

State of Connecticut Long-Term Care Facility
RATE COMPUTATION REPORT
Based on 10/01/2014 through 09/30/2015

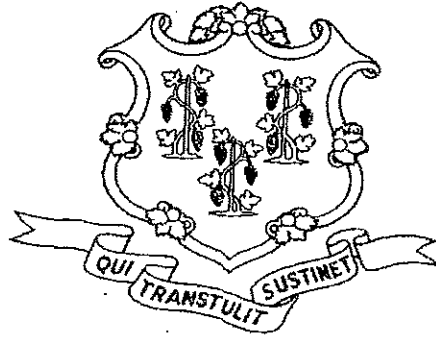
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Smith House Skilled Nursing Fac.

Facility: 320
Page: 22
Date: 03/10/2016

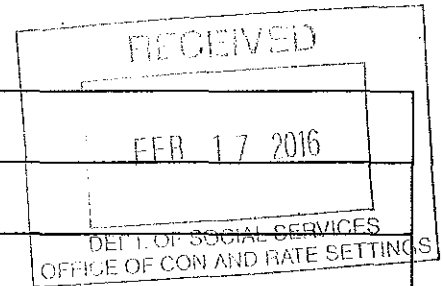
<u>Page - Lic. Type - Rate Yr</u>	<u>Error Message</u>
4-CCH	Physician (Medical Director) hourly limit exceeded (352)
20	Revenues minus expenses does not agree with Gain/Loss (\$4,911,947)

State of Connecticut



15-57

Annual Report of Long-Term Care Facility Cost Year 2015



Name of Facility (as licensed) The Smith House Health Care Center	
Address (No. & Street, City, State, Zip Code) 88 Rockrimmon Rd., Stamford, CT 06903	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 716-C	RHNS	(Specify)	Medicare Provider 07-5153
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Medicaid Provider Numbers:	CCNH 000007161	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) The Smith House Health Care Center	License No. 716-C	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification


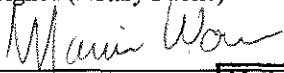
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for The Smith House Health Care Center [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator) 		Date 2/11/16	Signed (Owner)		Date
Printed Name (Administrator) ** Robert Robitaille			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of CT	Date 2/11/2016	Signed (Notary Public) 		Comm. Expires 4, 30, 2018
Address of Notary Public 888 Washington Blvd, 10th, Stamford, CT 06901			<div style="border: 1px solid black; padding: 2px;"> Marjorie Woldan Notary Public, State of Connecticut My Commission Expires 04/30/2018 </div>		

** Division Finance Manager, signing on behalf of the administrator who is no longer employed by the city.
 (Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility The Smith House Health Care Center		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 88 Rockrimmon Rd., Stamford, CT 06903				
Report Prepared By Marcum LLP		Phone Number (203) 781-9600	Date 1/27/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <i>Total Wages Paid</i>	\$			
7. Total salaries paid	\$			
8. <i>Total Wages and Salaries Paid</i> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (203) 322-3428		Report for Year Ended 9/30/2015	Page. 2	of 37
Name of Facility (as shown on license) The Smith House Health Care Center		Address (No. & Street, City, State, Zip) 88 Rockrimmon Rd., Stamford, CT 06903		
License Numbers:	CCNH 716-C	RHNS	(Specify)	Medicare Provider No. 07-5153
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input checked="" type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Robert M. Mislow		Nursing Home Administrator's License No.:	001104	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name	License No.:			
N/A				

General Information and Questionnaire
Corporate Owners

Name of Facility The Smith House Health Care Center	License No. 716-C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation City of Stamford	Business Address The Government Center, 888 Washington Blvd., Stamford, CT 06902	State(s) in Which Incorporated Connecticut		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
The Smith House Health Care Center	716-C	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility The Smith House Health Care Center	License No. 716-C	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

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

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

Name of Facility The Smith House Health Care Center	License No. 716-C	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A - One Level of Care				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				

**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
The Smith House Health Care Center			716-C	9/30/2015			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						
Hewlett Packard Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copier Leases	06/30/13	48 Months	8,458	8,458	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input type="radio"/> No	Total ***
							8,458	

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

**General Information and Questionnaire
 Accounting Basis**

Name of Facility The Smith House Health Care Cent	License No. 716-C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Dr., New Haven, CT 06511		
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Preparation of Cost Report				\$ 10,095
2				\$
3				\$
4				\$
				Charge for Services Provided
				\$ 10,095
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1				
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1				\$
2				\$
3				\$
4				\$
5				\$
				Charge for Services Provided
				\$
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility The Smith House Health Care Center		License No. 716-C			Report for Year Ended 9/30/2015				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	128	128			128	128			128	128			
B. On last day of THIS report period	128	128			128	128			128	128			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	116	116			116	116			102	102			
B. As of midnight of THIS report period	102	102			102	102			102	102			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,433	3,433			2,405	2,405			1,028	1,028			
B. Medicaid (Conn.)	33,529	33,529			25,598	25,598			7,931	7,931			
C. Medicaid (other states)													
D. Private Pay	2,413	2,413			1,879	1,879			534	534			
E. State SSI for RCH													
F. Other (Specify)	978	978			687	687			291	291			
G. Total Care Days During Period (3A thru F)	40,353	40,353			30,569	30,569			9,784	9,784			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	7	7			7	7							
5. Total Resident Days (3G + 4A + 4B)	40,360	40,360			30,576	30,576			9,784	9,784			

Schedule of Resident Statistics (Cont'd)

Name of Facility The Smith House Health Care Center			License No. 716-C			Report for Year Ended 9/30/2015			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
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	(Specify)	R.C.H.	ICF-MR				
No. of Residents	8		81		13								
Per Diem Rate													
a. One bed rm.	Various				450.00								
b. Two bed rms.	Various		255.98		450.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B					TOTAL	CCNH	RHNS	(Specify)					
B. Medicaid (Exclusive of Part B)					329	329							
1. Maintenance Treatments													
2. Restorative Treatments					134	134							
C. Other					2,795	2,795							
D. Total Physical Therapy Treatments					3,258	3,258							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					546	546							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					52	52							
C. Other					879	879							
D. Total Speech Therapy Treatments					1,477	1,477							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					235	235							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					76	76							
C. Other					2,865	2,865							
D. Total Occupational Therapy Treatments					3,176	3,176							

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
The Smith House Health Care Center	716-C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	146,103	1,772				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	381,931	12,572				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	754,706	31,181				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	298,406	14,615				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	123,541	2,078				
b. Other Maintenance Workers	224,188	8,859				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	113,138	5,666				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	120,077	1,963				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	124,598	2,383				
b. RN						
1. Direct Care	900,224	18,888				
2. Administrative**	760,487	15,053				
c. LPN						
1. Direct Care	1,218,753	33,443				
2. Administrative**						
d. Aides and Attendants	3,139,735	136,503				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	121,668	4,227				
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	106,933	2,784				
n. Marketing						
o. Other (Specify) See Attached Schedule						
A-13. Total Salary Expenditures	8,534,488	291,987				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility				License No.		Report for Year Ended			Page	of
The Smith House Health Care Center				716-C		9/30/2015			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
The Smith House Health Care Center				716-C	9/30/2015			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Robert M. Mislaw	146,103			Non-Discrim.	Administrator	1,772	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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
The Smith House Health Care Center	716-C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist	8,681	1,343				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	197,414	3,507				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	39,336	77				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	75,836	1,454				
b. Other						
10. Occupational Therapist						
a. Resident Care	191,115	3,768				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	512,382	10,149				

* 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.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
The Smith House Health Care Center	716-C	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
I. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 106,863	106,863			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 2,404	2,404			
4. Social Security (F.I.C.A.)	\$ 660,935	660,935			
5. Health Insurance	\$ 2,723,209	2,723,209			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 1,525,423	1,525,423			
8. Uniform Allowance	\$ 36,072	36,072			
9. Other (Specify) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 10,095	10,095			
e. Legal (Services should be fully described on Page 7)	\$				
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 11,490	11,490			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 28,973	28,973			
2. Cellular Phones	\$				
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 584,925	584,925			
Subtotal	\$ 5,690,389	5,690,389			

* 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
The Smith House Health Care Center	716-C	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	5,690,389	5,690,389		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 1,148	1,148		
5. Education Expenses Related to Seminars and Conventions	\$ 54,204	54,204		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 7,674	7,674		
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	\$ 1,961	1,961		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 13,392	13,392		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 164,921	164,921		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 7,050	7,050		
C-14 Total Administrative & General Expenditures	\$ 5,940,739	5,940,739		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Other Advertising	\$ 7,674		
Total Other Advertising	\$ 7,674	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	110		
Leading Age CT	\$ 13,282		
Total Dues	\$ 13,392	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Copy & Print	\$ 1,697		
State Audit Citation	\$ 1,020		
Federal Audit Citation	\$ 2,500		
Licenses	\$ 1,280		
Medicare Renewal Software	\$ 553		
Total Other Administrative and General	\$ 7,050	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility The Smith House Health Care Center	License No. 716-C	Report for Year Ended 9/30/2015	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility The Smith House Health Care Center		License No. 716-C	Report for Year Ended 9/30/2015	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	322,781	322,781		
2. Non-Food Supplies	\$	60,120	60,120		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$	138,666	138,666		
c. Management Services**					
	\$				
d. Other (Specify) _____					
	\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$	521,567	521,567	
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility The Smith House Health Care Center		License No. 716-C	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	1,479	1,479		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	82,924	82,924		
c. Management Services**	\$				
d. Other (Specify) Supplies	\$	9,101	9,101		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	93,504	93,504		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
The Smith House Health Care Center		716-C	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Served by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	48,445	48,445		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Served by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	48,445	48,445		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	250,856	250,856		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	275,432	275,432		
d.	Ambulance/Limousine***	\$	43,418	43,418		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	12,353	12,353		
f.	X-rays and Related Radiological Procedures***	\$	11,636	11,636		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	18,280	18,280		
i.	Recreation	\$	19,263	19,263		
j.	Other (Specify)**** See Attached Schedule	\$	13,758	13,758		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	644,996	644,996		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Nursing Svs/Equipment Rental	\$ 2,916		
Phys Therapy/Medical Supplies	\$ 3,069		
Cable	\$ 7,773		
Total Other Resident Care	\$ 13,758	\$ -	\$ -

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

Name of Facility The Smith House Health Care Center			License No. 716-C	Report for Year Ended 9/30/2015	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
Johanna Rosado	240 East 194th ST. Bronx, NY 10458	<input type="radio"/>	<input checked="" type="radio"/>		Billing Services	47,040				16	m11
Migdalia Rivera	Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Billing Services	85,700				16	m11
NTT Data	PO Box 842004 Dallas, TX 75284-2004	<input type="radio"/>	<input type="radio"/>		Data Solutions	21,014				16	m11
Unitex Textile Rental Services	121-123 Meadow Street, Hartford, CT 06114	<input type="radio"/>	<input checked="" type="radio"/>		Rental and Cleaning Services	82,924				19	3b
Access Ambulance Company, Inc.	684 Long Ridge Road, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Ambulance	43,418				20	5D
Healthcare Services Group, Inc.	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		#REF!	#REF!				18	2b
		<input type="radio"/>	<input checked="" type="radio"/>		Food Services	138,666					
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
The Smith House Health Care Center	716-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 159,456	159,456				
b. Heat	\$ 197,229	197,229				
c. Light & Power	\$ 128,757	128,757				
d. Water	\$ 16,581	16,581				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 8,458	8,458				
f. Other (<i>itemize</i>)	\$ 14,479	14,479				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 524,960	524,960				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 2,374	2,374				
b. Building & Building Improvements	\$ 23,210	23,210				
c. Non-Movable Equipment	\$ 88,549	88,549				
d. Movable Equipment	\$ 29,891	29,891				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 144,024	144,024				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 144,024	144,024				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Contracted Services Under \$10,000	\$ 12,890		
Gasoline	\$ 1,589		
Total Other Repairs and Maintenance	\$ 14,479	\$ -	\$ -

Depreciation Schedule

Name of Facility The Smith House Health Care Center		License No. 716-C		Report for Year Ended 9/30/2015			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		118,690		118,690	35,108	S/L	Various	2,374					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal									2,374				
B. Building and Building Improvements													
1. Acquired prior to this report period		1,390,000		1,390,000	560,902	S/L	Various	23,210					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									23,210				
C. Non-Movable Equipment													
1. Acquired prior to this report period		1,954,137		1,954,137	457,143	S/L	Various	83,345					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		104,079		104,079		S/L		5,204					
C-4. Subtotal									88,549				
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Chevy Silverado 2002			X	Var.	2006	15,000		15,000	13,063	S/L	Various	1,938	
b. Dodge Durango 2002			X	Var.	2006	13,000		13,000	11,321	S/L	Various	650	
c. Bus			X	Var.	2014	62,540		62,540		S/L	Various	3,474	
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var.	Var.	365,496		365,496	289,055	S/L	Various	23,745	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var.	Var.	5,051		5,051		S/L	Various	84	
D-3. Subtotal												29,891	
E. Total Depreciation													144,024

