

February 15, 2018

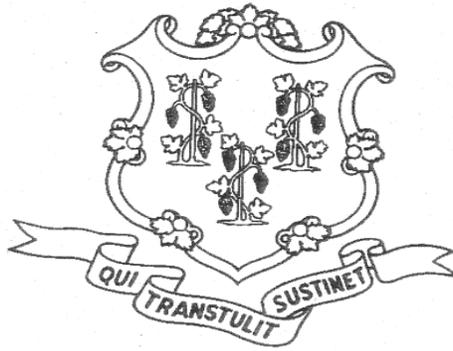
Mr. Chris LaVigne, Director
Department of Social Services
55 Farmington Avenue
Hartford, CT 06105
Attention: Office of Reimbursement and CON

Dear Mr. LaVigne:

Enclosed please find the 2017 Medicaid Cost Report for The Bradley Home (the Home).

In preparing this cost report, we did not perform any disallowances for the administrator or assistant administrator salary expense or dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy for the SNF, which were paid for by entities other than the Medicaid Program. Further, we did not disallow any depreciation or interest expense in excess of amounts previously approved via Certificate of Need or related to any prior state desk review or field audits. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We did reduce RN and LPN salary cost in the RCH down to the CNA rate and believe this reduced amount is reimbursable. Land additions in the amount of \$22,148 included on page 31 and building improvement additions in the amount of \$139,332 included on page 23a are non-allowable assets for fair rental purposes. We believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) The Bradley Home	
Address (No. & Street, City, State, Zip Code) 320 Colony Street, Meriden, CT 06451	
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 checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2157-C	RHNS	Residential Care Home 1377-RCH	Medicare Provider 07-5439
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for The Bradley Home [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Molly H. Savard			Printed Name (Owner)	
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 The Bradley Home		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 320 Colony Street, Meriden, CT 06451				
Report Prepared By Blum, Shapiro & Company, P.C.		Phone Number 203-944-2100	Date 2/15/2018	
Item	Total	CCNH	RHNS	Residential Care Home
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)-235-5716		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) The Bradley Home		Address (No. & Street, City, State, Zip) 320 Colony Street, Meriden, CT 06451		
License Numbers:	CCNH 2157-C	RHNS	Residential Care Home 1377-RCH	Medicare Provider No. 07-5439
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 checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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 Molly H. Savard		Nursing Home Administrator's License No.:	000886	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name Anne M. Dembski		License No.:	1179	

2016-2017: OFFICERS

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**General Information and Questionnaire
 Related Parties***

Name of Facility The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
United Bank	286 Maple Ave Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>		United Bank Loan	Pg 33/A2, Pg 34/B4	2,813,116	2,813,116
United Bank	286 Maple Ave Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>		Interest Expense	Pg 26/12A1	27,988	27,988
United Bank	286 Maple Ave Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>		Interest Capitalized	Pg 31/B3	70,973	70,973
		<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 The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
Patient days were used for A&G, dietary, laundry, housekeeping, maintenance, and property costs. Certain costs were allocated directly.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
A non-related party operates a child daycare program in a building that is owned and located on the grounds of the Facility. The Facility owns residential rental properties (41,58, 64 and 68 Wilcox Avenue).				

No new auto leases.

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 The Bradley Home		License No. 2157-C		Report for Year Ended 9/30/2017			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						
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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> No
Total ***								

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

General Information and Questionnaire
Accounting Basis

Name of Facility The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Blum Shapiro & Company, P.C. 2 3 4	Address (No. & Street, City, State, Zip Code) 29 South Main Street, West Hartford, CT 06107
--	--

Services Provided by This Firm (<i>describe fully</i>)	
1 Audit, 990, Medicaid and Medicare Cost Reports	\$ 32,926
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 32,926

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 Wigin and Dana LLP 2 Solomon, Krupnikoff, Wyskiel, PC 3 4 5	Telephone Number 203-498-4400 203-235-1659
---	--

Address (<i>No. & Street, City, State, Zip Code</i>)	
1 One Century Tower, 265 Church Street #14 New Haven, CT	
2 35 Pleasant Street, Meriden, CT 06450	
3	
4	
5	

Services Provided by This Firm (<i>describe fully</i>)	
1 ADA Issues - \$902, Denial Notices - \$475, General Legal Support - \$198	\$ 1,575
2 Rental property matters	\$ 1,375
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 2,950

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 The Bradley Home		License No. 2157-C			Report for Year Ended 9/30/2017				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	104	30		74	104	30		74	104	30		74	
B. On last day of THIS report period	104	30		74	104	30		74	104	30		74	
2. Number of Residents													
A. As of midnight of PREVIOUS report period	74	27		47	74	27		47	70	27		43	
B. As of midnight of THIS report period	67	24		43	70	27		43	67	24		43	
3. Total Number of Days Care Provided During Period													
A. Medicare	544	544			446	446			98	98			
B. Medicaid (Conn.)	8,134	8,134			6,290	6,290			1,844	1,844			
C. Medicaid (other states)													
D. Private Pay	6,706	1,593		5,113	5,021	1,190		3,831	1,685	403		1,282	
E. State SSI for RCH	11,287			11,287	8,547			8,547	2,740			2,740	
F. Other (Specify) TriCare/MG/SAGA/MP	30	30			30	30							
G. Total Care Days During Period (3A thru F)	26,701	10,301		16,400	20,334	7,956		12,378	6,367	2,345		4,022	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	77	77			59	59			18	18			
B. Other Bed Reserve Days	396	24		372	249	24		225	147			147	
5. Total Resident Days (3G + 4A + 4B)	27,174	10,402		16,772	20,642	8,039		12,603	6,532	2,363		4,169	

Schedule of Resident Statistics (Cont'd)

Name of Facility The Bradley Home			License No. 2157-C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	Residential Care Home	
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	Residential Care Home		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	3		18		3		15	28					
Per Diem Rate													
a. One bed rm.	PPS		224.15		390.00		145.00	114.27					
b. Two bed rms.	PPS		224.15		390.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									5,479	2,872		2,607	
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									1,276	1,273		3	
D. Total Physical Therapy Treatments									6,755	4,145		2,610	
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,003	969		34	
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									105	81		24	
D. Total Speech Therapy Treatments									1,108	1,050		58	
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,155	2,242		913	
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									1,483	1,482		1	
D. Total Occupational Therapy Treatments									4,638	3,724		914	

Report of Expenditures - Salaries & Wages

Name of Facility The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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)	69,019	726			111,186	1,170
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	45,976	804			74,066	1,296
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	129,416	5,491			208,484	8,846
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	29,978	806			48,294	1,298
c. Dietary Workers	228,993	14,040			368,900	22,617
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	30,259	812			48,747	1,308
b. Other Maintenance Workers	27,484	1,607			44,277	2,589
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services	17,183	1,181			27,680	1,903
10. Protective Services	45,131	2,870			72,705	4,623
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	93,547	1,598			33,349	570
b. RN						
1. Direct Care	359,221	8,856			152,445	3,796
2. Administrative**	72,552	2,167				
c. LPN						
1. Direct Care	179,656	5,542			110,052	3,396
2. Administrative**						
d. Aides and Attendants	580,727	32,462			136,630	7,615
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	90,742	3,562			70,730	2,721
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	11,026	324			17,763	523
n. Marketing						
o. Other (Specify) See Attached Schedule	34,939	1,669			37,266	1,865
<i>A-13. Total Salary Expenditures</i>	2,045,849	84,518			1,562,574	66,135

* 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
The Bradley Home				2157-C	9/30/2017				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	Residential Care Home							
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).										

* 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	
The Bradley Home				2157-C	9/30/2017			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	Residential Care Home							
Section III - Administrators***										
Molly H. Savard	69,019		111,186			1,896	a2			
Section IV - Assistant Administrators										
Anne M. Demski	45,976		74,066			2,100	a3			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
The Bradley Home	2157-C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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	19,411	499			136	4
2. Dentist	8,657	Disallowed			13,945	Disallowed
3. Pharmacist	3,738	58			1,008	16
4. Podiatrist	1,236	Disallowed			1,990	Disallowed
5. Physical Therapy						
a. Resident Care	81,532	1,066			45,890	600
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	17,798	99			6,202	35
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)						
Cardiologist	4	Disallowed			6	Disallowed
9. Speech Therapist						
a. Resident Care	14,664	166			1,148	13
b. Other						
10. Occupational Therapist						
a. Resident Care	75,727	928			15,668	192
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	35,784	568				
2. Administrative***						
b. LPN						
1. Direct Care	59,994	1,087				
2. Administrative***						
c. Aides	35,323	1,116				
d. Other						
12. Other (Specify)						
See Attached Schedule	3,114				5,016	
B-13 Total Fees Paid in Lieu of Salaries	356,980	5,587			91,010	859

* 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 The Bradley Home		License No. 2157-C	Report for Year Ended 9/30/2017		Page 14a	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Carol Reiss, 50 Brookside Place, Cheshire, CT 06410	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
New England Dental, 533 S Broad St., Meriden, CT 06450	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CT Oral & Maxiofacial, 546 S Broad St #2a, Meriden, CT 06450	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Bright Dental, 1200 Park St, Hartford, CT 06106	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
David Hergott, 166 S Broad St, Meriden, CT 6450	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
David Hyman, 130 E Main St, Meriden, CT 06450	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gentle Dental, 87 East St, Plainville, CT 06062	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Mehran Massoumi, 80 Shunpike Rd, Cromwell, CT 06416	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Agata Cieslik, 35 Pleasant St, Meriden, CT 06450	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
David Roccapriore, 35 Pleasant St, Ste 1a, Meriden, CT 06450	Podiatry	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Meriden Dental Group, 35 Pleasant St, Meriden, CT 06450	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Premier Dental Group, 727 Broad St, Meriden, CT 04650	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Partners Pharmacy, 6 Thompson Rd, East Windsor, CT 06088	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. William Mitchard, 576 E Main Street, Meriden, CT 06450	Podiatry	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Therapy Solutions, 850 Silas Deane Highway, Wethersfield, CT 06109	PT/ST/OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Cliff Martell, 377 Broad St, Meriden, CT 06450	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Samantha Almeida, 1 Long Wharf Dr, Ste 302, New Haven, CT 06511	Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Cardiology Associates of Central Connecticut, 1062 Barnes Rd, Wallingford, CT 06492	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAXIM Health Care Service, 12558 Collections Center Drive, Chicago IL	RN/LPN/CNA Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Keep Me Home, PO Box 510, East Berlin, CT 06023	RN/LPN/CNA Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Favorite Nurses, PO Box 803356, Kansas City, MO 64180	RN/LPN/CNA Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Comprehensive Hearing, 415 Highland Ave, Cheshire, CT 06410	Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Advanced Eye Physicians, 325 Highland Ave, Cheshire, CT 06410	Optical	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lefkowitz & Scollan, 469 E Main St, Meriden, CT, 06450	Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		

Eye Health Professionals	Optical	○	⊙	N/A
Walsh & Massari, 86 W Main Street, Meriden, CT 06451	Optical	○	⊙	N/A
Giosa & Brown Pulmonary, 455 Lewis Ave, Meriden, CT 06451	Pulmonary	○	⊙	N/A
Connecticut Dermatology, 233 Broad Street, Milford, CT 06460	Dermatology	○	⊙	N/A
Healthdrive Audiology, 888 Worcester St, Wellesley, MA 02482	Audiology	○	⊙	N/A
Lenses Only	Optical	○	⊙	N/A
New England Retina, 2200 Whitney Ave, Ste 300, Hamden, CT 06518	Optical	○	⊙	N/A
Premier Eye Care, 35 Pleasant St, Ste 2C, Meriden, CT 06450	Optical	○	⊙	N/A
Starling Physicians	Physician	○	⊙	N/A
Hartford Healthcare	Optical	○	⊙	N/A
SDX Dysphagia Experts	Dysphagia Professionals	○	⊙	N/A
Physicians for Women's Health, 330 Western Blvd, Ste 102, Glastonbury, CT	Obstetrics and gynecology	○	⊙	N/A
The Center for Geriatric and Family Psychiatry, 55 Nye, Rd, Ste 102, Glastonbury, CT 06033	Behavioral Health	○	⊙	N/A
Comprehensive Orthopaedics, 455 Lewis Ave, Meriden, CT 06451	Orthopedic	○	⊙	N/A
Access Capital	RN/LPN/CNA Pool	○	⊙	N/A
		○	⊙	N/A

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
The Bradley Home	2157-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 91,461	51,858		39,603
2. Disability Insurance	\$ 12,492	7,083		5,409
3. Unemployment Insurance	\$ 1,084	615		469
4. Social Security (F.I.C.A.)	\$ 258,061	146,321		111,740
5. Health Insurance	\$ 349,721	198,292		151,429
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,151	2,921		2,230
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 87,563	49,648		37,915
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 35,534	20,148		15,386
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 32,926	12,611		20,315
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 2,950	1,130		1,820
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 9,731	3,727		6,004
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 12,580	4,818		7,762
2. Cellular Phones	\$ 1,914	733		1,181
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*	\$ (818)	(313)		(505)
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 205,112	205,112		
Subtotal	\$ 1,105,462	704,702		400,760

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

(Carry Subtotals forward to next page)

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

Name of Facility The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	Page 16	of 37
Item	Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:	1,105,462	704,702		400,760
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$	3,150	1,206	1,944
4. Employee Travel	\$	6,714	2,571	4,143
5. Education Expenses Related to Seminars and Conventions	\$	9,195	3,522	5,673
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	6,031	2,310	3,721
7. Other (<i>Specify</i>) See Attached Schedule	\$	361	138	223
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	15,557	5,958	9,599
4. Fund-Raising***	\$			
5. Medical Records	\$	3,030	1,160	1,870
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$	1,890	724	1,166
7. Postage	\$	2,545	975	1,570
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	10,114	3,874	6,240
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	549	210	339
9. Subscriptions	\$	1,303	499	804
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>)	\$	61,639	23,608	38,031
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$	77,043	29,507	47,536
C-14 Total Administrative & General Expenditures	\$	1,304,583	780,966	523,617

* 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	Residential Care Home
EMPLOYEE RECOGNITION - DISALLOWED	\$ 138		\$ 223
Total Other Travel and Entertainment	\$ 138	\$ -	\$ 223

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
MARKETING - DISALLOWED	\$ 5,958		\$ 9,599
Total Other Advertising	\$ 5,958	\$ -	\$ 9,599

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
Leading Age	\$ 3,019		\$ 4,865
CMS Medicare	\$ 212		\$ 341
ALTCFM	\$ 98		\$ 157
CT Association of Health Care Facilities	\$ 134		\$ 215
AMEX	\$ 105		\$ 169
American College	\$ 237		\$ 382
Amex Membership Rewards	\$ 34		\$ 55
BJ's	\$ 19		\$ 31
CATRID	\$ 15		\$ 25
Total Dues	\$ 3,874	\$ -	\$ 6,240

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
STRATEGIC PLANNING EXPENSES - DISALLOWED	\$ 4,897		\$ 7,888
PERSONNEL EXPENSE - DISALLOWED	\$ 1,682		\$ 2,709
FIDELITY BOND	\$ 451		\$ 726
ADMIN EQUIPMENT	\$ 97		\$ 157
ADMIN MISCELLANEOUS - DISALLOWED	\$ 876		\$ 1,410
VOLUNTEER EXPENSE	\$ 243		\$ 392
DIRECTORS AND OFFICERS LIABILITY	\$ 3,833		\$ 6,175
BANK SERVICE CHARGE - DISALLOWED	\$ 323		\$ 520
CONSULTING SERVICE FEES	\$ 4,617		\$ 7,437
PENALTY EXPENSE - DISALLOWED	\$ 1		\$ 1
PROFESSIONAL FEES - PENSION	\$ 6,959		\$ 11,211
LOSS DISPOSAL OF ASSETS	\$ 5,530		\$ 8,908
Total Other Administrative and General	\$ 29,507	\$ -	\$ 47,536

Schedule C-1 - Management Services*

Name of Facility The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	Page 17 of 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 The Bradley Home		License No. 2157-C	Report for Year Ended 9/30/2017		Page 18	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 312,450	119,668			192,782
2.	Non-Food Supplies	\$ 39,518	15,135			24,383
3.	Other (<i>Specify</i>) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
c. Management Services**						
d. Other (<i>Specify</i>) _____						
Miscellaneous		\$ 19	7			12
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 351,987	134,811			217,176
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input 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 checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$11,808						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item) p. 30, IV1						
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 The Bradley Home		License No. 2157-C	Report for Year Ended 9/30/2017		Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
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. \$				
	2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
		Amt. \$				
	3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
		Amt. \$				
	4. Repair and/or purchase of linens.***	Lbs.				
		Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	99,285	38,026		61,259
	c. Management Services**	\$				
	d. Other (<i>Specify</i>)	\$				
3E.	Total Laundry Expenditures (3a + b + c + d)	\$	99,285	38,026		61,259
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 The Bradley Home		License No. 2157-C	Report for Year Ended 9/30/2017		Page 20	of 37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	14,670	5,619		9,051
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. \$	143,316	54,890		88,426
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$	497	190		307
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	158,483	60,699		97,784
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$	39,751	15,225		24,526
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	5,994	2,296		3,698
c.	Medical and Therapeutic Supplies	\$	21,848	8,368		13,480
d.	Ambulance/Limousine***	\$	16	6		10
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	20,765	20,765		
f.	X-rays and Related Radiological Procedures***	\$	1,667	638		1,029
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	1,994	764		1,230
i.	Recreation	\$	14,257	5,460		8,797
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	101,704	38,953		62,751
5K.	Total Resident Care Expenditures (5a - 5j)	\$	207,996	92,474		115,522

* 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.

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

Name of Facility The Bradley Home			License No. 2157-C		Report for Year Ended 9/30/2017			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
Health Services Group	3220 Tillman Drive, Bensalem, PA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry services and staff	38,026		61,259	19	3b
ASG Information Technologies	477 South Broad Street, Meriden, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT support, repair, monitoring, equipment	12,809		20,636	16	m11
Donna Pardew	341 Bradley Avenue, Meriden, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lawn Care Services	15,015		24,192	22	6f
PointClickCare Technologies, Inc.	Suite 155, Bloomington, MN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Software Support	7,477		12,044	16	m11
Siemens Industry, Inc.	P.O. Box 2134, Carol Stream, IL	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC Maintenance	12,560		20,233	22	6f
Simplex & Grinnell	P.O. Box 371170 M, Pittsburgh, PA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance and repair support	7,647		12,320	22	6f
Otis Elevator Company	105 Industrial Park Rd, Vernon CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance of elevators	9,924		15,986	22	6f
Aegis Energy Services, Inc.	P.O. Box 2511, Springfield, MA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Co-gen maintenance	9,150		14,740	22	6f
Health Services Group	3220 Tillman Drive, Bensalem, PA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping services and staff	54,746		88,195	20	4b
Smartlinx Solutions, LLC	333 Thornall St, Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time/Attendance/Payroll Software	4,983		8,027	16	m11
		<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"/>							

* 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 The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017			Page 22	of 37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 32,180	12,325			19,855	
b. Heat	\$ 114,206	43,741			70,465	
c. Light & Power	\$ 79,444	30,427			49,017	
d. Water	\$ 49,466	18,945			30,521	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>) See Attached Schedule	\$ 185,472	71,036			114,436	
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 460,768	176,474			284,294	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 316,423	121,190			195,233	
c. Non-Movable Equipment	\$ 11,252	4,310			6,942	
d. Movable Equipment	\$ 114,428	43,826			70,602	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 442,103	169,325			272,778	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
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	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 442,103	169,325			272,778	

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

Depreciation Schedule

Name of Facility The Bradley Home			License No. 2157-C			Report for Year Ended 9/30/2017			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												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period			8,681,422		8,681,422	5,103,581	SL	Various	367,479			
2. Disposals (attach schedule)			(69,238)		(69,238)	(55,991)	SL	Various	(55,991)			
3. Acquired during this report period (attach schedule)			2,454,037		2,454,037		SL	Various	4,935			
B-4. Subtotal										316,423		
C. Non-Movable Equipment												
1. Acquired prior to this report period			56,263		56,263	12,191	SL	Various	11,252			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal										11,252		
		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. GMC Truck			X		10	98	25,503	25,503	25,503	SL	5	
b. Buick Century			X		7	15	3,500	3,500	875	SL	5	700
c. Leased Van			X		10	16	40,481	40,481		SL	5	7,422
d.												
2. Movable Equipment												
a. Acquired prior to this report period							2,653,181	2,653,181	2,271,933	SL	Various	431,188
b. Disposals (attach schedule)							(345,227)	(345,227)	(344,035)	SL	5	(344,035)
c. Acquired during this report period (attach schedule)							148,204	148,204		SL	Various	19,153
D-3. Subtotal												114,428
E. Total Depreciation												442,103

The Bradley Home
9/30/2017

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:				
12/5/2016	68 Wilcox Buliding - Disallowed	\$ 125,278	30	\$ 3,480
3/5/2017	68 Wilcox - Mortar Joints - Disallowed	\$ 3,000	5	\$ 350
3/28/2017	68 Wilcox - Repair Walls - Disallowed	\$ 11,054	5	\$ 1,105
9/29/2017	Roof/Chimney Project	\$ 2,314,705	20	\$ -
Total additions for Building Improvements		\$ 2,454,037		\$ 4,935 *
Deletions:				
9/30/2017	Storm Windows	\$ 2,317	20	\$ 2,317
9/30/2017	Roofing Siding	\$ 3,949	20	\$ 3,949
9/30/2017	Well - Rebuild	\$ 10,775	15	\$ 9,398
9/30/2017	Roof Repairing	\$ 29,729	15	\$ 20,480
9/30/2017	Roof Repairs	\$ 22,468	10	\$ 19,847
Total deletions for Building Improvements		\$ 69,238		\$ 55,991 **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/28/2017	Mobile Employee Payroll App	\$ 1,320	5	\$ 154
10/1/2016	2 New UPS Battery & Tower	\$ 1,376	5	\$ 275
3/24/2017	Computer Upgrade for Nurse Call System	\$ 2,617	5	\$ 262
1/30/2017	Phone System	\$ 69,362	5	\$ 9,248
6/21/2017	Chair Cushions	\$ 1,596	5	\$ 80
10/6/2016	New Boiler condensate pumps	\$ 3,217	10	\$ 322
12/8/2016	Pavilion Recliners	\$ 1,911	15	\$ 106
1/30/2017	Pavilion Call Bell System	\$ 30,117	5	\$ 4,016
11/28/2016	Projector	\$ 670	5	\$ 112
2/20/2017	Ice Machine	\$ 5,840	10	\$ 341
12/5/2016	Kitchen Exhaust System	\$ 7,800	5	\$ 1,300
3/23/2017	Freezer Compressor	\$ 8,545	5	\$ 855
3/7/2017	2 Washing Machines	\$ 674	8	\$ 49
3/23/2017	2 Mattresses	\$ 965	5	\$ 579
4/3/2017	Heat Exchanger	\$ 4,909	5	\$ 491
4/10/2017	Pavilion Mattress	\$ 1,145	5	\$ 687
5/29/2017	2 Patio Umbrella	\$ 538	5	\$ 36
6/16/2017	Garbage Disposal	\$ 3,197	5	\$ 160
7/17/2017	Mattresses (4)	\$ 1,810	5	\$ 60
8/15/2017	Pavilion Lounge TV	\$ 595	5	\$ 20
Total additions for Movable Equipment		\$ 148,204		\$ 19,153 *
Deletions:				
9/30/2017	Computer Network	\$ 3,255	5	\$ 3,255
9/30/2017	Computer Med Automation	\$ 22,800	7	\$ 22,800
9/30/2017	Computer System	\$ 2,540	5	\$ 2,540
9/30/2017	Computer System	\$ 2,220	5	\$ 2,220
9/30/2017	Computer System	\$ 975	5	\$ 975
9/30/2017	Computer System	\$ 2,385	5	\$ 2,385
9/30/2017	HP Laser Jet Printer	\$ 304	5	\$ 304
9/30/2017	External Hard Drive	\$ 1,044	5	\$ 1,044
9/30/2017	HP DC5800 Workstation	\$ 1,211	5	\$ 1,211
9/30/2017	HP DX2400 Business	\$ 569	5	\$ 569
9/30/2017	HP Compaq Business	\$ 779	5	\$ 779
9/30/2017	HP Computer DC5800	\$ 695	5	\$ 695
9/30/2017	Lenovo Think Centre	\$ 647	5	\$ 647
9/30/2017	HP Business Desktop	\$ 798	5	\$ 798
9/30/2017	2 Tablets	\$ 672	3	\$ 672
9/30/2017	Security System	\$ 17,000	10	\$ 17,000
9/30/2017	Door Magnets	\$ 9,795	10	\$ 9,795
9/30/2017	Vertical Blinds	\$ 6,926	7	\$ 6,926
9/30/2017	Infirm - Drapes	\$ 4,013	7	\$ 4,013
9/30/2017	Infirm - Furniture	\$ 12,094	7	\$ 12,094
9/30/2017	Infirm - Paging System	\$ 11,591	7	\$ 11,591
9/30/2017	Infirm - New TV's	\$ 4,740	7	\$ 4,740
9/30/2017	Infirm - 642 Square Table	\$ 4,444	7	\$ 4,444
9/30/2017	Infirm - Pocket Pagers	\$ 3,628	7	\$ 3,628
9/30/2017	Pagers	\$ 783	7	\$ 783
9/30/2017	Salka Office Furniture	\$ 486	7	\$ 486
9/30/2017	Coutyard Furniture	\$ 16,130	7	\$ 16,130
9/30/2017	Rugs	\$ 22,635	15	\$ 22,635
9/30/2017	Carpet	\$ 31,880	15	\$ 31,880
9/30/2017	Carpet	\$ 1,809	15	\$ 1,809
9/30/2017	6 Twin Size Inner	\$ 1,574	7	\$ 1,574
9/30/2017	2 Pair Drapes	\$ 5,335	7	\$ 5,335
9/30/2017	Carpet Installation	\$ 5,222	7	\$ 5,222
9/30/2017	Char Broiler	\$ 947	7	\$ 947
9/30/2017	Chair & Bed Mattress	\$ 429	7	\$ 429
9/30/2017	Carpet	\$ 3,095	15	\$ 3,095
9/30/2017	Dry Tank Vacuum	\$ 385	10	\$ 385
9/30/2017	Computer Software	\$ 8,051	5	\$ 8,051
9/30/2017	Paging/ Security	\$ 6,275	10	\$ 6,275
9/30/2017	Computer - Diane	\$ 2,263	5	\$ 2,263
9/30/2017	Computer System	\$ 1,670	5	\$ 1,670
9/30/2017	Blobe Equipment	\$ 2,392	10	\$ 2,392
9/30/2017	A&A Copiers	\$ 6,200	7	\$ 6,200

Amortization Schedule*

Name of Facility The Bradley Home			License No. 2157-C		Report for Year Ended 9/30/2017			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. N/A									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. N/A									
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									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		Donated		
2. Date Structure Completed		04/20/05		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		1936 or 1965		
5. Total Licensed Bed Capacity		104		
6. Square Footage		44,000		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	December 18, 2016			
c. Interest Rate for the Cost Year	3.75%			
d. Term of Mortgage (number of years)	10			
e. Amount of Principal Borrowed	3,000,000			
f. Principal balance outstanding as of 9/30/17	2,813,116			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
The Bradley Home		2157-C	9/30/2017			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 27,988	10,719			17,269	
Name of Lender		Rate					
United Bank		3.75%					
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)		\$ 27,988	10,719			17,269	

(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
The Bradley Home		2157-C		9/30/2017			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:				27,988	10,719		17,269	
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)				\$	3,605	1,381	2,224	
Capital lease interest								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	31,593	12,100	19,493	
14. Insurance								
a. Insurance on Property (buildings only)				\$	34,928	13,377	21,551	
b. Insurance on Automobiles				\$	6,222	2,383	3,839	
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	5,505	2,108	3,397	
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	46,655	17,869	28,786	
15. Total All Expenditures (A-13 thru C-14)				\$	7,159,866	3,885,574	3,274,292	

D. Adjustments to Statement of Expenditures

Name of Facility The Bradley Home				License No. 2157-C	Report for Year Ended 9/30/2017	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 206,599	19,158		187,441
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 91,395	75,727		15,668
7.			Other - See attached Schedule	\$ 89,683	14,477		75,207
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 1,375	527		848
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,194	457		737
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	10	a4, a5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 11,117	6,303		4,814
16.	16	L4, L	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 0	0		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 15,557	5,958		9,599
19.	15	1k&2	Income Tax / Corporate Business Tax	\$ (818)	(313)		(505)
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 1,890	724		1,166
23.			Other - See attached Schedule	\$ 61,188	21,120		40,068
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 11,808	4,522		7,286
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)				\$ 490,989	148,660		342,328

* 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	Residential Care Home
10	A9	Barber and Beauty Wages	\$ 17,183		\$ 27,680
10	12a	DON Salary in Excess of RCH Aide Hourly Wage Rate (see attachment 28b)			\$ 23,122
10	12b	RN Salary in Excess of RCH Aide Hourly Wage Rate (see attachment 28b)			\$ 84,336
10	12c	LPN Salary in Excess of RCH Aide Hourly Wage Rate (see attachment 28b)			\$ 49,120
10	7b	Maintenance Salary Allocated to Rental Properties (see attachment 28b)	\$ 951		\$ 1,532
10	A4	Resident payroll	\$ 1,025		\$ 1,650
Total Other Salaries Adjustment			\$ 19,158	\$ -	\$ 187,441

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	B8a	Medical Director - RCH			\$ 6,202
13	B5a	Physical Therapy - RCH			\$ 45,890
13	B3	Pharmacist - RCH			\$ 1,008
13		Speech Therapy - RCH			\$ 1,148
13	B2	Dental Consultant	\$ 8,657		\$ 13,945
13	B4	Podiatrist Consultant	\$ 1,236		\$ 1,990
13	B8e	Cardiologist Consultant	\$ 4		\$ 6
13	B12	Optical, Audiology, Behavioral Health, Orthopedic, and other	\$ 3,114		\$ 5,016
13	B8a	Medical Director Salary in Excess of Allowable Hourly Rate (see attachment 28b)	\$ 1,467		\$ -
Total Other Fees Adjustments			\$ 14,477	\$ -	\$ 75,207

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	8a	Dues to Chamber of Commerce	\$ 210		\$ 339
15	1a3, 1a4	FICA/FUTA Benefits for Disallowed RCH Nursing Salaries (see attachment 28b)			\$ 11,347
16	m13	Penalties	\$ 1		\$ 1
16	m13	Miscellaneous Expenses	\$ 876		\$ 1,410
15	1a1-1a9	Related Benefits for Disallowed Salaries (see attachment 28b)	\$ 6,257		\$ 4,779
16	L7	Employee Recognition	\$ 138		\$ 223
16	m13	Bank Service Charges	\$ 323		\$ 520
16	m13	Personnel Expense	\$ 1,682		\$ 2,709
16	m13	Employee Gifts	\$ 1,206		\$ 1,944
16	m13	Strategic Planning	\$ 4,897		\$ 7,888
16	m13	Loss on Disposal of Assets	\$ 5,530		\$ 8,908
Total Other A&G Adjustments			\$ 21,120		\$ 40,068

Maintenance Supervisor/Staff Rental Property Disallowance

Reported Salary	150,767	Page 10, lines 7a/7b
Reported Hours	6,316	
Hourly Rate	\$ 23.87	
Hours Worked on Rental Properties	104	(2 hours per week)
Disallowance	<u>\$ 2,483</u>	P. 28a

Employee Benefits Disallowance

Total salaries page 10 3,608,423 page 10, total salary expense

Total Benefits	841,067	page 15, lines 1a1-1a9
Less: Benefits Specifically Disallowed	-	Page 28, Line 8
Remaining Benefits	<u>841,067</u>	
Benefits as % of salaries	<u>23.3%</u>	

Disallowance:

Barber & Beauty salaries	44,863	page 10, line 9
Maintenance salaries	2,483	(see above)
Associated benefits @ 23.3%	<u>11,036</u>	P. 28a

Nursing Salaries Disallowance

RCH Aide Hourly Rate:

Salary page 10	\$ 136,630
Hours	7,615
Average Hourly Rate	<u>\$ 17.94</u>

DON Salary in Excess of RCH Aide Hourly Rate

DON RCH Hours	570	
Allowable Hourly Rate	\$ 17.94	
Allowable Salary	\$ 10,227	
Reported RCH Salary	\$ 33,349	
Disallowance	<u>\$ 23,122</u>	P. 28a

RN Wages in Excess of RCH Aide Hourly Rate

RN RCH Hours	3,796	
Allowable Hourly Rate	\$ 17.94	
Allowable Salary	\$ 68,109	
Reported RCH Salary	\$ 152,445	
Disallowance	<u>\$ 84,336</u>	P. 28a

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LPN Wages in Excess of RCH Aide Hourly Rate

LPN RCH Hours	3,396	
Allowable Hourly Rate	\$ 17.94	
Allowable Salary	\$ 60,932	
Reported RCH Salary	\$ 110,052	
Disallowance	<u>\$ 49,120</u>	P. 28a

Nursing Benefits Disallowance (FICA & FUTA only)

DON RCH Salary Disallowance	\$ 23,122	
RN RCH Salary Disallowance	\$ 84,336	
LPN RCH Salary Disallowance	<u>\$ 49,120</u>	
Total RCH Salary Disallowances	\$ 156,578	
Total RCH Salaries Page 10	<u>\$ 1,569,858</u>	
% Disallowed	9.97%	

RCH FICA Page 15	\$ 113,289	
RCH FUTA Page 15	<u>\$ 476</u>	
Total RCH FICA/FUTA	\$ 113,765	
% Disallowed	9.97%	
FICA/FUTA Disallowance	<u>\$ 11,347</u>	P. 28a

Medical Director Disallowance

SNF Salary p. 13 line 8a	\$ 17,798	
SNF Hours p. 13 line 8a	99	
Hourly Rate	\$ 179.78	
Allowable Rate	<u>\$ 164.96</u>	
Disallowance	<u>\$ 1,467</u>	P. 28a

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

Name of Facility				License No.	Report for Year Ended	Page	of
The Bradley Home				2157-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 490,989	148,660		342,328
Page 20 - Resident Care Supplies***							
27.	20	5a1	Prescription Drugs	\$ 39,751	15,225		24,526
28.	20	5d	Ambulance/Limousine	\$ 16	6		10
29.	20	5f	X-rays, etc	\$ 1,667	638		1,029
30.	20	5h	Laboratory	\$ 1,994	764		1,230
31.	20	5c	Medical Supplies	\$ 9,815	3,759		6,056
32.	20	5e	Oxygen (non emergency)	\$ 20,765	20,765		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 100,840	38,622		62,218
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 923	354		569
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	\$ 51,464	19,711		31,753
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 1,039	398		641
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	\$ 26,927	10,313		16,614
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)			\$ 746,190	259,214		486,975

*** 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.

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
18	2a1	Alcoholic beverages	\$ 885		\$ 1,426
30	IV8	Miscellaneous income	\$ 766		\$ 1,234
26	12	Loan interest - see attachment 29b	\$ 8,662		\$ 13,954
Total Other Adjustments			\$ 10,313	\$ -	\$ 16,614

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Unallowable Building Interest			\$ -	\$ -	\$ -

United Bank Loan:

Original loan amount	3,000,000	
Amount used for lighting upgrade	162,838	
% allowable	5%	
2017 Interest (before interest capitalization)	98,961	
Allowable	5,372	
Capitalized to CIP	70,973	
Disallowance	22,616	P. 29a
Total Disallowance	22,616	P. 29a

The Bradley Home

09/30/17

Depreciation Disallowance

Asset #	Description	Cost	Life	Depreciation	
<i>Building/Building Improvements:</i>					
324	Renovation of 1st Floor - 64 Wilcox Ave	19,992	15	1,333	Year 3 of 15
325	64 Wilcox Ave - Property	97,500	15	6,500	Year 3 of 15
349	41 Wilcox Ave - Paint Interior	3,650	5	730	Year 2 of 5
350	41 Wilcox Ave - Refinish Hardwood Floors	3,700	10	370	Year 2 of 10
351	41 Wilcox Ave - Raise Stairwell Railing & Replace	1,875	15	125	Year 2 of 15
353	41 Wilcox Ave - Materials to Refinish Floor	1,750	5	350	Year 2 of 5
354	41 Wilcox Ave - Building	106,777	30	3,559	Year 2 of 30
355	58 Wilcox Ave - Paint Interior	4,750	5	950	Year 2 of 5
356	58 Wilcox Ave - Refinish Hardwood Floors	3,250	10	325	Year 2 of 10
357	58 Wilcox Ave - Materials to Refinish Floor	1,817	10	182	Year 2 of 10
358	64 Wilcox Ave - Paint Interior	4,200	5	840	Year 2 of 5
360	64 Wilcox Ave - Materials for Painting	792	10	79	Year 2 of 10
359	64 Wilcox Ave - Front Porch Improvements	3,200	15	213	Year 2 of 10
379	58 Wilcox Ave - Window Improvement	1,000	15	67	Year 2 of 15
380	68 Wilcox Ave- Building	125,279	30	3,480	Year 1 of 30
381	68 Wilcox Ave - Mortar Joints	3,000	5	350	Year 1 of 5
382	68 Wilcox Ave - Repair Walls	11,054	5	1,105	Year 1 of 5
				<u>20,558</u>	Page 29, Line 39
<i>Moveable Equipment:</i>					
334	3 Salon Chairs	599	7	86	Year 3 of 7
336	Donated Buick Century	3,500	5	700	Year 3 of 5
369	64 Wilcox Ave - Refrigerator and Stove	1,377	10	138	Year 2 of 10
				<u>923</u>	Page 29, Line 35

F. Statement of Revenue

Name of Facility The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017			Page 30	of 37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,819,390	3,172,260		1,647,130		
b. Medicaid Room and Board Contractual Allowance **	\$ (1,694,164)	(1,343,524)		(350,640)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 212,160	212,160				
b. Medicare Room and Board Contractual Allowance **	\$ (149,635)	(149,635)				
4. a. Private-Pay Residents and Other	\$ 1,361,084	632,969		728,115		
b. Private-Pay Room and Board Contractual Allowance **	\$ (170,236)	(54,920)		(115,316)		
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 24,157	24,157				
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	\$ 427,373	427,373				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 3,674	3,674				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (6,650)	(6,650)				
4. a. Speech Therapy - Medicare	\$ 47,002	47,002				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 2,775	2,775				
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 321,176	321,176				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 4,198	4,198				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (328,888)	(328,888)				
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 4,873,416	2,964,127		1,909,289		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 11,808	4,522		7,286		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 839	321		518		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 16,212	6,209		10,003		
8. Other (<i>Specify</i>)	\$ 3,387,336	1,297,350		2,089,986		
V. Total Other Revenue (1 thru 8)	\$ 3,416,195	1,308,403		2,107,792		
VI. Total All Revenue (III +V)	\$ 8,289,611	4,272,530		4,017,081		

* 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	Residential Care Home
30, line II 6a	MED A XRAY REV	\$ 1,923		
30, line II 6a	MED A LAB REV	\$ 1,667		
30, line II 6a	MED B LESS CONT. ADJ	\$ (332,478)		
Total Other Resident Revenue - Medicare		\$ (328,888)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30 Line IV 5	INTEREST; CHECKING		\$ 321		\$ 518
Total Interest Income			\$ 321	\$ -	\$ 518

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30, line IV 8	Investment Income	\$ 243,765		\$ 392,696
30, line IV 8	Divident/Rebate Income	\$ 3,344		\$ 5,386
30, line IV 8	Capital Gain/(Loss)	\$ 131,665		\$ 212,109
30, line IV 8	Unrealized (Gain)/Loss	\$ 904,386		\$ 1,456,934
30, line IV 8	Bank Fee	\$ (28,977)		\$ (46,681)
30, line IV 8	Death Benefit Proceeds	\$ 3,429		\$ 5,525
30, line IV 8	Memorial Contributions	\$ 929		\$ 1,496
30, line IV 8	Deceased Residents Balance	\$ 554		\$ 892
30, line IV 8	Prior Year Revenue	\$ (5,091)		\$ (8,202)
30, line IV 8	Rev- RCH - OTC Drugs	\$ 1,457		\$ 2,346
30, line IV 8	Miscellaneous Income - Disallowed	\$ 766		\$ 1,234
30, line IV 8	Sale of Scrap	\$ 3		\$ 5
30, line IV 8	Carr - House Day Care Rent	\$ 20,241		\$ 32,608
30, line IV 8	Rental Income	\$ 20,880		\$ 33,637
Total Other Revenue		\$ 1,297,350	\$ -	\$ 2,089,986

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
The Bradley Home	2157-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	248,805
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	210,006
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	19,493
4. Inventories			\$	
5. Prepaid Expenses			\$	231,974
a. Prepaid Expenses	25,389			
b. North Haven Project	206,585			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	81,287
Resident Assets Held	81,287			
A-9. Total Current Assets (Lines A1 thru 8)			\$	791,565
B. Fixed Assets				
1. Land			\$	161,318
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>11,066,221</u>		\$	5,702,208
	Accum. Depreciation <u>5,364,013</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>56,263</u>		\$	32,820
	Accum. Depreciation <u>23,443</u>	Net		
6. Movable Equipment	*Historical Cost <u>2,456,158</u>		\$	421,954
	Accum. Depreciation <u>2,034,204</u>	Net		
7. Motor Vehicles	*Historical Cost <u>69,484</u>		\$	34,984
	Accum. Depreciation <u>34,500</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	140,221
Construction in Progress	140,221			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	6,493,505

* 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 The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	7,285,070
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	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (<i>itemize</i>)				\$ 27,916,896
	Investments	27,916,896		
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)			\$	27,916,896
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	35,201,966

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

G. Balance Sheet (cont'd)

Name of Facility The Bradley Home		License No. 2157-C	Report for Year Ended 9/30/2017		Page 33	of 37
Account					Amount	
Liabilities						
A. Current Liabilities						
1. Trade Accounts Payable					\$	283,969
2. Notes Payable (<i>itemize</i>)					\$	258,666
Current Portion of Term Loan						258,666
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)					\$	23,073
Name of Lender		Purpose	Amount	Date Due		
Mobility Works		Van	6,933	12/10/21		
US Bank		Phone	16,140	01/30/20		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)					\$	53,028
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)					\$	
6. Accrued Payroll Taxes Payable					\$	22,775
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>)					\$	492,421
Residents' Assets on Deposit		81,287	Nursing Home User Fee	47,231		
Accrued Vacation and Holiday		199,816	Due to Third Party Payor	55,820		
Accrued Employee Pension		91,882				
Accrued Expenses, Other		16,385				
A-13. Total Current Liabilities (Lines A1 thru 12)					\$	1,133,932

* 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 The Bradley Home		License No. 2157-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,133,932	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	47,179
Name of Lender	Purpose	Amount	Date Due		
Mobility Works	Van	27,004	12/10/21		
US Bank	Phone	20,175	1/30/20		
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>)				\$	2,554,450
Term Loan		2,554,450			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	2,601,629
C. Total All Liabilities (Lines A-13 + B-5)				\$	3,735,561

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

Name of Facility	License No.	Report for Year Ended	Page	of
The Bradley Home	2157-C	9/30/2017	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			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	30,336,660
6. Gain or Loss for Period			\$	1,129,745
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	31,466,405
C. Total Reserves and Net Worth			\$	31,466,405
D. Total Liabilities, Reserves, and Net Worth			\$	35,201,966

H. Changes in Total Net Worth

Name of Facility The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	30,336,558
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,289,611
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	(7,159,866)
D. Net Income or Deficit			\$	1,129,745
E. Balance			\$	31,466,303
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	31,466,303
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility The Bradley Home	License No. 2157-C	Report for Year Ended 9/30/2017	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 checked="" type="checkbox"/> Residential Care Home		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Blum, Shapiro & Company, P.C.				
Address			Phone Number	
2 Enterprise Dr, Suite 302, Shelton, CT 06484			203-944-2100	