

February 4, 2019

Mr. Chris LaVigne, Director
Office of CON and Rate Setting
Department of Social Services
25 Sigourney Street
Hartford, CT 06106

Dear Mr. LaVigne:

Enclosed please find the 2018 Medicaid Cost Report for Elim Park Baptist Home, Inc.

In preparing this cost report, we did not perform any disallowances for the administrator salary expense that are in excess of the limits prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy, which were paid for by entities other than the Medicaid Program. Further, we did not disallow any depreciation 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 believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

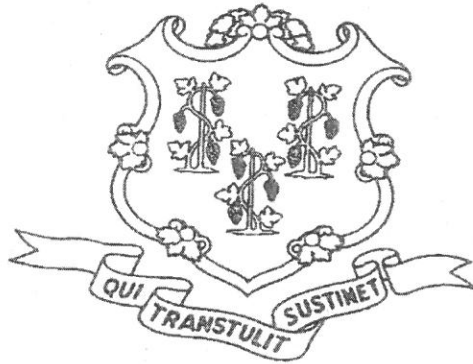
If you have any questions, please contact me at (203) 272-3547 Ext. 122.

Respectfully,



Zell Gaston
Chief Financial Officer

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Elim Park Baptist Home, Inc.	
Address (No. & Street, City, State, Zip Code) 140 Cook Hill Road, Cheshire, CT 06410	
Type of Facility	
<input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)
	<input checked="" type="checkbox"/> Residential Care Home
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 666c	RHNS	Residential Care Home 1500H	Medicare Provider 07-5265
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Medicaid Provider Numbers:	CCNH 6668	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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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 Elim Park Baptist Home, Inc.		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 140 Cook Hill Road, Cheshire, CT 06410				
Report Prepared By Elim Park Baptist Home, Inc.		Phone Number 203-272-3547	Date 1/31/2019	
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

Name of Facility (as licensed) Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2018	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 Elim Park Baptist Home, Inc. [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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
			<i>[Signature]</i> , CFO		2/14/19
Printed Name (Administrator) John Sweeney (started 1/21/2019) **			Printed Name (Owner) Zell Gaston **, CFO		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
2/14/2019	CT		<i>Elena V. Houle</i>	2/28/2019	
Address of Notary Public 140 Cook Hill Road Cheshire, CT 06410					

(Notary Seal)

ELENA V. HOULE
 NOTARY PUBLIC OF CONNECTICUT
 My Commission Expires 2/28/2019

* Subject to desk audit review
 ** John Sweeney, our current Administrator, was not our Administrator at September 30, 2018. Hence, our C.F.O., Zell Gaston, has signed our 2018 Medicaid Cost Report.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-272-3547	Report for Year Ended 9/30/2018	Page 2	of 37
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Name of Facility (as shown on license) Elim Park Baptist Home, Inc.	Address (No. & Street, City, State, Zip) 140 Cook Hill Road, Cheshire, CT 06410
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License Numbers: 666c	CCNH	RHNS	Residential Care Home 1500H	Medicare Provider No. 07-5265
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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.
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Administrator		
Name of Administrator John Sweeney (Note: Started 1/21/2019)	Nursing Home Administrator's License No.:	1459

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



Elim Park Baptist Home, Inc.
Board of Directors
September 2018

BOARD MEMBER	ADDRESS	BUSINESS
Director Brennan, Terrence	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Director Butterfield, Kevin	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Vice Chair deLivron, Jeannine	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Director Detzler, Wayne	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Chair Ecker, Roberto	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Treasurer Mason, Glenn	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Immediate Past Chair Nelson, Chris	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Secretary Swanson, Geoffrey	140 Cook Hill Road Cheshire, CT 06410	203-272-3547

General Information and Questionnaire Related Parties*

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2018	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

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 Name/Address and complete the information on Page 11 of the report.

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Elim Park Place - see attached note	150 Cook Hill Road, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	N/A		
CALTC	217 Avery Heights, Hartford, CT 06106	<input type="radio"/>	<input checked="" type="radio"/>	See attached	Page 16 Line 1m13	1,000	1,000
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

Elim Park Baptist Home, Inc.
FYE: 09/30/2018
License#: 666C/1500H
Page 4

CALTC (Note: Group of Nonprofit Entities affiliated for the purpose of providing a seamless continuum of care across provider types. The Organization provides opportunities for managed care, group purchasing, and other cost saving measures.)

Elim Park Baptist Home, Inc. received a \$6,000 Member Distribution in December 2017, and an \$8,000 Member Distribution in February 2018. All of these amounts are reported on Page 30 IV 8 and included in the "Miscellaneous Income" line on the Page 30 Attachment. They are not disallowed in the 2018 Medicaid Cost report.

Elim Park Place is the Independent Living Component of this CCRC Community.

There is one corporation with two operating divisions.

Financial Statements are prepared Individually and Consolidated.

Allocable costs for goods and services that benefit both operating divisions are allocated to each individual division based on various designated criteria, such as square footage, relative payroll costs, etc.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

Note: General & Administrative Expenses are allocated based on patient days which is consistent with prior years which have been audited by DSS.

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

N/A

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

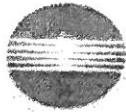
Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Eljim Park Baptist Home, Inc.		666c	9/30/2018		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Konica Minolta (Purchased by Wells Fargo Financial)	<input type="radio"/>	<input checked="" type="radio"/>	Copiers & Printers	01/01/16	48 months	19,660 (plus "Excess Copies" cost)	19,920
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	10/05/17	51 months	1,610	1,609
US Bank	<input type="radio"/>	<input checked="" type="radio"/>	Scanner	07/18/18	36 months	2,340	195
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***						21,724	

* 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.



For office use only (Check one): Branch Windsor

S00236782
11/13/15 05:00 PM

Premier Advantage Agreement

APPLICATION NUMBER

AGREEMENT NUMBER

KONICA MINOLTA

This Premier Advantage Agreement ("Agreement") is written in "Plain English". The words **you** and **your**, refer to the customer (and its guarantors). The words **Lessor, we, us** and **our**, refer to **Konica Minolta Premier Finance, a program of Konica Minolta Business Solutions U.S.A., Inc., its subsidiaries and affiliates.** (Supplier)

CUSTOMER INFORMATION

FULL LEGAL NAME ELIM PARK BAPTIST HOME INC		STREET ADDRESS 140 COOK HILL ROAD	
CITY CHESHIRE	STATE CT	ZIP 06410-3736	PHONE* 203 272 3547
BILLING NAME (IF DIFFERENT FROM ABOVE)		BILLING STREET ADDRESS	
CITY	STATE	ZIP	E-MAIL AMUSACCHIO@ELIMPARK.ORG
EQUIPMENT LOCATION (IF DIFFERENT FROM ABOVE)			

*By providing a telephone number for a cellular phone or other wireless device, you are expressly consenting to receiving communications (for NON-marketing or solicitation purposes) at that number including, but not limited to, pre-recorded or artificial voice, message calls, text messages, and calls made by an automatic telephone dialing system from Lessor and its affiliates and agents. This Express Consent applies to each such telephone number that you provide to us now or in the future and permits such calls. These calls and messages may incur access fees from your cellular provider.

CUSTOMER ONE GUARANTEE

The Konica Minolta equipment leased in this Agreement is covered under Konica Minolta's Customer One Guarantee. A copy of the Guarantee can be obtained at your local branch or www.kmbs.konicaminolta.us.



CUSTOMER ONE GUARANTEE

MAKE / MODEL NO. / ACCESSORIES (including Software Description and Supplier / Licensor if applicable)
SEE ATTACHED GROUP POOL BILLING SCHEDULE

See attached "Schedule A" for additional Equipment / Accessories / Software

TERM AND PAYMENT SCHEDULE

TERM IN MONTHS	# of payments	Payment Frequency	Payment Amount (plus applicable taxes)	Advance Payment (plus applicable taxes)
48	48	<input type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Monthly	\$ 3,276.67	\$
Payment includes _____ B&W pages per month		Overages billed MONTHLY at \$ _____ per B&W page		
Payment includes _____ Color pages per month		Overages billed MONTHLY at \$ _____ per Color page		

See attached Pool Billing Schedule

END OF LEASE OPTIONS: You will have the following options at the end of the original term, provided the Lease has not terminated early and no event of default under the Lease has occurred and is continuing. 1. Purchase the Equipment for the Fair Market Value as determined by us. 2. Renew the Lease per paragraph 1 (on reverse) 3. Return Equipment as provided in Paragraph 6 (on reverse).

THIS IS A NONCANCELABLE / IRREVOCABLE AGREEMENT: THIS AGREEMENT CANNOT BE CANCELED OR TERMINATED.

LESSOR ACCEPTANCE

Konica Minolta Premier Finance

LESSOR

AUTHORIZED SIGNER

TITLE

DATED

CUSTOMER ACCEPTANCE

ELIM PARK BAPTIST HOME INC

FULL LEGAL NAME OF CUSTOMER (as referenced above)

AUTHORIZED SIGNER

DATED

FEDERAL TAX ID #

PRINT NAME

TITLE

CONTINUING GUARANTEE

As additional inducement for us, Konica Minolta Premier Finance to enter into the Agreement, the undersigned ("you") unconditionally, jointly and severally, personally guarantees that the customer will make all payments and meet all obligations required under this Agreement and any supplements fully and promptly. You agree that we may make other arrangements including compromise or settlement with you and you waive all defenses and notice of those changes and presentment, demand, and protest and will remain responsible for the payment and obligations of this Agreement. We do not have to notify you if the customer is in default. If the customer defaults, you will immediately pay in accordance with the default provision of the Agreement all sums due under the terms of the Agreement and will perform all the obligations of the Agreement. If it is necessary for us to proceed legally to enforce this guarantee, you expressly consent to the jurisdiction of the court set out in paragraph 14 and agree to pay all costs, including attorney's fees incurred in enforcement of this guarantee. It is not necessary for us to proceed first against you before enforcing this guarantee. By signing this guarantee, you authorize us to obtain credit bureau reports for credit and collection purposes.

PRINT NAME OF GUARANTOR

X

SIGNATURE (NO TITLES)

DATED

To help the Government fight the funding of terrorism and money laundering activities, Federal Law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account. What this means is, when you open an account, we will ask for your name, address and other information that will allow us to identify you; we may also ask to see identifying documents. See reverse side for additional terms and conditions.

1	PTJR	50 User Access with Hardware or Meter
1	PTK1	WEB BROWSER INTEGRATION
1	SBTA	DM400C Digital Meter System
1	SJ40	SoftGuard for DM400
1	SL-SPMWK01	SENDPRO MAILING WELCOME KIT
1	STDSLA	Standard SLA-Equipment Service Agreement (for DM400C Digital Mailing System)
1	WIF4	DM Series WIFI Option - POINT OF SALE

If any green products: The equipment covered by this Agreement includes remanufactured products that have gone through our factory certification testing process.

Your Payment Plan

Initial Term: 51 months	Initial Payment Amount:	
Number of Months	Monthly Amount	Billed Quarterly at*
51	\$ 298.22	\$ 894.66

- Tax Exempt Certificate Attached
- Tax Exempt Certificate Not Required
- Purchase Power® transaction fees included
- Purchase Power® transaction fees extra

*Does not include any applicable sales, use, or property taxes which will be billed separately.

Will not exceed 9.99% interest per annum calculated as part of monthly payment.

Your Signature Below

By signing below, you agree to be bound by all the terms of this Agreement including the Pitney Bowes Terms (Version 11/16), which are available at <http://www.pitneybowes.com/us/license-terms-of-use/csa.html> and incorporated by reference. You acknowledge that you may not cancel the lease for any reason and that all payment obligations are unconditional. The lease will be binding on us after we have completed our credit and documentation approval process and have signed below. If software is included in the Order, additional terms apply which are available by clicking on the hyperlink for that software located at <http://www.pitneybowes.com/us/license-terms-of-use/software-and-subscription-terms-and-conditions.html>. Those additional terms are incorporated by reference.

Not Applicable
State/Entity's Contract#

Zell Gaston, IV, CFO
Lessee Signature

Zell Gaston, IV
Print Name

CFO
Title

10/5/17
Date

ap@elmpark.org - A/ck Payable
Email Address

Zell = zgastone@elmpark.org

Salvatore Polletta
Pitney Bowes Signature

Salvatore Polletta
Title

Director, Credit & New Business Opera
Print Name

Date

Friday, October 6, 2017

0040113748

Sales Information

Lane Wrenn

lane.wrenn@pb.com

Account Rep Name

Email Address



Lease Agreement

APPLICATION NO.

AGREEMENT NO.

EQUIPMENT FINANCE

Send Account Inquiries to: 1310 Madrid Street, Suite 101 • Marshall, MN 56258 • Phone: (800) 328-5371 • Fax: (800) 328-9092
Send Payments to: P.O. Box 790448 • St. Louis, MO 63179-0448

The words "Lessee," "you" and "your" refer to Customer. The words "Lessor," "we," "us" and "our" refer to U.S. Bank Equipment Finance, a division of U.S. Bank National Association ("U.S. Bank Equipment Finance").

CUSTOMER INFORMATION

Form with fields for FULL LEGAL NAME, STREET ADDRESS, CITY, STATE, ZIP, PHONE, FAX, BILLING NAME, BILLING STREET ADDRESS, CITY, STATE, ZIP, E-MAIL, and EQUIPMENT LOCATION.

SUPPLIER INFORMATION

Form with fields for FULL LEGAL NAME, STREET ADDRESS, CITY, STATE, ZIP, PHONE, and FAX.

EQUIPMENT DESCRIPTION

Form with fields for MAKE/MODEL/ACCESSORIES, SERIAL NO., and description area.

together with all replacements, parts, repairs, additions, and accessories incorporated therein or attached thereto and any and all proceeds of the foregoing, including, without limitation, insurance recoveries.
See attached Schedule A

TERM AND PAYMENT INFORMATION

Form with fields for number of payments (36), payment amount (\$195.00), and exemption certificate checkbox.

END OF TERM OPTIONS

You may choose one of the following options, which you may exercise at the end of the term, provided that no event of default under this Agreement has occurred and is continuing.
Purchase all of the Equipment for its Fair Market Value, renew this Agreement, or return the Equipment.
Purchase all of the Equipment for \$1.00. At the end of the term, title to the Equipment will automatically transfer to you, AS IS, WHERE IS, with no warranties of any kind.

Upon acceptance of the Equipment, THIS AGREEMENT IS NONCANCELABLE, IRREVOCABLE AND CANNOT BE TERMINATED.

LESSOR ACCEPTANCE

Form for LESSOR ACCEPTANCE with fields for U.S. Bank Equipment Finance, SIGNATURE, TITLE, and DATED.

CUSTOMER ACCEPTANCE

BY SIGNING BELOW OR AUTHENTICATING AN ELECTRONIC RECORD HEREOF, YOU CERTIFY THAT YOU HAVE REVIEWED AND DO AGREE TO ALL TERMS AND CONDITIONS OF THIS AGREEMENT ON THIS PAGE AND ON PAGE 2 ATTACHED HERETO.

Form for CUSTOMER ACCEPTANCE with fields for Elim Park Baptist Home Inc, SIGNATURE, TITLE, and DATED.

DELIVERY & ACCEPTANCE CERTIFICATE

You certify and acknowledge that all of the Equipment listed above: 1) has been received, installed and inspected; and 2) is fully operational and unconditionally accepted. Upon you signing below, your promises in this Agreement will be irrevocable and unconditional in all respects.

Form for DELIVERY & ACCEPTANCE CERTIFICATE with fields for Elim Park Baptist Home Inc, SIGNATURE, TITLE, and ACCEPTANCE DATE.

1. **AGREEMENT:** You agree to lease from us the goods ("Equipment") and, if applicable, finance certain software, software license(s), software components and/or professional services in connection with software (collectively, the "Financed Items," which are included in the word "Equipment" unless separately stated) from software licensor(s) and/or supplier(s) (collectively, the "Supplier"), all as described in this Agreement and in any attached schedule, addendum or amendment hereto ("Agreement"). You represent and warrant that you will use the Equipment for business purposes only. You agree to all of the terms and conditions contained in this Agreement, which, with the acceptance certification, is the entire agreement between you and us regarding the Equipment and which supersedes any purchase order, invoice, request for proposal, response or other related document. This Agreement becomes valid upon execution by us. The term shall start on the date we pay Supplier. The first Payment is due 30 days after the start of this Agreement and each Payment thereafter shall be due on the same day of each month (the "Scheduled Due Date") unless a different due date is mutually agreed to by us and you. If the parties agree to adjust the Payment due date (an "Adjusted Due Date"), in addition to all Payments and other amounts due hereunder, you will pay an interim payment in an amount equal to 1/30th of the Payment, multiplied by the number of days between the Scheduled Due Date and the Adjusted Due Date. If any provision of this Agreement is declared unenforceable, the other provisions herein shall remain in full force and effect to the fullest extent permitted by law.

2. **OWNERSHIP; PAYMENTS; TAXES AND FEES:** We own the Equipment, excluding any Financed Items. Ownership of any Financed Items shall remain with Supplier thereof. You will pay all Payments, as adjusted, when due, without notice or demand and without abatement, set-off, counterclaim or deduction of any amount whatsoever. If any part of a Payment is more than 5 days late, you agree to pay a late charge of 10% of the Payment which is late or, if less, the maximum charge allowed by law. The Payment may be adjusted proportionately upward or downward: (i) if the shipping charges or taxes differ from the estimate given to you; and/or (ii) to comply with the tax laws of the state in which the Equipment is located. You shall pay all applicable taxes, assessments and penalties related to this Agreement, whether levied or assessed on this Agreement, on us (except on our income) or you, or on the Equipment, its lease, sale, ownership, possession, use or operation. If we pay any taxes or other expenses that are owed hereunder, you agree to reimburse us when we request. You agree to pay us a yearly processing fee of up to \$50 for personal property taxes we pay related to the Equipment. You agree to pay us a fee of up to \$50 for filing and/or searching costs required under the Uniform Commercial Code ("UCC") or other laws. You agree to pay us an origination fee of up to \$125 for all closing costs. We may apply all sums received from you to any amounts due and owed to us under the terms of this Agreement. If for any reason your check is returned for insufficient funds, you will pay us a service charge of \$30 or, if less, the maximum charge allowed by law. We may make a profit on any fees, estimated tax payments and other charges paid under this Agreement.

3. **EQUIPMENT; SECURITY INTEREST:** At your expense, you shall keep the Equipment: (i) in good repair, condition and working order, in compliance with applicable laws, ordinances and manufacturers' and regulatory standards; (ii) free and clear of all liens and claims; and (iii) at your address shown on page 1, and you agree not to move it unless we agree in writing. You grant us a security interest in the Equipment to secure all amounts you owe us under this Agreement or any other agreement with us ("Other Agreements"), except amounts under Other Agreements which are secured by land and/or buildings. You authorize and ratify our filing of any financing statement(s) to show our interest. You will not change your name, state of organization, headquarters or residence without providing prior written notice to us. You will notify us within 30 days if your state of organization revokes or terminates your existence.

4. **INSURANCE; COLLATERAL PROTECTION; INDEMNITY; LOSS OR DAMAGE:** You agree to keep the Equipment fully insured against all risk, with us named as lender's loss payee, in an amount not less than the full replacement value of the Equipment until this Agreement is terminated. You also agree to maintain commercial general liability insurance with such coverage and from such insurance carrier as shall be satisfactory to us and to include us as an additional insured on the policy. You will provide written notice to us within 10 days of any modification or cancellation of your insurance policy(s). You agree to provide us certificates or other evidence of insurance acceptable to us. If you do not provide us with acceptable evidence of property insurance within 30 days after the start of this Agreement, we may, at our sole discretion, charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from us to you. We may make a profit on this program. **NOTHING IN THIS PARAGRAPH WILL RELIEVE YOU OF RESPONSIBILITY FOR LIABILITY INSURANCE ON THE EQUIPMENT.** We are not responsible for, and you agree to hold us harmless and reimburse us for and to defend on our behalf against, any claim for any loss, expense, liability or injury caused by or in any way related to delivery, installation, possession, ownership, leasing, manufacture, use, condition, inspection, removal, return or storage of the Equipment. All indemnities will survive the expiration or termination of this Agreement. You are responsible for any loss, theft, destruction or damage to the Equipment ("Loss"), regardless of cause, whether or not insured. You agree to promptly notify us in writing of any Loss. If a Loss occurs and we have not otherwise agreed in writing, you will promptly pay to us the unpaid balance of this Agreement, including any future Payments to the end of the term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. Any proceeds of insurance will be paid to us and credited against the Loss. You authorize us to sign on your behalf and appoint us as your attorney-in-fact to endorse in your name any insurance drafts or checks issued due to a Loss.

5. **ASSIGNMENT: YOU SHALL NOT SELL, TRANSFER, ASSIGN, ENCUMBER, PLEDGE OR SUBLEASE THE EQUIPMENT OR THIS AGREEMENT, without our prior written consent.** You shall not consolidate or merge with or into any other entity, distribute, sell or dispose of all or any substantial portion of your assets other than in the ordinary course of business, without our prior written consent, and the surviving, or successor entity or the transferee of such assets, as the case may be, shall assume all of your obligations under this Agreement by a written instrument acceptable to us. No event shall occur which causes or results in a transfer of majority ownership of you while any obligations are outstanding hereunder. We may sell, assign, or transfer this Agreement without notice to or consent from you. You agree that if we sell, assign or transfer this Agreement, our assignee will have the same rights and benefits that we have now and will not have to perform any of our obligations. You agree that our assignee will not be subject to any claims, defenses, or offsets that you may have against us. This Agreement shall be binding on and inure to the benefit of the parties hereto and their respective successors and assigns.

6. **DEFAULT AND REMEDIES:** You will be in default if: (i) you do not pay any Payment or other sum due to us or you fail to perform in accordance with the covenants, terms and conditions of this Agreement or any other agreement with us or any of our affiliates or fail to perform or pay under any material agreement with any other entity; (ii) you make or have made any false statement or misrepresentation to us; (iii) you or any guarantor dies, dissolves, liquidates, terminates existence or is in bankruptcy; (iv) you or any guarantor suffers a material adverse change in its financial, business or operating condition; or (v) any guarantor defaults under any guaranty for this Agreement. If you are ever in default, at our option, we can cancel this Agreement and require that you pay the unpaid balance of this Agreement, including any future Payments to the end of term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. We may recover default interest on any unpaid amount at the rate of 12% per year. Concurrently and cumulatively, we may also use any remedies available to us under the UCC and any other law and we may require that you immediately stop using any Financed Items. If we take possession of the Equipment, you agree to pay the costs of repossession, moving, storage, repair and sale. The net proceeds of the sale of any Equipment will be credited against what you owe us under this Agreement and you will be responsible for any deficiency. In the event of any dispute or enforcement of our rights under this Agreement or any related agreement, you agree to pay our reasonable attorneys' fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee. **WE SHALL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES FOR ANY DEFAULT, ACT OR OMISSION BY ANYONE.** Any delay or failure to enforce our rights under this Agreement will not prevent us from enforcing any rights at a later time. You agree that this Agreement is a "Finance Lease" as defined by Article 2A of the UCC and your rights and remedies are governed exclusively by this Agreement. You waive all rights under sections 2A-508 through 522 of the UCC. If interest is charged or collected in excess of the maximum lawful rate, we will refund such excess to you, which will be your sole remedy.

7. **INSPECTIONS AND REPORTS:** We have the right, at any reasonable time, to inspect the Equipment and any documents relating to its installation, use, maintenance and repair. Within 30 days after our request (or such longer period as provided herein), you will deliver all requested information (including tax returns) which we deem reasonably necessary to determine your current financial condition and faithful performance of the terms hereof. This may include: (i) compiled, reviewed or audited annual financial statements (including, without limitation, a balance sheet, a statement of income, a statement of cash flow, a statement of changes in equity and notes to financial statements) within 120 days after your fiscal year end, and (ii) management-prepared interim financial statements within 45 days after the requested reporting period(s). Annual statements shall set forth the corresponding figures for the prior fiscal year in comparative form, all in reasonable detail without any qualification or exception deemed material by us. Unless otherwise accepted by us, each financial statement shall be prepared in accordance with generally accepted accounting principles consistently applied and shall fairly and accurately present your financial condition and results of operations for the period to which it pertains. You authorize us to obtain credit bureau reports for credit and collection purposes and to share them with our affiliates and agents.

8. **END OF TERM:** Unless the purchase option is \$1.00, at the end of the initial term, this Agreement shall renew for successive 12-month renewal term(s) under the same terms hereof unless you send us written notice between 90 and 150 days before the end of the initial term or at least 30 days before the end of any renewal term that you want to purchase or return the Equipment, and you timely purchase or return the Equipment. You shall continue making Payments and paying all other amounts due until the Equipment is purchased or returned. As long as you have given us the required written notice, if you do not purchase the Equipment, you will return all of the Equipment to a location we specify, at your expense, in retail re-saleable condition, full working order and complete repair. **YOU ARE SOLELY RESPONSIBLE FOR REMOVING ANY DATA THAT MAY RESIDE IN THE EQUIPMENT, INCLUDING BUT NOT LIMITED TO HARD DRIVES, DISK DRIVES OR ANY OTHER FORM OF MEMORY.**

9. **USA PATRIOT ACT NOTICE; ANTI-TERRORISM AND ANTI-CORRUPTION COMPLIANCE:** To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each customer who opens an account. When you enter into a transaction with us, we ask for your business name, address and other information that will allow us to identify you. We may also ask to see other documents that substantiate your business identity. You and any other person who you control, own a controlling interest in, or who owns a controlling interest in or otherwise controls you in any manner ("Representatives") are and will remain in full compliance with all laws, regulations and government guidance concerning foreign asset control, trade sanctions, embargoes, and the prevention and detection of money laundering, bribery, corruption, and terrorism, and neither you nor any of your Representatives is or will be listed in any Sanctions-related list of designated persons maintained by the U.S. Department of Treasury's Office of Foreign Assets Control or successor or the U.S. Department of State. You shall, and shall cause any Representative to, provide such information and take such actions as are reasonably requested by us in order to assist us in maintaining compliance with anti-money laundering laws and regulations.

10. **MISCELLANEOUS:** Unless otherwise stated in an addendum hereto, the parties agree that: (i) this Agreement and any related documents hereto may be authenticated by electronic means; (ii) the "original" of this Agreement shall be the copy that bears your manual, facsimile, scanned or electronic signature and that also bears our manually or electronically signed signature and is held or controlled by us; and (iii) to the extent this Agreement constitutes chattel paper (as defined by the UCC), a security interest may only be created in the original. You agree not to raise as a defense to the enforcement of this Agreement or any related documents that you or we executed or authenticated such documents by electronic or digital means or that you used facsimile or other electronic means to transmit your signature on such documents. Notwithstanding anything to the contrary herein, we reserve the right to require you to sign this Agreement or any related documents hereto manually and to send to us the manually signed, duly executed documents via overnight courier on the same day that you send us the facsimile, scanned or electronic transmission of the documents. You agree to execute any further documents that we may request to carry out the intents and purposes of this Agreement. Whenever our consent is required, we may withhold or condition such consent in our sole discretion, except as otherwise expressly stated herein. From time to time, Supplier may extend to us payment terms for Equipment financed under this Agreement that are more favorable than what has been quoted to you or the general public, and we may provide Supplier information regarding this Agreement if Supplier has assigned or referred it to us. All notices shall be mailed or delivered by facsimile transmission or overnight courier to the respective parties at the addresses shown on this Agreement or such other address as a party may provide in writing from time to time. By providing us with a telephone number for a cellular phone or other wireless device, including a number that you later convert to a cellular number, you are expressly consenting to receiving communications, including but not limited to prerecorded or artificial voice message calls, text messages, and calls made by an automatic telephone dialing system, from us and our affiliates and agents at that number. This express consent applies to each such telephone number that you provide to us now or in the future and permits such calls for non-marketing purposes. Calls and messages may incur access fees from your cellular provider. You authorize us to make non-material amendments (including completing and conforming the description of the Equipment) on any document in connection with this Agreement. Unless stated otherwise herein, all other modifications to this Agreement must be in writing and signed by each party or in a duly authenticated electronic record. This Agreement may not be modified by course of performance.

11. **WARRANTY DISCLAIMERS: WE ARE LEASING THE EQUIPMENT TO YOU "AS-IS." YOU HAVE SELECTED SUPPLIER AND THE EQUIPMENT BASED UPON YOUR OWN JUDGMENT. WE DO NOT TAKE RESPONSIBILITY FOR THE INSTALLATION OR PERFORMANCE OF THE EQUIPMENT. SUPPLIER IS NOT AN AGENT OF OURS AND WE ARE NOT AN AGENT OF SUPPLIER, AND NOTHING SUPPLIER STATES OR DOES CAN AFFECT YOUR OBLIGATIONS HEREUNDER. YOU WILL MAKE ALL PAYMENTS UNDER THIS AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY SUPPLIER, LICENSOR OR MANUFACTURER, AND ANY FAILURE OF A SERVICE PROVIDER TO PROVIDE SERVICES WILL NOT EXCUSE YOUR OBLIGATIONS TO US UNDER THIS AGREEMENT. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, OF, AND TAKE ABSOLUTELY NO RESPONSIBILITY FOR, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS, INFRINGEMENT OR ANY OTHER ISSUE IN REGARD TO THE EQUIPMENT, ANY ASSOCIATED SOFTWARE AND ANY FINANCED ITEMS. SO LONG AS YOU ARE NOT IN DEFAULT UNDER THIS AGREEMENT, WE ASSIGN TO YOU ANY WARRANTIES IN THE EQUIPMENT GIVEN TO US.**

12. **LAW; JURY WAIVER:** This Agreement will be governed by and construed in accordance with Minnesota law. You consent to jurisdiction and venue of any state or federal court in Minnesota and waive the defense of inconvenient forum. For any action arising out of or relating to this Agreement or the Equipment, **BOTH PARTIES WAIVE ALL RIGHTS TO A TRIAL BY JURY.**

**General Information and Questionnaire
Accounting Basis**

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2018	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	Address (No. & Street, City, State, Zip Code)
1 Blum Shapiro & Company, P.C.	29 South Main Street, W. Hartford, CT 16127
2 Blum Shapiro & Company, P.C.	29 South Main Street, W. Hartford, CT 16127
3 Blum Shapiro & Company, P.C.	29 South Main Street, W. Hartford, CT 16127
4 H. A. Business Services	172 Campville Hill Road, Harwinton, CT 06791

Services Provided by This Firm (*describe fully*)

1 Annual Audit	\$ 20,512
2 Medicaid Cost Report Review, Tax Form 990 Preparation	\$ 6,741
3 ERISA Audit of Benefit Plan & Related Consulting, Form 5500 Preparation	\$ 7,122
4 Medicare Cost Report Preparation	\$ 2,169
	Charge for Services Provided
	\$ 36,544

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

- Yes No Page 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Jason G Degenaro LLC	203-453-4101
2 Jackson Lewis PC	914-514-6060
3 Wiggan and Dana LLP	203-498-4400
4	
5	

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

- 1 29 Water Street, Guilford, CT 06437
- 2 P.O. Box 416019, Boston, MA 02241
- 3 P.O. Box 1832, New Haven, CT 06508
- 4
- 5

Services Provided by This Firm (*describe fully*)

1 Collections \$225 - disallowed	\$ 225
2 Personnel & Labor Relations - 1,474 disallowed	\$ 5,456
3 Review/Consultation - Resident HIPPA Breach, General Matters, Collection Question - \$704 disallowed	\$ 28,740
4	\$
5	\$
	Charge for Services Provided
	\$ 34,421

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

**ELIM PARK BAPTIST HOME, INC.
DETAILED LEGAL FEES SCHEDULE
FISCAL 2018**

TRX Date	Account Number	Account Description	Debit Amount	Vendor Name	Reference	Orig Doc #	Description	Comments &/or Disposition
	LEGAL FEES - ADMINISTRATION	GL 1.8300.6420						
10/31/2017	1.8300.6420	Legal Fees	\$383.04	WIGGIN AND DANA LLP	HR LEGAL SERVICES OCT 17	8543173	HR LEGAL SERVICES OCT 17	Review & respond to issues re employment matters.
10/31/2017	1.8300.6420	Legal Fees	\$135.00	WIGGIN AND DANA LLP	HC LEGAL FEES	8543174	HC LEGAL FEES	Review & respond to question re HIPAA and pool staff.
11/30/2017	1.8300.6420	Legal Fees	\$1,072.35	WIGGIN AND DANA LLP	LEGAL FEES NOV 17	8544672	LEGAL FEES NOV 17	Various communications re HIPAA and contracted staff including HIPAA training of contracted staff; research about vaccinations.
12/31/2017	1.8300.6420	Legal Fees	\$427.50	WIGGIN AND DANA LLP	LEGAL FEES NOV 17	8546008	LEGAL FEES NOV 17	Review of documentation & draft, send release agreement -- Employment matter.
12/31/2017	1.8300.6420	Legal Fees	\$68.61	WIGGIN AND DANA LLP	LEGAL FEES DEC 17	8546007	LEGAL FEES DEC 17	Various communications re Solar letter of intent and/or contract.
1/31/2018	1.8300.6420	Legal Fees	\$1,144.00	WIGGIN AND DANA LLP	LEGAL SERVICES JAN 18	8547180	LEGAL SERVICES JAN 18	Question re admission of couple to Health Center; questions re videography language in admission contract; collection-related matter re Resident #1 -Cost \$704.00 -- Disallowed
2/28/2018	1.8300.6420	Legal Fees	\$1,387.82	WIGGIN AND DANA LLP	LEGAL FEES FEB 18	8548556	LEGAL FEES FEB 18	Review & respond to issues re employment matters' i.e. manager separation agreement, health insurance continuation, review of job description, etc.
3/1/2018	1.8300.6420	Legal Fees	\$6,553.25	WIGGIN AND DANA LLP	LEGAL FEES FEB 18	8548557	LEGAL FEES FEB 18	Resident elopement issue; policy re photography in nursing home; various Resident #1 issues including billing/coverage question, HIPAA breach issue, etc.
3/31/2018	1.8300.6420	Legal Fees	\$2,158.50	WIGGIN AND DANA LLP	LEGAL FEES MAR 18	8549830	LEGAL FEES MAR 18	Follow-up on HIPAA breach re Resident #1 ; review & revise photo policy and admission agreement re same; review Connecticut contract.
4/30/2018	1.8300.6420	Legal Fees	\$1,573.50	WIGGIN AND DANA LLP	LEGAL FEES APR 18	8551271	LEGAL FEES APR 18	Review business associate agreement; discuss Resident #1 HIPAA issues/approach; review draft letter to D. Dombrowski requesting Signed Certification
6/1/2018	1.8300.6420	Legal Fees	\$3,168.00	WIGGIN AND DANA LLP	HC LEGAL FEES MAY 18	8552764	HC LEGAL FEES MAY 18	Various conversations re Resident #1 HIPAA breach re unlawful use of PHI.
7/31/2018	1.8300.6420	Legal Fees	\$1,745.00	WIGGIN AND DANA LLP	LEGAL SERVICES HC/JUL 18	8555313	LEGAL SERVICES HC/JUL 18	Various conversations re Resident #1 HIPAA breach including involvement of Attorney General's office; review of pharmacy agreement.
8/1/2018	1.8300.6420	Legal Fees	\$132.00	WIGGIN AND DANA LLP	LEGAL SERVICES JUN 18	8554268	LEGAL SERVICES JUN 18	Follow-up w/Asst. Attorney General- Resident #1 case.
9/7/2018	1.8300.6420	Legal Fees	\$6,898.75	WIGGIN AND DANA LLP	LEGAL FEES/HC/FOUNDATION 8/18	8556841	LEGAL FEES/HC/FOUNDATION	Review Pharmscript Agreement; prepare new HIPAA form for Elim Park; review correspondence re Resident #1 HIPAA breach issue and threatened lawsuit re patient's fall; discuss theft incidents and future prevention; check Elim Park's charitable solicitation registration; etc.
9/30/2018	1.8300.6420	Legal Fees	\$1,892.25	WIGGIN AND DANA LLP	LEGAL FEES SEP 18	8558069	LEGAL FEES SEP 18	Various conversations re Resident #1 HIPAA breach issue, including w/Attorney General's office; advice re charitable solicitation/fundraising letter; call re resident consent/substitute decision-maker issue.
			\$28,739.57					

ELIM PARK BAPTIST HOME, INC.
DETAILED LEGAL FEES SCHEDULE
FISCAL 2018

TRX Date	Account Number	Account Description	Debit Amount	Vendor Name	Reference	Orig Doc #	Description	Comments &/or Disposition
	LEGAL FEES - FINANCE	GL 1.8700.6420						
4/2/2018	1.8700.6420	Legal Fees- Finance	\$225.00 \$225.00	JASON G DEGENARO LLC	LEGAL SERVICES AMBROSE FEB 18	2574	LEGAL SERVICES AMBROSE FEB 18	Collection services including research of probate status & draft and file Appearance and creditor claim w/probate court -- DISALLOWED.
	LEGAL FEES - HUMAN RESOURCES	GL 1.8900.6420						
10/31/2017	1.8900.6420	Legal Fees- HR	\$661.08	JACKSON LEWIS PC	LEGAL SERVICES OCT 17	7026942	LEGAL SERVICES OCT 17	Review & respond to issues re employment matters, including threatened litigation. Prepare correspondence re new litigation in Employee #1 matter.
11/1/2017	1.8900.6420	Legal Fees- HR	\$1,251.25	JACKSON LEWIS PC	LEGAL FEES CONDON JUL-SEP 17	7017210	LEGAL FEES CONDON JUL-SEP 17	Review & respond to issues re employment matters.
1/31/2018	1.8900.6420	Legal Fees- HR	\$308.00	WIGGIN AND DANA LLP	LEGAL FEES JAN 18	8547179	LEGAL FEES JAN 18	Review & respond to issues re employment matters, i.e. posting for jobs and discipline.
2/28/2018	1.8900.6420	Legal Fees- HR	\$110.70	JACKSON LEWIS PC	LEGAL FEES JAN 18	7082426	LEGAL FEES JAN 18	Check on status of Employee #2 legal matter.
4/1/2018	1.8900.6420	Legal Fees- HR	\$26.00	JACKSON LEWIS PC	LEGAL FEES JAN 18 THOMAS	7072283	LEGAL FEES JAN 18 THOMAS	Check on status of Employee #1 litigation matter.
4/1/2018	1.8900.6420	Legal Fees- HR	\$1,015.00	JACKSON LEWIS PC	LEGAL FEES FEB 18 CONDON	7096773	LEGAL FEES FEB 18 CONDON	Various legal services re Employee #1 litigation matter.
4/24/2018	1.8900.6420	Legal Fees- HR	\$166.05	JACKSON LEWIS PC	LEGAL FEES MAR 18	7111211	LEGAL FEES MAR 18	Review correspondence from client & check on status of Employee #1 litigation matter.
4/30/2018	1.8900.6420	Legal Fees- HR	\$284.00	WIGGIN AND DANA LLP	LEGAL FEES APR 18	8551272	LEGAL FEES APR 18	Question re possible severance offer.
6/1/2018	1.8900.6420	Legal Fees- HR	\$52.00	JACKSON LEWIS PC	LEGAL FEES APR 18	7121540	LEGAL FEES APR 18	Check on status of Resident #2 legal matter.
6/1/2018	1.8900.6420	Legal Fees- HR	\$358.00	JACKSON LEWIS PC	LEGAL FEES HC MAY 18	7136021	LEGAL FEES HC MAY 18	Review & respond to issues re employment matter as it relates to unemployment compensation related case.
7/1/2018	1.8900.6420	Legal Fees- HR	\$226.58	WIGGIN AND DANA LLP	LEGAL SERVICES JUN 18	8554267	LEGAL SERVICES JUN 18	Communication to H.R. about wage & hour record-keeping and exempt status questions.
7/31/2018	1.8900.6420	Legal Fees- HR	\$844.80	WIGGIN AND DANA LLP	LEGAL SERVICES HR JUL 18	8555312	LEGAL SERVICES HR JUL 18	Review & respond to H.R. about jury duty policy; respond to CEO about pharmacy agreement.
8/22/2018	1.8900.6420	Legal Fees- HR	\$110.70	JACKSON LEWIS PC	LEGAL SERVICES/JUL 18	7178184	LEGAL SERVICES/JUL 18	Teleconference w/CEO re personnel issue.
9/19/2018	1.8900.6420	Legal Fees- HR	\$61.65	JACKSON LEWIS PC	LEGAL SERVICES/JUL 18	7190227	LEGAL SERVICES/JUL 18	Teleconference w/CEO re personnel issue.
			\$5,455.81					
			\$34,420.38					
	GRAND TOTAL LEGAL FEES FYE 2018							
	Subtotals By Vendor:							
	Wiggin & Dana LLP	\$28,739.57			Legal Fees Disallowances:			
	Jason G. DeGenaro LLC	\$225.00			Collections (Wiggin & Dana)	\$704.00		
	Jackson Lewis PC	\$5,455.81			Collections (DeGenaro)	\$225.00		
	TOTAL	\$34,420.38			Lawsuits (Jackson Lewis)	\$1,474.13		
						\$2,403.13		

Schedule of Resident Statistics

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c		Report for Year Ended 9/30/2018				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	132	90		42	132	90		42	132	90		42	42
B. On last day of THIS report period	132	90		42	132	90		42	132	90		42	42
2. Number of Residents													
A. As of midnight of PREVIOUS report period	120	85		35	120	85		35	120	85		35	35
B. As of midnight of THIS report period	124	86		38	120	85		35	124	86		38	38
3. Total Number of Days Care Provided During Period													
A. Medicare	8,698	8,698			6,621	6,621			2,077	2,077			
B. Medicaid (Conn.)	13,257	13,257			9,849	9,849			3,408	3,408			
C. Medicaid (other states)													
D. Private Pay	4,264	3,351		913	2,979	2,335		644	1,285	1,016			269
E. State SSI for RCH	11,781			11,781	8,587			8,587	3,194				3,194
F. Other (Specify)	5,598	5,598			4,170	4,170			1,428	1,428			
G. Total Care Days During Period (3A thru F)	43,598	30,904		12,694	32,206	22,975		9,231	11,392	7,929			3,463
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	59	59			51	51			8	8			
B. Other Bed Reserve Days	881	157		724	657	108		549	224	49			175
5. Total Resident Days (3G + 4A + 4B)	44,538	31,120		13,418	32,914	23,134		9,780	11,624	7,986			3,638

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Elim Park Baptist Home, Inc.			License No. 666c			Report for Year Ended 9/30/2018			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)				
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	18		42		26		2	36					
Per Diem Rate													
a. One bed rm.	Various PPS		258.91		580.00		262.00	141.24					
b. Two bed rms.	Various PPS		258.91		550.00		242.00	141.24					
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	Residential Care Home		
A. Medicare - Part B								11,097	10,842		255		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								35,989	35,989				
D. Total Physical Therapy Treatments								47,086	46,831		255		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								257	249		8		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								2,599	2,599				
D. Total Speech Therapy Treatments								2,856	2,848		8		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								3,409	3,380		29		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								37,022	37,022				
D. Total Occupational Therapy Treatments								40,431	40,402		29		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Elim Park Baptist Home, Inc.	666c	9/30/2018	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	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)	146,135	1,363			63,009	587
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	627,279	19,542			314,226	7,519
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	297,707	23,268			128,362	10,032
6. Housekeeping Service						
a. Head Housekeeper	2,154	22			943	10
b. Other Housekeeping Workers	136,388	11,595			59,718	5,077
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	15,326	256			6,711	112
b. Other Maintenance Workers	61,895	3,377			27,101	1,740
8. Laundry Service						
a. Supervisor	2,796	38			325	4
b. Other Laundry Workers	192,186	14,951			22,363	1,740
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	103,176	1,363			44,486	587
b. Other Accountants	157,387	6,101			67,860	2,631
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	133,899	2,180			13,379	217
b. RN						
1. Direct Care	1,047,461	25,844			702	21
2. Administrative**	312,556	6,993			9,989	311
c. LPN						
1. Direct Care	1,038,380	34,072			94,134	3,111
2. Administrative**						
d. Aides and Attendants	1,484,585	86,630			241,839	11,511
e. Physical Therapists	674,889	17,526			3,675	95
f. Speech Therapists	116,244	2,051			327	6
g. Occupational Therapists	618,365	16,264			444	12
h. Recreation Workers	111,336	6,026			48,004	2,598
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	91,934	2,939			39,639	1,267
n. Marketing	13,434	273			5,793	117
o. Other (Specify)						
See Attached Schedule	31,009	1,299			13,370	560
A-13. Total Salary Expenditures	7,416,521	283,971			1,206,399	49,865

* 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	
		9/30/2018					
Name	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
Section I - Operators/Owners							
N/A							
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).							
Brian Bedard	Non-discriminatory except for life	Asst. Administrator - Management of facility	769	A4	Elim Park Place, 150 Cook Hill Road, Cheshire, CT	769	146,469

* 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) Elim Park Baptist Home, Inc.		License No. 666c		Report for Year Ended 9/30/2018		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS							
Section III - Administrators***									
Chris Newton	146,135		Non-discriminatory except for life	Administrator - Management of facility	1,950	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.

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B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Elim Park Baptist Home, Inc.	666c	9/30/2018	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						
2. Dentist	7,588	78				
3. Pharmacist	8,608	14				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	40,232	673			219	4
b. Other						
6. Social Worker						
7. Recreation Worker	2,666	24			1,149	11
8. Physicians						
a. Medical Director (entire facility)	45,000	104				
b. Utilization Review (Title 18 and 19 only) monthly meeting	629	10			271	4
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)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	8,020	155				
2. Administrative***						
c. Aides	14,358	560			877	34
d. Other						
12. Other (Specify) See Attached Schedule	43,341	85			18,688	37
B-13 Total Fees Paid in Lieu of Salaries	170,442	1,703			21,204	90

* 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 Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
MARTHA A KURILEC	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
ALBERT A NATELLI	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Omnicare Of Connecticut	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Healthpro Management Services	Rehab Consulting & Physical Therapist	<input type="radio"/>	<input checked="" type="radio"/>		
ALEXANDER BUTTERWORTH	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
ANTHONY RARUS	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
CHRIS MERWIN	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
DOUGLAS CODIANNI	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
ELAINE CERULLO	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
GIANNI GARDNER	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
JAMES M SHEEHAN	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
JOHN DESORBO	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
JOHN PAOLILLO	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
JONATHAN W CONDIE	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
LARRY BATTER	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
MARTY MARKIEWICZ	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
NILES SPAULDING	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
NINITA THERRIEN	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
PAUL W SCUNGIO	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
RICHARD A DAGENAIS	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
ROBERTA DEFIORE	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
SALVATORE T ANASTASIO	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

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

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
SHAWN TAYLOR	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
TOM STANKUS	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
WILLIAM A WALACH	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
ANTHONY S PREZIOSO	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Adedayo O Adetola	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Benjamin Yeboh	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>		
Key Personnel	Agency Nurses & Aides	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2018	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 300,183	258,186		41,997
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 46,473	39,971		6,502
4. Social Security (F.I.C.A.)	\$ 634,084	545,372		88,712
5. Health Insurance	\$ 1,124,604	967,265		157,339
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,273	5,395		878
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 245,157	210,858		34,299
8. Uniform Allowance	\$ 8,992	7,734		1,258
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 65,108	45,493		19,615
d. Accounting and Auditing	\$ 36,544	25,534		11,010
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 34,421	24,051		10,370
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 36,100	25,224		10,876
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,750	8,210		3,540
2. Cellular Phones	\$ 8,397	5,867		2,530
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	\$			
Subtotal	\$ 2,558,086	2,169,160		388,926

* 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	License No.	Report for Year Ended		Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2018		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:	2,558,086	2,169,160		388,926	
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 23,252	16,247		7,005	
2. Holiday Parties for Staff	\$ 6,374	4,454		1,920	
3. Gifts to Staff and Residents	\$ 16,930	11,829		5,101	
4. Employee Travel	\$ 13,974	9,764		4,210	
5. Education Expenses Related to Seminars and Conventions	\$ 24,600	17,189		7,411	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 6,148	4,296		1,852	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,900	1,328		572	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 62,602	43,742		18,860	
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	\$ 5,476	3,826		1,650	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 12,856	8,986		3,870	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 796	556		240	
9. Subscriptions	\$ 5,088	3,555		1,533	
10. Contributions*** See Attached Schedule	\$ 180,450	126,086		54,364	
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 162,540	113,572		48,968	
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 148,524	103,777		44,747	
C-14 Total Administrative & General Expenditures	\$ 3,229,596	2,638,367		591,229	

* 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
	\$ -	\$ -	\$ -
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Marketing - Therapy - disallowed on p. 28	\$ 640		\$ 276
Marketing - Admissions - disallowed on p. 28	\$ 41,412		\$ 17,855
Advertising Other/Public Relations - disallowed on p. 28	\$ 1,690		\$ 729
Total Other Advertising	\$ 43,742	\$ -	\$ 18,860

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
AICPA - disallowed p. 28 (Attachment)	\$ 35		\$ 15
ALTCFM	\$ 178		\$ 77
CAHCF	\$ 1,347		\$ 581
CTCPA - disallowed p. 28 (Attachment)	\$ 89		\$ 36
Leading Age	\$ 7,145		\$ 3,079
SOCIETY FOR HUMAN RESOURCE MAN	\$ 188		\$ 81
NEADHVS	\$ 3		\$ 2
Total Dues	\$ 8,986	\$ -	\$ 3,870

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
Cheshire, CT Police & Fire Department Donations	\$ 125,772		\$ 54,228
Employee Emergency Fund	\$ 314		\$ 136
Total Contributions	\$ 126,086	\$ -	\$ 54,364

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Supplies - Christian Ministries	\$ 409		\$ 177
Employee Physicals & Other - Pre Placement Physicals (disallowed on p. 28 A)	\$ 336		\$ 145
Supplies - Volunteer - disallowed p. 28 (Attachment)	\$ 420		\$ 181
Volunteer Recognition - disallowed p. 28 (Attachment)	\$ 651		\$ 281
Other - Volunteer - disallowed p. 28 (Attachment)	\$ 304		\$ 131
Professional Fees	\$ 157		\$ 68
Tuition Reimbursement - disallowed p. 28	\$ 8,253		\$ 3,558
Licenses	\$ 3,122		\$ 1,346
Bank & Credit Card Fees - payment processing, check orders, stop payments, r	\$ 10,480		\$ 4,518
Miscellaneous - Administration (Disallow)	\$ 15,724		\$ 6,780
Alliance-CALTC - disallowed p. 28 (Attachment)	\$ 699		\$ 301
Insurance Directors & Officers	\$ 13,080		\$ 5,640
Nursing Recruitment	\$ 2,014		\$ 869
Other - Nursing	\$ 89		\$ 38
Other - Christian Ministries	\$ 119		\$ 51
Purchased Services - Admissions - disallowed p. 28 (Attachment)	\$ 6,250		\$ 2,695
Telephone (Internet Services)	\$ 8,178		\$ 3,526
Other - Social Services	\$ 472		\$ 203
Other - Admissions - Reptrax & Vendormate - disallowed p. 28 (Attachment)	\$ 321		\$ 138
Discounts Taken	\$ (1,865)		\$ (804)
Purchased Services - Administration	\$ 13,781		\$ 5,942
Purchased Services - Finance	\$ 7,996		\$ 3,448
Purchased Services - Volunteer	\$ 349		\$ 151
Purchased Services - IT	\$ 1,091		\$ 471
Employee Background Check	\$ 9,695		\$ 4,181
Employee Background Check - Therapy - disallowed p. 28 (Attachment)	\$ 1,548		\$ 667
Miscellaneous - HR	\$ 104		\$ 45
Miscellaneous - HR			
Total Other Administrative and General	\$ 103,777	\$ -	\$ 44,747

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Elim Park Baptist Home, Inc.	666c	9/30/2018	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 #
Sodexo, P.O. Box 360170, Pittsburgh, PA 15251-6170	35,459	Dietary Staff Management, Support, Training, Food Purchase, Quality Assurance, Quantity Discount	Page 18, Line 2c
Sodexo, P.O. Box 360170, Pittsburgh, PA 15251-6170	11,847	Laundry Staff Management, Support, Training, Quality Assurance, Quantity Discount	Page 19, Line 3c
Sodexo, P.O. Box 360170, Pittsburgh, PA 15251-6170	12,360	Housekeeping Staff Management, Support, Training, Quality Assurance, Quantity Discount	Page 20, Line 4c
Sodexo, P.O. Box 360170, Pittsburgh, PA 15251-6170	5,411	Maintenance Staff Management, Support, Training, Quality Assurance, Quantity Discount	Page 22, Line 6f

* 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
Elim Park Baptist Home, Inc.	666c	9/30/2018	18	37
Item	Total	CCNH	RHNS	Residential Care Home
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 311,203	217,447		93,756
2. Non-Food Supplies	\$ 33,058	23,099		9,959
3. Other (<i>Specify</i>) _____ Dietary Services To Departments	\$ 32,191	22,493		9,698
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$ 284,967	199,115		85,852
c. Other (<i>Specify</i>) _____ Misc Support Fees	\$ 83,273	58,185		25,088
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 744,692	520,339		224,353
2F. Dietary Questionnaire	Total	CCNH	RHNS	Residential Care Home
G. Resident Meals: Total no. of meals served per day:*	358	254		104
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 checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.				\$1,098
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt.				\$2,746
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 checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.				\$28,025
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.

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

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2018		Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
3. Laundry						
a. In-House Processing*	Lbs.	501,746	449,447			52,299
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. \$	6,466	5,792			674
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	46,719	41,849			4,870
c. Other (Specify)	\$	-45,264	-40,546			-4,718
Reduction in cost from laundry svcs provided to related party (Elim Park Place).						
3D. Total Laundry Expenditures (3a + b + c)	\$	7,921	7,095			826
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.

*** 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
Elim Park Baptist Home, Inc.		666c	9/30/2018		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel	49,191	34,706		14,485
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	31,432	21,860		9,572
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. \$	59,156	41,142		18,014
C. Other (<i>Specify</i>)			\$ 4,929	3,428		1,501
Misc Support Fees						
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 95,517	66,430		29,087
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Omnicare of Connecticut	\$	534,563	534,563		
b.	Medicine Cabinet Drugs	\$	78,330	77,326		1,004
c.	Medical and Therapeutic Supplies	\$	4,475	4,475		
d.	Ambulance/Limousine***	\$	10,288	10,288		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	36,487	36,487		
f.	X-rays and Related Radiological Procedures***	\$	30,092	30,092		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	50,180	50,180		
i.	Recreation	\$	31,326	21,888		9,438
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$	59,666	43,984		15,682
l.	Other (Specify)**** See Attached Schedule	\$	177,270	162,027		15,243
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 1,012,677	971,310		41,367

* 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	Residential Care Home
Supplies - Short Term	\$ 47,427		
Supplies - Short Term - wound vac - disallowed p. 29	\$ 2,378		
Equipment Rental - Short Term	\$ 5,026		
Equipment Rental - Short Term - wound vac - disallowed p. 29	\$ 3,158		
Equipment Rental - Short Term - Air Mattresses - disallowed p. 29	\$ 8,297		
Supplies - Long Term	\$ 67,320		
Supplies - Long Term - wound vac - disallowed p. 29	\$ 163		
Equipment Rental - Long Term - wound vac - disallowed p. 29	\$ 2,858		
Supplies - RCH			\$ 3,834
Supplies (Non-Medical)- Nsg	\$ 518		\$ 224
Small Equipment Purchased- Nsg	\$ 3,584		\$ 1,546
Purchased Services - Therapy - disallowed p. 29	\$ 7,546		\$ 3,254
Supplies- Therapy - disallowed p. 29	\$ 13,681		\$ 6,385
Therapy Equipment Repair - disallowed p. 29	\$ 71		
Total Other Resident Care	\$ 162,027	\$ -	\$ 15,243

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

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2018	Total Cost/Page Ref.***				Page 21	of 37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	Residential Care Home	Pg	Line
Sodexo	Pittsburgh, PA 15251-6170	<input type="radio"/>	None	Dietary Purchased Services	199,115		85,852	18	2b
Sodexo	Pittsburgh, PA 15251-6170	<input type="radio"/>	None	Laundry Purchased Services	41,849		4,870	19	3b
Sodexo	Pittsburgh, PA 15251-6170	<input type="radio"/>	None	Housekeeping Purchased Services	41,334		17,822	20	4b
Sodexo	Pittsburgh, PA 15251-6170	<input type="radio"/>	None	Maintenance Purchased Services	20,664		9,048	22	6f
Neismart	5100 N. Towne Centre Dr., Ozark, MO 65721	<input type="radio"/>	None	Vision Software Support	44,319		19,110	16	1m11/13
Whalley Computer Associates	Brattleboro, VT 05302-1292	<input type="radio"/>	None	Computer Services	26,547		11,446	16	1m11
ADP Inc.	225 Second Ave., Waltham, MA 02454	<input type="radio"/>	None	Payroll Services	24,258		10,459	16	1m11/13
Cox Communications	P.O. Box 182656, Columbus, OH 43218	<input type="radio"/>	None	Cable TV	12,766		5,504	16	1m13
Konica Minolta Premier Finance	Philadelphia, PA 19176-0239	<input type="radio"/>	None	Repair & Maintenance Of Copiers	13,919		6,001	16	1m13
Brightview (on Sodexo Invoice)	Philadelphia, PA 19176-0239	<input type="radio"/>	None	Landscape/Snow Svcs. (Sodexo Invoice)	31,637		13,642	16	6a
Procaire, LLC	P. O. Box 801 Tolland, CT 06084	<input type="radio"/>	None	Oxygen Rental	27,793		11,984	22	5a
NOA Diagnostic Of NY LLC	150 Syosset, NY 11791-4462	<input type="radio"/>	None	X Ray Services	15,025		6,478	20	5f
Griffen Hospital	130 Division St., Derby, CT 06418	<input type="radio"/>	None	Laboratory Services	33,218		14,323	20	5h

* 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).

Annual Report of Long-Term Care Facility

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

Name of Facility	License No.	Report for Year Ended			Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2018			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 190,096	131,539			58,557	
b. Heat	\$ 64,364	49,647			14,717	
c. Light & Power	\$ 155,095	134,765			20,330	
d. Water	\$ 55,490	48,038			7,452	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 21,724	15,179			6,545	
f. Other (<i>itemize</i>)	\$ 115,930	80,637			35,293	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 602,699	459,805			142,894	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 14,868	10,340			4,528	
b. Building & Building Improvements	\$ 329,114	234,214			94,900	
c. Non-Movable Equipment	\$ 119,121	82,846			36,275	
d. Movable Equipment	\$ 127,287	94,443			32,844	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 590,390	421,843			168,547	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 11,653				11,653	
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 11,653				11,653	
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)	\$ 602,043	421,843			180,200	

* 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 Elim Park Baptist Home, Inc.		License No. 666c		Report for Year Ended 9/30/2018				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		606,980		606,980	512,493		4-20 yrs	14,411	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		13,440		13,440			5-15 yrs	457	
A-4. Subtotal									14,868
B. Building and Building Improvements									
1. Acquired prior to this report period		13,704,289		13,704,289	10,479,245		5-25 yrs	326,757	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		37,851		37,851			5-15 yrs	2,357	
B-4. Subtotal									329,114
C. Non-Movable Equipment									
1. Acquired prior to this report period		1,285,257		1,285,257	561,131		5-25 yrs	115,795	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		92,212		92,212			10-15 yrs	3,326	
C-4. Subtotal									119,121
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. See Attached Schedule		Yes		113,421	64,678	S/L	4-10 yrs	13,628	
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)				4,085,816	3,400,672	S/L	3-20 yrs	108,863	
c. Acquired during this report period (attach schedule)									
D-3. Subtotal				124,120		S/L	5-15 yrs	4,796	
E. Total Depreciation									127,287
									590,390

NOTE: Please see attached explanation and reconciliation regarding prior period balances.

**Medicaid Provider #6668 & 1500H
FYE 9/30/18**

**Reconciliation Of Ending Cost & Accumulated Depreciation Balances On Page 23 Of 2017 Annual Report
With Beginning Cost & Accumulated Depreciation Balances On Page 23 Of 2018 Annual Report**

NOTE: The ending balance on Page 23 of the 2017 Annual Report for cost and/or depreciation for certain fixed asset categories, does not "roll-forward" to the beginning balance on Page 23 of the 2018 Annual Report. The reconciliation shown below, with accompanying explanations, provides all relevant details in regard to the roll-forward of 2017 ending fixed asset balances to the appropriate 2018 beginning fixed asset balances.

Page 23 - Historical Cost of Building Improvements	Page 23 - Accumulated Dep. of Building Improvements	Page 23 - Historical Cost of Non-Movable Eq.	Page 23 - Historical Cost of Movable Eq.	Page 23 - Accumulated Dep. of Movable Eq.
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**ENDING BALANCE AT 9/30/17 SHOWN ON PG 23
OF 2017 ANNUAL REPORT**

13,815,969	10,597,634	1,283,612	4,180,638	3,464,261
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RECONCILING ADJUSTMENTS:

Cost and accumulated depreciation of house at 116 Cook Hill Road, which was disposed of during fiscal 2017, was incorrectly shown on Page 23 of the 2017 Annual Report, as an addition instead of a subtraction of cost and accumulated depreciation. Hence, this cost (of \$64,720) and accumulated depreciation (of \$63,709) has to be backed out twice to reconcile to the appropriate beginning balance amount shown on the Page 23 of the 2018 Annual Report.

(129,440)	(127,418)			
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Cost and accumulated depreciation related to a "negative cost" asset recorded many years ago, which was described as "CL&P Refund SNF, was written off in fiscal 2016 pursuant to a transition to a new fixed asset software. However, this asset (showing a negative cost of \$8,800 and negative accumulated depreciation of \$4,400) was improperly written off in fiscal 2016 ... and was not corrected in subsequent cost report years. The required reconciling adjustment is to double these amounts in order to reconcile to the appropriate beginning balance on Page 23 of the 2018 Annual Report.

17,600	8,800			
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Cost of fish tank lighting was reclassified from Non-Movable to Movable Equipment during fiscal 2017, but in reclassing the related \$49 of depreciation expense, the cost of movable equipment was hit in the Cross-Reference application. The \$49 depreciation expense related to this asset is required as an adjustment to reconcile to appropriate balance.

			49	
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Misc. Unidentified Reconciling Adjustments - Deemed Immaterial Rounding

160	228	1,645	1,919	1,089
	1			

TOTAL RECONCILING ADJUSTMENTS:

(111,680)	(118,389)	1,645	1,968	1,089
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**BEGINNING BALANCE AT 10/1/17 SHOWN ON PG 23
OF 2018 ANNUAL REPORT**

13,704,289	10,479,245	1,285,257	4,182,606	3,465,350
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**Medicaid Provider #6668 & 1500H
FYE 9/30/18**

**Rollforward of Motor Vehicles Cost & Accumulated Depreciation
From October 1, 2017 Through September 30, 2018**

Movable Equipment-Motor vehicles (specify name, model, and year of each vehicles)	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost	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
	Yes	No	Month	Year							

Existing Motor Vehicles As Of Beginning Of Report Period, October 1, 2017:

2008 Ford F350 Truck	Yes		10	2008	15,622		15,622	15,622	S/L	4 yrs	-
2010 Dodge Wheelchair Van	Yes		06	2010	33,290		33,290	33,290	S/L	4 yrs	-
Side Step Rail for Wheelchair Van	Yes		07	2010	970		970	970	S/L	4 yrs	-
Sander For 2008 Ford Pick-Up	Yes		10	2011	195		195	106	S/L	10	19
2011 Buick Regal (In Kind Donation)	Yes		6	2015	18,450		18,450	11,433	S/L	4 yrs	4,613
Eagle Auto Body Ford E250 Van	Yes		1	2017	2,998		2,998	100	S/L	15	600
Wheelchair Van	Yes		6	2017	25,265		25,265	3,158	S/L	4	6,317
Rounding								(1)			
Total Existing Motor Vehicles As Of October 1, 2017					96,790		96,790	64,678			11,549

Acquisitions Of Motor Vehicles During Report Period Ended September 30, 2018:

2018 HONDA CR-V TOURING	Yes		12	2017	16,387		16,387		S/L	4	2,048
SULLIVAN HONDA - DEPOSIT VEHICLE	Yes		12	2017	245		245		S/L	4	31
Motor Vehicles Acquired During Report Period					16,632		16,632	-			2,079

Disposals Of Motor Vehicles During Report Period Ended September 30, 2018:

Motor Vehicles Disposed Of During Report Period					-		-	-			-

**Total Cost & Accumulated Depreciation
For Vehicles For Cost Report Year
Ended September 30, 2018**

<u>113,421</u>	<u>113,421</u>	<u>64,678</u>	<u>13,628</u>
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Elim Park Baptist Home, Inc.
9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/30/2017	140 Cook Hill Road Entrance-New lawn and Irrigation	\$ 6,000	15	\$ 200
11/30/2017	Concolor Fir / Shipping Christmas Tree	\$ 132	5	\$ 13
11/30/2017	Concolor Fir / Shipping Christmas Tree	\$ 85	15	\$ 3
12/31/2017	Planting of the 25 Ft. Christmas Tree	\$ 1,250	15	\$ 42
4/30/2018	Extensive Tree and Brush Clean Up	\$ 3,133	15	\$ 104
6/30/2018	Tree Trimming	\$ 900	15	\$ 30
8/31/2018	22 Stumps Grinded and Chipped	\$ 1,940	15	\$ 65
Total additions for Land Improvements		\$ 13,440		\$ 457 *
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:				
10/31/2017	RCH Room #206-Preparation and Paint	\$ 2,275	5	\$ 228
10/31/2017	RCH Room #219-Preparation and Paint	\$ 2,275	5	\$ 228
11/30/2017	Room #20 Painting	\$ 2,100	5	\$ 210
11/30/2017	Healthcare Entrance-Renovation of Sprinkler System	\$ 950	15	\$ 32
2/28/2018	Healthcare Kitchen-RegROUT Renovation	\$ 6,720	15	\$ 224
2/28/2018	North Pines Renovation	\$ 8,555	15	\$ 285
4/27/2018	Lights/Boards/Electrical/Tools	\$ 330	15	\$ 11
4/30/2018	Medical/Dental Suite-Vinyl Flooring	\$ 923	10	\$ 46
4/30/2018	Healthcare Pines Common Area-Preparation/Painting	\$ 1,780	5	\$ 178
4/30/2018	Healthcare East-Preparation/Paint Walls and Trim	\$ 3,960	5	\$ 396
4/30/2018	Healthcare Dining Area-Preparation/Paint Walls	\$ 1,280	5	\$ 128
4/30/2018	Rooms #3114 & #3314 in East Wing-Paint	\$ 130	5	\$ 13
4/30/2018	Rooms #3114 & #3314 in East Wing-Paint	\$ 54	5	\$ 5
5/31/2018	Healthcare-Paint	\$ 184	5	\$ 18
5/31/2018	Healthcare-Paint	\$ 157	5	\$ 16
7/31/2018	Healthcare Building Storage Room Sprinklers	\$ 3,500	15	\$ 117
9/30/2018	Healthcare Room #31-Preparation and Paint Walls	\$ 1,563	5	\$ 156
9/30/2018	Healthcare Room #31-Paint	\$ 215	5	\$ 21
9/30/2018	Room #31-Vinyl Flooring	\$ 900	10	\$ 45
Total additions for Building Improvements		\$ 37,851		\$ 2,357 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Total deletions for Movable Equipment		\$ -		\$ - **

*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

Amortization Schedule*

Name of Facility Elimin Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2018		Page 24	of 37						
		Item	Date of Acquisition Month Year			Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year
A. Organization Expense											
1.											
2.											
3.											
A-4. Subtotal											
B. Mortgage Expense											
1. Key Bank-C.O.I.- Tax Exempt		12 2012	10 Years	66,556	31,812			10.0%	6,655		
2. Key Bank-C.O.I.- Taxable		12 2012	7 Years	34,985	23,887			14.3%	4,998		
3.											
B-4. Subtotal											11,653
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											11,653

* 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.

Elim Park Baptist Home, Inc.
 LIC #- 666C - 113RH - 1500HA
 Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
 FYE 9/30/2018

Refinanced 1990 Bonds with 1998 Series - Allocation of Interest Expense

Allocation of COI and related Amortization Expense

Interest Expense Disallowance Calculation for the 1990 Series Bonds

1990 Series Bonds

Bond	14,435,000
Percentage Allocated to Nursing Home	70%
Allocated to Nursing Home	10,104,500
 Total Fair Rental Additions Allowed	 7,142,877
Difference (10,104,500-7,142,877)	2,961,623
Divided By Amount Allocated to Nursing Home	10,104,500
Percentage of Bond Interest Disallowed	29.31%

Total 1990 Series COI	476,425
70%	333,492
30%	142,933
 1990 Bonds	
FYE 1998 Expense	14,565.31
70%	10,190.71
30%	4,374.60

Original 1990 Series Bonds

Bonds	% of Interest		Maturity
-------	---------------	--	----------

1,500,000	8.00	FYE 9/30/95	12/94	Repaid Total Allocation to Independent Living
1,500,000	8.10	FYE 9/30/97	12/96	Repaid Total Allocation to Independent Living
2,915,000	8.75	FYE 9/30/09	12/08	(requirement of original Bonds, \$3,000,000
<u>8,520,000</u>	9.00	FYE9/30/21	12/20	in Life Use Fees Collected to be repaid 12/94 - 12/96)
14,435,000				

(3,000,000) Repayment of Principal
 11,435,000 Bond Principal Remaining at Refinance Date
\$10,104,500 Allocated to NH
\$ 4,330,500 Allocated to Independent Living

Allocation of the remaining 1990 Series Bonds

Elim Park Baptist Home	10,104,500	88%
Elim Park Place	1,330,500	12%
	<u>11,435,000</u>	100%

1998 Series Bonds

1998 Series Bonds

1,890,000	Serial Bonds - 1998-2003	Allocation New Bonds	
1,770,000	Term Bonds - 20007		
1,025,000	Serial Bonds - 2008-2009	11,164,876	88%
5,950,000	Term Bonds - 2018	-104003	Discount
<u>2,000,000</u>	3 yr. Adjustable Rate Bonds 2020	11,060,873	
12,635,000		1,470,124	12%
(104,003) Discount		<u>12,530,997</u>	Total Debt
12,530,997	Total Debt		

Total 1998 Series COI	409,813
EPBH - 88%	360,635.80
EPP - 12%	49,177.61
 1998 Bonds	
FYE 2013 COI Expense	3,104.66
EPBH - 88%	2,732.10
EPP - 12%	372.56
 EPBH - Write-Of NBV of COI	128,408.22
EPP - Write-Of NBV of COI	5,978.82
Total EPBH-1998 Bonds COI	131,140.32
Total EPP-1998 Bonds COI	6,351.38

Refinancing Of 1998 Series Bonds With First Niagara Bank on Dec. 21, 2012

2012A Series Bonds (Tax-Exempt)

2012A Series Bonds (Tax-Exempt)

17,714,000	Allocation New Bonds		
	Elim Park Baptist Home	3,182,080	18%
	Elim Park Place	14,531,920	82%
<u>17,714,000</u>		<u>17,714,000</u>	100%

Total 2012A Series COI	370,506.48
EPBH - 18%	66,556.47
EPP - 82%	303,950.02
 2012A Series Bonds	
FYE 2017 COI Expense	37,050.72
EPBH - 18% (see NOTE below)	6,655.68
EPP - 82% (see NOTE below)	30,395.04

First Niagara Bank Loan (Taxable)

Key Bank Loan (Taxable)

2,620,828	Allocation New Bonds		
	Elim Park Baptist Home	2,306,329	88%
	Elim Park Place	314,499	12%
<u>2,620,828</u>		<u>2,620,828</u>	100%

Total Key Bank Loan COI	39,755.08
EPBH - 88% (see NOTE below)	34,984.47
EPP - 12% (see NOTE below)	4,770.61
 Key Bank Loan	
FYE 2018 COI Expense	5,679.24
EPBH - 88% (see NOTE below)	4,997.76
EPP - 12% (see NOTE below)	681.48

Elim Park Baptist Home, Inc.
 LIC #- 666C - 113RH - 1500HA
 Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
 FYE 9/30/2018

Calculation of Interest Expense Allowed

Consolidated Interest Expense on 2012A Series Bonds (Tax-Exempt)	527,748.38
Percentage Allocated to Home	18%
Interest Expense on FNB Bond Debt for FYE 2015 Per General Ledger	<u>\$ 94,994.71</u>

Consolidated Interest Expense on First Niagara Bank Loan (Taxable)	80,586.23
Percentage Allocated to Home	88%
Interest Expense on FNB Loan Debt for FYE 2015 Per General Ledger	<u>\$ 70,915.88</u>

Grand Total Interest Expense for FYE 2017 Allocated To Home	122,105.51
Percentage Disallowed	29.31%
Amount Disallowed	<u>35,789.12</u>
TOTAL ALLOWABLE	86,316.39

Total Interest Expense Allowed	86,316.39
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Interest Expense Reported in General Ledger	<u>103,011.19</u>
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Interest Expense Disallowance	<u>(16,694.80)</u>
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Calculation of COI Expense Allowed

<u>2012A Series Bonds (Tax-Exempt)</u>	6,655.68
<u>First Niagara Bank Loan (Taxable)</u>	4,997.76

Total COI Expense-FYE 2018	<u><u>11,653.44</u></u>
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C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2018	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes <input checked="" type="radio"/> No		
*If 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.			If "Yes," complete Part B. If "No," complete Part C.		
Description	Total				
1. Date Land Purchased	Various (1957-1986)				
2. Date Structure Completed	Various (1957-2002)				
3. If NOT Original Owner, Date of Purchase	N/A				
4. Date of Initial Licensure	07/01/76				
5. Total Licensed Bed Capacity	132				
6. Square Footage	42,220				
7. Acquisition Cost					
a. Land	37,500				
b. Building	633,575				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
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.

Elim Park Baptist Home, Inc.
Medicaid Provider #6668 & 1500H
FYE 9/30/18

Part B -- Lines 1(g) through 1(l)

On December 21, 2012, Elim Park Baptist Home refinanced its Connecticut Development Authority (CDA) 1998A and 2003 Series bonds through Connecticut Innovations, Inc. (CII) 2012A Series bonds. The new bonds have a variable interest rate that is fixed at 3.070% through the use of an interest rate swap instrument with First Niagara Bank, N.A., which was subsequently acquired by Key Bank during fiscal 2017. The bonds are due in 10 years with a balloon maturity and will be amortized over a 20-year schedule.

Additionally, the Corporation refinanced its CDA 1998B Series bonds through First Niagara (which was subsequently acquired by Key Bank) with a variable rate term note that is fixed at 3.580% through the use of an interest rate swap instrument with Key Bank (formerly First Niagara Bank). The note will be amortized over a 7 year schedule.

The new CII 2012A Series bond debt is "tax-exempt" debt, which totals \$17,714,000. It was allocated in the ratio of approx. 82% to Elim Park Place (the Independent Living) service line of Elim Park, and 18% to Elim Park Baptist Home (the Skilled Nursing Facility) service line of Elim Park. The Key Bank loan is "taxable" debt, which totals \$2,620,828. It was allocated in the ratio of 12% to Elim Park Place (the Independent Living) service line of Elim Park, and 82% to Elim Park Baptist Home (the Skilled Nursing Facility) service line of Elim Park. Hence, the information shown below, as required pursuant to Pg 25, Part B, Lines 1(a) through 1(f), reflects only the portion of the total "tax-exempt" and "taxable" debt that has been separately allocated to Elim Park Baptist Home; i.e. the Skilled Nursing facility.

	CII Bond Debt Tax-Exempt	Key Bank Loan Taxable	TOTAL CII & FNB Debt
Line 1(a) Type of Financing (e.g., fixed, variable)	Fixed	Fixed	--
Line 1(b) Date of Mortgage	Dec. 21, 2012	Dec. 21, 2012	--
Line 1(c) Interest Rate	3.070%	3.580%	--
Line 1(d) Term of Mortgage (number of years)	10 Years	7 Years	--
Line 1(e) Amount of Principal Borrowed	\$3,182,080	\$2,306,328	\$5,488,408
Line 1(f) Principal Outstanding	\$2,478,016	\$482,859	\$2,960,875

NOTE: "Principal Outstanding" amounts obtained from Long-Term Debt spreadsheet located at: "Users/FinShare/Audit 2018/Long-Term Debt Account Analysis FYE 2018" (which were then agreed to "Trial Balance" in CROSSREFERENCE file).

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

Name of Facility		License No.	Report for Year Ended			Page	of
Elim Park Baptist Home, Inc.		666c	9/30/2018			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 103,011	71,977			31,034	
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)		\$ 103,011	71,977			31,034	

(Carry Subtotals forward to next page)

Elim Park Baptist Home, Inc.
 LIC #- 666C - 113RH - 1500HA
 Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
 FYE 9/30/2018

Refinanced 1990 Bonds with 1998 Series - Allocation of Interest Expense

Allocation of COI and related Amortization Expense

Interest Expense Disallowance Calculation for the 1990 Series Bonds

Bond	14,435,000
Percentage Allocated to Nursing Home	70%
Allocated to Nursing Home	10,104,500
Total Fair Rental Additions Allowed	7,142,877
Difference (10,104,500-7,142,877)	2,961,623
Divided By Amount Allocated to Nursing Home	10,104,500
Percentage of Bond Interest Disallowed	29.31%

1990 Series Bonds

Total 1990 Series COI	476,425
70%	333,492
30%	142,933
1990 Bonds	
FYE 1998 Expense	14,565.31
70%	10,190.71
30%	4,374.60

Original 1990 Series Bonds

Bonds	% of Interest		Maturity
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1,500,000	8.00	FYE 9/30/95	12/94	Repaid Total Allocation to Independent Living
1,500,000	8.10	FYE 9/30/97	12/96	Repaid Total Allocation to Independent Living
2,915,000	8.75	FYE 9/30/09	12/08	(requirement of original Bonds, \$3,000,000
<u>8,520,000</u>	9.00	FYE9/30/21	12/20	in Life Use Fees Collected to be repaid 12/94 - 12/96)
14,435,000				

(3,000,000) Repayment of Principal
 11,435,000 Bond Principal Remaining at Refinance Date
\$10,104,500 Allocated to NH
\$ 4,330,500 Allocated to Independent Living

Allocation of the remaining 1990 Series Bonds

Elim Park Baptist Home	10,104,500	88%
Elim Park Place	1,330,500	12%
	<u>11,435,000</u>	100%

1998 Series Bonds

1,890,000	Serial Bonds - 1998-2003		Allocation New Bonds
1,770,000	Term Bonds - 20007		
1,025,000	Serial Bonds - 2008-2009	11,164,876	88%
5,950,000	Term Bonds - 2018	-104003	Discount
<u>2,000,000</u>	3 yr. Adjustable Rate Bonds 2020	11,060,873	
12,635,000		1,470,124	12%
(104,003) Discount		<u>12,530,997</u>	Total Debt
12,530,997	Total Debt		

1998 Series Bonds

Total 1998 Series COI	409,813
EPBH - 88%	360,635.80
EPP - 12%	49,177.61
1998 Bonds	
FYE 2013 COI Expense	3,104.66
EPBH - 88%	2,732.10
EPP - 12%	372.56
EPBH - Write-Of NBV of COI	128,408.22
EPP - Write-Of NBV of COI	5,978.82
Total EPBH-1998 Bonds COI	131,140.32
Total EPP-1998 Bonds COI	6,351.38

Refinancing Of 1998 Series Bonds With First Niagara Bank on Dec. 21, 2012

2012A Series Bonds (Tax-Exempt)

17,714,000		Allocation New Bonds	
	Elim Park Baptist Home	3,182,080	18%
	Elim Park Place	14,531,920	82%
<u>17,714,000</u>		<u>17,714,000</u>	100%

2012A Series Bonds (Tax-Exempt)

Total 2012A Series COI	370,506.48
EPBH - 18%	66,556.47
EPP - 82%	303,950.02
2012A Series Bonds	
FYE 2017 COI Expense	37,050.72
EPBH - 18% (see NOTE below)	6,655.68
EPP - 82% (see NOTE below)	30,395.04

First Niagara Bank Loan (Taxable)

2,620,828		Allocation New Bonds	
	Elim Park Baptist Home	2,306,329	88%
	Elim Park Place	314,499	12%
<u>2,620,828</u>		<u>2,620,828</u>	100%

Key Bank Loan (Taxable)

Total Key Bank Loan COI	39,755.08
EPBH - 88% (see NOTE below)	34,984.47
EPP - 12% (see NOTE below)	4,770.61
Key Bank Loan	
FYE 2018 COI Expense	5,679.24
EPBH - 88% (see NOTE below)	4,997.76
EPP - 12% (see NOTE below)	681.48

Elim Park Baptist Home, Inc.
LIC #- 666C - 113RH - 1500HA
Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
FYE 9/30/2018

Calculation of Interest Expense Allowed

Consolidated Interest Expense on 2012A Series Bonds (Tax-Exempt)	527,748.38
Percentage Allocated to Home	18%
Interest Expense on FNB Bond Debt for FYE 2015 Per General Ledger	<u>\$ 94,994.71</u>

Consolidated Interest Expense on First Niagara Bank Loan (Taxable)	80,586.23
Percentage Allocated to Home	88%
Interest Expense on FNB Loan Debt for FYE 2015 Per General Ledger	<u>\$ 70,915.88</u>

Grand Total Interest Expense for FYE 2017 Allocated To Home	122,105.51
Percentage Disallowed	29.31%
Amount Disallowed	<u>35,789.12</u>
TOTAL ALLOWABLE	86,316.39

Total Interest Expense Allowed 86,316.39

Interest Expense Reported in General Ledger 103,011.19

Interest Expense Disallowance (16,694.80)

Calculation of COI Expense Allowed

<u>2012A Series Bonds (Tax-Exempt)</u>	6,655.68
<u>First Niagara Bank Loan (Taxable)</u>	4,997.76

Total COI Expense-FYE 2018 11,653.44

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

Name of Facility		License No.		Report for Year Ended			Page	of
Elim Park Baptist Home, Inc.		666c		9/30/2018			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:				103,011	71,977		31,034	
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (<i>Specify</i>)				\$				
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 (<i>Specify</i>)				\$	3,506	2,450	1,056	
Charitable gift annuity amortization - disallowed								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	106,517	74,427	32,090	
14. Insurance								
a. Insurance on Property (buildings only)				\$	62,339	43,356	18,983	
b. Insurance on Automobiles				\$	6,618	4,512	2,106	
c. Insurance other than Property (as specified above)								
1. Umbrella (<i>Blanket Coverage</i>)				\$				
2. Fire and Extended Coverage				\$				
3. Other (<i>Specify</i>)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	68,957	47,868	21,089	
15. Total All Expenditures (A-13 thru C-14)				\$	15,285,184	12,794,446	2,490,738	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.				666c	9/30/2018	28	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.	10	a12g	Occupational Therapy	\$ 618,809	618,365		444
4.			Other - See attached Schedule	\$ 109,356	47,549		61,807
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 69,441	61,192		8,249
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$ 1,019	876		143
9.	15	1c	Bad Debts	\$ 65,108	45,493		19,615
10.	15	1e	Accounting	\$ 36,544	25,534		11,010
10a.			Legal	\$ 2,403	2,403		
11.	30	IV3	Telephone	\$ 4,935	3,448		1,487
12.	15	1h2	Cellular Telephone	\$ 7,317	5,113		2,204
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	16	1m13	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 11,811	8,253		3,558
16.	16	1m1n	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,538	1,773		765
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	1m2&	Unallowable Advertising *	\$ 62,602	43,742		18,860
19.			Income Tax / Corporate Business Tax	\$			
20.	16	1m10	Fund Raising / Contributions	\$ 180,450	126,086		54,364
21.			Unallowable Management Fees	\$			
22.	16	1m6	Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 148,496	115,432		33,063
Page 18 - Dietary Expenditures							
24.	18	2a3/d	Meals to employees, guests and others who are not residents	\$ 28,025	19,582		8,443
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)				\$ 1,348,853	1,124,841		224,012

* 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	A12a,b1,b2	To adjust Wages - RN RCH, rate above Aides			\$ 12,530
10	A12c1	To adjust Wages - LPN RCH, rate above Aides			\$ 28,774
10	A12n	To adjust Wages - Admissions counselors for time spent marketing facility	\$ 13,434		\$ 5,793
10	A4	To adjust Wages - Administrative Assistant - Therapy	\$ 5,522		\$ 2,381
10	A12O	Disallow Pastoral Wages	\$ 28,593		\$ 12,329
Total Other Salaries Adjustment			\$ 47,549	\$ -	\$ 61,807

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	B12	Purchased Services Management Therapy - HealthPro Management	\$ 19,131		\$ 8,249
13	B2	Purchased Services - Dental	\$ 7,588		
13	B8a	Medical Director Fees - Nursing Admin - excess over \$164.96 per hour	\$ 25,865		\$ -
13	B11b1	To adjust Nursing Agency Expense - LPN RCH, rate above Aides			None
13	B3	Pharmacist	\$ 8,608		
Total Other Fees Adjustments			\$ 61,192	\$ -	\$ 8,249

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
15	1a	Employee Benefits Attributable to Occupational Therapists	\$ 45,311		
15	1a	Employee Benefits Attributable to RCH RNs above Aides			\$ 959
15	1a	Employee Benefits Attributable to RCH LPNs above Aides			\$ 2,201
15	1a	Employee Benefits Attributable to Admissions & Marketing Coordinators	\$ 1,267		\$ 592
15	1a8	Uniforms - Therapy	\$ 671		\$ 206
16	1L3	Gifts to Staff and Residents	\$ 7,418		\$ 3,197
16	1L3	Gifts to employees, discriminatory in nature	\$ 5,152		\$ 2,221
16	1L4	Employee travel - Admissions - travel for the purpose of marketing the facility	\$ 2,731		\$ 1,178
16	1L4	Employee travel - Therapy - travel for the purpose of marketing the facility	\$ 64		\$ 28
16	1L5	Education - Therapy	\$ 2,636		\$ 1,137
16	1m8a	Cheshire and Hamden Chambers of Commerce Dues	\$ 556		\$ 240
16	1m13	Employee Physicals & Other - pre placement physicals - disallowed p. 28 (Attachment)	\$ 409		\$ 177
10	Various	Employee Wellness Incentive (disallowed on p. 28 Attachment)	\$ 827		\$ -
16	1m13	Purchased Services - Admissions - disallowed p. 28 (Attachment)	\$ 6,250		\$ 2,690
16	1m13	Bank & Credit Card Fees - payment processing, check orders, stop payments	\$ 3,122		\$ 1,346
20	1m13	Cable TV - disallowed p. 28 (Attachment)	\$ 12,766		\$ 5,504
16	5.i.	Employee Background Check - Therapy - disallowed p. 28 (Attachment)	\$ 1,548		\$ 667
16	1m13	Other - Admissions - disallowed p. 28 (Attachment)	\$ 321		\$ 138
16	1m13	Miscellaneous - Administration (Disallow)	\$ 15,724		\$ 6,780
16	1m13	Licenses - State of CT CPA License Renewal	\$ 14		\$ 6
16	1m13	Other Nursing - Refund Missing Items	\$ 89		\$ 38
16	1m13	Volunteer Recognition - disallowed p. 28 (Attachment)	\$ 651		\$ 281
16	1m13	Supplies - Volunteer - disallowed p. 28 (Attachment)	\$ 420		\$ 181
16	1m13	Other - Social Services - Gift Cards	\$ 472		\$ 203
22	6a	2 Insignia 32" LED TV's Room 1B, and Stock	\$ 168		\$ 72
Various Pages		Outpatient Therapy Disallowance Related To Property And Overhead Costs	\$ 6,846		\$ 3,021
Total Other A&G Adjustments			\$ 115,432	\$ -	\$ 33,063

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

Name of Facility				License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.				666c	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 1,348,853	1,124,841		224,012
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 534,563	534,563		
28.	20	5d	Ambulance/Limousine	\$ 10,288	10,288		
29.	20	5f	X-rays, etc	\$ 30,092	30,092		
30.	20	5h	Laboratory	\$ 50,180	50,180		
31.	20	5c	Medical Supplies	\$ 4,475	4,475		
32.	20	5,2	Oxygen (non emergency)	\$ 36,487	36,487		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 48,293	37,989		10,304
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,518	1,056		462
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	\$ 36,422	25,857		10,565
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ (2,669)	(1,865)		(804)
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 89,615	62,723		26,892
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 1,569	1,092		477
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,189,686	1,917,778		271,908

*** 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.

Elim Park Baptist Home, Inc.
LIC #- 666C - 113RH - 1500HA
Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
FYE 9/30/2018

Refinanced 1990 Bonds with 1998 Series - Allocation of Interest Expense

Allocation of COI and related Amortization Expense

Interest Expense Disallowance Calculation for the 1990 Series Bonds**1990 Series Bonds**

Bond	14,435,000
Percentage Allocated to Nursing Home	70%
Allocated to Nursing Home	10,104,500
Total Fair Rental Additions Allowed	<u>7,142,877</u>
Difference (10,104,500-7,142,877)	2,961,623
Divided By Amount Allocated to Nursing Home	10,104,500
Percentage of Bond Interest Disallowed	29.31%

Total 1990 Series COI	<u>476,425</u>
70%	333,492
30%	142,933
1990 Bonds	
FYE 1998 Expense	<u>14,565.31</u>
70%	10,190.71
30%	4,374.60

Original 1990 Series Bonds

Bonds	% of Interest		Maturity
-------	---------------	--	----------

1,500,000	8.00	FYE 9/30/95	12/94	Repaid Total Allocation to Independent Living
1,500,000	8.10	FYE 9/30/97	12/96	Repaid Total Allocation to Independent Living
2,915,000	8.75	FYE 9/30/09	12/08	(requirement of original Bonds, \$3,000,000
<u>8,520,000</u>	9.00	FYE9/30/21	12/20	in Life Use Fees Collected to be repaid 12/94 - 12/96)
14,435,000				

(3,000,000) Repayment of Principal
11,435,000 Bond Principal Remaining at Refinance Date
\$10,104,500 Allocated to NH
\$ 4,330,500 Allocated to Independent Living

Allocation of the remaining 1990 Series Bonds

Elim Park Baptist Home	10,104,500	88%
Elim Park Place	<u>1,330,500</u>	12%
	11,435,000	100%

1998 Series Bonds

1,890,000	Serial Bonds - 1998-2003	Allocation New Bonds	
1,770,000	Term Bonds - 20007		
1,025,000	Serial Bonds - 2008-2009	11,164,876	88%
5,950,000	Term Bonds - 2018	<u>-104003</u>	Discount
2,000,000	3 yr. Adjustable Rate Bonds 2020	11,060,873	
<u>12,635,000</u>		<u>1,470,124</u>	12%
(104,003) Discount		12,530,997	Total Debt
12,530,997	Total Debt		

1998 Series Bonds

Total 1998 Series COI	<u>409,813</u>
EPBH - 88%	360,635.80
EPP - 12%	49,177.61
1998 Bonds	
FYE 2013 COI Expense	<u>3,104.66</u>
EPBH - 88%	2,732.10
EPP - 12%	372.56
EPBH - Write-Of NBV of COI	128,408.22
EPP - Write-Of NBV of COI	5,978.82
Total EPBH-1998 Bonds COI	<u>131,140.32</u>
Total EPP-1998 Bonds COI	6,351.38

Refinancing Of 1998 Series Bonds With First Niagara Bank on Dec. 21, 2012**2012A Series Bonds (Tax-Exempt)**

17,714,000	Allocation New Bonds		
	Elim Park Baptist Home	3,182,080	18%
	Elim Park Place	<u>14,531,920</u>	82%
<u>17,714,000</u>		17,714,000	100%

2012A Series Bonds (Tax-Exempt)

Total 2012A Series COI	<u>370,506.48</u>
EPBH - 18%	66,556.47
EPP - 82%	303,950.02
2012A Series Bonds	
FYE 2017 COI Expense	<u>37,050.72</u>
EPBH - 18% (see NOTE below)	6,655.68
EPP - 82% (see NOTE below)	30,395.04

First Niagara Bank Loan (Taxable)

2,620,828	Allocation New Bonds		
	Elim Park Baptist Home	2,306,329	88%
	Elim Park Place	<u>314,499</u>	12%
<u>2,620,828</u>		2,620,828	100%

Key Bank Loan (Taxable)

Total Key Bank Loan COI	<u>39,755.08</u>
EPBH - 88% (see NOTE below)	34,984.47
EPP - 12% (see NOTE below)	4,770.61
Key Bank Loan	
FYE 2018 COI Expense	<u>5,679.24</u>
EPBH - 88% (see NOTE below)	4,997.76
EPP - 12% (see NOTE below)	681.48

Elim Park Baptist Home, Inc.
 LIC #- 666C - 113RH - 1500HA
 Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
 FYE 9/30/2018

Calculation of Interest Expense Allowed

Consolidated Interest Expense on 2012A Series Bonds (Tax-Exempt)	527,748.38
Percentage Allocated to Home	18%
Interest Expense on FNB Bond Debt for FYE 2015 Per General Ledger	<u>\$ 94,994.71</u>

Consolidated Interest Expense on First Niagara Bank Loan (Taxable)	80,586.23
Percentage Allocated to Home	88%
Interest Expense on FNB Loan Debt for FYE 2015 Per General Ledger	<u>\$ 70,915.88</u>

Grand Total Interest Expense for FYE 2017 Allocated To Home	122,105.51
Percentage Disallowed	29.31%
Amount Disallowed	<u>35,789.12</u>
TOTAL ALLOWABLE	<u>86,316.39</u>

Total Interest Expense Allowed **86,316.39**

Interest Expense Reported in General Ledger **103,011.19**

Interest Expense Disallowance **(16,694.80)**

Calculation of COI Expense Allowed

<u>2012A Series Bonds (Tax-Exempt)</u>	6,655.68
<u>First Niagara Bank Loan (Taxable)</u>	4,997.76
Total COI Expense-FYE 2018	<u>11,653.44</u>

Elim Park Baptist Home, Inc.
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5j	Supplies Short Term - Nsg - wound vac supplies	\$ 2,378		
20	5j	Equipment Rental Short Term - Nsg - wound vac	\$ 3,158		
20	5j	Equipment Rental Short Term - Nsg - Air Pressure Mattresses	\$ 8,297		
20	5j	Equipment Rental Long Term - Nsg - Air Pressure Mattresses	\$ 2,858		
20	5j	Purchased Services - Therapy - Swallowing Diagnostics	\$ 7,546		\$ 3,254
20	5j	Supplies - Therapy	\$ 13,681		\$ 6,385
20	5j	Equipment Repair - Therapy	\$ 71		
20	5b	Supplies (Non-Medical) RCH - Estimated Unallowable RCH Supplies			\$ 557
20	5j	Non-Legend Drugs RCH - Estimated Unallowable RCH Drugs			\$ 108
Total Other Ancillary Costs			\$ 37,989	\$ -	\$ 10,304

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7d	Depreciation - In Kind Donation Power Scooter for Therapy - Year 7 of 10	\$ 111		\$ 49
22	7d	Depreciation - Televisions SNF #8a,b, South Lounge, SNF #1a, #1b, #2, #5	\$ 61		\$ 26
22	7d	Depreciation - 8 Televisions SNF Year 2 of 15	\$ 42		\$ 18
22	7d	Depreciation - Laptops For Rehab - Year 4 of 4	\$ 388		\$ 170
22	7d	Depreciation Disallowance Re Four New I-Pad Computers Year 2 of 15	\$ 10		\$ 5
22	7d	Depreciation Disallowance Motorized Wheelchair (Therapy) Year 2 of 15	\$ 444		\$ 194
Total Excess Movable Equipment Depreciation			\$ 1,056	\$ -	\$ 462

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
26	12	Interest Expense - First Niagara Bank Loan	\$ 25,332		\$ 10,457
22	6c	Outpatient Therapy Indirect Cost Estimate	\$ 433		\$ 67
22	6a	Television For Resident Room #8B	\$ 92		\$ 41
Total Other Property Adjustments			\$ 25,857	\$ -	\$ 10,565

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
30	IV8	Mary Melby Donations	\$ 10,118		\$ 4,362
30	IV8	Miscellaneous Income - disallowed p. 29	\$ 9,782		\$ 4,218

30	IV8	Other Therapy Revenue	\$ 32,124		\$ 13,851
27	12d	Interest Expense Other (Gift Annuities)	\$ 2,450		\$ 1,056
24	B1	Key Bank-Costs of Issuance (Tax Exempt Debt)-Amortization Expense	\$ 4,711		\$ 1,945
24	B1	Key Bank-Cost of Issuance (Taxable Debt)-Amortization Expense	\$ 3,538		\$ 1,460
Total Other Adjustments			\$ 62,723	\$ -	\$ 26,892

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7d	Depreciation - Resident Supported Standing Table for Therapy -Year 7 of 1	\$ 181		\$ 79
22	7c	Depreciation - Disallowance Re: "Lighting Retrofit Project"	\$ 652		\$ 285
22	7c	Depreciation - Disallowance Re: "Wander Guard Management System"	\$ 259		\$ 113
Total Unallowable Building Interest			\$ 1,092	\$ -	\$ 477

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2018			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 10,669,851	7,178,294		3,491,557		
b. Medicaid Room and Board Contractual Allowance **	\$ (5,364,430)	(3,988,526)		(1,375,904)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 4,737,985	4,737,985				
b. Medicare Room and Board Contractual Allowance **	\$ 464,112	464,112				
4. a. Private-Pay Residents and Other	\$ 4,443,347	4,211,332		232,015		
b. Private-Pay Room and Board Contractual Allowance **	\$ (490,283)	(484,544)		(5,739)		
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 418,234	418,234				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (418,234)	(418,234)				
c. Prescription Drugs - Non-Medicare	\$ 66,312	66,312				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (65,233)	(65,233)				
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	\$ 1,054,624	1,048,913		5,711		
b. Physical Therapy - Medicare Contractual Allowance **	\$ (792,307)	(788,016)		(4,291)		
c. Physical Therapy - Non-Medicare	\$ 105,235	104,665		570		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (100,711)	(100,166)		(545)		
4. a. Speech Therapy - Medicare	\$ 133,336	132,963		373		
b. Speech Therapy - Medicare Contractual Allowance **	\$ (108,402)	(108,098)		(304)		
c. Speech Therapy - Non-Medicare	\$ 15,661	15,617		44		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (15,285)	(15,242)		(43)		
5. a. Occupational Therapy - Medicare	\$ 911,204	910,550		654		
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (807,563)	(806,984)		(579)		
c. Occupational Therapy - Non-Medicare	\$ 106,238	106,238				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (101,634)	(101,561)		(73)		
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,862,057	12,518,611		2,343,446		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 2,746	1,919		827		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 4,935	3,448		1,487		
4. Rental of Television and Cable Services	\$ 10,323	7,213		3,110		
5. Interest Income (<i>Specify</i>)	\$ 21,398	14,951		6,447		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 319,551	223,279		96,272		
V. Total Other Revenue (1 thru 8)	\$ 358,953	250,810		108,143		
VI. Total All Revenue (III + V)	\$ 15,221,010	12,769,421		2,451,589		

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

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	754,838
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,548,660
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(330,230)
4. Inventories			\$	
5. Prepaid Expenses			\$	215,402
a. Prepaid Supplies	5,252			
b. Prepaid Insurance	81,678			
c. Prepaid Services	122,094			
d. Prepaid: Dues \$2,978; Water/Sewer \$3,400	6,378			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	2,188,670
B. Fixed Assets				
1. Land			\$	123,173
2. Land Improvements	*Historical Cost	620,420	\$	93,059
	Accum. Depreciation	527,361	Net	
3. Buildings	*Historical Cost	13,742,140	\$	2,933,781
	Accum. Depreciation	10,808,359	Net	
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
5. Non-Movable Equipment	*Historical Cost	1,377,469	\$	697,217
	Accum. Depreciation	680,252	Net	
6. Movable Equipment	*Historical Cost	4,209,936	\$	695,605
	Accum. Depreciation	3,514,331	Net	
7. Motor Vehicles	*Historical Cost	113,421	\$	35,115
	Accum. Depreciation	78,306	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	70,276
Construction In Progress		70,276		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,648,226

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	6,836,896
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	101,540	
		Accum. Depreciation	67,352	Net
\$ 34,188				
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>)				
\$ 162,372				
		Restricted Gift Annuities	77,215	
		SWAP Value-Asset	69,157	
		Deposit	16,000	
\$				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ 196,560				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 7,033,456				

* 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 Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2018	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	964,504
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	1,047,201
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	80,340
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	506,433
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	11,036,445
See Attached Schedule		11,036,445			

A-13. Total Current Liabilities (Lines A1 thru 12)				\$	13,634,923

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

(Carry Total forward to next page)

Elim Park Baptist Home, Inc.
Medicaid Provider #6668 & 1500H
FYE 9/30/18

Page 33, Line 12 "Other Current Liabilities"

<u>Description</u>	<u>G/L No.</u>	<u>Amount</u>
Advanced Billing	1.0000.1586	1,098,391
Payroll Withholding Liability - Life Insurance	1.0000.2030	14,781
Payroll Withholding Liability - 401K Plan	1.0000.2035	55,842
Payroll Withholding Liability - Garnishment	1.0000.2040	(53)
Payroll Withholding Liability - Pension Loan	1.0000.2045	15,114
Payroll Withholding Liability - Employee Contributions	1.0000.2051	240
Accrued Accounting Fees	1.0000.2060	31,912
A/R Refunds	1.0000.2070	(120)
Resident Fund Liability	1.0000.2090	32,492
Other Current Liabilities	1.0000.2180	15,000
Accrued Bond Interest	1.0000.2200	8,675
Due To Third Party Reimbursement Agencies	1.0000.2500	257,047
Third Party Reserve - Medicare	1.0000.2910	120,726
Intercompany Payable - Elim Park Place	1.0000.2990	9,386,399
Rounding		0
TOTAL		11,036,445

G. Balance Sheet (cont'd)

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				13,634,923	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					\$ 2,461,345
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>)					\$ 332,236
Annuities Payable			68,381		
Deferred Liabilities			5,329		
Eversource (Lighting Retrofit Project) Loan			2,085		
IBNR Reserve-"Self Insurance" Requirement			256,441		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 2,793,581
C. Total All Liabilities (Lines A-13 + B-5)					\$ 16,428,504

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2018	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			\$	(9,330,873)
6. Gain or Loss for Period			\$	(64,175)
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	(9,395,048)
C. Total Reserves and Net Worth			\$	(9,395,048)
D. Total Liabilities, Reserves, and Net Worth			\$	7,033,456

Elim Park Baptist Home, Inc.
 Medicaid Provider #6668 & 1500H
 FYE 9/30/18

Page 35, Line 7 "Net Worth"

***** AUDITED FINANCIALS *****						COST REPORT	
***** Unrestricted *****		***** Temporarily Restricted *****			Permanently Restricted	Cost Report Reclasses	TOTAL
Elim Park Baptist Home Fund	Endowment Fund (Transferred To Foundation)	Elim Park Baptist Home Fund	Endowment Fund (Transferred To Foundation)	Mary Melby Fund	Endowment Fund (Transferred To Foundation)		
Total Revenues	15,289,054	(192,061)		26,106		5,678	15,128,777 a
Total Expenses	(15,279,507)	0		0		(5,677)	(15,285,184)
Income(Loss)-Operations	9,547	0	(192,061)	0	26,106	0	(156,407)
Unrealized Gain (Loss)	63,078		20,280		8,875		92,233 a
Change In Net Assets	72,625	0	(171,781)	0	34,981	0	(64,174)
Net Assets-Beginning	(9,987,084)	0	351,043	0	305,164	0	(9,330,877)
Net Assets-Ending	(9,914,459)	0	179,262	0	340,145	0	(9,395,051)

NOTE: Source of this schedule is the Audited Financial Statements for the year ended September 30, 2018.

NOTE: Source of Cost Report Reclasses is as follows:

1) See below	2,669
2) See below	(6,797)
3) See below	(1,551)
4) See below	2
Total Reclasses	(5,677)

1) Discounts included in Other Revenue on Audited Financial Statements but reported in Miscellaneous Expense and disallowed on Annual Cost Report.

2) Amortization of Deferred Liability (revenue) pursuant to Lighting Retrofit project loan from Eversource -- Was netted in amortization expense on audited financials, but reclassified to Revenue on Annual Cost Report.

3) Mary Melby Fund investment administrative fees -- Was netted in Investment Income on audited financials, but is shown as expense on Annual Cost Report.

4) Miscellaneous rounding adjustment.

a. Page 36 Line B. Total Revenue \$15,221,010 (consisting of Operating Revenue of \$15,128,777 plus Unrealized Gain of \$92,233).

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(9,330,873)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	15,221,010
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	15,285,184
D. Net Income or Deficit			\$	(64,174)
E. Balance			\$	(9,395,047)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>) Rounding (1)				
F-3. Total Additions			\$	(1)
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			\$	(9,395,048)

I. Preparer's/Reviewer's Certification

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2018	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 Senior Staff Accountant	Date Signed 2/15/2019		
Printed Name of Preparer James Papierz				
Address Address 140 Cook Hill Road, Cheshire, CT 06410		Phone Number 203-272-3547 ext 361		
Annual Report Contact James Papierz		Phone Number		
Annual Report Contact Email Address jpapierz@elimpark.org				