The Smith House Health Care Center
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/8/2014	CARPETING	\$ 92,791	20	\$ 4,640
10/24/2014	HVAC UPGRADE	\$ 11,289	20	\$ 564
Total additions for Non-Movable Equipmen		\$ 104,079		\$ 5,204 *
Deletions:				
Total deletions for Non-Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
6/8/2015	FURNITURE	\$ 5,051	5	\$ 84
Total additions for Movable Equipmen		\$ 5,051		\$ 84 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*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 Improvemer		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3
 **Ties to Page 24, Line C2

SMITH HOUSE SKILLED NURSING FACILITY
09/30/2015 Depreciation Schedule

PROPERTY CATEGORY	Acquisition Year	Asset ID #	Historical Costs	Adjustments	Cost to Be Depreciated	2014 Accum Dep.	Life	Method Life	FY 2015 Deprec.	2015 Accum Dep.	COST REPORT 9.30.15 Deprec.
Land Improvements											
<u>Acquired prior 2013</u>											
INFRASTRUCTURE PUBLIC SAFETY-CP3372 PAVING @ SMITH HOUSE	Various	12486	90,319	-	90,319	26,644	Var	S/L	1,806	28,450	1,806
INFRASTRUCTURE PUBLIC SAFETY-CP3372 SIDEWALK & CURBING	Various	12434	28,372	-	28,372	8,464	Var	S/L	567	9,031	567
			118,690	-	118,690	35,108			2,374	37,482	2,374
Building and Building Improvements											
<u>Acquired prior 2013</u>											
BUILDINGS PUBLIC SAFETY-RENOVATE KITCHEN-C56115	Various	9868	765,000	-	765,000	308,697	Var	S/L	12,774	321,471	12,774
BUILDINGS PUBLIC SAFETY-BASEMENT-CP9670	Various	9870	60,000	-	60,000	24,212	Var	S/L	1,002	25,214	1,002
BUILDINGS PUBLIC SAFETY-ENCLOSE BALCONY-C56150	Various	9869	565,000	-	565,000	227,992	Var	S/L	9,434	237,426	9,434
Total			1,390,000	-	1,390,000	560,902			23,210	584,111	23,210
Non-Movable Equipment											
<u>Acquired prior 2013</u>											
IMPROVEMENTS OPERATIONS-CP6582-SMITH HOUSE GEN REPAIRS	Various	13247	5,045	-	5,045	1,412	Var	S/L	126	1,538	126
IMPROVEMENTS OPERATIONS-CP6402 DESIGN SUB ACUTE UNIT	12/13/2011	15895	5,500	-	5,500	825	20	S/L	275	1,100	275
IMPROVEMENTS PUBLIC SAFETY-CP6402 WALL PROTECTION PANELS	3/12/2012	16098	6,092	-	6,092	3,655	5	S/L	1,218	4,873	1,218
IMPROVEMENTS PUBLIC SAFETY-CP6582-SMITH HOUSE WINDOW TRMT	Various	13327	7,016	-	7,016	1,904	Var	S/L	176	2,080	176
IMPROVEMENTS OPERATIONS-CP6402 RE-ROPE EAST ELEVATOR	Various	15352	7,475	-	7,475	1,243	Var	S/L	186	1,430	186
IMPROVEMENTS PUBLIC SAFETY-CP6402 CARPET LOBBY	3/28/2012	16123	7,533	-	7,533	4,520	5	S/L	1,507	6,026	1,507
IMPROVEMENTS UNAFFILIATED-CP0119 CHILLER REPLACEMENT	10/26/2011	15822	7,650	-	7,650	1,530	15	S/L	510	2,040	510
IMPROVEMENTS PUBLIC SAFETY-CP6402 CHILLER REPLACEMENT	3/13/2012	16102	8,170	-	8,170	1,634	15	S/L	545	2,179	545
IMPROVEMENTS OPERATIONS-CP6402 FIRE ALARM-SMITH HOUSE	Various	15510	8,200	-	8,200	1,281	Var	S/L	205	1,486	205
IMPROVEMENTS PUBLIC SAFETY-CP6582 SMITH HOUSE GENL IMPROV	Various	13443	8,750	-	8,750	2,228	Var	S/L	219	2,448	219
IMPROVEMENTS OPERATIONS-CP6582-6 NEW SMITH HOUSE DOORS	Various	13198	9,508	-	9,508	2,872	Var	S/L	238	3,110	238
IMPROVEMENTS PUBLIC SAFETY-CP0119 CHILLER REPLACEMENT	1/18/2012	15996	9,893	-	9,893	1,484	20	S/L	495	1,979	495
IMPROVEMENTS PUBLIC SAFETY-CP1371 SMITH HOUSE RENOVATION	Various	11300	10,040	-	10,040	4,832	Var	S/L	251	5,083	251
IMPROVEMENTS PUBLIC SAFETY-CP9430 SMITH HOUSE RENOVATION	Various	11242	10,601	-	10,601	900	Var	S/L	53	953	53
IMPROVEMENTS PUBLIC SAFETY-CP9430 SMITH HOUSE RENOVATION	Various	11318	11,700	-	11,700	993	Var	S/L	58	1,052	58
IMPROVEMENTS PUBLIC SAFETY-CP0119 CHILLER REPLACEMENT	9/14/2012	16438	12,195	-	12,195	2,439	15	S/L	813	3,252	813
IMPROVEMENTS PUBLIC SAFETY-CP2371 SMITH HOUSE RENOVATION	Various	10527	12,983	-	12,983	1,103	Var	S/L	65	1,167	65
IMPROVEMENTS PUBLIC SAFETY-REPLACE BROKEN AC COMPRESSOR	Various	11820	13,000	-	13,000	5,661	Var	S/L	325	5,986	325
IMPROVEMENTS PUBLIC SAFETY-CP9430 SMITH HOUSE RENOVATION	Various	11836	14,583	-	14,583	6,349	Var	S/L	365	6,714	365
IMPROVEMENTS PUBLIC SAFETY-CP6582 CHILLER REPLACEMENT	Various	16601	14,949	-	14,949	3,747	Var	S/L	93	467	93
IMPROVEMENTS PUBLIC SAFETY-CP2371 RENOVATE CORRIDOR SMITH	Various	10404	15,436	-	15,436	8,329	Var	S/L	386	8,715	386
IMPROVEMENTS PUBLIC SAFETY-CP2371 SMITH HOUSE RENOVATION	Various	10467	16,643	-	16,643	8,911	Var	S/L	416	9,328	416
IMPROVEMENTS PUBLIC SAFETY-CP6402 SMITH HOUSE IMPROVEMENT	4/11/2012	16143	17,722	-	17,722	2,658	20	S/L	886	3,544	886
IMPROVEMENTS PUBLIC SAFETY-CP4371 BOILER UPGRADE	Various	11846	18,954	-	18,954	8,196	Var	S/L	473	8,669	473
IMPROVEMENTS PUBLIC SAFETY-CP6582-SMITH HOUSE ALARM PANEL	Various	13363	21,700	-	21,700	5,708	Var	S/L	544	6,252	544
IMPROVEMENTS PUBLIC SAFETY-CP1371 SMITH HOUSE RENOVATION	Various	11241	29,117	-	29,117	2,471	Var	S/L	145	2,617	145
IMPROVEMENTS PUBLIC SAFETY-CP9430 SMITH HOUSE RENOVATION	Various	11209	29,399	-	29,399	2,496	Var	S/L	147	2,643	147
IMPROVEMENTS OPERATIONS-CP6582-SMITH HOUSE GEN IMPROVE	Various	13152	29,525	-	29,525	9,042	Var	S/L	738	9,780	738
IMPROVEMENTS OPERATIONS-CP6582-SMITH HOUSE IMPROVEMENT	Various	13187	29,730	-	29,730	8,981	Var	S/L	743	9,724	743
IMPROVEMENTS PUBLIC SAFETY-CP4371-BOILER UPGRADE	Various	11580	36,571	-	36,571	16,533	Var	S/L	914	17,448	914
IMPROVEMENTS PUBLIC SAFETY-CP8231 SMITH HOUSE RENOVATION	Various	11299	40,000	-	40,000	19,250	Var	S/L	1,000	20,250	1,000
IMPROVEMENTS PUBLIC SAFETY-CP6402 SMITH HOUSE IMPROVEMENT	12/29/2011	15928	48,872	-	48,872	7,351	20	S/L	2,444	9,774	2,444
IMPROVEMENTS OPERATIONS-CP6582-SMITH HOUSE IMPROVEMENT	Various	13122	52,543	-	52,543	16,310	Var	S/L	1,314	17,624	1,314
IMPROVEMENTS PUBLIC SAFETY-CP2371 SMITH HOUSE RENOVATION	Various	10585	79,937	-	79,937	6,786	Var	S/L	399	7,185	399
IMPROVEMENTS PUBLIC SAFETY-CP0119 CHILLER REPLACEMENT	5/11/2012	16216	95,285	-	95,285	19,057	15	S/L	6,352	25,409	6,352
IMPROVEMENTS PUBLIC SAFETY-CP0119 CHILLER REPLACEMENT	4/11/2012	16144	100,595	-	100,595	20,119	15	S/L	6,706	26,825	6,706
IMPROVEMENTS PUBLIC SAFETY-CP3370 RENOVATE EAST 1&2	Various	11788	500,000	-	500,000	221,994	Var	S/L	12,310	234,304	12,310
Sub Total			1,352,912	-	1,352,912	431,413			43,640	475,053	43,640
Acquired in 2013											
CP0119 WEST WING AHU UNITS	6/7/2013	16931	8,990	-	8,990	618	Var	S/L	56	674	56
CP0119 CHILLER REPLACEMENT	9/14/2012	16438	12,195	-	12,195	1,296	Var	S/L	534	1,829	534
CP6582 CHILLER REPLACEMENT	11/27/2012	16601	14,949	-	14,949	1,402	Var	S/L	467	1,869	467
CP6582 SMITH HOUSE IMPROVEMENT	5/14/2013	16853	7,295	-	7,295	532	Var	S/L	76	608	76
CP6582 SMITH HOUSE IMPROVEMENT	5/29/2013	16894	29,259	-	29,259	2,012	Var	S/L	183	2,194	183
CP6402 SMITH HOUSE ELEVATORS	5/31/2013	16922	92,748	-	92,748	6,376	Var	S/L	580	6,956	580
CP6402 ELEVATORS SMITH HOUSE	6/13/2013	16950	61,244	-	61,244	3,955	Var	S/L	128	4,083	128
CP6582 SMITH HOUSE PUMPS	6/14/2013	16969	9,595	-	9,595	620	Var	S/L	20	640	20
CP6402 ELEVATORS SMITH HOUSE	8/16/2013	17084	8,423	-	8,423	474	38	S/L	219	693	219
CP6582 (2) WATER HEATERS	8/16/2013	17099	14,860	-	14,860	836	38	S/L	386	1,222	386
CP6402 SMITH HOUSE ELEVATORS	8/19/2013	17126	10,589	-	10,589	640	38	S/L	275	915	275
C65202 SEPTIC SYSTEM REPAIR	8/15/2013	17070	15,297	-	15,297	924	38	S/L	398	1,322	398
Sub Total Acquired in 2013			285,444	-	285,444	19,684			3,321	23,005	3,321

Acquired in 2014												
CP6904 AIR COMPRESSORS HVAC	1/31/2014	17579	15,560	15,560	389	20	S/L	778	1,167	778		
CP0119 SMITH HOUSE HVAC	2/4/2014	17581	18,050	18,050	526	11	S/L	1,579	2,105	1,579		
CP1284 GENERATOR & LIGHTING	4/24/2014	17755	41,209	41,209	1,773	6	S/L	6,439	7,512	6,439		
CP1671 GENERATOR & LIGHTING	4/24/2014	17756	38,791	38,791	1,011	6	S/L	6,061	7,071	6,061		
CP0119 HVAC UPGRADE	6/25/2014	17839	91,913	91,913	766	10	S/L	9,192	9,958	9,192		
CP0119 SMITH HOUSE HVAC	3/5/2014	17644	35,625	35,625	1,188	7	S/L	4,750	5,938	4,750		
CP0119 HVAC UPGRADE	5/14/2014	17800	40,375	40,375	631	11	S/L	3,785	4,416	3,785		
C65201 NETWORK CABLES	8/18/2014	17985	7,030	7,030	293	4	S/L	1,758	2,051	1,758		
CP0119 HVAC	9/9/2014	18026	27,228	27,228	170	19	S/L	2,042	2,212	2,042		
Sub Total Acquired in 2014			315,781	315,781	6,046			36,384	42,430	36,384		
Acquired in 2015												
CARPETING	10/8/2014	18102	92,791	92,791		20	S/L	4,640	4,640	4,640		
HVAC UPGRADE	10/24/2014	18141	11,289	11,289		20	S/L	564	564	564		
Sub Total Acquired in 2015			104,079	104,079	0			5,204	5,204	5,204		
Total Non-Movable Equipment			2,058,216	0	0	2,058,215	457,143	88,549	545,692	88,549		
Moveable Equipment - Motor Vehicles												
Acquired prior 2013												
EQUIPMENT PUBLIC SAFETY-C65200 CHEV SILVERADO F/U 2002	2006	11779	15,000	-	-	15,000	13,063	Var.	S/L	1,938	15,000	1,938
EQUIPMENT PUBLIC SAFETY-C65201 DODGE DURANGO +DR	2006	11780	13,000	-	-	13,000	11,321	Var.	S/L	650	11,971	650
			28,000			28,000	24,383			2,588	26,971	2,588
Acquired in 2015												
Bus	2015	18647	62,540	62,540				3,474	3,474	3,474		
			62,540	62,540	0			3,474	3,474	3,474		
			90,540	0	0	90,540	24,383	6,062	30,445	6,062		
Moveable Equipment												
Acquired prior 2013												
EQUIPMENT PUBLIC SAFETY-BOILER #3 GASKETS	Various	9875	5,226	-	-	5,226	4,215	Var.	S/L	175	4,390	174
EQUIPMENT PUBLIC SAFETY-CP6402 FIRE ALARMS/SMITH HOUSE	Various	15249	5,400	-	-	5,400	3,750	Var.	S/L	536	4,286	536
EQUIPMENT PUBLIC SAFETY-CP6402-SMITH HOUSE FLOOR LIFTS	Various	14462	5,800	-	-	5,800	4,985	Var.	S/L	575	5,560	575
EQUIPMENT PUBLIC SAFETY-C65201 TOWER CHASSIS SERVER	2/10/2012	16028	6,015	-	-	6,015	3,609	5	S/L	1,203	4,812	1,203
IMPROVEMENTS OPERATIONS-CP6402 STRAIGHT ROD & VALANCES	12/29/2011	15920	7,477	-	-	7,477	2,244	10	S/L	748	2,992	748
EQUIPMENT ADMINISTRATION-C65201 DATA CABINET/FIBER BOX	Various	14341	8,104	-	-	8,104	3,497	Var.	S/L	404	3,901	404
IMPROVEMENTS PUBLIC SAFETY-CP6402 BEDSPREADS SMITH HOUSE	12/15/2011	15906	8,245	-	-	8,245	4,947	5	S/L	1,649	6,596	1,649
EQUIPMENT PUBLIC SAFETY-LIFT PERSONNEL	Various	7621	9,000	-	-	9,000	9,769	Var.	S/L	0	9,769	0
EQUIPMENT PUBLIC SAFETY-CONDENSER-ROOF TOP AIR COND	Various	9874	9,233	-	-	9,233	7,448	Var.	S/L	308	7,756	308
EQUIPMENT OPERATIONS-CP6582-10 MATRIX BED	Various	13286	9,410	-	-	9,410	5,276	Var.	S/L	473	5,749	473
EQUIPMENT PUBLIC SAFETY-CP6402 FIRE ALARM DEVICES	Various	14629	12,375	-	-	12,375	10,622	Var.	S/L	1,238	11,859	1,238
EQUIPMENT PUBLIC SAFETY-CP6402 FIRE ALARM/SPRINKLERS	Various	15351	12,806	-	-	12,806	4,252	Var.	S/L	638	4,890	638
EQUIPMENT PUBLIC SAFETY-OUTDOOR EXERCISE EQUIPMENT	Various	7760	17,300	-	-	17,300	11,395	Var.	S/L	388	11,784	388
EQUIPMENT PUBLIC SAFETY-CP64371 SMITH HOUSE BOILER	Various	11537	24,586	-	-	24,586	22,239	Var.	S/L	1,224	23,463	1,224
EQUIPMENT PUBLIC SAFETY-CP6402 FIRE ALARM DEVICES	Various	14475	37,125	-	-	37,125	31,907	Var.	S/L	3,682	35,588	3,682
EQUIPMENT PUBLIC SAFETY-CP3371-40 BEDS WITH ACCESSORY	Various	14219	38,433	-	-	38,433	33,031	Var.	S/L	3,811	36,843	3,811
EQUIPMENT PUBLIC SAFETY-CP3370 (4) SITTING BATH TUB	Various	12469	49,187	-	-	49,187	36,329	Var.	S/L	2,449	38,778	2,449
EQUIPMENT PUBLIC SAFETY-CP6582-SMITH HOUSE B.R. FURN.	Various	13521	93,105	-	-	93,105	89,200	Var.	S/L	3,905	93,105	3,905
			358,829			358,829	288,715			23,406	312,121	23,405
Acquired in 2014												
CP6402 VICTORY REFRIGERATOR	3/7/2014	17656	6,667	6,667	340	Var.	S/L	340	6,327	340		
			6,667	6,667	340			340	6,327	340		
Acquired in 2015												
FURNITURE	6/8/2015	18592	5,051	5,051	5	S/L	84	4,967		84		
			5,051	5,051	0			84	4,967	84		
Total			370,548	0	0	370,548	289,055		23,830	323,415	23,829	
Total Depreciation For Period												
Total Historical Cost			4,027,994			4,027,993	1,366,591		144,024	1,521,146	144,024	

This file was completed thru June 30, 2014 and added Q1 FY 15 activity.

Fixed Asset RollForward	
FY 2013 Year Cost Report	3,856,322
ADDITIONS THRU 9/30/15	171,671
Total Fixed Assets	4,027,993

Amortization Schedule*

Name of Facility The Smith House Health Care Center			License No. 716-C		Report for Year Ended 9/30/2015			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility The Smith House Health Care Center	License No. 716-C	Report for Year Ended 9/30/2015	Page 25	of 37	
II. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		05/16/05			
2. Date Structure Completed		05/16/05			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		128			
6. Square Footage		48,502			
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
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.

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

Name of Facility		License No.	Report for Year Ended		Page	of
The Smith House Health Care Center		716-C	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
The Smith House Health Care Center		716-C		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 19,715	19,715		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 12,130	12,130		
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 93,083	93,083		
14d. Total Insurance Expenditures (14a + b + c)				\$ 124,928	124,928		
15. Total All Expenditures (A-13 thru C-14)				\$ 17,090,033	17,090,033		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
The Smith House Health Care Center				716-C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 191,115	191,115		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 7,674	7,674		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 3,520	3,520		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 202,309	202,309		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m11	State Audit Citation	1020		
16	m11	Federal Audit Citation	2500		
Total Other A&G Adjustments			\$ 3,520	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
The Smith House Health Care Center				716-C	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 202,309	202,309		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 250,856	250,856		
28.	20	5d	Ambulance/Limousine	\$ 43,418	43,418		
29.	20	5f	X-rays, etc	\$ 11,636	11,636		
30.	20	5h	Laboratory	\$ 18,280	18,280		
31.	30	112a/c	Medical Supplies	\$ 4,577	4,577		
32.	20	5e2	Oxygen (non emergency)	\$ 12,353	12,353		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 4,173	4,173		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 22	22		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 1	1		
51. Total Amount of Decrease (Items 1 - 50)				\$ 547,625	547,625		

*** 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.

The Smith House Health Care Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Cable TV Services - See Attached	\$ 4,173		
Total Other Ancillary Costs			\$ 4,173	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6g	Outpatient - Overhead (see attached)	\$ 22		
Total Other Adjustments			\$ 22	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Outpatient - Building Depreciation (see attached)	\$ 1		
Total Unallowable Building Interest			\$ 1	\$ -	\$ -

Smith House
 Outpatient Disallowances
 September 30, 2015

Rehab Portion of Facility

Facility Square Feet	J.02b	44,108	[b]
Rehab Square Feet	J.02b	1,426	[b]

Rehab % to Total 3.232974%

Outpatient Portion of Therapies

Total Therapies	D.03	7,911	[C]
Total Outpatient Therapies	D.03	10	[C]

Outpatient % to Total Therapies 0.126406%

Outpatient Portion of Rehab Facility

Outpatient % of Rehab 0.004087%

Disallowance

		[a]		
	<u>Total</u>	<u>Outpatient</u>		
Maint & Op Expenses (Pg 22 line 6g)	532,733	22		29a
Depreciation - Building (Pg 22 line 7b)	23,210	1		29a
		<u>23</u>		

- [a] Amount ties to page 29 without exception.
- [b] Amounts provided by Client.
- [c] Amounts provided by Client

The Smith House Health Care Center
Cable TV Disallowance
September 30, 2015

Attachment 29b

Calculation of Disallowed Portion of Cable Services		
R0001	Cable	7,773
	Allowable expense per month	300
		<u>12</u>
	Allowable Portion	<u>3,600</u>
	Disallowed Portion	<u><u>4,173</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
The Smith House Health Care Center	716-C	9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 14,375,541	14,375,541				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,810,962)	(5,810,962)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 2,271,219	2,271,219				
b. Medicare Room and Board Contractual Allowance **	\$ (193,839)	(193,839)				
4. a. Private-Pay Residents and Other	\$ 1,441,685	1,441,685				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 176,979	176,979				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (176,979)	(176,979)				
c. Prescription Drugs - Non-Medicare	\$ 67,408	67,408				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (62,596)	(62,596)				
2. a. Medical Supplies - Medicare	\$ 3,863	3,863				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (3,863)	(3,863)				
c. Medical Supplies - Non-Medicare	\$ 6,254	6,254				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (5,959)	(5,959)				
3. a. Physical Therapy - Medicare	\$ 305,982	305,982				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (279,538)	(279,538)				
c. Physical Therapy - Non-Medicare	\$ 52,465	52,465				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (50,954)	(50,954)				
4. a. Speech Therapy - Medicare	\$ 125,365	125,365				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (87,285)	(87,285)				
c. Speech Therapy - Non-Medicare	\$ 31,085	31,085				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (25,288)	(25,288)				
5. a. Occupational Therapy - Medicare	\$ 332,083	332,083				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (316,557)	(316,557)				
c. Occupational Therapy - Non-Medicare	\$ 33,058	33,058				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (32,932)	(32,932)				
6. a. Other (Specify) - Medicare	\$ -1,646	1,646				
b. Other (Specify) - Non-Medicare	\$ 206	206				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,178,087	12,178,087				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$					
V. Total Other Revenue (1 thru 8)	\$					
VI. Total All Revenue (III +V)	\$ 12,178,087	12,178,087				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30II6a	Vaccine	\$ 3,007		
30II6a	Contractual Ancillary: Vaccine	\$ (1,362)		
30II6a	IV Therapy	\$ 15,413		
30II6a	Contractual Ancillary: IV Therapy	\$ (15,413)		
30II6a	Lab	\$ 10,086		
30II6a	Contractual Ancillary: Lab	\$ (9,939)		
30II6a	Radiology	\$ 8,047		
30II6a	Contractual Ancillary: Radiology	\$ (8,193)		
Total Other Resident Revenue - Medicare		\$ 1,646	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30II6b	Vaccine	\$ 600		
30II6b	Contractual Ancillary: Vaccine	\$ (540)		
30II6b	IV Therapy	\$ 890		
30II6b	Contractual Ancillary: IV Therapy	\$ (890)		
30II6b	Lab	\$ 1,071		
30II6b	Contractual Ancillary: Lab	\$ (1,071)		
30II6b	Radiology	\$ 1,584		
30II6b	Contractual Ancillary: Radiology	\$ (1,438)		
Total Other Resident Revenue		\$ 206	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
Total Other Revenue		\$ -	\$ -	\$ -

THE SMITH HOUSE HEAL CARE CENTER IS A PART OF THE CITY OF STAMFORD AND A SEPARATE BALANCE SHEET IS NOT MAINTAINED

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
The Smith House Health Care Center	716-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	

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

(Carry Total forward to next page)

THE SMITH HOUSE HEAL CARE CENTER IS A PART OF THE CITY OF STAMFORD AND A SEPARATE BALANCE SHEET IS NOT MAINTAINED

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
The Smith House Health Care Center		716-C	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	
C. Leasehold or like property recorded for Equity Purposes.					
1. Land				\$	
2. Land Improvements		*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
3. Buildings		*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
4. Non-Movable Equipment		*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
5. Movable Equipment		*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
6. Motor Vehicles		*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
7. Minor Equipment-Not Depreciable				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	
D. Investment and Other Assets					
1. Deferred Deposits				\$	
2. Escrow Deposits				\$	
3. Organization Expense		*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care (itemize)				\$	

6. Loans to Owners or Related Parties (itemize)				\$	
Name and Address		Amount	Loan Date		
_____		_____	_____		
_____		_____	_____		
7. Other Assets (itemize)				\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	

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

THE SMITH HOUSE HEAL CARE CENTER IS A PART OF THE CITY OF STAMFORD AND A SEPARATE BALANCE SHEET IS NOT MAINTAINED

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
The Smith House Health Care Center		716-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	
2. Notes Payable (<i>itemize</i>)				\$	

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

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

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

(Carry Total forward to next page)

THE SMITH HOUSE HEAL CARE CENTER IS A PART OF THE CITY OF STAMFORD AND A SEPARATE BALANCE SHEET IS NOT MAINTAINED

G. Balance Sheet (cont'd)

Name of Facility The Smith House Health Care Center		License No. 716-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$
C. Total All Liabilities (Lines A-13 + B-5)					\$

THE SMITH HOUSE HEAL CARE CENTER IS A PART OF THE CITY OF STAMFORD AND A SEPARATE BALANCE SHEET IS NOT MAINTAINED

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

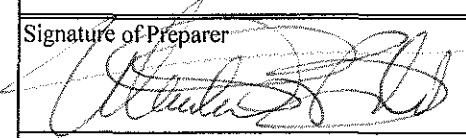
Name of Facility	License No.	Report for Year Ended	Page	of
The Smith House Health Care Center	716-C	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for 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			\$	
6. Gain or Loss for Period			10/1/2014	thru 9/30/2015
			\$	
7. Total Net Worth			\$	
C. Total Reserves and Net Worth			\$	
D. Total Liabilities, Reserves, and Net Worth			\$	

THE SMITH HOUSE HEAL CARE CENTER IS A PART OF THE CITY OF STAMFORD AND A SEPARATE BALANCE SHEET IS NOT MAINTAINED

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
The Smith House Health Care Center	716-C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,178,087
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,090,033
D. Net Income or Deficit			\$	(4,911,946)
E. Balance			\$	
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility The Smith House Health Care Center		License No. 716-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 2/3/14		
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name Smith House

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

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Smith House**
 Engagement: **Medical - Smith House 2016 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
01303713411100	Medical	(14,375,540.69)			(14,375,540.69)			(14,375,540.69)
01303713411100-CA	Contractual Ancillary: Medical	5,810,961.85			5,810,961.85			5,810,961.85
01303713411103	Medicare/Managed Medicare	(2,271,219.00)			(2,271,219.00)			(2,271,219.00)
01303713411103-CA	Contractual Ancillary: Medicare/Managed Medicare	193,839.00			193,839.00			193,839.00
01303713411104	Private/Managed Care	(1,441,685.00)			(1,441,685.00)			(1,441,685.00)
01437101100	Smith House/Salaries	219,171.22			219,171.22		645.00	219,816.22
01437101202	Permanent Part Time	24,016.84			24,016.84			24,016.84
01437101203	Smith House/Seasonal	13,369.17			13,369.17			13,369.17
01437101301	Smith House/Overtime	13,290.13			13,290.13			13,290.13
01437101501	Smith House/Cloth Allow	1,367.00			1,367.00			1,367.00
01437101505	Smith House/Deferred Comp	14,404.03			14,404.03		(14,404.00)	6.03
01437101801	Smith House/Differential	4,739.56			4,739.56			4,739.56
01437102120	Smith House/Medical & Life	134,227.03			134,227.03			134,227.03
01437102121	Smith House/Medical & Life	10,164.20			10,164.20			10,164.20
01437102200	Smith House/Social Security	55,263.28			55,263.28			55,263.28
01437102302	Classified Pension Fund	28,178.75			28,178.75			28,178.75
01437102406	Contribution to OPEB	21,103.50			21,103.50			21,103.50
01437103001	Smith House/Prof Consultant	153,238.50			153,238.50		(10,095.00)	143,143.50
01437103201	Smith House/Edo Train & Cert	63,909.76			63,909.76			63,909.76
01437103202	Smith House/Conf & Training	294.50			294.50			294.50
01437103601	Smith House/Contracted Services	21,779.81			21,779.81			21,779.81
01437105103	Smith House/Travel	1,148.28			1,148.28			1,148.28
01437105240	Smith House/Pymts to Ins Fnd	231,791.28			231,791.28		(231,791.00)	0.28
01437105301	Smith House/Telephone	28,973.45			28,973.45			28,973.45
01437105400	Smith House/Adv/Official Notice	7,674.04			7,674.04			7,674.04
01437105405	Smith House/Postage	1,961.43			1,961.43			1,961.43
01437105500	Smith House/Copying & Printing	1,697.00			1,697.00			1,697.00
01437106100	Smith House/Office Supplies & Exp	9,884.64			9,884.64			9,884.64
01437108100	Smith House/Dues & Fees	15,225.36			15,225.36		(1,633.00)	13,592.36
01437108105	Smith House/Nursing Home User Fees	584,925.41			584,925.41			584,925.41
01437201100	Social Svcs/Salaries	78,389.84			78,389.84		179.00	78,568.84
01437201201	Social Svcs/Part-Time	28,363.78			28,363.78			28,363.78
01437202120	Smith House/Medical & Life	10,940.97			10,940.97			10,940.97
01437202200	Smith House/Social Security	8,531.50			8,531.50			8,531.50
01437202406	Contribution to OPEB	2,883.00			2,883.00			2,883.00
01437301100	Recreation/Salaries	85,826.56			85,826.56		205.00	86,031.56
01437301201	Recreation/Part-time	3,245.12			3,245.12			3,245.12
01437301202	Recreation/Permanent Part-time	15,449.24			15,449.24			15,449.24
01437301203	Recreation/Seasonal	16,861.00			16,861.00			16,861.00
01437301301	Recreation/Overtime	81.00			81.00			81.00
01437302120	Smith House/Medical & Life	35,364.53			35,364.53			35,364.53
01437302200	Smith House/Social Security	14,001.53			14,001.53			14,001.53
01437302302	Classified Pension Fund	29,768.25			29,768.25			29,768.25
01437302406	Contribution to OPEB	10,066.75			10,066.75			10,066.75
01437306904	Recreation/Recreation Supplies	19,263.30			19,263.30			19,263.30
01437401100	Housekeeping/Salaries	245,670.33			245,670.33		504.00	246,174.33
01437401201	Housekeeping/Part-time	9,191.04			9,191.04			9,191.04
01437401301	Housekeeping/Overtime	36,348.46			36,348.46			36,348.46
01437401501	Housekeeping/Clothing Allowance	2,550.00			2,550.00			2,550.00
01437401801	Housekeeping/Differential	6,792.11			6,792.11			6,792.11
01437402120	Smith House/Medical & Life	129,831.53			129,831.53			129,831.53
01437402121	Smith House/Medical & Life	15,596.95			15,596.95			15,596.95
01437402200	Smith House/Social Security	21,866.28			21,866.28			21,866.28
01437402302	Classified Pension Fund	56,801.75			56,801.75			56,801.75
01437402406	Contribution to OPEB	35,918.50			35,918.50			35,918.50
01437406911	Housekeeping/Housekeeping Supplies	48,444.52			48,444.52			48,444.52
01437501100	Maintenance/Salaries	236,648.05		(123,392.09)	113,255.96		379.00	113,634.96
01437501203	Maintenance/Seasonal	15,845.75			15,845.75			15,845.75
01437501301	Maintenance/Overtime	27,468.62			27,468.62			27,468.62
01437501501	Maintenance/Clothing Allowance	2,125.00			2,125.00			2,125.00
01437501801	Maintenance/Differential	9,035.85			9,035.85			9,035.85
01437501902	Maintenance/Stand-By Time	59,142.79			59,142.79			59,142.79
01437502120	Smith House/Medical & Life	87,530.78			87,530.78			87,530.78
01437502121	Smith House/Medical & Life	31,194.18			31,194.18			31,194.18
01437502200	Smith House/Social Security	26,251.22			26,251.22			26,251.22
01437502302	Classified Pension Fund	37,950.50			37,950.50			37,950.50
01437502406	Contribution to OPEB	28,025.50			28,025.50			28,025.50
01437503601	Maintenance/Contracted Services	20,692.83			20,692.83		(7,772.00)	12,920.83
01437505101	Maintenance/Gasoline	1,589.01			1,589.01			1,589.01
01437506202	Maintenance/Water	16,580.89			16,580.89			16,580.89
01437506203	Maintenance/Water	197,229.39			197,229.39			197,229.39
01437506204	Maintenance/Electric - Util	128,757.09			128,757.09			128,757.09
01437506601	Vehicle Maintenance	378.39			378.39			378.39
01437506603	Maintenance/Building Maint	104,088.26			104,088.26			104,088.26
01437506604	Maintenance/Grounds Maintenance	2,828.82			2,828.82			2,828.82
01437506605	Maintenance/Equipment Maint	52,160.89			52,160.89			52,160.89
01437801100	Laundry/Salaries	101,839.27			101,839.27		190.00	102,029.27
01437801301	Laundry/Overtime	7,354.03			7,354.03			7,354.03
01437801501	Laundry/Clothing Allowance	1,275.00			1,275.00			1,275.00
01437801801	Laundry/Differential	3,754.96			3,754.96			3,754.96
01437802120	Smith House/Medical & Life	49,236.00			49,236.00			49,236.00
01437802200	Smith House/Social Security	8,886.53			8,886.53			8,886.53
01437802302	Classified Pension Fund	16,360.50			16,360.50			16,360.50
01437802406	Contribution to OPEB	3,591.75			3,591.75			3,591.75
01437803601	Laundry/Contracted Services	82,924.20			82,924.20			82,924.20
01437806911	Laundry/Housekeeping Supp	9,101.00			9,101.00			9,101.00
01437806912	Linens & Blankets	1,479.27			1,479.27			1,479.27
01437701100	Food Svcs/Salaries	459,115.06			459,115.06		1,275.00	460,390.06
01437701201	Food Svcs/Part-Time	95,947.22			95,947.22			95,947.22
01437701202	Food Svcs/Permanent Part-time	84,572.98			84,572.98			84,572.98
01437701203	Seasonal	4,565.11			4,565.11			4,565.11
01437701301	Food Svcs/Overtime	78,792.42			78,792.42			78,792.42
01437701501	Food Svcs/Clothing Allowance	5,185.00			5,185.00			5,185.00
01437701801	Food Svcs/Differential	30,440.16			30,440.16			30,440.16
01437702120	Smith House/Medical & Life	277,149.75			277,149.75			277,149.75
01437702121	Smith House/Medical & Life	25,761.43			25,761.43			25,761.43
01437702200	Smith House/Social Security	61,443.78			61,443.78			61,443.78
01437702302	Classified Pension Fund	103,484.75			103,484.75			103,484.75
01437702406	Contribution to OPEB	71,127.75			71,127.75			71,127.75

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
01437702500	Food Svcs/Unemployment Comp	878.46			878.46			878.46
01437703300	Contracted Services	28,731.80			28,731.80			28,731.80
01437703601	Contracted Services	109,934.73			109,934.73			109,934.73
01437706909	Food Svcs/Dietary Supplies	60,119.51			60,119.51			60,119.51
01437706910	Food Svcs/Provisions - Food	322,781.02			322,781.02			322,781.02
01437801501	Nursing Svcs/Clothing Allowance	23,570.00			23,570.00			23,570.00
01437802120	Smith House/Medical & Life	1,638,179.50			1,638,179.50			1,638,179.50
01437802121	Smith House/Medical & Life	278,032.54			278,032.54			278,032.54
01437802200	Smith House/Social Security	464,701.03			464,701.03			464,701.03
01437802302	Classified Pension Fund	627,013.75			627,013.75			627,013.75
01437802406	Contribution to OPEB	447,866.50			447,866.50			447,866.50
01437802500	Nursing Svcs/Unemployment Comp	1,525.95			1,525.95			1,525.95
01437802600	GERF 401A Plan Contribution	5,281.02			5,281.02			5,281.02
01437803308	Radiology	11,636.16			11,636.16			11,636.16
01437803309	Laboratory	16,276.52			16,276.52			16,276.52
01437804400	Nursing Svcs/Contracted Services	43,418.24			43,418.24			43,418.24
01437806100	Nursing Svcs/Equipment Rental	2,915.86			2,915.86			2,915.86
01437806902	Nursing Svcs/Office Supp & Exp	1,604.95			1,604.95			1,604.95
01437806903	Nursing Svcs/Medical Supplies	275,431.63			275,431.63			275,431.63
01437806908	Nursing Svcs/Prescription Med	250,856.22			250,856.22			250,856.22
01437806915	Oxygen	12,352.78			12,352.78			12,352.78
01437813003	Physician Svcs/Prof Medical Care	34,328.99			34,328.99			34,328.99
01437816903	Phys Therapy/Medical Supplies	3,068.64			3,068.64			3,068.64
Marcum 10-CA	Contractual Ancillary: Speech Therapy	87,284.83			87,284.83			87,284.83
Marcum 10	Speech Therapy	(126,384.88)			(126,384.88)			(126,384.88)
Marcum 10.01 - CA	Speech Therapy - NonMedicare - Contractual Ancillary	25,288.03			25,288.03			25,288.03
Marcum 10.01 - Rev	Speech Therapy - NonMedicare	(31,084.55)			(31,084.55)			(31,084.55)
Marcum 11-CA	Contractual Ancillary: Vaccine	1,901.50			1,901.50		(540.00)	1,361.50
Marcum 11	Vaccine	(3,607.50)			(3,607.50)		600.00	(3,007.50)
Marcum 12	Executive Director	145,856.00			145,856.00		247.00	146,103.00
Marcum 13	Food Serv Supervisor	0.00			0.00			0.00
Marcum 15	Director of Nursing	73,841.00			73,841.00			73,841.00
Marcum 18	Asst DON	50,547.00			50,547.00		210.00	50,757.00
Marcum 21	LPN Direct Care	1,216,695.00			1,216,695.00		2,058.00	1,218,753.00
Marcum 22	Aides & Attendants	3,134,436.00			3,134,436.00		5,299.00	3,139,735.00
Marcum 26	Equipment Leases	8,458.00			8,458.00			8,458.00
Marcum 3 - Rev	Prescription Drugs	(176,979.18)			(176,979.18)			(176,979.18)
Marcum 3-CA	Contractual Ancillary: Prescription Drugs	176,979.18			176,979.18			176,979.18
Marcum 3.01 - CA	Prescription Drugs - NonMedicare - Contractual Ancillary	62,596.47			62,596.47			62,596.47
Marcum 3.01 - Rev	Prescription Drugs - NonMedicare	(67,408.23)			(67,408.23)			(67,408.23)
Marcum 31	PT Professional Fee	197,413.93			197,413.93			197,413.93
Marcum 32	OT Professional Fee	188,561.47			188,561.47			188,561.47
Marcum 33	ST Professional Fee	75,835.61			75,835.61			75,835.61
Marcum 35	Land Improvements Depreciation	0.00		2,374.00	2,374.00			2,374.00
Marcum 36	Building and Building Improvements Depreciation	0.00		23,210.00	23,210.00			23,210.00
Marcum 37	Non-Moveable Equipment Depreciation	0.00		88,549.00	88,549.00			88,549.00
Marcum 39	Moveable Equipment Depreciation	0.00		29,892.00	29,892.00			29,892.00
Marcum 4	IV Therapy	(16,303.37)			(16,303.37)		890.00	(15,413.37)
Marcum 4-CA	Contractual Ancillary: IV Therapy	16,303.37			16,303.37		(890.00)	15,413.37
Marcum 40	Workers Compensation	0.00			0.00		106,863.00	106,863.00
Marcum 41	Legal Liability	0.00			0.00		93,083.00	93,083.00
Marcum 42	General Liability and Umbrella Liability	0.00			0.00		12,130.00	12,130.00
Marcum 43	Property Insurance	0.00			0.00		19,715.00	19,715.00
Marcum 44	Balance Sheet	(4,767,925.25)		(144,025.00)	(4,911,950.25)			(4,911,950.25)
Marcum 45	Head Accountant	119,874.00			119,874.00		203.00	120,077.00
Marcum 46	RN Admin	576,921.00			576,921.00		1,284.00	578,205.00
Marcum 47	RN Direct Care	898,705.00			898,705.00		1,519.00	900,224.00
Marcum 48	Admissions	106,699.00			106,699.00			106,699.00
Marcum 48	STATE AUDIT CITATION	1,020.00			1,020.00			1,020.00
Marcum 5 - REV	Medical Supplies	(3,862.54)			(3,862.54)			(3,862.54)
Marcum 5-CA	Contractual Ancillary: Medical Supplies	3,862.54			3,862.54			3,862.54
Marcum 5.01 - CA	Medical Supplies - NonMedicare - Contractual Ancillary	5,958.95			5,958.95			5,958.95
Marcum 5.01 - Rev	Medical Supplies - NonMedicare	(6,253.95)			(6,253.95)			(6,253.95)
Marcum 50	FEDERAL AUDIT CITATION	2,500.00			2,500.00			2,500.00
Marcum 51	MIS	114,862.00			114,862.00			114,862.00
Marcum 52	INFECTION CONTROL	67,420.00			67,420.00			67,420.00
Marcum 53	Pharmacy Consulting Per Omnicare	8,681.00			8,681.00			8,681.00
Marcum 54	Non Med Director Services	3,711.00			3,711.00			3,711.00
Marcum 56	CHIEF OF MAINT	0.00		123,332.00	123,332.00		206.00	123,538.00
Marcum 57	Assistant Director - Hennesy	3,850.00			3,850.00		31,775.00	35,625.00
Marcum 6 - REV	Lab	(11,156.71)			(11,156.71)		1,584.00	(9,572.71)
Marcum 6-CA	Contractual Ancillary Lab	11,010.44			11,010.44		(1,439.00)	9,571.44
Marcum 60	Licenses	0.00			0.00		1,280.00	1,280.00
Marcum 7 - REV	Radiology	(9,631.56)			(9,631.56)		1,071.00	(8,560.56)
Marcum 7-CA	Contractual Ancillary: Radiology	9,631.56			9,631.56		(1,071.00)	8,560.56
Marcum 8 - REV	Physical Therapy	(305,981.82)			(305,981.82)			(305,981.82)
Marcum 8-CA	Contractual Ancillary: Physical Therapy	279,537.50			279,537.50			279,537.50
Marcum 8.01 - CA	Physical Therapy - NonMedicare - Contractual Ancillary	50,954.23			50,954.23			50,954.23
Marcum 8.01 - REV	Physical Therapy - NonMedicare	(52,464.50)			(52,464.50)			(52,464.50)
Marcum 9 - REV	Occupational Therapy	(332,082.71)			(332,082.71)			(332,082.71)
Marcum 9-CA	Contractual Ancillary: Occupational Therapy	316,557.04			316,557.04			316,557.04
Marcum 9.01 - CA	Occupational Therapy - NonMedicare - Contractual Ancillary	32,931.90			32,931.90			32,931.90
Marcum 9.01 - REV	Occupational Therapy - NonMedicare	(33,058.29)			(33,058.29)			(33,058.29)
Other Marcum 11	Vaccine	0.00			0.00		(600.00)	(600.00)
Other Marcum 11 - CA	Other Contr: Allowance Ancillary: Vaccine	0.00			0.00		540.00	540.00
Other Marcum 4	IV Therapy	0.00			0.00		(890.00)	(890.00)
Other Marcum 4 - CA	Other Contr: Allowance Ancillary: IV Therapy	0.00			0.00		890.00	890.00
Other Marcum 6	Lab	0.00			0.00		(1,071.00)	(1,071.00)
Other Marcum 6 - CA	Other Contr: Allowance Ancillary: Lab	0.00			0.00		1,071.00	1,071.00
Other Marcum 7	Radiology	0.00			0.00		(1,584.00)	(1,584.00)
Other Marcum 7 - CA	Other Contr: Allowance Ancillary: Radiology	0.00			0.00		1,438.00	1,438.00
R0001	Cable	0.00			0.00		7,773.00	7,773.00
R0002	Marcum LLP	0.00			0.00		10,095.00	10,095.00
R0003	Medicare Software	0.00			0.00		553.00	553.00
Total		0.00		0.00	0.00		0.00	0.00
Net (Income) Loss		4,767,925.25		144,025.00	4,911,950.25		0.00	4,911,950.25

Client: **Smith House**
 Engagement: **Medicaid - Smith House 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02a - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages							
Subgroup : [2]	Administrators							
Marcum 12.	Executive Director	145,856.00		0.00	145,856.00		247.00	146,103.00
						RJE - 7	247.00	
Subtotal [2] Administrators		145,856.00		0.00	145,856.00		247.00	146,103.00
Subgroup : [4]	Other Administrative Salaries							
01437101100	Smith House/Salaries	218,171.22		0.00	218,171.22		645.00	218,816.22
						RJE - 7	645.00	
01437101202	Permanent Part Time	24,016.84		0.00	24,016.84		0.00	24,016.84
01437101203	Smith House/Seasonal	13,369.17		0.00	13,369.17		0.00	13,369.17
01437101301	Smith House/Overtime	13,280.13		0.00	13,280.13		0.00	13,280.13
01437101901	Smith House/Differential	4,739.56		0.00	4,739.56		0.00	4,739.56
Marcum 48	Admissions	106,699.00		0.00	106,699.00		0.00	106,699.00
Subtotal [4] Other Administrative Salaries		381,285.92		0.00	381,285.92		645.00	381,930.92
Subgroup : [5B]	Food Service Supervisor							
Marcum 13.	Food Serv Supervisor	0.00		0.00	0.00		0.00	0.00
						RJE - 7	(0.00)	
Subtotal [5B] Food Service Supervisor		0.00		0.00	0.00		0.00	0.00
Subgroup : [6C]	Dietary Workers							
01437701100	Food Svcs/Salaries	459,115.06		0.00	459,115.06		1,273.00	460,388.06
						RJE - 7	1,273.00	
01437701201	Food Svcs/Part-Time	95,947.22		0.00	95,947.22		0.00	95,947.22
01437701202	Food Svcs/Permanent Part-time	84,572.98		0.00	84,572.98		0.00	84,572.98
01437701203	Seasonal	4,565.11		0.00	4,565.11		0.00	4,565.11
01437701301	Food Svcs/Overtime	78,792.42		0.00	78,792.42		0.00	78,792.42
01437701901	Food Svcs/Differential	30,440.16		0.00	30,440.16		0.00	30,440.16
Subtotal [6C] Dietary Workers		753,432.95		0.00	753,432.95		1,273.00	754,706.95
Subgroup : [6B]	Other Housekeeping Workers							
01437401100	Housekeeping/Salaries	245,570.33		0.00	245,570.33		504.00	246,074.33
						RJE - 7	504.00	
01437401201	Housekeeping/Part-time	9,191.04		0.00	9,191.04		0.00	9,191.04
01437401301	Housekeeping/Overtime	36,348.46		0.00	36,348.46		0.00	36,348.46
01437401901	Housekeeping/Differential	6,792.11		0.00	6,792.11		0.00	6,792.11
Subtotal [6B] Other Housekeeping Workers		297,901.94		0.00	297,901.94		504.00	298,405.94
Subgroup : [7A]	Engineer or Chief of Maintenance							
Marcum 56	CHIEF OF MAINT	0.00		123,332.00	123,332.00		209.00	123,541.00
			AJE - 2	123,332.00		RJE - 7	209.00	
Subtotal [7A] Engineer or Chief of Maintenance		0.00		123,332.00	123,332.00		209.00	123,541.00
Subgroup : [7B]	Other Maintenance Workers							
01437501100	Maintenance/Salaries	236,648.05		(123,332.00)	113,316.05		379.00	113,695.05
			AJE - 2	(123,332.00)		RJE - 7	379.00	
01437501203	Maintenance/Seasonal	15,845.75		0.00	15,845.75		0.00	15,845.75
01437501301	Maintenance/Overtime	27,468.62		0.00	27,468.62		0.00	27,468.62
01437501901	Maintenance/Differential	9,035.85		0.00	9,035.85		0.00	9,035.85
01437501902	Maintenance/Stand-By Time	58,142.79		0.00	58,142.79		0.00	58,142.79
Subtotal [7B] Other Maintenance Workers		347,141.06		(123,332.00)	223,809.06		379.00	224,188.06
Subgroup : [8B]	Other Laundry Workers							
01437601100	Laundry/Salaries	101,839.27		0.00	101,839.27		190.00	102,029.27
						RJE - 7	190.00	
01437601301	Laundry/Overtime	7,354.03		0.00	7,354.03		0.00	7,354.03
01437601901	Laundry/Differential	3,754.96		0.00	3,754.96		0.00	3,754.96
Subtotal [8B] Other Laundry Workers		112,948.26		0.00	112,948.26		190.00	113,138.26
Subgroup : [11A]	Head Accountant							
Marcum 45	Head Accountant	119,874.00		0.00	119,874.00		203.00	120,077.00
						RJE - 7	203.00	
Subtotal [11A] Head Accountant		119,874.00		0.00	119,874.00		203.00	120,077.00
Subgroup : [12A]	Director of Nurses/Assistant Director							
Marcum 15.	Director of Nursing	73,841.00		0.00	73,841.00		0.00	73,841.00
Marcum 16.	Asst DON	50,547.00		0.00	50,547.00		210.00	50,757.00
						RJE - 7	210.00	
Subtotal [12A] Director of Nurses/Assistant Director		124,388.00		0.00	124,388.00		210.00	124,598.00
Subgroup : [12B1] RNs - Direct Care								
Marcum 47	RN Direct Care	898,705.00		0.00	898,705.00		1,519.00	900,224.00
						RJE - 7	1,519.00	
Subtotal [12B1] RNs - Direct Care		898,705.00		0.00	898,705.00		1,519.00	900,224.00
Subgroup : [12B2] RNs - Administrative								
Marcum 46	RN Admin	576,921.00		0.00	576,921.00		1,284.00	578,205.00
						RJE - 7	1,284.00	
Marcum 51	MDS	114,862.00		0.00	114,862.00		0.00	114,862.00
Marcum 52	INFECTION CONTROL	67,420.00		0.00	67,420.00		0.00	67,420.00
Subtotal [12B2] RNs - Administrative		759,203.00		0.00	759,203.00		1,284.00	760,487.00
Subgroup : [12C1] LPNs - Direct Care								
Marcum 21.	LPN Direct Care	1,216,695.00		0.00	1,216,695.00		2,058.00	1,218,753.00
						RJE - 7	2,058.00	
Subtotal [12C1] LPNs - Direct Care		1,216,695.00		0.00	1,216,695.00		2,058.00	1,218,753.00
Subgroup : [12D]	Aides and Attendants							
Marcum 22.	Aides & Attendants	3,134,436.00		0.00	3,134,436.00		5,299.00	3,139,735.00
						RJE - 7	5,299.00	
Subtotal [12D] Aides and Attendants		3,134,436.00		0.00	3,134,436.00		5,299.00	3,139,735.00
Subgroup : [12H]	Recreation Workers							
01437301100	Recreation/Salaries	85,826.58		0.00	85,826.58		205.00	86,031.58
						RJE - 7	205.00	
01437301201	Recreation/Part-time	3,245.12		0.00	3,245.12		0.00	3,245.12
01437301202	Recreation/Permanent Part-time	15,449.24		0.00	15,449.24		0.00	15,449.24
01437301203	Recreation/Seasonal	15,861.00		0.00	15,861.00		0.00	15,861.00
01437301301	Recreation/Overtime	81.00		0.00	81.00		0.00	81.00
Subtotal [12H] Recreation Workers		121,462.92		0.00	121,462.92		205.00	121,667.92
Subgroup : [12M]	Social Workers/Case Management							

Client: *Smith House*
 Engagement: *Medicaid - Smith House 2015 Cost Report*
 Period Endng: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Worksheet: *A.02a - TB Combined Detail LS*

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
01437201100	Social Svcs/Salaries	9/30/2015 78,389.84		0.00	9/30/2015 78,389.84		179.00	78,568.84
01437201201	Social Svcs/Part-Time	28,383.78		0.00	28,383.78	RJE - 7	179.00	28,383.78
Subtotal [12M] Social Workers/Case Management		106,773.62		0.00	106,773.62		179.00	106,952.62
Total [10-A] Salaries and Wages		6,520,083.67		0.00	6,520,083.67		14,404.00	6,534,487.67
Group : [13-B] Professional Fees								
Subgroup : [3] Pharmacist								
Marcum 53 Pharmacy Consulting Per Omnicare		6,681.00		0.00	6,681.00		0.00	6,681.00
Subtotal [3] Pharmacist		6,681.00		0.00	6,681.00		0.00	6,681.00
Subgroup : [6A] PT - Resident Care								
Marcum 31 PT Professional Fee		197,413.93		0.00	197,413.93		0.00	197,413.93
Subtotal [6A] PT - Resident Care		197,413.93		0.00	197,413.93		0.00	197,413.93
Subgroup : [8A] Medical Director								
Marcum 54 Non-Med Director Services		3,711.00		0.00	3,711.00		0.00	3,711.00
Marcum 57 Assistant Director - Hennessy		3,850.00		0.00	3,850.00	RJE - 8	31,775.00	35,625.00
Subtotal [8A] Medical Director		7,561.00		0.00	7,561.00		31,775.00	39,336.00
Subgroup : [9A] ST - Resident Care								
Marcum 33 ST Professional Fee		75,835.61		0.00	75,835.61		0.00	75,835.61
Subtotal [9A] ST - Resident Care		75,835.61		0.00	75,835.61		0.00	75,835.61
Subgroup : [10A] OT - Resident Care								
01437813003 Physician Svcs/PT of Medical Care		34,328.99		0.00	34,328.99	RJE - 8	(31,775.00)	2,553.99
Marcum 32 OT Professional Fee		188,561.47		0.00	188,561.47		0.00	188,561.47
Subtotal [10A] OT - Resident Care		222,890.46		0.00	222,890.46		(31,775.00)	191,115.46
Total [13-B] Professional Fees		512,382.00		0.00	512,382.00		0.00	512,382.00
Group : [15] Expenditures Other than Salaries								
Subgroup : [1A1] Workmen's Compensation								
01437105240 Smith House/Pymts to Ins Fnd		231,791.28		0.00	231,791.28	RJE - 11	(231,791.00)	0.28
Marcum 40 Workers Compensation		0.00		0.00	0.00	RJE - 11	106,863.00	106,863.00
Subtotal [1A1] Workmen's Compensation		231,791.28		0.00	231,791.28		(124,928.00)	106,863.28
Subgroup : [1A3] Unemployment Insurance								
01437702500 Food Svcs/Unemployment Comp		878.46		0.00	878.46		0.00	878.46
01437802500 Nursing Svcs/Unemployment Comp		1,525.95		0.00	1,525.95		0.00	1,525.95
Subtotal [1A3] Unemployment Insurance		2,404.40		0.00	2,404.40		0.00	2,404.40
Subgroup : [1A4] Social Security (FICA)								
01437102200 Smith House/Social Security		55,253.28		0.00	55,253.28		0.00	55,253.28
01437202200 Smith House/Social Security		6,531.50		0.00	6,531.50		0.00	6,531.50
01437302200 Smith House/Social Security		14,001.53		0.00	14,001.53		0.00	14,001.53
01437402200 Smith House/Social Security		21,866.28		0.00	21,866.28		0.00	21,866.28
01437502200 Smith House/Social Security		26,251.22		0.00	26,251.22		0.00	26,251.22
01437602200 Smith House/Social Security		8,886.53		0.00	8,886.53		0.00	8,886.53
01437702200 Smith House/Social Security		61,443.78		0.00	61,443.78		0.00	61,443.78
01437802200 Smith House/Social Security		484,701.03		0.00	484,701.03		0.00	484,701.03
Subtotal [1A4] Social Security (FICA)		660,935.15		0.00	660,935.15		0.00	660,935.15
Subgroup : [1A5] Health Insurance								
01437101505 Smith House/Deferred Comp		14,404.03		0.00	14,404.03	RJE - 7	(14,404.00)	0.03
01437102120 Smith House/Medical & Life		134,227.03		0.00	134,227.03		0.00	134,227.03
01437102121 Smith House/Medical & Life		10,164.20		0.00	10,164.20		0.00	10,164.20
01437202120 Smith House/Medical & Life		10,940.97		0.00	10,940.97		0.00	10,940.97
01437302120 Smith House/Medical & Life		35,364.53		0.00	35,364.53		0.00	35,364.53
01437402120 Smith House/Medical & Life		129,831.53		0.00	129,831.53		0.00	129,831.53
01437502121 Smith House/Medical & Life		15,596.95		0.00	15,596.95		0.00	15,596.95
01437602120 Smith House/Medical & Life		87,530.78		0.00	87,530.78		0.00	87,530.78
01437502121 Smith House/Medical & Life		31,194.18		0.00	31,194.18		0.00	31,194.18
01437602120 Smith House/Medical & Life		49,236.00		0.00	49,236.00		0.00	49,236.00
01437702120 Smith House/Medical & Life		277,149.75		0.00	277,149.75		0.00	277,149.75
01437702121 Smith House/Medical & Life		25,761.43		0.00	25,761.43		0.00	25,761.43
01437802120 Smith House/Medical & Life		1,638,179.50		0.00	1,638,179.50		0.00	1,638,179.50
01437802121 Smith House/Medical & Life		278,032.54		0.00	278,032.54		0.00	278,032.54
Subtotal [1A5] Health Insurance		2,737,613.42		0.00	2,737,613.42		(14,404.00)	2,723,209.42
Subgroup : [1A7] Pensions								
01437102302 Classified Pension Fund		28,178.75		0.00	28,178.75		0.00	28,178.75
01437102406 Contribution to OPEB		21,103.50		0.00	21,103.50		0.00	21,103.50
01437202406 Contribution to OPEB		2,883.00		0.00	2,883.00		0.00	2,883.00
01437302302 Classified Pension Fund		29,768.25		0.00	29,768.25		0.00	29,768.25
01437302406 Contribution to OPEB		10,066.75		0.00	10,066.75		0.00	10,066.75
01437402302 Classified Pension Fund		56,801.75		0.00	56,801.75		0.00	56,801.75
01437402406 Contribution to OPEB		35,918.50		0.00	35,918.50		0.00	35,918.50
01437502302 Classified Pension Fund		37,850.50		0.00	37,850.50		0.00	37,850.50
01437502406 Contribution to OPEB		29,025.50		0.00	29,025.50		0.00	29,025.50
01437602302 Classified Pension Fund		16,360.50		0.00	16,360.50		0.00	16,360.50
01437602406 Contribution to OPEB		3,591.75		0.00	3,591.75		0.00	3,591.75
01437702302 Classified Pension Fund		103,484.75		0.00	103,484.75		0.00	103,484.75
01437702406 Contribution to OPEB		71,127.75		0.00	71,127.75		0.00	71,127.75
01437802302 Classified Pension Fund		627,013.75		0.00	627,013.75		0.00	627,013.75
01437802406 Contribution to OPEB		447,866.50		0.00	447,866.50		0.00	447,866.50
01437802600 CERF 401A Plan Contribution		5,281.02		0.00	5,281.02		0.00	5,281.02
Subtotal [1A7] Pensions		1,525,422.52		0.00	1,525,422.52		0.00	1,525,422.52
Subgroup : [1A8] Uniform Allowance								
01437101501 Smith House/Cloth Allow		1,367.00		0.00	1,367.00		0.00	1,367.00
01437401501 Housekeeping/Clothing Allowance		2,550.00		0.00	2,550.00		0.00	2,550.00
01437501501 Maintenance/Clothing Allowance		2,125.00		0.00	2,125.00		0.00	2,125.00
01437601501 Laundry/Clothing Allowance		1,275.00		0.00	1,275.00		0.00	1,275.00
01437701501 Food Svcs/Clothing Allowance		5,185.00		0.00	5,185.00		0.00	5,185.00
01437801501 Nursing Svcs/Clothing Allowance		23,570.00		0.00	23,570.00		0.00	23,570.00
Subtotal [1A8] Uniform Allowance		36,072.00		0.00	36,072.00		0.00	36,072.00

Client: *Smith House*
 Engagement: *Medicaid - Smith House 2016 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCHH*
 Workpaper: *A.02a - TB Combined Detail LS*

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015			9/30/2015
Subgroup : [1D]	Accounting and Auditing							
R0002	Marcum LLP	0.00		0.00	0.00	RJE - 3	10,095.00	10,095.00
							10,095.00	10,095.00
Subtotal [1D] Accounting and Auditing		0.00		0.00	0.00		10,095.00	10,095.00
Subgroup : [1G]	Office Supplies							
01437106100	Smith House/Office Supplies & Exp	9,884.64		0.00	9,884.64		0.00	9,884.64
01437806100	Nursing Svcs/Office Supp & Exp	1,604.95		0.00	1,604.95		0.00	1,604.95
Subtotal [1G] Office Supplies		11,489.59		0.00	11,489.59		0.00	11,489.59
Subgroup : [1H1]	Telephone and Telegraph							
01437105301	Smith House/Telephone	28,973.45		0.00	28,973.45		0.00	28,973.45
Subtotal [1H1] Telephone and Telegraph		28,973.45		0.00	28,973.45		0.00	28,973.45
Subgroup : [1K3]	Resident Day User Fee							
01437106105	Smith House/Nursing Home User Fees	584,925.41		0.00	584,925.41		0.00	584,925.41
Subtotal [1K3] Resident Day User Fee		584,925.41		0.00	584,925.41		0.00	584,925.41
Total [15] Expenditures Other than Salaries		5,819,827.22		0.00	5,819,827.22		(129,237.00)	5,690,590.22
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General							
Subgroup : [4]	Employee Travel							
01437105103	Smith House/Travel	1,148.28		0.00	1,148.28		0.00	1,148.28
Subtotal [4] Employee Travel		1,148.28		0.00	1,148.28		0.00	1,148.28
Subgroup : [5]	Education Expense							
01437103201	Smith House/Edu Train & Cert	53,909.76		0.00	53,909.76		0.00	53,909.76
01437103202	Smith House/Conf & Training	294.50		0.00	294.50		0.00	294.50
Subtotal [5] Education Expense		54,204.26		0.00	54,204.26		0.00	54,204.26
Subgroup : [M3]	Advertising Other							
01437105400	Smith House/Adv/Official Notice	7,674.04		0.00	7,674.04		0.00	7,674.04
Subtotal [M3] Advertising Other		7,674.04		0.00	7,674.04		0.00	7,674.04
Subgroup : [M7]	Postage							
01437105405	Smith House/Postage	1,961.43		0.00	1,961.43		0.00	1,961.43
Subtotal [M7] Postage		1,961.43		0.00	1,961.43		0.00	1,961.43
Subgroup : [M8]	Dues and Membership Fees to Professional Associations							
01437106100	Smith House/Dues & Fees	15,225.36		0.00	15,225.36	RJE - 10	(1,833.00)	13,392.36
						RJE - 14	(1,280.00)	13,392.36
							(553.00)	13,392.36
Subtotal [M8] Dues and Membership Fees to Professional Associations		15,225.36		0.00	15,225.36		(1,833.00)	13,392.36
Subgroup : [M11]	Services Provided by Contract							
01437103001	Smith House/Prof Consultant	153,236.50		0.00	153,236.50	RJE - 3	(10,095.00)	143,141.50
							(10,095.00)	143,141.50
01437103601	Smith House/Contracted Services	21,779.81		0.00	21,779.81		0.00	21,779.81
Subtotal [M11] Services Provided by Contract		175,016.31		0.00	175,016.31		(10,095.00)	164,921.31
Subgroup : [M13]	Other							
01437105500	Smith House/Copying & Printing	1,697.00		0.00	1,697.00		0.00	1,697.00
Marcum 49	STATE AUDIT CITATION	1,020.00		0.00	1,020.00		0.00	1,020.00
Marcum 50	FEDERAL AUDIT CITATION	2,500.00		0.00	2,500.00		0.00	2,500.00
Marcum 60	Licenses	0.00		0.00	0.00		1,280.00	1,280.00
R0003	Medicare Software	0.00		0.00	0.00	RJE - 10	1,280.00	553.00
							553.00	553.00
Subtotal [M13] Other		5,217.00		0.00	5,217.00	RJE - 14	1,833.00	7,050.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		260,446.66		0.00	260,446.66		(10,095.00)	250,351.66
Group : [18]	Dietary Basis for Allocation of Costs							
Subgroup : [2A1]	Raw Food							
01437706910	Food Svcs/Provisions - Food	322,781.02		0.00	322,781.02		0.00	322,781.02
Subtotal [2A1] Raw Food		322,781.02		0.00	322,781.02		0.00	322,781.02
Subgroup : [2A2]	Non-Food Supplies							
01437706909	Food Svcs/Dietary Supplies	60,119.51		0.00	60,119.51		0.00	60,119.51
Subtotal [2A2] Non-Food Supplies		60,119.51		0.00	60,119.51		0.00	60,119.51
Subgroup : [2B]	Purchased Services							
01437703300	Contracted Services	28,731.60		0.00	28,731.60		0.00	28,731.60
01437703601	Contracted Services	109,934.73		0.00	109,934.73		0.00	109,934.73
Subtotal [2B] Purchased Services		138,666.33		0.00	138,666.33		0.00	138,666.33
Total [18] Dietary Basis for Allocation of Costs		521,566.86		0.00	521,566.86		0.00	521,566.86
Group : [19]	Laundry-Basis for Allocation of Costs							
Subgroup : [3A1]	Bed Linens, etc., washed, Ironed..							
01437606912	Linens & Blankets	1,479.27		0.00	1,479.27		0.00	1,479.27
Subtotal [3A1] Bed Linens, etc., washed, Ironed..		1,479.27		0.00	1,479.27		0.00	1,479.27
Subgroup : [3B]	Purchased Services							
01437603601	Laundry/Contracted Services	82,924.20		0.00	82,924.20		0.00	82,924.20
Subtotal [3B] Purchased Services		82,924.20		0.00	82,924.20		0.00	82,924.20
Subgroup : [3D]	Other							
01437606911	Laundry/Housekeeping Supp	9,101.00		0.00	9,101.00		0.00	9,101.00
Subtotal [3D] Other		9,101.00		0.00	9,101.00		0.00	9,101.00
Total [19] Laundry-Basis for Allocation of Costs		93,504.47		0.00	93,504.47		0.00	93,504.47
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs							
Subgroup : [4A1]	In-House Care Supplies							
01437406911	Housekeeping/Housekeeping Supplies	48,444.52		0.00	48,444.52		0.00	48,444.52
Subtotal [4A1] In-House Care Supplies		48,444.52		0.00	48,444.52		0.00	48,444.52
Subgroup : [5A2]	Purchased from							
01437806908	Nursing Svcs/Prescription Med	250,856.22		0.00	250,856.22		0.00	250,856.22
Subtotal [5A2] Purchased from		250,856.22		0.00	250,856.22		0.00	250,856.22
Subgroup : [5C]	Medical and Therapeutic Supplies							
01437806903	Nursing Svcs/Medical Supplies	275,431.63		0.00	275,431.63		0.00	275,431.63
Subtotal [5C] Medical and Therapeutic Supplies		275,431.63		0.00	275,431.63		0.00	275,431.63

Client *Smith House*
 Engagement *Medicaid - Smith House 2016 Cost Report*
 Period Ending *9/30/2015*
 Trial Balance *A.01 - TB-CCHH*
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Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [5D] Ambulance/Limousine								
01437803001	Nursing Svcs/Contracted Services	43,418.24		0.00	43,418.24		0.00	43,418.24
Subtotal [5D] Ambulance/Limousine		43,418.24		0.00	43,418.24		0.00	43,418.24
Subgroup : [5E2] Oxygen - Other								
01437808915	Oxygen	12,352.78		0.00	12,352.78		0.00	12,352.78
Subtotal [5E2] Oxygen - Other		12,352.78		0.00	12,352.78		0.00	12,352.78
Subgroup : [5F] X-Rays and related radiological								
01437805308	Radiology	11,636.16		0.00	11,636.16		0.00	11,636.16
Subtotal [5F] X-Rays and related radiological		11,636.16		0.00	11,636.16		0.00	11,636.16
Subgroup : [5H] Laboratory								
01437803309	Laboratory	18,279.52		0.00	18,279.52		0.00	18,279.52
Subtotal [5H] Laboratory		18,279.52		0.00	18,279.52		0.00	18,279.52
Subgroup : [5I] Recreation								
01437306904	Recreation/Recreation Supplies	19,263.30		0.00	19,263.30		0.00	19,263.30
Subtotal [5I] Recreation		19,263.30		0.00	19,263.30		0.00	19,263.30
Subgroup : [5J] Other								
01437804400	Nursing Svcs/Equipment Rental	2,915.86		0.00	2,915.86		0.00	2,915.86
01437916903	Phys Therapy/Medical Supplies	3,068.64		0.00	3,068.64		0.00	3,068.64
R0001	Cable	0.00		0.00	0.00		7,773.00	7,773.00
Subtotal [5J] Other		5,984.50		0.00	5,984.50	RJE - 5	7,773.00	13,757.50
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		685,686.87		0.00	685,686.87		7,773.00	693,459.87
Group : [22] Maintenance and Property								
Subgroup : [6A] Repairs and Maintenance								
01437506601	Vehicle Maintenance	378.39		0.00	378.39		0.00	378.39
01437506603	Maintenance/Building Maint	104,088.26		0.00	104,088.26		0.00	104,088.26
01437506604	Maintenance/Grounds Maintenance	2,828.82		0.00	2,828.82		0.00	2,828.82
01437506605	Maintenance/Equipment Maint	52,160.89		0.00	52,160.89		0.00	52,160.89
Subtotal [6A] Repairs and Maintenance		159,456.36		0.00	159,456.36		0.00	159,456.36
Subgroup : [6B] Heat								
01437506203	Maintenance/Fuel Oil	197,229.39		0.00	197,229.39		0.00	197,229.39
Subtotal [6B] Heat		197,229.39		0.00	197,229.39		0.00	197,229.39
Subgroup : [6C] Light & Power								
01437506204	Maintenance/Electric - Util	128,757.09		0.00	128,757.09		0.00	128,757.09
Subtotal [6C] Light & Power		128,757.09		0.00	128,757.09		0.00	128,757.09
Subgroup : [6D] Water								
01437506202	Maintenance/Water	16,580.89		0.00	16,580.89		0.00	16,580.89
Subtotal [6D] Water		16,580.89		0.00	16,580.89		0.00	16,580.89
Subgroup : [6E] Equipment Lease								
Mercum 28	Equipment Lease	8,458.00		0.00	8,458.00		0.00	8,458.00
Subtotal [6E] Equipment Lease		8,458.00		0.00	8,458.00		0.00	8,458.00
Subgroup : [6F] Other								
01437503601	Maintenance/Contracted Services	20,662.83		0.00	20,662.83		(7,773.00)	12,889.83
01437505101	Maintenance/Gasoline	1,589.01		0.00	1,589.01		(7,773.00)	1,589.01
Subtotal [6F] Other		22,251.84		0.00	22,251.84		(7,773.00)	14,478.84
Subgroup : [7A] Land Improvements								
Mercum 35	Land Improvements Depreciation	0.00	AJE - 12	2,374.00	2,374.00		0.00	2,374.00
Subtotal [7A] Land Improvements		0.00		2,374.00	2,374.00		0.00	2,374.00
Subgroup : [7B] Building & Building Improvements								
Mercum 36	Building and Building Improvements Depreciation	0.00	AJE - 12	23,210.00	23,210.00		0.00	23,210.00
Subtotal [7B] Building & Building Improvements		0.00		23,210.00	23,210.00		0.00	23,210.00
Subgroup : [7C] Non-movable Equipment								
Mercum 37	Non-Moveable Equipment Depreciation	0.00	AJE - 12	88,549.00	88,549.00		0.00	88,549.00
Subtotal [7C] Non-movable Equipment		0.00		88,549.00	88,549.00		0.00	88,549.00
Subgroup : [7D] Movable Equipment								
Mercum 39	Movable Equipment Depreciation	0.00	AJE - 12	29,892.00	29,892.00		0.00	29,892.00
Subtotal [7D] Movable Equipment		0.00		29,892.00	29,892.00		0.00	29,892.00
Total [22] Maintenance and Property		532,133.57		144,025.00	676,758.57		(7,773.00)	668,985.57
Group : [27] Interest and Insurance								
Subgroup : [14A] Insurance on Property								
Mercum 43	Property Insurance	0.00		0.00	0.00		19,715.00	19,715.00
Subtotal [14A] Insurance on Property		0.00		0.00	0.00	RJE - 11	19,715.00	19,715.00
Subgroup : [14C1] Umbrella								
Mercum 42	General Liability and Umbrella Liability	0.00		0.00	0.00		12,130.00	12,130.00
Subtotal [14C1] Umbrella		0.00		0.00	0.00	RJE - 11 RJE - 11	12,130.00 (0.00)	12,130.00
Subgroup : [14C3] Other								
Mercum 41	Legal Liability	0.00		0.00	0.00		93,083.00	93,083.00
Subtotal [14C3] Other		0.00		0.00	0.00	RJE - 11	93,083.00	93,083.00
Total [27] Interest and Insurance		0.00		0.00	0.00		124,928.00	124,928.00
Group : [30] Statement of Revenues								
Subgroup : [1A] Medicaid Residents (CT only)								
0130374341100	Medicaid	(14,375,540.69)		0.00	(14,375,540.69)		0.00	(14,375,540.69)
Subtotal [1A] Medicaid Residents (CT only)		(14,375,540.69)		0.00	(14,375,540.69)		0.00	(14,375,540.69)
Subgroup : [1B] Medicaid room and board contractual allowance								
0130371341100-C	Contractual Ancillary: Medicaid	5,810,981.85		0.00	5,810,981.85		0.00	5,810,981.85

Client: *Smith House*
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Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015			9/30/2015
Subtotal [18] Medicaid room and board contractual allowance		5,810,961.85		0.00	5,810,961.85		0.00	5,810,961.85
Subgroup : [3A] Medicare Residents (All Inclusive)				0.00			0.00	(2,271,219.00)
01303713411103 Medicare/Managed Medicare		(2,271,219.00)		0.00	(2,271,219.00)		0.00	(2,271,219.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(2,271,219.00)		0.00	(2,271,219.00)		0.00	(2,271,219.00)
Subgroup : [3B] Medicare room and board contractual allowance				0.00			0.00	193,839.00
01303713411103-1 Contractual Ancillary: Medicare/Managed Medicare		193,839.00		0.00	193,839.00		0.00	193,839.00
Subtotal [3B] Medicare room and board contractual allowance		193,839.00		0.00	193,839.00		0.00	193,839.00
Subgroup : [4A] Private-pay residents and other				0.00			0.00	(1,441,685.00)
01303713411104 Private/Managed Care		(1,441,685.00)		0.00	(1,441,685.00)		0.00	(1,441,685.00)
Subtotal [4A] Private-pay residents and other		(1,441,685.00)		0.00	(1,441,685.00)		0.00	(1,441,685.00)
Subgroup : [5A] Prescription Drugs - Medicare				0.00			0.00	(176,979.18)
Marcum 9 - Rev Prescription Drugs		(176,979.18)		0.00	(176,979.18)		0.00	(176,979.18)
Subtotal [5A] Prescription Drugs - Medicare		(176,979.18)		0.00	(176,979.18)		0.00	(176,979.18)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance				0.00			0.00	176,979.18
Marcum 3-CA Contractual Ancillary: Prescription Drugs		176,979.18		0.00	176,979.18		0.00	176,979.18
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		176,979.18		0.00	176,979.18		0.00	176,979.18
Subgroup : [5C] Prescription Drugs - Non-medicare				0.00			0.00	(67,408.23)
Marcum 3.01 - Rev Prescription Drugs - NonMedicare		(67,408.23)		0.00	(67,408.23)		0.00	(67,408.23)
Subtotal [5C] Prescription Drugs - Non-medicare		(67,408.23)		0.00	(67,408.23)		0.00	(67,408.23)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance				0.00			0.00	62,596.47
Marcum 3.01 - CA Prescription Drugs - NonMedicare - Contractual Ancillary		62,596.47		0.00	62,596.47		0.00	62,596.47
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		62,596.47		0.00	62,596.47		0.00	62,596.47
Subgroup : [6A] Medical Supplies - Medicare				0.00			0.00	(3,862.54)
Marcum 5 - REV Medical Supplies		(3,862.54)		0.00	(3,862.54)		0.00	(3,862.54)
Subtotal [6A] Medical Supplies - Medicare		(3,862.54)		0.00	(3,862.54)		0.00	(3,862.54)
Subgroup : [6B] Medical Supplies - Medicare Contractual Allowance				0.00			0.00	3,862.54
Marcum 5-CA Contractual Ancillary: Medical Supplies		3,862.54		0.00	3,862.54		0.00	3,862.54
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		3,862.54		0.00	3,862.54		0.00	3,862.54
Subgroup : [6C] Medical Supplies - Non-medicare				0.00			0.00	(6,253.95)
Marcum 5.01 - Rev Medical Supplies - NonMedicare		(6,253.95)		0.00	(6,253.95)		0.00	(6,253.95)
Subtotal [6C] Medical Supplies - Non-medicare		(6,253.95)		0.00	(6,253.95)		0.00	(6,253.95)
Subgroup : [6D] Medical Supplies - Non-medicare Contractual Allowance				0.00			0.00	5,958.95
Marcum 5.01 - CA Medical Supplies - NonMedicare - Contractual Ancillary		5,958.95		0.00	5,958.95		0.00	5,958.95
Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance		5,958.95		0.00	5,958.95		0.00	5,958.95
Subgroup : [7A] Physical Therapy - Medicare				0.00			0.00	(305,981.82)
Marcum 8 - REV Physical Therapy		(305,981.82)		0.00	(305,981.82)		0.00	(305,981.82)
Subtotal [7A] Physical Therapy - Medicare		(305,981.82)		0.00	(305,981.82)		0.00	(305,981.82)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance				0.00			0.00	279,537.50
Marcum 8-CA Contractual Ancillary: Physical Therapy		279,537.50		0.00	279,537.50		0.00	279,537.50
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		279,537.50		0.00	279,537.50		0.00	279,537.50
Subgroup : [7C] Physical Therapy - Non-medicare				0.00			0.00	(52,464.50)
Marcum 8.01 - REV Physical Therapy - NonMedicare		(52,464.50)		0.00	(52,464.50)		0.00	(52,464.50)
Subtotal [7C] Physical Therapy - Non-medicare		(52,464.50)		0.00	(52,464.50)		0.00	(52,464.50)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance				0.00			0.00	50,954.23
Marcum 8.01 - CA Physical Therapy - NonMedicare - Contractual Ancillary		50,954.23		0.00	50,954.23		0.00	50,954.23
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		50,954.23		0.00	50,954.23		0.00	50,954.23
Subgroup : [8A] Speech Therapy - Medicare				0.00			0.00	(125,364.88)
Marcum 10 - Speech Therapy		(125,364.88)		0.00	(125,364.88)		0.00	(125,364.88)
Subtotal [8A] Speech Therapy - Medicare		(125,364.88)		0.00	(125,364.88)		0.00	(125,364.88)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance				0.00			0.00	87,284.83
Marcum 10-CA Contractual Ancillary: Speech Therapy		87,284.83		0.00	87,284.83		0.00	87,284.83
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		87,284.83		0.00	87,284.83		0.00	87,284.83
Subgroup : [8C] Speech Therapy - Non-medicare				0.00			0.00	(31,084.55)
Marcum 10.01 - Re Speech Therapy - NonMedicare		(31,084.55)		0.00	(31,084.55)		0.00	(31,084.55)
Subtotal [8C] Speech Therapy - Non-medicare		(31,084.55)		0.00	(31,084.55)		0.00	(31,084.55)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance				0.00			0.00	25,288.03
Marcum 10.01 - C/Speech Therapy - NonMedicare - Contractual Ancillary		25,288.03		0.00	25,288.03		0.00	25,288.03
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		25,288.03		0.00	25,288.03		0.00	25,288.03
Subgroup : [9A] Occupational Therapy - Medicare				0.00			0.00	(332,082.71)
Marcum 9 - REV Occupational Therapy		(332,082.71)		0.00	(332,082.71)		0.00	(332,082.71)
Subtotal [9A] Occupational Therapy - Medicare		(332,082.71)		0.00	(332,082.71)		0.00	(332,082.71)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance				0.00			0.00	316,557.04
Marcum 9-CA Contractual Ancillary: Occupational Therapy		316,557.04		0.00	316,557.04		0.00	316,557.04
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		316,557.04		0.00	316,557.04		0.00	316,557.04
Subgroup : [9C] Occupational Therapy - Non-medicare				0.00			0.00	(33,058.29)
Marcum 9.01 - REV Occupational Therapy - NonMedicare		(33,058.29)		0.00	(33,058.29)		0.00	(33,058.29)
Subtotal [9C] Occupational Therapy - Non-medicare		(33,058.29)		0.00	(33,058.29)		0.00	(33,058.29)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance				0.00			0.00	32,931.90
Marcum 9.01 - CA Occupational Therapy - NonMedicare - Contractual Ancillary		32,931.90		0.00	32,931.90		0.00	32,931.90
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		32,931.90		0.00	32,931.90		0.00	32,931.90
Subgroup : [10A] Other - Medicare				0.00			(540.00)	1,361.50
Marcum 11-CA Contractual Ancillary: Vaccine		1,901.50		0.00	1,901.50	RJE - 13	(540.00)	1,361.50
Marcum 11 - Vaccine		(3,607.50)		0.00	(3,607.50)	RJE - 13	(600.00)	(3,007.50)
Marcum 4 - IV Therapy		(16,303.37)		0.00	(16,303.37)	RJE - 13	(890.00)	(15,413.37)
Marcum 4-CA Contractual Ancillary: IV Therapy		16,303.37		0.00	16,303.37	RJE - 13	(890.00)	15,413.37
Marcum 6 - REV Lab		(11,156.71)		0.00	(11,156.71)	RJE - 13	1,584.00	(9,572.71)
Marcum 6-CA Contractual Ancillary: Lab		11,010.44		0.00	11,010.44	RJE - 13	1,584.00	9,572.44

Client: **Smith House**
 Engagement: **Medicaid - Smith House 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02a - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Marcum 7 - REV	Redology	(9,631.58)		0.00	(9,631.58)	RJE - 13	(1,438.00)	(8,560.56)
Marcum 7-CA	Contractual Ancillary Radiology	9,631.58		0.00	9,631.58	RJE - 13	1,071.00	8,560.56
						RJE - 13	(1,071.00)	
						RJE - 13	(1,071.00)	
							206.00	
		<u>(1,862.27)</u>		<u>0.00</u>	<u>(1,862.27)</u>			<u>(1,646.27)</u>
Subgroup : [10B] Other - Non-medicare								
Other Marcum 11	Vaccine	0.00		0.00	0.00	RJE - 13	(600.00)	(600.00)
Other Marcum 11	- Other Contr. Allowance Ancillary: Vaccine	0.00		0.00	0.00	RJE - 13	540.00	540.00
Other Marcum 4	IV Therapy	0.00		0.00	0.00	RJE - 13	540.00	(890.00)
Other Marcum 4	- (Other Contr. Allowance Ancillary: IV Therapy	0.00		0.00	0.00	RJE - 13	(890.00)	890.00
Other Marcum 6	Lab	0.00		0.00	0.00	RJE - 13	890.00	890.00
Other Marcum 6	- (Other Contr. Allowance Ancillary: Lab	0.00		0.00	0.00	RJE - 13	(1,071.00)	(1,071.00)
Other Marcum 6	- (Other Contr. Allowance Ancillary: Lab	0.00		0.00	0.00	RJE - 13	1,071.00	1,071.00
Other Marcum 7	Radiology	0.00		0.00	0.00	RJE - 13	(1,584.00)	(1,584.00)
Other Marcum 7	- (Other Contr. Allowance Ancillary: Radiology	0.00		0.00	0.00	RJE - 13	(1,584.00)	(1,584.00)
Other Marcum 7	- (Other Contr. Allowance Ancillary: Radiology	0.00		0.00	0.00	RJE - 13	1,438.00	1,438.00
Other Marcum 7	- (Other Contr. Allowance Ancillary: Radiology	0.00		0.00	0.00	RJE - 13	1,438.00	1,438.00
							(206.00)	(206.00)
Subtotal [10B] Other - Non-medicare		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>			<u>(206.00)</u>
Total [30] Statement of Revenue		<u>(12,178,086.09)</u>		<u>0.00</u>	<u>(12,178,086.09)</u>		<u>0.00</u>	<u>(12,178,086.09)</u>
Sum of Account Groups		4,767,925.25		144,025.00	4,911,950.25		0.00	4,911,950.25
Net (Income) Loss		4,767,925.25		144,025.00	4,911,950.25		0.00	4,911,950.25

Client: **Smith House**
 Engagement: **Medical - Smith House 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02b - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		I.01		
Reclass Chief of Maintenance				
Marcum 56	CHIEF OF MAINT		123,332.00	
01437501100	Maintenance/Salaries			123,332.00
Total			123,332.00	123,332.00
Adjusting Journal Entries JE # 12		K.01		
To Record Depreciation Expense				
Marcum 35	Land Improvements Depreciation		2,374.00	
Marcum 36	Building and Building Improvements Depreciation		23,210.00	
Marcum 37	Non-Moveable Equipment Depreciation		88,549.00	
Marcum 39	Moveable Equipment Depreciation		29,892.00	
Marcum 44	Balance Sheet			144,025.00
Total			144,025.00	144,025.00

Client: **Smith House**
 Engagement: **Medicaid - Smith House 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02c - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 3		O.03a		
Reclass Accounting				
R0002	Marcum LLP		10,095.00	
01437103001	Smith House/Prof Consultant			10,095.00
Total			10,095.00	10,095.00
Reclassifying Journal Entries JE # 5		E.00a		
Reclass Cable (out of account 01437503601)				
R0001	Cable		7,773.00	
01437503601	Maintenance/Contracted Services			7,773.00
Total			7,773.00	7,773.00
Reclassifying Journal Entries JE # 7		H.01		
Allocated Deferred Compensation (due to vacation)				
01437101100	Smith House/Salaries		645.00	
01437201100	Social Svcs/Salaries		179.00	
01437301100	Recreation/Salaries		205.00	
01437401100	Housekeeping/Salaries		504.00	
01437501100	Maintenance/Salaries		379.00	
01437601100	Laundry/Salaries		190.00	
01437701100	Food Svcs/Salaries		1,273.00	
Marcum 12.	Executive Director		247.00	
Marcum 16.	Asst DON		210.00	
Marcum 21.	LPN Direct Care		2,058.00	
Marcum 22.	Aides & Attendants		5,299.00	
Marcum 45	Head Accountant		203.00	
Marcum 46	RN Admin		1,284.00	
Marcum 47	RN Direct Care		1,519.00	
Marcum 56	CHIEF OF MAINT		209.00	
01437101505	Smith House/Deferred Comp			14,404.00
Marcum 13.	Food Serv Supervisor			
Total			14,404.00	14,404.00
Reclassifying Journal Entries JE # 8		E.00a		
Reclass Medical Director				
Marcum 57	Assistant Director - Hennesy		31,775.00	
01437813003	Physician Svcs/Prof Medical Care			31,775.00
Total			31,775.00	31,775.00
Reclassifying Journal Entries JE # 10		E.00a		
Reclass Licenses out of Dues				
Marcum 60	Licenses		1,280.00	
01437108100	Smith House/Dues & Fees			1,280.00
Total			1,280.00	1,280.00
Reclassifying Journal Entries JE # 11		E.02a		
Reclass Insurance Expenses				
Marcum 40	Workers Compensation		106,863.00	

Client: **Smith House**
 Engagement: **Medicaid - Smith House 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02c - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Marcum 41	Legal Liability		93,083.00	
Marcum 42	General Liability and Umbrella Liability		12,130.00	
Marcum 43	Property Insurance		19,715.00	
01437105240	Smith House/Pymts to Ins Fnd			231,791.00
Marcum 42	General Liability and Umbrella Liability			
Total			231,791.00	231,791.00

Reclassifying Journal Entries JE # 13 F.01a
 Reclass Other Non-medicare Income

Marcum 11.	Vaccine		600.00	
Marcum 4	IV Therapy		890.00	
Marcum 6 - REV	Lab		1,584.00	
Marcum 7 - REV	Radiology		1,071.00	
Other Marcum 11 - C	Other Contr. Allowance Ancillary: Vaccine		540.00	
Other Marcum 4 - C	Other Contr. Allowance Ancillary: IV Therapy		890.00	
Other Marcum 6 - C	Other Contr. Allowance Ancillary: Lab		1,071.00	
Other Marcum 7 - C	Other Contr. Allowance Ancillary: Radiology		1,438.00	
Marcum 11-CA	Contractual Ancillary: Vaccine			540.00
Marcum 4-CA	Contractual Ancillary: IV Therapy			890.00
Marcum 6-CA	Contractual Ancillary: Lab			1,438.00
Marcum 7-CA	Contractual Ancillary: Radiology			1,071.00
Other Marcum 11	Vaccine			600.00
Other Marcum 4	IV Therapy			890.00
Other Marcum 6	Lab			1,071.00
Other Marcum 7	Radiology			1,584.00
Total			8,084.00	8,084.00

Reclassifying Journal Entries JE # 14 E.00a
 Reclass Medicare Renewal Software from Dues

R0003	Medicare Software		553.00	
01437108100	Smith House/Dues & Fees			553.00
Total			553.00	553.00



Workpaper Index: 400.2
 Prepared By: SHHCC
 Reviewed By:
 Workpaper Date: 2/2/2016
 Run Date: 2/2/2016

Provider Name: The Smith House Health Care Center
 Provider Number: 000007161
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: