00	108,411.00
Subtotal [12M]	Social Workers/Case Management	<u>108,411.00</u>		<u>0.00</u>		<u>0.00</u>	<u>108,411.00</u>
Total [10-A]	Salaries and Wages	<u>3,106,151.00</u>		<u>0.00</u>		<u>0.00</u>	<u>3,106,151.00</u>
Group : [13-B]	Professional Fees						
Subgroup : [1]	Dietitian						
610-60	Consult Dietitian	18,488.00		0.00		0.00	18,488.00
Subtotal [1]	Dietitian	<u>18,488.00</u>		<u>0.00</u>		<u>0.00</u>	<u>18,488.00</u>
Subgroup : [2]	Dentist						

610-50	Dental Consultant	0.00	0.00		600.00	600.00
Subtotal [2]	Dentist	0.00	0.00	RJE - 2	600.00	600.00
Subgroup : [3]	Pharmacist					
610-75	Pharmacy Consultant	6,000.00	0.00		0.00	6,000.00
Subtotal [3]	Pharmacist	6,000.00	0.00		0.00	6,000.00
Subgroup : [5A]	PT - Resident Care					
620-31	Physical Therapy Contract	224,608.00	0.00		0.00	224,608.00
Subtotal [5A]	PT - Resident Care	224,608.00	0.00		0.00	224,608.00
Subgroup : [6]	Social Worker					
610-70	Social Services Consultant	0.00	0.00		300.00	300.00
Subtotal [6]	Social Worker	0.00	0.00	RJE - 2	300.00	300.00
Subgroup : [8A]	Medical Director					
610-00	Medical Director Fees	63,600.00	0.00		0.00	63,600.00
Subtotal [8A]	Medical Director	63,600.00	0.00		0.00	63,600.00
Subgroup : [8E]	Other					
610-20	Medical Board Meeting Fees	250.00	0.00		0.00	250.00
Subtotal [8E]	Other	250.00	0.00		0.00	250.00
Subgroup : [9A]	ST - Resident Care					
620-40	Speech Therapy Contract	53,091.00	0.00		0.00	53,091.00
Subtotal [9A]	ST - Resident Care	53,091.00	0.00		0.00	53,091.00
Subgroup : [10A]	OT - Resident Care					
620-35	Occupational Therapy Contract	238,891.00	0.00		0.00	238,891.00
Subtotal [10A]	OT - Resident Care	238,891.00	0.00		0.00	238,891.00
Subgroup : [11A1]	RN's - Direct Care					
601-21	Contract RN	6,135.00	0.00		0.00	6,135.00
Subtotal [11A1]	RN's - Direct Care	6,135.00	0.00		0.00	6,135.00
Subgroup : [11A2]	RN's - Administrative					
Marcum 103	Nurse Consultant	0.00	0.00		234.00	234.00
Subtotal [11A2]	RN's - Administrative	0.00	0.00	RJE - 2	234.00	234.00
Subgroup : [11B1]	LPN's - Direct Care					
601-31	Contract LPN	18,933.00	0.00		0.00	18,933.00
Subtotal [11B1]	LPN's - Direct Care	18,933.00	0.00		0.00	18,933.00
Subgroup : [11C]	Aides					
601-41	Contract CNA	12,526.00	0.00		0.00	12,526.00
Subtotal [11C]	Aides	12,526.00	0.00		0.00	12,526.00
Subgroup : [12]	Other					
610-40	Medical Librarian Consultant	2,079.00	0.00		0.00	2,079.00
610-80	Other Consultants	1,134.00	0.00		(1,134.00)	0.00
Subtotal [12]	Other	3,213.00	0.00	RJE - 2	(1,134.00)	2,079.00
Total [13-B]	Professional Fees	645,735.00	0.00		0.00	645,735.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
660-40	Workers Comp Insurance	113,399.00	0.00		0.00	113,399.00
Subtotal [1A1]	Workmen's Compensation	113,399.00	0.00		0.00	113,399.00
Subgroup : [1A3]	Unemployment Insurance					
660-20	Federal Unemployment Expense	4,669.00	0.00		0.00	4,669.00
660-30	State Unemployment Expense	68,978.00	0.00		0.00	68,978.00
Subtotal [1A3]	Unemployment Insurance	73,647.00	0.00		0.00	73,647.00
Subgroup : [1A4]	Social Security (FICA)					
660-10	FICA Expense	237,069.00	0.00		0.00	237,069.00
Subtotal [1A4]	Social Security (FICA)	237,069.00	0.00		0.00	237,069.00
Subgroup : [1A5]	Health Insurance					
660-50	Medical Insurance	21,895.00	0.00		0.00	21,895.00
Subtotal [1A5]	Health Insurance	21,895.00	0.00		0.00	21,895.00
Subgroup : [1A9]	Other					
660-60	Dental Insurance	3,377.00	0.00		0.00	3,377.00
Subtotal [1A9]	Other	3,377.00	0.00		0.00	3,377.00
Subgroup : [1C]	Bad Debts					
521-80	Bad Debt Recovery	9,122.00	0.00		0.00	9,122.00
Subtotal [1C]	Bad Debts	9,122.00	0.00		0.00	9,122.00

Subgroup : [1D]	Accounting and Auditing				
681-30	Accounting fees	36,602.00	0.00	0.00	36,602.00
Subtotal [1D]	Accounting and Auditing	36,602.00	0.00	0.00	36,602.00
Subgroup : [1E]	Legal				
681-40	Legal Fees	10,500.00	0.00	0.00	10,500.00
Subtotal [1E]	Legal	10,500.00	0.00	0.00	10,500.00
Subgroup : [1G]	Office Supplies				
680-30	Business Office Supplies	22,769.00	0.00	0.00	22,769.00
Subtotal [1G]	Office Supplies	22,769.00	0.00	0.00	22,769.00
Subgroup : [1H1]	Telephone and Telegraph				
680-40	Telephone Service	12,686.00	0.00	0.00	12,686.00
Subtotal [1H1]	Telephone and Telegraph	12,686.00	0.00	0.00	12,686.00
Subgroup : [1K3]	Resident Day User Fee				
681-60	User Fee Expense	357,160.00	0.00	0.00	357,160.00
Subtotal [1K3]	Resident Day User Fee	357,160.00	0.00	0.00	357,160.00
Total [15]	Expenditures Other than Salaries	898,226.00	0.00	0.00	898,226.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3]	Gifts to Staff and Residents				
680-70	Employee Goodwill	12,286.00	0.00	0.00	12,286.00
Subtotal [3]	Gifts to Staff and Residents	12,286.00	0.00	0.00	12,286.00
Subgroup : [4]	Employee Travel				
680-70	Employee Travel Reimbursement	723.00	0.00	0.00	723.00
Subtotal [4]	Employee Travel	723.00	0.00	0.00	723.00
Subgroup : [5]	Education Expense				
680-80	Education Seminar Fees	4,257.00	0.00	0.00	4,257.00
Subtotal [5]	Education Expense	4,257.00	0.00	0.00	4,257.00
Subgroup : [M1]	Advertising Help Wanted				
680-60	Employee Staff Advertising	8,535.00	0.00	0.00	8,535.00
Subtotal [M1]	Advertising Help Wanted	8,535.00	0.00	0.00	8,535.00
Subgroup : [M3]	Advertising Other				
680-44	Promotional Advertising	12,252.00	0.00	0.00	12,252.00
Subtotal [M3]	Advertising Other	12,252.00	0.00	0.00	12,252.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
680-50	Dues and Membership Fees	4,253.00	0.00	40.00	4,293.00
				(295.00)	
				335.00	
Subtotal [M8]	Dues and Membership Fees to Profess	4,253.00	0.00	40.00	4,293.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 102	Chamber of Commerce Dues	0.00	0.00	295.00	295.00
				295.00	
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	0.00	295.00	295.00
Subgroup : [M11]	Services Provided by Contract				
680-90	Data Processing Costs	44,185.00	0.00	0.00	44,185.00
Subtotal [M11]	Services Provided by Contract	44,185.00	0.00	0.00	44,185.00
Subgroup : [M13]	Other				
680-22	Professional Consulting Fees	905.00	0.00	0.00	905.00
681-20	Celebration Team Expense	1,637.00	0.00	0.00	1,637.00
681-95	Directors Fees	12,770.00	0.00	0.00	12,770.00
683-20	Licenses and Fees	2,065.00	0.00	(335.00)	1,730.00
				(335.00)	
Subtotal [M13]	Other	17,377.00	0.00	(335.00)	17,042.00
Total [16]	Expenditures Other than Salaries (cont	103,868.00	0.00	0.00	103,868.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
630-20	Food Purchases	108,326.00	0.00	0.00	108,326.00
Subtotal [2A1]	Raw Food	108,326.00	0.00	0.00	108,326.00
Subgroup : [2A2]	Non-Food Supplies				
630-30	Dietary Supplies	14,899.00	0.00	0.00	14,899.00
Subtotal [2A2]	Non-Food Supplies	14,899.00	0.00	0.00	14,899.00
Subgroup : [2B]	Purchased Services				
630-40	Dietary Services	2,004.00	0.00	0.00	2,004.00
Subtotal [2B]	Purchased Services	2,004.00	0.00	0.00	2,004.00
Total [18]	Dietary Basis for Allocation of Costs	125,229.00	0.00	0.00	125,229.00

Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
640-60	Linen Supplies	1,736.00	0.00	0.00	1,736.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	<u>1,736.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,736.00</u>
Subgroup : [3B]	Purchased Services				
640-30	Housekeeping Purch Services	31,435.00	0.00	0.00	31,435.00
Subtotal [3B]	Purchased Services	<u>31,435.00</u>	<u>0.00</u>	<u>0.00</u>	<u>31,435.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u>33,171.00</u>	<u>0.00</u>	<u>0.00</u>	<u>33,171.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
640-20	Housekeeping Supplies	38,660.00	0.00	0.00	38,660.00
Subtotal [4A1]	In-House Care Supplies	<u>38,660.00</u>	<u>0.00</u>	<u>0.00</u>	<u>38,660.00</u>
Subgroup : [5A2]	Purchased from				
620-50	Drug Medications Medicare	117,118.00	0.00	0.00	117,118.00
Subtotal [5A2]	Purchased from	<u>117,118.00</u>	<u>0.00</u>	<u>0.00</u>	<u>117,118.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
601-50	Routine Medical Supplies	84,739.00	0.00	0.00	84,739.00
601-51	Incontinent Supplies	44,788.00	0.00	0.00	44,788.00
601-84	Latex Gloves	14,383.00	0.00	0.00	14,383.00
620-51	House Drugs	8,970.00	0.00	0.00	8,970.00
630-31	Gloves Powder Free	204.00	0.00	0.00	204.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>153,084.00</u>	<u>0.00</u>	<u>0.00</u>	<u>153,084.00</u>
Subgroup : [5F]	X-Rays and related radiological				
621-20	XRay Services PPS Costs	6,120.00	0.00	0.00	6,120.00
Subtotal [5F]	X-Rays and related radiological	<u>6,120.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,120.00</u>
Subgroup : [5H]	Laboratory				
621-10	Lab Service PPS Cost	8,921.00	0.00	0.00	8,921.00
Subtotal [5H]	Laboratory	<u>8,921.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,921.00</u>
Subgroup : [5I]	Recreation				
620-20	Recreation Supplies	26,216.00	0.00	0.00	26,216.00
Subtotal [5I]	Recreation	<u>26,216.00</u>	<u>0.00</u>	<u>0.00</u>	<u>26,216.00</u>
Subgroup : [5J]	Other				
601-45	Medicare Related Expenses	4,867.00	0.00	0.00	4,867.00
601-81	Personal Health Items	2,097.00	0.00	0.00	2,097.00
Subtotal [5J]	Other	<u>6,964.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,964.00</u>
Total [20]	Housekeeping and Resident Care Basis	<u>357,083.00</u>	<u>0.00</u>	<u>0.00</u>	<u>357,083.00</u>
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
630-50	Dietary Equipment Repairs	285.00	0.00	0.00	285.00
650-20	Maintenance Supplies	8,688.00	0.00	0.00	8,688.00
650-40	Repairs to Equipment	2,998.00	0.00	0.00	2,998.00
650-50	Grounds Maintenance	5,835.00	0.00	0.00	5,835.00
Subtotal [6A]	Repairs and Maintenance	<u>17,806.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,806.00</u>
Subgroup : [6B]	Heat				
650-60	Gas Heat	21,782.00	0.00	0.00	21,782.00
Subtotal [6B]	Heat	<u>21,782.00</u>	<u>0.00</u>	<u>0.00</u>	<u>21,782.00</u>
Subgroup : [6C]	Light & Power				
650-70	Electricity	51,622.00	0.00	0.00	51,622.00
Subtotal [6C]	Light & Power	<u>51,622.00</u>	<u>0.00</u>	<u>0.00</u>	<u>51,622.00</u>
Subgroup : [6D]	Water				
650-80	Water Service	18,724.00	0.00	0.00	18,724.00
650-85	Sewer Service	26,099.00	0.00	0.00	26,099.00
Subtotal [6D]	Water	<u>44,823.00</u>	<u>0.00</u>	<u>0.00</u>	<u>44,823.00</u>
Subgroup : [6E]	Equipment Lease				
620-45	Leased Therapy Equipment	16,543.00	0.00	0.00	16,543.00
680-35	Office Equipment Rental	3,584.00	0.00	0.00	3,584.00
Subtotal [6E]	Equipment Lease	<u>20,127.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,127.00</u>
Subgroup : [6F]	Other				
650-90	Maintenance Purchased Services	48,160.00	0.00	0.00	48,160.00
Subtotal [6F]	Other	<u>48,160.00</u>	<u>0.00</u>	<u>0.00</u>	<u>48,160.00</u>
Subgroup : [7A]	Land Improvements				
670-20	Depreciation Land Improvements	7,034.00	0.00	0.00	7,034.00
Subtotal [7A]	Land Improvements	<u>7,034.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,034.00</u>
Subgroup : [7B]	Building & Building Improvements				
670-30	Depreciation Building	13,131.00	0.00	0.00	13,131.00
670-40	Depreciation Improvements	70,576.00	0.00	0.00	70,576.00

Subtotal [7B]	Building & Building Improvements	83,707.00	0.00	0.00	83,707.00
Subgroup : [7C]	Non-movable Equipment				
670-50	Depreciation Equipment	7,436.00	0.00	0.00	7,436.00
Subtotal [7C]	Non-movable Equipment	7,436.00	0.00	0.00	7,436.00
Subgroup : [7D]	Movable Equipment				
670-55	Depreciation Computers	5,077.00	0.00	0.00	5,077.00
670-60	Depreciation Moveable Equip	24,622.00	0.00	0.00	24,622.00
Subtotal [7D]	Movable Equipment	29,699.00	0.00	0.00	29,699.00
Subgroup : [8A]	Organization Expense				
670-90	Amortized Loan Fees	969.00	0.00	0.00	969.00
Subtotal [8A]	Organization Expense	969.00	0.00	0.00	969.00
Subgroup : [10A]	Real estate taxes paid by owner				
670-70	Property Taxes	60,467.00	0.00	0.00	60,467.00
Subtotal [10A]	Real estate taxes paid by owner	60,467.00	0.00	0.00	60,467.00
Total [22]	Maintenance and Property	393,632.00	0.00	0.00	393,632.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
670-17	Interest Bank Loan	6,571.00	0.00	0.00	6,571.00
Subtotal [12D]	Other Interest Expense	6,571.00	0.00	0.00	6,571.00
Subgroup : [14A]	Insurance on Property				
681-80	Other Insurance Premiums	56,156.00	0.00	0.00	56,156.00
Subtotal [14A]	Insurance on Property	56,156.00	0.00	0.00	56,156.00
Total [27]	Interest and Insurance	62,727.00	0.00	0.00	62,727.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
501-17	Room & Board Hospice MCD	(158,000.00)	0.00	0.00	(158,000.00)
501-20	Room & Board Medicaid	(3,929,177.00)	0.00	0.00	(3,929,177.00)
Subtotal [1A]	Medicaid Residents (CT only)	(4,087,177.00)	0.00	0.00	(4,087,177.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
507-17	Contract Allowance Hospice	88,866.00	0.00	0.00	88,866.00
507-20	Contract Allowance Medicaid	1,402,839.00	0.00	0.00	1,402,839.00
Subtotal [1B]	Medicaid room and board contractual allowance	1,491,705.00	0.00	0.00	1,491,705.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
501-30	Room & Board Medicare	(946,010.00)	0.00	0.00	(946,010.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(946,010.00)	0.00	0.00	(946,010.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
507-30	Contract Allowance Medicare	(694,304.00)	0.00	0.00	(694,304.00)
Subtotal [3B]	Medicare room and board contractual allowance	(694,304.00)	0.00	0.00	(694,304.00)
Subgroup : [4A]	Private-pay residents and other				
501-10	Room & Board Private	(1,794,045.00)	0.00	0.00	(1,794,045.00)
521-60	Miscellaneous Income	(638.00)	0.00	0.00	(638.00)
Subtotal [4A]	Private-pay residents and other	(1,794,683.00)	0.00	0.00	(1,794,683.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
507-10	Contract Allowance Private	20,296.00	0.00	0.00	20,296.00
Subtotal [4B]	Private-pay room and board contractual allowance	20,296.00	0.00	0.00	20,296.00
Subgroup : [5A]	Prescription Drugs - Medicare				
502-30	Drugs Medicare	(103,865.00)	0.00	0.00	(103,865.00)
Subtotal [5A]	Prescription Drugs - Medicare	(103,865.00)	0.00	0.00	(103,865.00)
Subgroup : [7A]	Physical Therapy - Medicare				
503-30	PT Medicare A	(776,700.00)	0.00	0.00	(776,700.00)
503-35	PT Medicare B	(356,350.00)	0.00	0.00	(356,350.00)
Subtotal [7A]	Physical Therapy - Medicare	(1,133,050.00)	0.00	0.00	(1,133,050.00)
Subgroup : [8A]	Speech Therapy - Medicare				
506-30	ST Medicare A	(102,300.00)	0.00	0.00	(102,300.00)
506-35	ST Medicare B	(83,900.00)	0.00	0.00	(83,900.00)
Subtotal [8A]	Speech Therapy - Medicare	(186,200.00)	0.00	0.00	(186,200.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
505-30	OT Medicare A	(722,850.00)	0.00	0.00	(722,850.00)
505-35	OT Medicare B	(453,950.00)	0.00	0.00	(453,950.00)
Subtotal [9A]	Occupational Therapy - Medicare	(1,176,800.00)	0.00	0.00	(1,176,800.00)
Subgroup : [10A]	Other - Medicare				
502-60	Xray Medicare	(6,951.00)	0.00	0.00	(6,951.00)
507-32	Discounts Medicare	22,799.00	0.00	0.00	22,799.00
507-35	Allowance Ancillaries Med B	631,240.00	0.00	0.00	631,240.00
507-40	Allowance Ancillaries Med A	1,723,252.00	0.00	0.00	1,723,252.00

508-30	Lab Charges Medicare A	(8,444.00)	0.00	0.00	(8,444.00)
Subtotal [10A]	Other - Medicare	2,361,896.00	0.00	0.00	2,361,896.00
Subgroup : [10B]	Other - Non-medicare				
502-40	Flu Vaccine	(11,119.00)	0.00	0.00	(11,119.00)
Subtotal [10B]	Other - Non-medicare	(11,119.00)	0.00	0.00	(11,119.00)
Total [30]	Statement of Revenue	(6,259,311.00)	0.00	0.00	(6,259,311.00)
Group : [31 - 32]	Assets				
Subgroup : [A1]	Cash				
101-10	Cash Checking BankNorth	616,565.00	0.00	0.00	616,565.00
101-25	Cash Recreation Checking	1,141.00	0.00	0.00	1,141.00
101-30	Cash on Hand	100.00	0.00	0.00	100.00
101-35	Resident Funds Account	38,840.00	0.00	0.00	38,840.00
Subtotal [A1]	Cash	656,646.00	0.00	0.00	656,646.00
Subgroup : [A2]	Resident A/R				
102-10	A/R Private	155,328.00	0.00	0.00	155,328.00
102-17	A/R Hospice MCD	947.00	0.00	0.00	947.00
102-20	A/R Medicaid	190,050.00	0.00	0.00	190,050.00
102-25	A/R Applied Income	2,034.00	0.00	0.00	2,034.00
102-30	A/R Medicare A	243,944.00	0.00	0.00	243,944.00
102-35	A/R Medicare B	48,666.00	0.00	0.00	48,666.00
102-45	Provision for Doubtful Account	(32,693.00)	0.00	0.00	(32,693.00)
Subtotal [A2]	Resident A/R	608,276.00	0.00	0.00	608,276.00
Subgroup : [A5]	Prepaid Expenses				
104-10	Prepaid Insurance	87,194.00	0.00	0.00	87,194.00
104-15	Prepaid Expense	38,745.00	0.00	0.00	38,745.00
Subtotal [A5]	Prepaid Expenses	125,939.00	0.00	0.00	125,939.00
Subgroup : [B1]	Land				
106-10	Land	20,950.00	0.00	0.00	20,950.00
Subtotal [B1]	Land	20,950.00	0.00	0.00	20,950.00
Subgroup : [B2]	Land Improvements				
106-20	Land Improvements	251,625.00	0.00	0.00	251,625.00
107-10	Accum Depr Land Improvements	(221,500.00)	0.00	0.00	(221,500.00)
Subtotal [B2]	Land Improvements	30,125.00	0.00	0.00	30,125.00
Subgroup : [B3]	Buildings				
106-30	Building	744,434.00	0.00	0.00	744,434.00
106-40	Building Improvements	1,708,359.00	0.00	0.00	1,708,359.00
107-20	Accum Depr Building	(253,527.00)	0.00	0.00	(253,527.00)
107-30	Accum Deprec Bldg Improvements	(937,108.00)	0.00	0.00	(937,108.00)
Subtotal [B3]	Buildings	1,262,158.00	0.00	0.00	1,262,158.00
Subgroup : [B5]	Non-movable Equipment				
106-50	Equipment Non Moveable	243,832.00	0.00	0.00	243,832.00
107-40	Accum Depr Non Moveable	(194,057.00)	0.00	0.00	(194,057.00)
Subtotal [B5]	Non-movable Equipment	49,775.00	0.00	0.00	49,775.00
Subgroup : [B6]	Movable Equipment				
106-60	Equipment Moveable	367,520.00	0.00	0.00	367,520.00
106-90	Computer Equipment	37,769.00	0.00	0.00	37,769.00
107-50	Accum Depr Equipment	(238,113.00)	0.00	0.00	(238,113.00)
107-90	Accum Depr Computer	(23,739.00)	0.00	0.00	(23,739.00)
Subtotal [B6]	Movable Equipment	143,437.00	0.00	0.00	143,437.00
Subgroup : [D3]	Organization Expense				
108-10	Loan Fees	10,663.00	0.00	0.00	10,663.00
109-10	Accum Amort Loan Fees	(2,423.00)	0.00	0.00	(2,423.00)
Subtotal [D3]	Organization Expense	8,240.00	0.00	0.00	8,240.00
Total [31 - 32]	Assets	2,905,546.00	0.00	0.00	2,905,546.00
Group : [33 - 34]	Liabilities				
Subgroup : [A1]	Trade A/P				
201-10	Accounts Payable	(165,769.00)	0.00	0.00	(165,769.00)
Subtotal [A1]	Trade A/P	(165,769.00)	0.00	0.00	(165,769.00)
Subgroup : [A4]	Accrued Payroll				
213-10	Accrued Payroll	(48,700.00)	0.00	0.00	(48,700.00)
213-20	Accrued Vacation	(116,129.00)	0.00	0.00	(116,129.00)
Subtotal [A4]	Accrued Payroll	(164,829.00)	0.00	0.00	(164,829.00)
Subgroup : [A12]	Other Current Liabilities				
201-20	Due to Resident Trust Fund	(38,840.00)	0.00	0.00	(38,840.00)
201-30	Accrued User Fee	(93,379.00)	0.00	0.00	(93,379.00)
212-30	Sewer Assessment Payable	(18,982.00)	0.00	0.00	(18,982.00)
214-50	AFLAC	405.00	0.00	0.00	405.00
218-10	Accrued Expense Insurance	(52,360.00)	0.00	0.00	(52,360.00)
218-25	Current Liabilities Temporary	(78.00)	0.00	0.00	(78.00)

218-40	AR Exchange	(13,530.00)	0.00	0.00	(13,530.00)
Subtotal [A12]	Other Current Liabilities	<u>(216,764.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(216,764.00)</u>
Subgroup : [B4]	Other Long-Term Liabilities				
231-20	LT Note	(29,786.00)	0.00	0.00	(29,786.00)
Subtotal [B4]	Other Long-Term Liabilities	<u>(29,786.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(29,786.00)</u>
Total [33 - 34]	Liabilities	<u>(577,148.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(577,148.00)</u>
Group : [35]	Equity				
Subgroup : [B2]	Capital Stock				
301-10	Common Stock Outstanding	(136,500.00)	0.00	0.00	(136,500.00)
Subtotal [B2]	Capital Stock	<u>(136,500.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(136,500.00)</u>
Subgroup : [B3]	Paid-in Surplus				
301-20	Additional Paid in Capital	(10,000.00)	0.00	0.00	(10,000.00)
Subtotal [B3]	Paid-in Surplus	<u>(10,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(10,000.00)</u>
Subgroup : [B5]	Cumulated Earnings				
302-10	Retained Earnings	(1,913,409.00)	0.00	0.00	(1,913,409.00)
302-20	Dividends Distributed	265,000.00	0.00	0.00	265,000.00
Subtotal [B5]	Cumulated Earnings	<u>(1,648,409.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,648,409.00)</u>
Total [35]	Equity	<u>(1,794,909.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,794,909.00)</u>
	NET (INCOME) LOSS	<u>(533,489.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(533,489.00)</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Client: **Middlebury Convalescent Home**
 Engagement: **Medicaid - Middlebury Convalescent Home 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
Reclass salaries appropriately				
601-12	Staff Development	D.03 - PR Hours\$ MCD	1,221.00	
601-13	Other RN Admin Staff		2,947.00	
601-25	RN Payroll Vac/Sick			4,168.00
Total			4,168.00	4,168.00
Reclassifying Journal Entries JE # 2				
To reclass dental and social services from other consultants				
610-50	Dental Consultant	D.03 - Other Consultants	600.00	
610-70	Social Services Consultant		300.00	
Marcum 103	Nurse Consultant		234.00	
610-80	Other Consultants			1,134.00
Total			1,134.00	1,134.00
Reclassifying Journal Entries JE # 3				
To reclass chamber dues appropriately				
Marcum 102	Chamber of Commerce Dues	D.03 - Dues & Membership	295.00	
680-50	Dues and Membership Fees			295.00
Total			295.00	295.00
Reclassifying Journal Entries JE # 4				
To reclass CAHCF dues to the correct line of the cost report				
680-50	Dues and Membership Fees	D.03 - Licenses and Fees	335.00	
683-20	Licenses and Fees			335.00
Total			335.00	335.00
Total Reclassifying Journal Entries			5,932.00	5,932.00
Total All Journal Entries			5,932.00	5,932.00



Provider Name: Middlebury Convalescent Home, Inc.
 Provider Number: 7047
 Period Ended: 9/30/16

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: