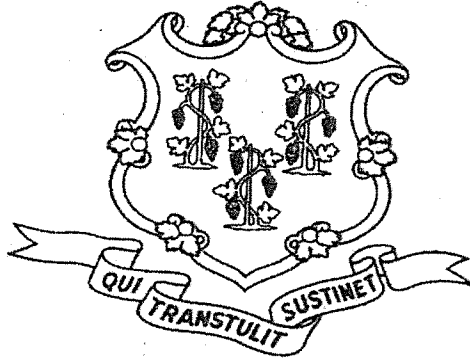


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Greentree Manor Nursing & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 4 Greentree Drive, Waterford, CT 06385	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 842C	RHNS	(Specify)	Medicare Provider 07-5113A
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Medicaid Provider Numbers:	CCNH 8425	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)	License No.	Report for Year Ended	Page	of
Greentree Manor Nursing & Rehabilitation Center	842C	9/30/2016	1	37

Administrator's/Owner's Certification

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

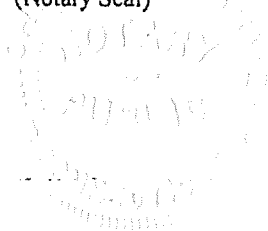
I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Greentree Manor Nursing & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that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

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
		2/14/17			2/14/2017
Printed Name (Administrator)			Printed Name (Owner)		
Merisa Zilkic			Martin Sbriglio		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
Michelle A. Farmer	CT	2/14/17		MICHELLE A. FARMER NOTARY PUBLIC - State of Connecticut My Commission Expires December 31, 2017	
Address of Notary Public					
189 Orange St - Stafford, CT 06015					

(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 Greentree Manor Nursing & Rehabilitation Center	Period Covered:	From 10/1/2015	To 9/30/2016	
Address of Facility 4 Greentree Drive, Waterford, CT 06385				
Report Prepared By Elizabeth Maglio	Phone Number 203-381-1327	Date 2/6/2017		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-381-1327	Report for Year Ended 9/30/2016	Page 2	of 37
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Name of Facility (as shown on license) Greentree Manor Nursing & Rehabilitation Center	Address (No. & Street, City, State, Zip) 4 Greentree Drive, Waterford, CT 06385
---	--

License Numbers:	CCNH 842C	RHNS (Specify)	Medicare Provider No. 07-5113A
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Type of Facility (Check appropriate box(es))		
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)

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

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

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

Administrator

Name of Administrator Merisa Zilkic	Nursing Home Administrator's License No.:	2052
--	---	------

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	License No.	Report for Year Ended	Page	of
Greentree Manor Nursing & Rehabilitation C	842C	9/30/2016	3A	37

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Greentree Manor Nursing and Rehabilitation Center	4 Greentree Drive, Waterford, CT 06385	Connecticut	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Martin Sbriglio, RN, NHA	4 Greentree Drive, Waterford, CT 06385	Owner	50
Robert Sbriglio, MD, MPH	4 Greentree Drive, Waterford, CT 06385	Owner	25
Kenneth Kopchik, MBA, NHA	4 Greentree Drive, Waterford, CT 06385	Owner	25

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
Martin Sbriglio, RN, NHA	4 Greentree Drive, Waterford, CT 06385	Owner	50
Robert Sbriglio, MD, MPH	4 Greentree Drive, Waterford, CT 06385	Owner	25
Kenneth Kopchik, MBA, NHA	4 Greentree Drive, Waterford, CT 06385	Owner	25

General Information and Questionnaire Related Parties*

Name of Facility Greentree Manor Nursing & Rehabilitation Center	License No. 842C	Report for Year Ended 9/30/2016	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> 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? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company <small>Please see attached for related parties</small>	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"/>				

* Use additional sheets if necessary.

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

Greentree Manor Nursing and Rehabilitation Center
 Cost Report 9/30/2016
 List of Related Parties
 Page 4

Name of Related Individual or Company	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	%				
Rydors Health Management (RHM)	88 Ryders Lane, Suite 208, Stratford, CT 06614	X			Financial and Managerial Support	16/m12	255,714	255,714
Greentree Properties, LLC (Realty)	4 Greentree Drive, Waterford, CT 06385	X			Rental of Real Estate	22/9	600,000	600,000
RHM (CT Healthcare WC Trust)	PO Box 30393, Hartford, CT 06150	X			Workers Compensation Insurance	15/1a1	192,102	192,102
RHM (AFCO - CNA HealthPro)		X			Property Insurance	27/14a	11,078	11,078
RHM (AFCO - CNA HealthPro)		X			Auto Insurance	27/14b	2,389	2,389
RHM (IHP, Guardian Dental, Progressive Benefit Solutions, UNUM, AFLAC, Solutions EAP)		X			Liability Insurance	27/14c1	34,895	80,397
RHM (ADP Retirement Services, Inc.)	4801 Olympia Plaza Drive, Ste. 2000, Louisville, KY 40241	X			Health Insurance	15/1a5	268,686	268,686
Mystic Healthcare	475 High Street, Mystic, CT 06355	X			401k Plan	15/1a7	7,908	7,908
Highhouse Home Healthcare	129 Main Street, Old Saybrook, CT 06475	X			Loan to Facility	32/D7	254,665	254,665
Lord Chamberlain	7003 Main Street, Stratford, CT 06614	X			Loan to Facility	32/D7	64,534	64,534
					Loan from Facility	34/B4	175,433	175,433

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Greentree Manor Nursing & Rehabilitation Center	License No. 842C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)
 Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Greentree Manor Nursing & Rehabilitation Center		842C		9/30/2016			6	37
Name and Address of Lessor	Related * to		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
GE Capital, PO box 642111, Pittsburgh, PA 15264-2111	<input type="radio"/>	<input checked="" type="radio"/>	Copier and printers	03/18/15	60 Months	8,673	8,673	
	<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"/>						
Total ***							8,673	

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6c.

General Information and Questionnaire
Accounting Basis

Name of Facility Greentree Manor Nursing & Rehab	License No. 842C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
---	--

Services Provided by This Firm (*describe fully*)

1 Financial Statements, Tax Returns, Medicare Cost Report and Reimbursement Representation	\$ 17,051
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 17,051

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Pullman and Comley 2 Murtha Cullina 3 Joseph D'Agostino 4 Treasurer, State of CT 5 Kained Escalara, & McHale	Telephone Number 203-330-2000 860-240-6000 860-493-0870
--	--

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

- 1 850 Main St, Bridgeport, CT 06601
 2 PO Box 150435, Hartford, CT 06115-0435
 3 88 Ryders Lane, Stratford, CT
 4
 5 21 Oak St, Hartford, CT 06106

Services Provided by This Firm (*describe fully*)

1 General Labor Matters	\$ 453
2 Partners Pharmacy, Employee & Resident Matters - disallowed	\$ 4,008
3 Contract Reviews	\$ 1,730
4 Conservatorship \$225, Refinance Fees \$2,500 - disallowed	\$ 2,725
5 General Labor Matters	\$ 6,455
	Charge for Services Provided
	\$ 15,371

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

- Yes No Page 15, line 1e

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended				Page	of
	842C		9/30/2016					
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30	Period 7/1 Thru 9/30		
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	90	90		90	90		90	90
B. On last day of THIS report period	90	90		90	90		90	90
2. Number of Residents								
A. As of midnight of PREVIOUS report period	75	75		75	75		79	79
B. As of midnight of THIS report period	82	82		79	79		82	82
3. Total Number of Days Care Provided During Period								
A. Medicare	4,126	4,126		3,022	3,022		1,104	1,104
B. Medicaid (Conn.)	21,275	21,275		15,880	15,880		5,395	5,395
C. Medicaid (other states)								
D. Private Pay	3,125	3,125		2,260	2,260		865	865
E. State SSI for RCH								
F. Other (Specify) Hospice, VA, Managed Care	1,554	1,554		1,204	1,204		350	350
G. Total Care Days During Period (3A thru F)	30,080	30,080		22,366	22,366		7,714	7,714
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	171	171		123	123		48	48
B. Other Bed Reserve Days	17	17		7	7		10	10
5. Total Resident Days (3G + 4A + 4B)	30,268	30,268		22,496	22,496		7,772	7,772

Schedule of Resident Statistics (Cont'd)

Name of Facility Greentree Manor Nursing & Rehabilitation C	License No. 842C	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay		Other State Assisted		
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	12		59		11				
Per Diem Rate									
a. One bed rm.	See				\$442/\$432				
b. Two bed rms.	Attached		225.07		\$422/\$400				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,435	1,435		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	11,081	11,081		
D. Total Physical Therapy Treatments	12,516	12,516		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	434	434		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	776	776		
D. Total Speech Therapy Treatments	1,210	1,210		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,210	1,210		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	12,325	12,325		
D. Total Occupational Therapy Treatments	79	79		



STATE OF CONNECTICUT
 DEPARTMENT OF SOCIAL SERVICES
 OFFICE OF THE DEPUTY COMMISSIONER

Telephone
 (860) 424-5693
Facsimile
 (860) 424-4860
TDD
 1-800-842-4524

KATHLEEN M. BRENNAN
 Deputy Commissioner

September 29, 2016

Greentree Manor Nursing & Rehab. Ctr
 4 Greentree Drive
 Waterford CT 06385

Provider Number: CCNH 000008425

Dear Provider:

For the rate period of July 1, 2016 through June 30, 2017, the following reimbursement rate for State-aided residents in your facility has been determined pursuant to Section 17b-340 of the Connecticut General Statutes (CGS), as amended, and the regulations promulgated pursuant thereto:

<u>Rate Period</u>	<u>Licensure</u>	<u>Per Diem</u>
7/1/2016– 6/30/2017	CCNH	\$225.07

Pursuant to Public Act (PA) 15-5, rates shall not exceed those in effect for the period ending June 30, 2016, except pro rata fair rent increases for additions placed in service in cost year ended September 30, 2015. Notwithstanding any provisions of this section, the Department shall also provide increases, within available appropriations, to reflect reasonable costs mandated by collective bargaining agreement or otherwise provided by a facility to its employees.

If your facility chose to participate in the Wage and Benefit Enhancement Program, an interim rate add-on calculation is attached to this letter for your facility. If your facility implemented a Part 3 new pension plan benefit you have been issued a rate for the one month period ending July 31, 2016 to include 49.7% of total Part 3 funding. Effective August 1, 2016, 100% of requested Part 3 funding is included in your Medicaid rate.

Please note, the wage/benefit rate add-on is interim subject to further adjustment for after-discovered differences in cost data as reported in the 2016 cost report, particularly as the result of desk review and/or field audit. In addition, due to year-to-year rate increase limitations in statute, changes to rates issued for prior rate periods due to audit, interim rate replacement, or other reasons could result in a revision to the rate issued herein.

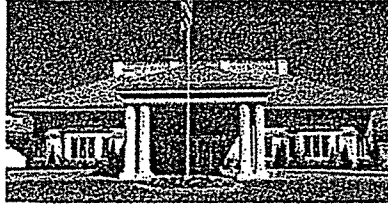
Please be advised that, pursuant to section 17b-238(b) of the Connecticut General Statutes, if you believe that you have been aggrieved by this rate decision and would like to request a hearing, you must:

- (1) Send a written request to the Department of Social Services **within 10 days of the date of this letter**. The 10 days are measured from the date of this letter to the date of the postmark, email or delivery of the request; **AND**
- (2) Send a detailed, written description of all items of grievance **within 90 days of the date of this letter**. The 90 days are measured from the date of this letter to the date of the postmark, email or delivery of the detailed, written description of each specific item of grievance.

You must comply with both of these requirements in a timely manner in order for the Department to approve your request for a hearing. Please send both the 10-day letter and the detailed items of grievance to Theresa Messner, Department of Social Services, 55 Farmington Avenue, 9th Floor, Hartford, CT 06105 or Theresa.Messner@ct.gov.



Greentree Manor
Nursing & Rehabilitation Center
4 Greentree Drive, Waterford, CT 06385
Tel: (860) 442-0647 Fax: (860) 439-0821
www.rydershealth.com



GOVERNING BOARD MEMBERS
Dr. R. Sbriglio, MD/MPH, Chief Medical Director
Mr. M. Sbriglio, RN/NHA, Administrative Consultant
Mr. K. Kopchik, MBANHA



CHARTING YOUR COURSE TO HEALTH

May 27, 2016

Dear Families and Responsible Parties:

Greentree Manor Nursing and Rehabilitation Center prides itself in providing quality patient care to our residents and the local community. We strive to continue to meet and exceed our quality standards and expectations and yours.

These quality standards along with our increasing cost of operations make it necessary to adjust our room rates accordingly. Effective July 1, 2016 our new room rates will be as follows:

Greentree Manor	Room Rate
Private Room w/shower	\$442.00
Private	\$432.00
Deluxe Semi-Private w/shower	\$427.00
Semi-Private	\$400.00

These rates are very competitive and offer residents a tremendous value for the services and level of care we provide. We are very proud of our accomplishments here this past year and look forward to further improvements in the coming year.

Thank you for your continued support of Greentree Manor. If you have questions or would like any additional information about our facility, please do not hesitate to contact us directly at 860-442-0647.

Sincerely,

Molly Narvaez, BSW/NHA, Administrator
Greentree Manor Nursing & Rehabilitation Center

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Greentree Manor Nursing & Rehabilitation Center	842C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	87,876	2,066				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	164,214	8,944				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	46,295	2,018				
c. Dietary Workers	327,631	22,656				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	189,023	16,725				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	41,413	2,255				
b. Other Maintenance Workers	39,544	2,201				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	39,169	2,265				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	123,183	2,700				
b. RN						
1. Direct Care	829,862	22,343				
2. Administrative**	178,971	6,957				
c. LPN						
1. Direct Care	700,284	27,259				
2. Administrative**						
d. Aides and Attendants	1,352,294	92,276				
e. Physical Therapists	226,725	6,987				
f. Speech Therapists	46,547	709				
g. Occupational Therapists	208,604	5,278				
h. Recreation Workers	82,069	4,020				
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	88,659	3,656				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	4,772,363	231,314				

* 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
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Therapy Management Consultant	\$ 49,627	993				
Laure Clark - MDS Consultant	\$ 1,180	30				
Harmony Healthcare - Compliance Consulting	\$ 6,260	125				
Patty Whitten, RN - MDS Consulting	\$ 1,000	10				
HealthPro - Therapy Consulting	\$ 1,000	20				
Total	\$ 59,067	1,178	\$ -	-	\$ -	-

**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		
Greentree Manor Nursing & Rehabilitation Center		842C		9/30/2016		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Martin Sbriglio, RN, NHA							Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	2,080	130,000
Robert Sbriglio, MD, MPH							Lord Chamberlain, 7003 Main Street, Stratford, CT 06614	2,120	132,500
Kenneth Kovichik, MBA, NHA							Mystic Healthcare, 475 High Street, Mystic, CT 06355	2,184	114,358
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).									
Mrs. Margaret Sbriglio, NHA							Ryders Health Management, 88 Ryders Lane, Suite 88, Stratford, CT 06614	1,040	26,000

* 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		
Greentree Manor Nursing & Rehabilitation Center			842C	9/30/2016		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Andrew Landsman 10/1/15 - 4/2/16	44,406		Non-Discriminatory	Administrative	1,119				
Molly Naraez 4/3/16 9/30/16	43,473		Non-Discriminatory	Administrative	947				
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		
Greentree Manor Nursing & Rehabilitation Center	842C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	1,240	25				
2. Dentist	12,384	258				
3. Pharmacist	11,028	245				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	40,790	816				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	49,200	492				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Staff	576	6				
9. Speech Therapist						
a. Resident Care	547	11				
b. Other						
10. Occupational Therapist						
a. Resident Care	11,827	237				
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	59,067	1,178				
B-13 Total Fees Paid in Lieu of Salaries	186,658	3,268				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

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

Name of Facility Greentree Manor Nursing & Rehabilitation Center		License No. 842C	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthdrive Dental, 888 Worcester St., Wellesley, MA 02482	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy of CT, PO Box 9689, Uniondale, NY 11555	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Lauren Doherty, IPC Hospitalists of New England, PO Box 92284, Los Angeles, CA 90009	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. William Coleman, PO Box 2081, Salem, CT 06420	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Michael Feltes, 31 Vauxhall St., New London, CT 06320	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. John Figueiredo, 1973 Highland Ave., Cheshire, CT 06410	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Patricia Halvordson, 287 Judd Ave., Mystic, CT 06355	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
HealthPro, 307 International Circle, Suite 100, Hunt Valley, MD 21030	PT, ST, OT & Therapy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Laura Clark, 122 Chestnut Hill Rd, Colchester, CT 06415	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Harmony Healthcare, 430 Boston St., Suite 104, Topsfield, MA 01983	Compliance Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Patty Whitten	MDS Consultant	<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 checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Greentree Manor Nursing & Rehabilitation Center	842C	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 192,102	192,102			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 475,431	475,431			
5. Health Insurance	\$ 268,686	268,686			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 7,908	7,908			
8. Uniform Allowance	\$ 21,348	21,348			
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ (17,995)	(17,995)			
d. Accounting and Auditing	\$ 17,051	17,051			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 15,371	15,371			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 13,593	13,593			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 25,884	25,884			
2. Cellular Phones	\$ 756	756			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 304	304			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 529,220	529,220			
Subtotal	\$ 1,549,659	1,549,659			

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

(Carry Subtotals forward to next page)

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

Greentree Manor Nursing & Rehabilitation Center
 9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Greentree Manor Nursing & Rehabilitation Center	842C	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,549,659	1,549,659		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 108	108			
2. Holiday Parties for Staff	\$ 4,853	4,853			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,550	4,550			
5. Education Expenses Related to Seminars and Conventions	\$ 1,432	1,432			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 1,316	1,316			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 1,271	1,271			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 835	835			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 13,951	13,951			
4. Fund-Raising***	\$				
5. Medical Records	\$ 12,733	12,733			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,749	3,749			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6,492	6,492			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 436	436			
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>)	\$ 75,703	75,703			
12. Administrative Management Services**	\$ 255,714	255,714			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 17,591	17,591			
C-14 Total Administrative & General Expenditures	\$ 1,950,393	1,950,393			

* 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)
Meals & Entertainment	\$ 1,271		
Total Other Travel and Entertainment	\$ 1,271	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Adv. & Pub. Rel. Donations	\$ 13,951		
Total Other Advertising	\$ 13,951	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 6,492		
Total Dues	\$ 6,492	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Physician Care - Employees	\$ 6,182		
Bank Charges	\$ 6,828		
Bank Charges - Lease	\$ 199		
Unemployment Tax Management	\$ 1,197		
Sales & Use Tax	\$ 517		
A/R Solutions - A/R Billing	\$ 110		
Treasurer, State of CT - License Renewals	\$ 1,625		
Annual Filing	\$ 150		
State of CT - Boiler Inspection	\$ 160		
Food Service License	\$ 280		
CLIA - Laboratory User Fee \$150, Building Permit \$192	\$ 342		
Total Other Administrative and General	\$ 17,591	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Greentree Manor Nursing & Rehabilitatio	842C	9/30/2016	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 #
Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	255,714	Financial and Managerial Support	Page 16, Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Greentree Manor Nursing & Rehabilitation Center	842C	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 186,525	186,525		
2. Non-Food Supplies	\$ 15,156	15,156		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____			
c. Management Services**	\$ _____			
d. Other (Specify) _____ Dietary Equipment	\$ 2,995	2,995		
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 204,676	204,676		
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		License No.	Report for Year Ended	Page	of
Greentree Manor Nursing & Rehabilitation Center		842C	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
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)		\$	78,175	78,175	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	1,412	1,412	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	79,588	79,588	
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
Greentree Manor Nursing & Rehabilitation Ctr		842C	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	51,773	51,773		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	51,773	51,773		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	149,844	149,844		
b.	Medicine Cabinet Drugs	\$	29,497	29,497		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	5,005	5,005		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	23,653	23,653		
f.	X-rays and Related Radiological Procedures***	\$	8,084	8,084		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	31,091	31,091		
i.	Recreation	\$	20,490	20,490		
j.	Other (Specify)**** See Attached Schedule	\$	250,228	250,228		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	517,891	517,891		

* 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)
Physician Care - Patients	\$ 17,601		
Medical Supplies	\$ 204,398		
Medical Supplements	\$ 9,101		
Medical Waste	\$ 351		
Medical Equipment	\$ 113		
Medical Equipment - Rental	\$ 672		
OT Services	\$ 363		
PT Supplies	\$ 16,861		
OT Supplies	\$ 768		
Total Other Resident Care	\$ 250,228	\$ -	\$ -

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

Name of Facility		License No.	Report for Year Ended	Page of						
Greentree Manor Nursing & Rehabilitation Center		842C	9/30/2016	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
ADP	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing Service	29,705			16	m11
Point Click Care	PO Box 8500, Philadelphia, PA 19178	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Support Service	16,516			16	m11
Allwaste, Inc	PO Box 2472 Hartford, CT 06146	<input type="radio"/>	<input checked="" type="radio"/>		Disposal of Garbage	18,851			22	6a
Unitex Textile Rental Services	Pkwy, Mt Vernon, NY 10550-1724	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Service	65,182			19	3b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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
Greentree Manor Nursing & Rehabilitation Ce	842C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 124,724	124,724				
b. Heat	\$ 32,896	32,896				
c. Light & Power	\$ 101,108	101,108				
d. Water	\$ 34,360	34,360				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 8,673	8,673				
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 301,762	301,762				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 192,718	192,718				
c. Non-Movable Equipment	\$ 12,872	12,872				
d. Movable Equipment	\$ 4,557	4,557				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 210,148	210,148				
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	\$ 600,000	600,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 101,362	101,362				
c. Personal property taxes	\$ 5,700	5,700				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 917,211	917,211				

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

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
Greentree Manor Nursing & Rehabilitation Center		842C		9/30/2016				23	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	
									Yes
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period	7,195,792		7,195,792	2,414,680	S/L	Various	191,524		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	14,878						1,194		
B-4. Subtotal								192,718	
C. Non-Movable Equipment									
1. Acquired prior to this report period	379,606		379,606	351,760	S/L	Various	12,873		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	10,920								
C-4. Subtotal								12,873	
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.			37,699	37,699	S/L	5 Years			
b.			28,601	28,601	S/L	5 Years			
c.			31,531	31,531	S/L	5 Years			
d.			3,000	2,900	S/L	5 Years	100		
2. Movable Equipment									
a. Acquired prior to this report period			499,127	489,436	S/L	Various	4,457		
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal								4,557	
E. Total Depreciation								210,148	

Greentree Manor Nursing & Rehabilitation Center
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/30/2015	Sprinklers in Closets	\$ 9,369	10	\$ 781
12/31/2015	Basement Storage Closets	\$ 5,508	10	\$ 413
Total additions for Building Improvements		\$ 14,878		\$ 1,194 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
9/30/2016	Hot Water Tank	\$ 3,925	5	
9/30/2016	Condensor Coil	\$ 6,995	5	
Total additions for Non-Movable Equipment		\$ 10,920		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Book Group Summary 10/01/15 - 9/30/16

FYE: 9/30/2016

Group	Cost Beginning	Cost Acquisitions	Cost Disposals	Cost Ending	Depreciation Prior	Depreciation Additions	Depreciation Reductions	Depreciation Ending
Autos	100,830.80	0.00	0.00	100,830.80 J	98,230.40	100.00	0.00	98,330.40 J
Buildings Improvement	7,058,678.90	0.00	0.00	7,058,678.90	2,377,507.49	182,051.40 ②	0.00	2,559,558.89 ④
Computer Software	7,759.54	0.00	0.00	① 7,759.54	3,684.95	2,586.86 ③	0.00	6,271.81 ⑤
Equipment-Movable	499,127.46	0.00	0.00	499,127.46	489,436.46	4,457.14	0.00	493,893.60 J
Equipment-Nonmovable	371,964.11	10,920.02	0.00	382,884.13	348,085.19	10,285.58 ③	0.00	358,370.77 ⑤
Goodwill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements	137,112.40	14,877.84	0.00	151,990.24	37,173.10	10,666.98 ②	0.00	47,840.08 ④
Grand Total	8,175,473.21	25,797.86	0.00	8,201,271.07	3,354,117.59	210,147.96	0.00	3,564,265.55

200

Computer Software per above	7,759.54 ①
Computer Software per TB	7,641.90 J
Immaterial Variance	117.64

② Improvements Depr Exp. 192,718.38 200

③ Non-Moveable Depr Exp. 12,872.44 200

④ A/D Improvements 2,607,399 J

⑤ A/D Non-Movable 364,643 J

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Autos											
1	1998 MITSUBISHI	5/04/98	28,600.66	0.00	0.00	26,100.26	0.00	26,100.26	2,500.40	S/L	5.00
83	Ford Explorer	12/31/03	37,699.00	0.00	0.00	37,699.00	0.00	37,699.00	0.00	S/L	5.00
123	Ford Edge	12/09/08	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	5.00
124	Ford Edge	12/31/08	26,531.14	0.00	0.00	26,531.14	0.00	26,531.14	0.00	S/L	5.00
128	Ford Ecoline Van	11/17/10	3,000.00	0.00	0.00	2,900.00	100.00	3,000.00	0.00	S/L	5.00
	Autos		100,830.80	0.00c	0.00	98,230.40	100.00	98,330.40	2,500.40		
Group: Buildings Improvement											
43	Engineering Architectural Svcs	2/07/02	185,761.94	0.00	0.00	65,096.11	4,763.13	69,859.24	115,902.70	S/L	39.00
44	Capitalized Interest	2/07/02	186,168.35	0.00	0.00	65,238.51	4,773.55	70,012.06	116,156.29	S/L	39.00
45	AIA Costs - Designec	2/07/02	3,473,882.88	0.00	0.00	1,217,343.57	89,073.92	1,306,417.49	2,167,465.39	S/L	39.00
46	Material Subcontractor Costs	2/07/02	320,949.44	0.00	0.00	112,469.43	8,229.47	120,698.90	200,250.54	S/L	39.00
47	Landscaping	2/07/02	6,550.79	0.00	0.00	5,968.51	436.72	6,405.23	145.56	S/L	15.00
81	CIP Bldg Imp	5/30/03	2,560,714.81	0.00	0.00	809,798.65	65,659.35	875,458.00	1,685,256.81	S/L	39.00
91	Phase II construction	6/01/04	305,373.06	0.00	0.00	88,740.91	7,830.08	96,570.99	208,802.07	S/L	39.00
98	PERSONAL PROPERTY	2/07/02	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
105	Building Improvements - phase 2	10/01/05	19,277.63	0.00	0.00	12,851.80	1,285.18	14,136.98	5,140.65	S/L	15.00
	Buildings Improvement		7,058,678.90	0.00c	0.00	2,377,507.49	182,051.40	2,559,558.89	4,499,120.01		
Group: Computer Software											
150	February '14 Additions	2/28/14	5,407.89	0.00	0.00	2,854.16	1,802.63	4,656.79	751.10	S/L	3.00
151	March '14 Additions	3/31/14	2.09	0.00	0.00	1.05	1.04	2.09	0.00	S/L	3.00
152	April '14 Additions	4/30/14	743.32	0.00	0.00	351.01	247.77	598.78	144.54	S/L	3.00
153	May '14 Additions	5/31/14	560.67	0.00	0.00	249.19	186.89	436.08	124.59	S/L	3.00
154	June '14 Additions	6/30/14	19.32	0.00	0.00	8.05	6.44	14.49	4.83	S/L	3.00
155	July '14 Additions	7/31/14	48.31	0.00	0.00	18.78	16.10	34.88	13.43	S/L	3.00
156	Ash Creek Enterprises	6/30/14	58.82	0.00	0.00	24.51	19.61	44.12	14.70	S/L	3.00
167	Ryders Mgt - Ash Creek Ent 1	1/31/15	343.73	0.00	0.00	76.38	114.58	190.96	152.77	S/L	3.00
168	Ryders Mgt - Ash Creek Ent 2	1/31/15	262.91	0.00	0.00	58.42	87.64	146.06	116.85	S/L	3.00
169	Ryders Mgt - Ash Creek Ent 3	4/30/15	312.48	0.00	0.00	43.40	104.16	147.56	164.92	S/L	3.00
	Computer Software		7,759.54	0.00c	0.00	3,684.95	2,586.86	6,271.81	1,487.73		
Group: Equipment-Movable											
17	Equipment - Various	5/18/98	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00	200DB	5.00
18	Computer	5/04/98	1,216.88	0.00	0.00	1,216.88	0.00	1,216.88	0.00	200DB	5.00
19	Computer Accessories	5/04/98	708.44	0.00	0.00	708.44	0.00	708.44	0.00	200DB	5.00
20	Misc. Items	6/18/98	1,630.00	0.00	0.00	1,630.00	0.00	1,630.00	0.00	200DB	5.00
21	Computer	6/22/98	1,441.98	0.00	0.00	1,441.98	0.00	1,441.98	0.00	200DB	5.00
22	Computer Software	6/30/98	16,750.55	0.00	0.00	16,750.55	0.00	16,750.55	0.00	200DB	5.00
23	Computer	6/30/98	5,546.99	0.00	0.00	5,546.99	0.00	5,546.99	0.00	200DB	5.00
24	Computer	7/31/98	3,181.31	0.00	0.00	3,181.31	0.00	3,181.31	0.00	200DB	5.00
25	Toaster	8/10/98	756.73	0.00	0.00	756.73	0.00	756.73	0.00	200DB	5.00
26	Telephone	8/31/98	461.10	0.00	0.00	461.10	0.00	461.10	0.00	200DB	5.00

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

d
Asset t Property Description
Group: Equipment-Movable (continued)

Asset t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
27	AAA Supplies	8/31/98	746.24	0.00	0.00	746.24	0.00	746.24	0.00	200DB	5.00
28	Food Processor	9/30/98	1,196.61	0.00	0.00	1,196.61	0.00	1,196.61	0.00	200DB	5.00
29	6 Delivery Carts	9/30/98	7,473.00	0.00	0.00	7,473.00	0.00	7,473.00	0.00	200DB	5.00
30	Computer	7/31/99	635.97	0.00	0.00	635.97	0.00	635.97	0.00	200DB	5.00
31	Refrigerator	9/30/99	3,498.00	0.00	0.00	3,498.00	0.00	3,498.00	0.00	200DB	5.00
32	Creative Data Link Software	10/01/99	6,956.00	0.00	0.00	6,956.00	0.00	6,956.00	0.00	200DB	5.00
33	Fax Machine	11/30/99	1,114.87	0.00	0.00	1,114.87	0.00	1,114.87	0.00	200DB	5.00
34	Wound Care Mattress	11/30/99	2,809.00	0.00	0.00	2,809.00	0.00	2,809.00	0.00	200DB	5.00
35	Electric Beds	11/30/99	1,897.32	0.00	0.00	1,897.32	0.00	1,897.32	0.00	200DB	5.00
36	Dell Computer	9/18/00	1,490.10	0.00	0.00	1,490.10	0.00	1,490.10	0.00	200DB	5.00
37	Power Lift	3/27/01	1,317.79	0.00	0.00	1,317.79	0.00	1,317.79	0.00	200DB	7.00
38	Dell Computer	9/30/01	1,358.92	0.00	0.00	1,358.92	0.00	1,358.92	0.00	200DB	7.00
48	15 Beds	10/01/01	24,857.38	0.00	0.00	24,857.38	0.00	24,857.38	0.00	200DB	7.00
49	Furniture - Amer. of Martinsville	2/07/02	120,688.00	0.00	0.00	120,688.00	0.00	120,688.00	0.00	200DB	7.00
50	Tables Bases	2/07/02	9,683.89	0.00	0.00	9,683.89	0.00	9,683.89	0.00	200DB	7.00
51	Eagle Fixture	4/18/02	125.00	0.00	0.00	125.00	0.00	125.00	0.00	200DB	7.00
62	TELEVISION SETS	3/26/02	2,247.20	0.00	0.00	2,247.20	0.00	2,247.20	0.00	200DB	7.00
63	EXERCISE EQUIPMENT	3/27/02	1,650.00	0.00	0.00	1,650.00	0.00	1,650.00	0.00	200DB	7.00
64	DELL COMPUTER	6/15/02	1,043.18	0.00	0.00	1,043.18	0.00	1,043.18	0.00	200DB	5.00
65	DELL COMPUTER	7/31/02	1,739.46	0.00	0.00	1,739.46	0.00	1,739.46	0.00	200DB	5.00
66	MAIL CART	7/31/02	1,497.63	0.00	0.00	1,497.63	0.00	1,497.63	0.00	200DB	7.00
67	CARPET SHAMPOOER VAC	7/31/02	4,993.96	0.00	0.00	4,993.96	0.00	4,993.96	0.00	200DB	7.00
68	Beds	10/01/02	4,955.62	0.00	0.00	4,955.62	0.00	4,955.62	0.00	S/L	5.00
70	Floor Burnisher	12/31/02	1,040.26	0.00	0.00	1,040.26	0.00	1,040.26	0.00	S/L	5.00
71	Dell computer	1/31/03	1,091.80	0.00	0.00	1,091.80	0.00	1,091.80	0.00	S/L	5.00
74	Gateway tv	6/30/03	3,664.42	0.00	0.00	3,664.42	0.00	3,664.42	0.00	S/L	5.00
75	Reliant Plus Power Lift	7/31/03	1,319.09	0.00	0.00	1,319.09	0.00	1,319.09	0.00	S/L	5.00
76	Dell Computer	8/31/03	1,050.49	0.00	0.00	1,050.49	0.00	1,050.49	0.00	S/L	5.00
77	Router and network cables	8/30/03	1,077.48	0.00	0.00	1,077.48	0.00	1,077.48	0.00	S/L	5.00
78	Shelf Truck	7/31/03	3,158.80	0.00	0.00	3,158.80	0.00	3,158.80	0.00	S/L	5.00
79	CIP Equipment Moveable	5/30/03	60,643.89	0.00	0.00	60,643.89	0.00	60,643.89	0.00	S/L	5.00
85	sales tax on asset purchased in 03	12/31/03	142.00	0.00	0.00	142.00	0.00	142.00	0.00	S/L	5.00
86	cross trainer	6/30/04	3,391.00	0.00	0.00	3,391.00	0.00	3,391.00	0.00	S/L	5.00
87	shed & tractor	7/27/04	1,454.29	0.00	0.00	1,454.29	0.00	1,454.29	0.00	S/L	5.00
88	new defibrillator	8/31/04	1,055.00	0.00	0.00	1,055.00	0.00	1,055.00	0.00	S/L	5.00
92	CIP Equipment moveable	6/01/04	18,199.15	0.00	0.00	18,199.15	0.00	18,199.15	0.00	S/L	5.00
95	Arjo - new piece of equipment	7/31/05	3,141.84	0.00	0.00	3,141.84	0.00	3,141.84	0.00	S/L	5.00
97	patient lifts	9/30/05	3,140.14	0.00	0.00	3,140.14	0.00	3,140.14	0.00	S/L	5.00
99	Rydere Dell Server	12/31/05	15,049.23	0.00	0.00	15,049.23	0.00	15,049.23	0.00	S/L	5.00
100	Midwest Medical Supply	1/31/06	3,525.84	0.00	0.00	3,525.84	0.00	3,525.84	0.00	S/L	5.00
101	Keramidas, Pete	3/21/06	2,400.00	0.00	0.00	2,400.00	0.00	2,400.00	0.00	S/L	5.00
102	Ikon Office Solutions	3/24/06	2,171.94	0.00	0.00	2,171.94	0.00	2,171.94	0.00	S/L	5.00
104	Therapeutic Technologies	9/30/06	1,820.50	0.00	0.00	1,820.50	0.00	1,820.50	0.00	S/L	5.00
107	Pegasus Airwave - Mattresses	10/26/06	10,573.50	0.00	0.00	10,573.50	0.00	10,573.50	0.00	S/L	5.00
113	Rovic Inc - 10 gallon extractor	11/27/07	2,841.11	0.00	0.00	2,841.11	0.00	2,841.11	0.00	S/L	5.00
114	Mary Gray - furniture	12/31/07	6,700.26	0.00	0.00	6,700.26	0.00	6,700.26	0.00	S/L	5.00
115	Defibrillator	1/31/08	1,570.01	0.00	0.00	1,570.01	0.00	1,570.01	0.00	S/L	5.00
116	Resource Systems - Caretracker serv	2/28/08	31,671.66	0.00	0.00	31,671.66	0.00	31,671.66	0.00	S/L	5.00
117	Rovic - high speed buffer	4/30/08	1,107.30	0.00	0.00	1,107.30	0.00	1,107.30	0.00	S/L	5.00

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Equipment-Movable (continued)											
118	Muir Electric - install for Caretracke	4/30/08	3,269.74	0.00	0.00	3,269.74	0.00	3,269.74	0.00	S/L	5.00
119	Direct Supply - hot food table	6/19/08	1,530.70	0.00	0.00	1,530.70	0.00	1,530.70	0.00	S/L	5.00
120	Lawn Tractor	6/30/08	1,923.88	0.00	0.00	1,923.88	0.00	1,923.88	0.00	S/L	5.00
125	Alpha Bed	3/31/09	2,251.33	0.00	0.00	2,090.53	160.80	2,251.33	0.00	S/L	7.00
132	Medicom-Refrigerator	9/30/11	3,504.24	0.00	0.00	2,803.40	700.84	3,504.24	0.00	S/L	5.00
134	Medline - Scanner and Printer	12/31/11	9,731.03	0.00	0.00	7,298.28	1,946.21	9,244.49	486.54	S/L	5.00
147	June '14 Additions	6/30/14	6,463.24	0.00	0.00	1,615.81	1,292.65	2,908.46	3,554.78	S/L	5.00
164	Air Flow Mattress - H&R Healthcare	12/31/14	3,792.18	0.00	0.00	568.83	758.44	1,327.27	2,464.91	S/L	5.00
165	RosieConnect Credit	11/30/14	-2,009.00	0.00	0.00	-334.83	-401.80	-736.63	-1,272.37	S/L	5.00
Equipment-Movable			499,127.46	0.00c	0.00	489,436.46	4,457.14	493,893.60	5,233.86		
Group: Equipment-Nonmovable											
39	Marathon Phone System	1/31/99	2,332.00	0.00	0.00	2,332.00	0.00	2,332.00	0.00	200DB	5.00
40	Sprinkler Heads	9/29/99	562.33	0.00	0.00	562.33	0.00	562.33	0.00	200DB	5.00
41	Fire Alarm System	3/22/99	19,080.00	0.00	0.00	19,080.00	0.00	19,080.00	0.00	200DB	5.00
52	Propane Tank	10/01/01	2,460.88	0.00	0.00	2,460.88	0.00	2,460.88	0.00	200DB	10.00
53	Transformer - CLP	2/07/02	4,280.02	0.00	0.00	4,280.02	0.00	4,280.02	0.00	200DB	10.00
54	Magnetic Doors Locks	2/07/02	14,495.58	0.00	0.00	14,495.58	0.00	14,495.58	0.00	200DB	7.00
55	Sprinkler	4/25/02	684.76	0.00	0.00	684.76	0.00	684.76	0.00	200DB	7.00
56	Telephone System	12/31/01	35,929.24	0.00	0.00	35,929.24	0.00	35,929.24	0.00	200DB	7.00
57	Dietary Equipment	2/07/02	68,306.34	0.00	0.00	68,306.34	0.00	68,306.34	0.00	200DB	7.00
58	Kitchen Cabinets	2/07/02	2,662.40	0.00	0.00	2,662.40	0.00	2,662.40	0.00	200DB	7.00
72	Nurses call station	2/28/03	3,822.93	0.00	0.00	3,822.93	0.00	3,822.93	0.00	S/L	5.00
73	Clear corner guards	2/28/03	1,172.16	0.00	0.00	1,172.16	0.00	1,172.16	0.00	S/L	5.00
80	CIP Equipment NonMoveable	5/30/03	108,004.58	0.00	0.00	108,004.58	0.00	108,004.58	0.00	S/L	5.00
89	new telephone system	11/30/03	2,843.31	0.00	0.00	2,843.31	0.00	2,843.31	0.00	S/L	5.00
90	wander guard doors	1/26/04	11,130.00	0.00	0.00	11,130.00	0.00	11,130.00	0.00	S/L	5.00
93	CIP Equipment Phase II	6/01/04	17,354.88	0.00	0.00	17,354.88	0.00	17,354.88	0.00	S/L	5.00
108	HPC - Dishwasher	10/31/06	3,392.00	0.00	0.00	3,392.00	0.00	3,392.00	0.00	S/L	5.00
121	Sonitrol - ring generator	6/16/08	2,199.17	0.00	0.00	2,199.17	0.00	2,199.17	0.00	S/L	5.00
122	Direct Supply - ice maker	9/22/08	6,220.35	0.00	0.00	6,220.35	0.00	6,220.35	0.00	S/L	5.00
126	Duncklee	11/30/08	1,473.37	0.00	0.00	1,473.37	0.00	1,473.37	0.00	S/L	5.00
127	Duncklee - Installed Blower	10/31/09	3,601.88	0.00	0.00	3,601.88	0.00	3,601.88	0.00	S/L	10.00
129	Replace-Heat Exchanger	12/31/10	6,559.28	0.00	0.00	6,231.33	327.95	6,559.28	0.00	S/L	5.00
130	Replace-Heat Exchanger	3/31/11	5,253.19	0.00	0.00	4,727.88	525.31	5,253.19	0.00	S/L	5.00
131	Replace-Blower Unit	3/31/11	3,436.88	0.00	0.00	3,093.21	343.67	3,436.88	0.00	S/L	5.00
133	Hot Water Storage Tanks	9/30/11	8,195.50	0.00	0.00	6,556.40	1,639.10	8,195.50	0.00	S/L	5.00
135	Trane - AC Compressor	6/30/12	4,432.67	0.00	0.00	2,881.22	886.53	3,767.75	664.92	S/L	5.00
137	Trane - replace heat exchangers on 2	11/30/12	16,358.76	0.00	0.00	9,269.96	3,271.75	12,541.71	3,817.05	S/L	5.00
148	December '13 Additions	12/31/13	3,205.20	0.00	0.00	1,121.82	641.04	1,762.86	1,442.34	S/L	5.00
149	August '14 Additions	8/31/14	9,531.09	0.00	0.00	2,065.07	1,906.22	3,971.29	5,559.80	S/L	5.00
166	Replaced all Bulbs and Ballasts in d	10/01/14	2,983.36	0.00	0.00	596.67	1,906.22	1,906.22	1,790.02	S/L	5.00
172	Hot Water Tank	9/30/16	3,925.38	0.00c	0.00	0.00	0.00	0.00	3,925.38	S/L	5.00
173	Condenser Coil	9/30/16	6,994.64	0.00c	0.00	0.00	0.00	0.00	6,994.64	S/L	5.00
Equipment-Nonmovable			382,884.13	0.00c	0.00	348,085.19	10,285.58	358,370.77	24,513.36		

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Goodwill											
82	Goodwill	10/15/97	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
Group: Improvements											
2	Additions	5/18/98	7,500.00	0.00	0.00	3,341.46	192.31	3,533.77	3,966.23	S/L	39.00
3	Lobby Renovations	6/09/98	109.12	0.00	0.00	49.51	2.80	52.31	56.81	S/L	39.00
4	Lobby Additions	6/19/98	526.92	0.00	0.00	233.62	13.51	247.13	279.79	S/L	39.00
5	Lobby Renovations	6/05/98	2,644.30	0.00	0.00	1,172.41	67.80	1,240.21	1,404.09	S/L	39.00
6	Lobby Renovations	6/18/98	3,321.71	0.00	0.00	1,472.77	85.17	1,557.94	1,763.77	S/L	39.00
7	Alarm	6/15/98	1,780.80	0.00	0.00	789.56	45.66	835.22	945.58	S/L	39.00
8	Lobby Renovations	9/22/98	15,273.23	0.00	0.00	6,673.84	391.62	7,065.46	8,207.77	S/L	39.00
9	Engineers	9/30/98	3,310.00	0.00	0.00	1,446.33	84.87	1,531.20	1,778.80	S/L	39.00
10	AAA Supplies Freight	9/29/99	1,222.40	0.00	0.00	502.75	31.34	534.09	688.31	S/L	39.00
11	Greecian Fountain	12/30/99	750.00	0.00	0.00	303.70	19.23	322.93	427.07	S/L	39.00
12	Drawings Site Development	1/31/00	3,620.00	0.00	0.00	1,506.78	92.82	1,599.60	2,020.40	S/L	39.00
13	Erosion sedimentation bond	6/20/00	2,500.00	0.00	0.00	980.23	64.10	1,044.33	1,455.67	S/L	39.00
14	Drawings Site Development	7/14/00	3,009.00	0.00	0.00	1,173.35	77.15	1,250.50	1,758.50	S/L	39.00
15	Parking Grading Layout	9/30/00	3,120.00	0.00	0.00	1,203.34	80.00	1,283.34	1,836.66	S/L	39.00
16	Greecian Fountain - Balance	9/30/00	797.60	0.00	0.00	307.60	20.45	328.05	469.55	S/L	39.00
84	fence	6/25/04	2,136.92	0.00	0.00	1,602.68	142.46	1,745.14	391.78	S/L	15.00
94	New dumpster Gates	8/31/05	2,009.76	0.00	0.00	1,350.97	133.98	1,484.95	524.81	S/L	15.00
106	Ed Bartelli - storage tank	8/13/07	2,332.00	0.00	0.00	1,269.67	155.47	1,425.14	906.86	S/L	15.00
109	Bowman Sign - sign for entrance	10/03/07	3,033.72	0.00	0.00	1,618.00	202.25	1,820.25	1,213.47	S/L	15.00
110	Mary Gray Interior Design - design	12/31/07	2,700.00	0.00	0.00	1,395.00	180.00	1,575.00	1,125.00	S/L	15.00
111	Ed Glofka - kitchen tile	1/22/08	79.56	0.00	0.00	40.64	5.30	45.94	33.62	S/L	15.00
112	Matt Boggio - plumbing	9/11/08	1,591.87	0.00	0.00	751.68	106.12	857.80	734.07	S/L	15.00
136	Zelek Electric - added circuits to get	3/31/13	2,870.58	0.00	0.00	478.43	191.37	669.80	2,200.78	S/L	15.00
138	December '13 Additions	12/31/13	420.00	0.00	0.00	73.50	42.00	115.50	304.50	S/L	10.00
139	January '14 Additions	1/31/14	27.00	0.00	0.00	4.50	2.70	7.20	19.80	S/L	10.00
140	February '14 Additions	2/28/14	16,142.85	0.00	0.00	2,555.96	1,614.29	4,170.25	11,972.60	S/L	10.00
141	March '14 Additions	3/31/14	462.00	0.00	0.00	69.30	46.20	115.50	346.50	S/L	10.00
142	April '14 Additions	4/30/14	13,580.00	0.00	0.00	1,923.83	1,358.00	3,281.83	10,298.17	S/L	10.00
143	May '14 Additions	5/31/14	7,519.02	0.00	0.00	1,002.53	751.90	1,754.43	5,764.59	S/L	10.00
144	July '14 Additions	7/31/14	1,338.69	0.00	0.00	156.18	133.87	290.05	1,048.64	S/L	10.00
145	August '14 Additions	8/31/14	901.89	0.00	0.00	97.71	90.19	187.90	713.99	S/L	10.00
146	September '14 Additions	9/30/14	5,127.80	0.00	0.00	512.78	512.78	1,025.56	4,102.24	S/L	10.00
157	Misc. Removal Work	6/05/15	4,556.64	0.00	0.00	151.89	455.66	607.55	3,949.09	S/L	10.00
158	Painting	10/24/14	2,400.00	0.00	0.00	220.00	240.00	460.00	1,940.00	S/L	10.00
159	Shower Room	11/14/14	1,440.00	0.00	0.00	132.00	144.00	276.00	1,164.00	S/L	10.00
160	Carpet & Tile	11/07/14	186.01	0.00	0.00	17.05	18.60	35.65	150.36	S/L	10.00
161	Electrical Plans For Revisions to W:	1/31/15	3,900.00	0.00	0.00	260.00	390.00	650.00	3,250.00	S/L	10.00
162	Parking Lot Improvements	6/15/15	9,946.38	0.00	0.00	331.55	994.64	1,326.19	8,620.19	S/L	10.00
163	Emergency Water Connector	9/30/15	2,924.63	0.00	0.00	0.00	292.46	292.46	2,632.17	S/L	10.00
170	Sprinklers in Closets	11/30/15	9,369.41	0.00c	0.00	0.00	780.78	780.78	8,588.63	S/L	10.00
171	Basement Storage Closets	12/31/15	5,508.43	0.00c	0.00	0.00	413.13	413.13	5,095.30	S/L	10.00

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset	d	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Improvements (continued)													
		Improvements		<u>151,990.24</u>	<u>0.00c</u>		<u>0.00</u>	<u>37,173.10</u>	<u>10,666.98</u>	<u>47,840.08</u>	<u>104,150.16</u>		
		Grand Total		<u>8,201,271.07</u>	<u>0.00c</u>		<u>0.00</u>	<u>3,354,117.59</u>	<u>210,147.96</u>	<u>3,564,265.55</u>	<u>4,637,005.52</u>		

Amortization Schedule*

Name of Facility	Date of Acquisition		License No.	Report for Year Ended			Page	of	
	Month	Year		9/30/2016	842C	24			37
Item			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
A. Organization Expense									
1. Goodwill	5	1998	15 Years	50,000	16,534				
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 Greentree Manor Nursing & Rehabil	License No. 842C	Report for Year Ended 9/30/2016	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	05/04/98				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	90				
6. Square Footage	25,029				
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)	Variable	Variable			
b. Date Mortgage Obtained	04/26/11	07/18/13			
c. Interest Rate for the Cost Year	Variable	Variable			
d. Term of Mortgage (number of years)	10 Years	5 Years			
e. Amount of Principal Borrowed	6,000,000	388,000			
f. Principal balance outstanding as of 09/30/16					
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
Greentree Manor Nursing & Rehabil		842C	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Greentree Manor Nursing & Rehab		842C		9/30/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	13,359	13,359	
Interest Exp \$7,236, Finance Charges \$6,124							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	13,359	13,359	
14. Insurance							
a. Insurance on Property (buildings only)				\$	11,078	11,078	
b. Insurance on Automobiles				\$	2,389	2,389	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	34,895	34,895	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	48,362	48,362	
15. Total All Expenditures (A-13 thru C-14)				\$	9,044,038	9,044,038	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Greentree Manor Nursing & Rehabilitation Center				842C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 208,604	208,604		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 11,827	11,827		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ (17,995)	(17,995)		
10.	15	1e	Accounting & Legal	\$ 6,733	6,733		
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.	16	17	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,271	1,271		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 13,951	13,951		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 436	436		
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)				\$ 224,827	224,827		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce	\$ 436		
Total Other A&G Adjustments			\$ 436	\$ -	\$ -

Greentree Manor

2016 Outpatient Cost Report Disallowance Calculation

Facility Sq. Ft. -

43,566

Outpatient Square footage (PT room)

812

GRAND TOTAL	Inpatient Total	Outpatient Total	as % of total
13,633	12,516	1,117	8.2%
13,746	13,346	400	2.9%
1,252	1,210	42	3.4%
28,631	27,072	1,559	5.4%

Total

MED A	MED B	MC	Out Patient
7,952	1,435	3,129	1,117
8,903	1,021	3,422	400
596	434	180	42
17,451	2,890	6,731	1,559

Sq. Ft used for Outpatient (812 X 5.4%)
 44 (Formula is total Outpatient SF (815) times % of outpatient as %, this year is 5.4%)

Sq. Ft. % of facility is 0.10% (Formula is above number times total facility sq footage) divided by total 43,566

Cost Report	Disallow Amount	Page & item #	Disallow on Page
PT Salaries	\$226,725.00	\$18,576.38	pg10 12e 28 1
PT Services	\$40,790.00	\$3,342.07	pg13 B5a
PT Supplies	\$16,861.00	\$1,381.48	pg20 5j 29 34
OT Supplies	\$768.00	\$22.35	pg20 5j 29 34
Heat	\$32,896.00	\$33.39	22 6b 29 39
Electricity	\$101,108.00	\$102.61	22 6c 29 39
Water	\$34,360.00	\$34.87	22 6d 29 39
Real Estate taxes	\$101,362.00	\$102.87	22 10b 29 37
Property ins.	\$11,078.00	\$11.24	27 14a 29 39
Umbrella	\$34,895.00	\$35.41	27 14c1 29 39
	\$600,843.00	\$23,642.68	

Use this amount and not the full amount

Use the full amount since it is an OT expense

Use this amount and not the full amount

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Greentree Manor Nursing & Rehabilitation Center			842C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 224,827	224,827		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 149,844	149,844		
28.	20	5d	Ambulance/Limousine	\$ 5,005	5,005		
29.	20	5f	X-rays, etc	\$ 8,084	8,084		
30.	20	5h	Laboratory	\$ 31,091	31,091		
31.			Medical Supplies	\$			
32.	20	500	Oxygen (non emergency)	\$ 23,653	23,653		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 1,131	1,131		
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	\$ 103	103		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 171	171		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$ 47	47		
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	\$ 110	110		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 358	358		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 444,424	444,424		

*** 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.

Greentree Manor Nursing & Rehabilitation Center
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	OT Service	\$ 363		
20	5j	OT Supplies	\$ 768		
Total Other Ancillary Costs			\$ 1,131	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6b	Heat (associated with outpatient)	\$ 33		
22	6c	Electricity (associated with outpatient)	\$ 103		
22	6d	Water (associated with outpatient)	\$ 35		
Total Other Property Adjustments			\$ 171	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Handivan	\$ 280		
30	IV8	Misc Income	\$ 78		
Total Other Adjustments			\$ 358	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Greentree Manor Nursing & Rehabilitatio	842C	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 7,760,899	7,760,899				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,283,690)	(3,283,690)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,476,983	1,476,983				
b. Medicare Room and Board Contractual Allowance **	\$ 492,818	492,818				
4. a. Private-Pay Residents and Other	\$ 2,460,829	2,460,829				
b. Private-Pay Room and Board Contractual Allowance **	\$ (472,441)	(472,441)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 117,094	117,094				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (117,094)	(117,094)				
c. Prescription Drugs - Non-Medicare	\$ 39,865	39,865				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 193	193				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 287,047	287,047				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (287,047)	(287,047)				
c. Physical Therapy - Non-Medicare	\$ 203,988	203,988				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 43,023	43,023				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (43,023)	(43,023)				
c. Speech Therapy - Non-Medicare	\$ 51,751	51,751				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 342,248	342,248				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (342,248)	(342,248)				
c. Occupational Therapy - Non-Medicare	\$ 191,875	191,875				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$ 42,348	42,348				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,965,420	8,965,420				
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)	\$ 110	110				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 358	358				
V. Total Other Revenue (1 thru 8)	\$ 468	468				
VI. Total All Revenue (III +V)	\$ 8,965,888	8,965,888				

* 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)
	Oxygen	\$ 4,188		
	C/A - Oxygen	\$ (4,188)		
	X-Ray	\$ 6,080		
	C/A - X-Ray	\$ (6,080)		
	Lab	\$ 124,354		
	C/A - Lab	\$ (124,354)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	X-Ray - Managed Care	\$ 1,524		
	Oxygen - Private Pay	\$ (55)		
	Oxygen - Managed Care	\$ 462		
	Lab - Private Insurance	\$ 764		
	Lab - Managed Care	\$ 39,653		
Total Other Resident Revenue		\$ 42,348	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income		\$ 110		
Total Interest Income			\$ 110	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Handivan	\$ 280		
	Misc Income	\$ 78		
Total Other Revenue		\$ 358	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Greentree Manor Nursing & Rehabilitation	842C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	258,947
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	617,281
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	23,313
a. Prepaid Expenses	23,313			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	16,949
Medicaid Advances	12,810			
Loans & Exchanges	(12,725)			
Refunds	16,864			
A-9. Total Current Assets (Lines A1 thru 8)			\$	916,491
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
3. Buildings	*Historical Cost <u>7,210,669</u>		\$	4,603,271
	Accum. Depreciation <u>2,607,398</u> Net			
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
5. Non-Movable Equipment	*Historical Cost <u>382,884</u>		\$	18,251
	Accum. Depreciation <u>364,633</u> Net			
6. Movable Equipment	*Historical Cost <u>499,127</u>		\$	5,234
	Accum. Depreciation <u>493,894</u> Net			
7. Motor Vehicles	*Historical Cost <u>100,831</u>		\$	2,500
	Accum. Depreciation <u>98,331</u> Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	7,642
Computer Software	7,642			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,636,898

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Greentree Manor Nursing & Rehabilitation	842C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	5,553,389
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	50,000	
		Accum. Depreciation	16,534	Net
\$ 33,466				
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
\$				
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)				
\$ 372,258				
Due from Aaron Manor & Mystic Healthcare		254,665		
Due from Ryders Health Management		53,059		
Due from Lighthouse Home Health		64,534		
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ 405,724				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 5,959,113				

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

G. Balance Sheet (cont'd)

Name of Facility Greentree Manor Nursing & Rehabilitation Ce		License No. 842C	Report for Year Ended 9/30/2016	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	483,427
2. Notes Payable (<i>itemize</i>)				\$	46,678
Notes Payable - Pharmacy 46,678					
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>)				\$	74,641
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>)				\$	298,948
Patient Fund		24,462	Accrued PTO	127,779	
Accrued Expenses		(2,892)			
Accrued User Fee		135,957			
Aflac - Individual		13,642			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	903,693

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Greentree Manor Nursing & Rehabilitation	License No. 842C	Report for Year Ended 9/30/2016	Page 34	of 37
Account			Amount	
Total Brought Forward:			903,693	
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>)				\$ 280,000
Name and Address of Lender	Amount	Loan Date		
Robert Sbriglio, MD	140,000			
Martin Sbriglio, RN	140,000			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 3,469,558
Due to Lord Chamberlain		175,433		
Due to Mystic Healthcare		12,310		
Due to Ryders Health		33,957		
Due to Greentree Properties		3,247,859		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,749,558
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,653,251

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

Name of Facility	License No.	Report for Year Ended	Page	of
Greentree Manor Nursing & Rehabil	842C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,383,012
6. Gain or Loss for Period			\$	(78,150)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	1,305,862
C. Total Reserves and Net Worth			\$	1,305,862
D. Total Liabilities, Reserves, and Net Worth			\$	5,959,113

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Greentree Manor Nursing & Rehabilitati	842C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	1,384,012
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,965,888
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	9,044,038
D. Net Income or Deficit			\$	(78,150)
E. Balance			\$	1,305,862
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 09/30/16			\$	1,305,862

I. Preparer's/Reviewer's Certification

Name of Facility Greentree Manor Nursing & Rehabilitation	License No. 842C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Elizabeth Maglio</i>	Title <i>Controller</i>	Date Signed <i>2/14/17</i>		
Printed Name of Preparer Elizabeth Maglio				
Address Address 88 Ryders Lane, Suite 208, Stratford, CT 06614		Phone Number 203-381-1327		

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
31	A1	1000	Cash - Peoples Bank	50,978.64
31	A1	1004	Cash - Citizens Bank	179,121.12
31	A1	1010	Cash - Payroll	732.05
31	A1	1015	Cash - Peoples PMA	3,153.37
31	A1	1020	Cash - Webster Money Market	
31	A1	1025	Cash - Resident Funds	24,462.20
31	A1	1030	Cash - Petty Cash	500.00
31	A1	1070	Cash - Deposit in Transit	
31	A2	1110	A/R - Private Pay	6,209.94
31	A2	1115	A/R - Applied Income	(85,704.95)
31	A2	1120	A/R - Med A Coins from Private	12,548.16
31	A2	1125	A/R - Med B Coins from Private	(296.82)
31	A2	1130	A/R - Medicaid Pending	24,330.71
31	A2	1135	A/R - Medicaid	331,900.62
31	A2	1140	A/R-Med A Coins from Medicaid	33,758.93
31	A2	1145	A/R-Med B Coins from Medicaid	4,833.78
31	A2	1150	A/R - Medicare A	180,802.25
31	A2	1155	A/R - Medicare B	54,912.77
31	A2	1157	A/R - Managed Medicare A	7,047.59
31	A2	1160	A/R-Medicare A coins from Ins	2,574.88
31	A2	1165	A/R-Medicare B coins from Ins	3,113.85
31	A2	1170	A/R - Private Insurance	17,228.93
31	A2	1175	A/R - Veterans Administration	
31	A2	1180	A/R - Managed Care	13,875.39
31	A2	1185	A/R - Hospice	3,341.04
31	A2	1190	A/R - Hospice Medicaid	68,874.71
31	A2	1195	A/R - Resident AL	
31	A2	1198	A/R - Coinsurance	
31	A2	1200	Refunds	16,864.29
31	A2	1212	Due from Medicaid	12,929.08
31		1215	Medicaid Advances	12,810.04
31		1220	Bad Debt	
31		1245	Allowance for Doubtful Accts	(75,000.00)
31	A8	1250	Loans & Exchanges	(12,725.12)
31	A5a	1410	Prepaid Taxes	
		1420	Prepaid Expenses - NEW 2015	23,313.38
31	A5b	1430	Prepaid Insurance	
31	A5c	1460	Prepaid Corporate Taxes	
31	B7	1650	Autos	100,830.84
31	B7	1655	AD - Auto	(98,330.62)
31	B4	1700	Improvements	151,990.24
31	B3	1705	AD - Improvements	(1,322,045.56)
31	B3	1710	Building Improvements - Phase 1	4,173,313.40
31	B3	1715	A/D Bldgs Improvements - Phase 1	(286,223.86)
31	B3	1720	Building Improvements - Phase 2	2,885,365.50
31	B3	1725	A/D Bldgs Improvements - Phase 2	(999,128.97)
31	B4	1790	Allow. Deprec. LHI	

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
31	B6	1810	Equipment - Movable	499,127.46
31	B6	1815	AD - Movable Equipment	(493,893.89)
31	B5	1820	Non-Movable Equipment	382,884.13
31	B5	1825	AD - Non-Movable Equipment	(364,632.80)
31	B9	1837	Computer Software	7,641.90
31		1860	Exchange	
32	D3	1910	Goodwill	50,000.00
32	D3	1915	Accumulated Amortization - GW	(16,533.69)
32	D7	1950	Due From Aaron Manor	155.91
32	D7	1980	Due From Mystic Healthcare	254,508.86
32	D7	1985	Due From Ryders Health Mgmt	53,059.19
32	D7	1988	Due From Lighthouse Home Care	
32	D7	1989	Due From Lighthouse Home Healthcare	64,534.12
32	D7	1994	Due From GT Realty	
33	A1	2020	Accounts Payable	(483,426.85)
33	A2	2030	Note Payable - Pharmacy	(46,677.66)
33	A3	2051	Notes Payable - Auto	
33	A12	2080	Sales Tax Payable	
33	A12	2200	Patient Fund	(24,462.20)
33	A12	2210	FSA Liability	
33	A12	2212	Aflac - Individual	(13,641.66)
33	A12	2213	Aflac - Group	
33	A12	2240	Accrued ADP Fees	
33	A12	2250	Accrued Expenses	2,892.37
33	A12	2255	Accrued User Fee	(135,957.00)
33	A12	2260	Accrued 401K Withholding	
33	A12	2265	Accrued Pension	
33	A4	2270	Accrued Payroll	(74,640.65)
33	A12	2280	Accrued PTO	(127,779.38)
33	A12	2350	Corporate Taxes Payable	
33	A12	2360	Deferred Corporate Taxes	
33	A12	2380	Accrued Rate Adjustment	
34	B3	2403	Due to Robert Sbriglio, MD	(140,000.00)
34	B3	2404	Due to Martin Sbriglio, CEO	(140,000.00)
34	B3	2410	Due to Aaron Manor	
34	B3	2415	Due to Bel-Air Manor	
34	B3	2420	Due to Chamberlain Manor	
34	B3	2425	Due to Cheshire House	
34	B3	2430	Due to Greentree Manor	
34	B3	2435	Due to Lord Chamberlain	(175,432.66)
34	B3	2440	Due to Mystic Healthcare	(12,309.54)
34	B3	2445	Due To Ryders Health	(33,956.70)
34	B3	2470	Due to GT Reality	(3,247,858.84)
34	B1	2510	Note Payable / Car Long Term	
35		2910	Capital Stock	(1,000.00)
35		2940	Retained Earnings	(757,240.15)
35		2950	Profit/Loss - Past Period	(625,772.20)

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
	34 B4	2960	Distributions	
	30 I 4a	3000	R&B - Private Pay	(1,241,484.00)
	30 I 1a	3010	R&B - Medicaid	(7,760,899.08)
	30 I 3a	3020	R&B - Medicare A	(1,476,983.00)
	30 I 4a	3030	R&B - Private Insurance	(26,039.00)
	30 I 4a	3060	R&B - Managed Care	(186,575.00)
	30 I 4a	3070	R&B - Hospice	(222,880.00)
	30 I 4a	3080	R&B - Managed Medicare	(326,877.01)
	30 I 4a	3090	R&B - Hospice Medicaid	(456,974.47)
	30 I 1b	3100	C/A - Medicaid	3,283,690.10
	30 I 3b	3110	C/A - Medicare A - R & B	(512,196.48)
	30 I 4b	3115	C/A - Managed Medicare A	(31,053.00)
	30 I 4b	3118	C/A - Hospice	(516.00)
	30 I 4b	3120	C/A - Managed Care	315,604.14
	30 Zero Out	3130	C/A - Medicare A Ancillary	924,034.50
	30 I 3b	3140	C/A - Medicare B	19,378.26
	30 Zero Out	3145	C/A - Therapies - A	
	30 I 4b	3150	C/A - Hospice Medicaid	188,652.06
	30 I 4b	3155	C/A - Other - A	(246.46)
	30 I 4a	3200	HMO Rate Adjustments	
	30 I 1a	3210	Medicaid Rate Adjustment	
	30 I 1a	3220	Medicaid Prior Period Rate Adj	
	30 I 1a	3230	Medicare Rate Adjustment	
	30 I 3a	3240	Medicare Prior Period Rate Adj	
	30 I 3a	3250	Medicare A Rate Adjustment	
	30 I 3a	3270	Medicare Settlement	
	30 I 4a	3280	BCBS Discount	
	30 I 4a	3300	Misc Private Charges	
	30 IV 8	3305	Misc. Income NEW 2015	(78.05)
	30 II 6 b	3310	Physiatrist Services - Med B	
	30 II 6 b	3320	Outpatient Therapy Revenue	
	30 II 6 b	3330	Handivan	(280.00)
	30 IV 5	3340	Finance Charge	
	30 IV 7	3350	Beauty Care Revenue	
	30 IV 8	3460	Gifts/Donations Revenue	
			Medic Income	
	30 IV 5	3480	Interest Income	(109.72)
	30 II 3 c	3500	PT - Private Pay	1,042.29
	30 II 3 c	3510	PT - Medicaid	(10,199.09)
	30 II 3a	3520	PT - Medicare A	(287,046.50)
	30 II 3 c	3530	PT - Medicare B	(77,469.91)
	30 II 3 c	3540	PT - Private Insurance	(12,895.07)
	30 II 3 c	3600	PT - Managed Care	(104,465.95)
	30 II 5 c	3610	OT - Private Pay	946.89
	30 II 5 c	3620	OT - Medicaid	(11,280.44)
	30 II 5a	3630	OT - Medicare A	(342,248.13)
	30 II 5 c	3640	OT - Medicare B	(44,141.34)

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
	30 II 5 c	3650	OT - Private Insurance	(13,661.47)
	30 II 5 c	3660	OT - Managed Care	(123,738.90)
	30 II 4 c	3700	ST - Private Pay	
	30 II 5 c	3710	ST - Medicaid	(1,218.17)
	30 II 4a	3720	ST - Medicare A	(43,022.82)
	30 II 4 c	3730	ST - Medicare B	(32,811.48)
	30 II 4 c	3740	ST - Private Insurance	
	30 II 4 c	3750	ST - Managed Care	(17,721.82)
	30 II 2 c	3800	Medical Supply-Private pay	(192.75)
	30 II 2 a	3820	Medical Supply-Med A	
	30 II 2 c	3830	Medical Supply-Priv Insurance	
	30 II 2 c	3840	Medical Supply-Managed Care	
	30 II 6 b	3850	Oxygen - Private Pay	55.00
	30 II 6 a	3870	Oxygen - Medicare A	(4,188.40)
	30	3895	Oxygen - Managed Care	(462.20)
	30	3900	Pharmacy - Private Pay	
	30 II 1 c	3905	Pharmacy - Medicaid	(6,712.06)
	30	3910	Pharmacy - Medicare A	(117,094.33)
	30 II 1 c	3915	Pharmacy - Private Insurance	(576.24)
	30 II 1 c	3920	Pharmacy - Managed Care	(32,576.89)
	30	3935	X-ray - Medicare A	(6,080.22)
		3940	X-ray - Private Insurance	
	30 II 6 b	3945	X-ray - Managed Care	(1,524.25)
	30	3960	Lab - Medicare A	(124,354.10)
	30 II 6 b	3965	Lab - Private Insurance	(764.00)
	30 II 6 b	3970	Lab - Managed Care	(39,653.00)
	10 A2	4110	Administrator	87,875.81
	10 A4	4120	Salaries - Office	164,214.26
	16 m5	4210	Record Retention & Storage Fees	12,960.00
	16 m11	4220	Data Processing	72,122.35
	16 m11	4225	Data Processing - Computer Equipment	3,580.28
	15 1a7	4230	Pension Expense	7,908.00
	15 1a7	4235	Pension Administration	
	16 m13	4240	Bank Charges	6,828.02
	16 m13	4245	Bank Charges - Lease	199.40
	15 1g	4250	Office Supplies	13,593.34
	15 1g	4255	Office Equipment	148.84
	15 1h	4260	Telephone	25,884.34
	15 1h2	4265	Telephone - Mobile	755.60
	15 1g	4267	Lease Postage Meter	806.11
	16 M13	4268	Beepers	
	16 I6	4270	Travel - Motor Vehicles	1,316.36
	16 I6	4271	Repair/Maint Auto	
	16 L1	4275	Handicap Van Expense	68.00
	16 m3	4290	Adv. & Pub. Rel. Donations	13,950.80
	16 m10	4291	Charitable Donations NEW 2015	
	16 m2	4292	Adv. Tel. Directory	

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
16	m13	4300	Fees & License Exp.	2,557.08
16	m8	4301	Dues	6,927.60
16	m7	4310	Postage	2,943.05
16	l5	4320	Educational & Seminars	1,283.47
16	m13	4325	Physician Care - Employees	6,182.44
15	1a8	4340	Uniform Allowance	21,348.07
15	1d	4350	Accounting	17,050.58
15	1e	4360	Legal	15,370.57
16	l1	4370	Patient Gifts & Parties	40.00
16	M6	4375	Patient Hair Care	
16	l3	4380	Employee Party & Awards	4,852.99
16	l7	4385	Meals & Entertainment	1,271.39
16	l4	4390	Employee Travel	4,549.93
16	l1	4392	Patient Travel	5,004.81
15	1a2,3,4	4400	Payroll Taxes	475,431.37
22	6d	4410	Sewer Use Tax	20,162.38
27	14b	4418	Insurance - Auto	2,389.26
27	14c1	4419	Insurance - Liability	34,895.25
27	14a	4420	Insurance - Property	11,077.81
15	1a1	4421	Insurance - WC	192,102.11
15	1f	4422	Insurance - Officers	
16	m13	4450	Miscellaneous Expense	
15	1c	4460	Bad Debts	(17,994.61)
15	1c	4465	Medicare Bad Debts	
16	m1	4470	Help Wanted	834.54
15	1a5	4480	Group Insurance	268,685.73
16	m12	4500	Management Fee	255,714.46
22	10c	4520	Personal Property Expense	5,700.43
22	10b	4530	Real Estate Taxes	101,362.30
27	12C1	4532	Interest - Auto	
15	1k3	4535	Provider User Fee Tax	529,220.00
27	12D	4540	Interest Expense	7,235.69
22	9	4550	Rent - Related Party	600,000.00
22	7d	4590	Depreciation - Auto	100.00
		4610	Depreciation - Land Improvements	
22	7a	4620	Deprec. Leasehold Improvements	192,718.38
22	7d	4630	Deprec. Movable Equipment	4,457.14
22	7c	4635	Depr. Non-Movable Equipment	12,872.44
22	8a	4640	Amortization	
10	A7a	5100	Maintenance Supervisor	41,412.62
10	A7b	5110	Maintenance Asst. Wages	39,543.99
22	6f	5120	Fuel	383.48
22	6b	5130	Gas	32,512.32
22	6c	5140	Electricity	101,108.46
22	6d	5150	Water	14,197.65
22	6d	5155	Sewer	
22	6a	5160	Maint. & Repair Supplies	20,249.89

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
	22 6a	5180	Repair & Maint. Service	104,474.26
	22 6e	5185	Copier Expense	8,673.12
	10 A5c	5210	Dietary Wages	327,630.78
	18 2a1	5220	Food	186,525.45
	10 A5a	5250	Dietician -Payroll	
	13 B1	5255	Dietician - Consultant	1,240.00
	10 A5b	5260	Food Service Supervisor	46,294.59
	18 2a2	5280	Supplies & Exp. Dietary	15,156.16
	18 2d	5285	Dietary Equipment	2,994.61
	10 A8b	5310	Laundry Aide	39,168.74
	19 3a1	5320	Linen & Bedding	
	19 3b	5370	Purch. Serv. Laundry	78,175.47
	19 3a4	5380	Supplies Laundry	1,412.18
	10 A6b	5410	Housekeeping Aide	189,023.14
	10 A6a	5420	Housekeeping Supervisor	
	20 4a1	5490	Supplies & Exp. Housekeeping	51,773.48
	10 A12a	6010	Director of Nursing	112,467.71
	10 A12a	6020	Asst. Director of Nurses	10,715.65
	10 12B2	6022	MDS Coordinator	98,392.03
	10 A12b	6110	RN	829,861.92
	10 A12c	6120	LPN	700,284.27
	10 A12d	6130	Nurses Aide	1,352,294.38
	13 B11c	6275	Nursing Pool Exp. - C.N.A.	
	13 B11b	6280	Nursing Pool Exp. - LPN	
	13 B11a	6285	Nursing Pool Exp. - RN	
	20 5j	6290	Medical Supplies	204,398.28
	20 5j	6291	Medical Supplements	9,100.80
	20 5j	6292	Medical Waste	350.96
	20 5j	6293	Medical Equipment	113.09
	20 5j	6294	Medical Equipment - Rental	672.29
	20 5j	6295	Medical Supplies - Medicare	
	20 5e2	6300	Oxygen - Medicare	3,766.80
	20 5j	7190	Physician Care - Patients	17,600.76
	20 5a2	7200	Medicare Drugs	114,541.00
	10 A12n	7250	Infection Control	80,579.07
	10 12B2	7260	Staff Development	
	20 5b	7280	House Drugs	29,497.36
	20 5b	7290	Managed Care Drugs	35,303.28
	10 A12h	7510	TRD Staff Wages	35,398.81
	10 A12h	7520	Recreational Supervisor	46,669.72
	20 5i	7580	Supplies & Exp. Recreation	20,489.64
	13 B12	7710	Other Consulting Fees	11,264.49
	20 5h	7730	Lab & EKG	31,090.87
	20 5f	7732	Medicare X-Ray	8,084.00
	20 5e2	7740	Oxygen	19,885.83
	10 A12e	7820	Physical Therapy Salaries	226,725.43
	10 A12e	7825	Rehab Aide	

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
	13 B9a	7855	Speech Therapy Pool	508.64
	13 B10a	7857	Occupational Therapy Pool	11,737.50
	13 b5a	7859	Physical Therapy Pool	40,633.50
	13 B3	7860	Pharmacy Consultant	11,028.10
	13 B12	7865	Therapy Management Consultant	49,626.86
	13 B9a	7866	Speech Therapy - Managed Care	
	13 B9a	7869	Speech Therapy Services	
	13 B9a	7870	Speech Therapy - Part A	38.82
	13 B9a	7871	Speech Therapy - Part B	
	10 A12F	7872	Speech Therapy Salaries	46,547.14
	20 5j	7874	Speech Therapy Supplies	320.52
	13 B10a	7875	Occupational Therapy - Part A	
	13 B10a	7876	Occupational Therapy - Managed Care	42.36
	13 B10a	7878	Occupational Therapy - Welfare	53.95
	20 5j	7879	Occupational Therapy Supplies	767.89
	13 B10a	7880	Occupational Therapy - Private	35.26
	13 b5a	7881	Physical Therapy - Part A	34.97
	13 b5a	7882	Physical Therapy - Part B	
	13 b5a	7883	Physical Therapy - Managed Care	121.24
	13 B12	7884	Rehab Management Fee	
	20 5j	7885	PT Supplies	16,860.84
	13 B8e	7890	Medical Staff	576.00
	10 A12g	7891	Occupational Therapy Salaries	208,604.27
	16 m6	7910	Beauty Care Supplies	
	13 B2	7920	Dental Hygienist	
	13 B2	7930	Dental Care	
	13 B2	7935	Dental Consultant	12,383.50
	13 B6	7940	Social Services Consultant	
	10 A12m	7950	Social Services Salaries	88,658.94
	13 B8a	7960	Medical Director	49,200.00
	16 m5	7970	Medical Records - Consultant	(226.70)
	30 2m	8200	Misc. Income	
	30 2i	8205	Interest Income	
	27 12D	8225	Late Fees / Finance Charge	6,123.53
	15 1j	8260	Provision for Corp. Taxes	303.56
	16 M13	8270	Fines & Penalties	

Assets	5,959,112.99
Liabilities	(4,653,250.77)
Capital	(1,384,012.35)
Revenue	(8,965,887.56)
Expenses	9,044,037.69

(0.00)

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
			Profit	(78,150.13)
			Total Assets	5,959,112.99
			<i>Total Liabilities, Capital, and Profit</i>	<i>(5,959,112.99)</i>
			Should wash as A=OE +L	0.00

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
10	A2	4110	Administrator	87,875.81
10	A4	4120	Salaries - Office	164,214.26
10	A5b	5260	Food Service Supervisor	46,294.59
10	A5c	5210	Dietary Wages	327,630.78
10	A6a	5420	Housekeeping Supervisor	0.00
10	A6b	5410	Housekeeping Aide	189,023.14
10	A7a	5100	Maintenance Supervisor	41,412.62
10	A7b	5110	Maintenance Asst. Wages	39,543.99
10	A8b	5310	Laundry Aide	39,168.74
10	A12a	6010	Director of Nursing	112,467.71
10	A12a	6020	Asst. Director of Nurses	10,715.85
10	A12b1	6110	RN	829,861.92
10	A12c	6120	LPN	700,284.27
10	A12d	6130	Nurses Aide	1,352,294.38
10	A12e	7825	Rehab Aide	0.00
10	A12e	7820	Physical Therapy Salaries	226,725.43
10	A12f	7872	Speech Therapy Salaries	46,547.14
10	A12g	7891	Occupational Therapy Salaries	208,604.27
10	A12h	7510	TRD Staff Wages	35,398.81
10	A12h	7520	Recreational Supervisor	46,689.72
10	A12m	7950	Social Services Salaries	88,658.94
10	A12b2	6022	MDS Coordinator	98,392.03
10	A12b2	7260	Staff Development	0.00
10	A12b2	7250	Infection Control (This is an RN)	80,579.07
10	A5a	5250	Dietician	0.00
				<u>4,772,363.27</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
13	B2	7930	Dental Care	0.00
13	B2	7920	Dental Hygienist	0.00
13	B2	7935	Dental Consultant	12,383.50
13	B1	5255	Dietician - Consultant	1,240.00
13	B9a	7855	Speech Therapy Pool	508.64
13	B9a	7868	Speech Therapy Services	0.00
13	B9a	7870	Speech Therapy - Part A	38.82
13	B9a	7871	Speech Therapy - Part B	0.00
13	B9a	7866	Speech Therapy - Managed Care	0.00
13	B3	7860	Pharmacy Consultant	11,028.10
13	b5a	7859	Physical Therapy Pool	40,633.50
13	b5a	7881	Physical Therapy Services	34.97
13	b5a	7882	Physical Therapy - Part B	0.00
13	b5a	7883	Physical Therapy - Managed Care	121.24
13	B6	7940	Social Services Consultant	0.00
13	B8a	7960	Medical Director	49,200.00
13	B8e	7890	Medical Staff	576.00
13	B12	7884	Rehab Management Fee	0.00
13	B12	7865	Therapy Management Consultant	49,626.86
13	B12	7710	Other Consulting Fees	11,264.49
13	B11a	6285	Nursing Pool Exp. - RN	0.00
13	B10a	7857	Occupational Therapy Pool	11,737.50
13	B10a	7878	Occupational Therapy - Welfare	53.95
13	B10a	7880	Occupational Therapy - Private	35.26
13	B11b	6280	Nursing Pool Exp. - LPN	0.00
13	B11c	6275	Nursing Pool Exp. - C.N.A.	0.00
				<u>188,482.83</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
15	1a1	4421	Insurance - WC	192,102.11
15	1a4	4400	Payroll Taxes	475,431.37
15	1a5	4480	Group Insurance	268,685.73
15	1a7	4230	Pension Expense	7,908.00
15	1a7	4235	Pension Administration	0.00
15	1a8	4340	Uniform Allowance	21,348.07
15	1c	4460	Bad Debts	(17,994.61)
15	1c	4465	Medicare Bad Debts	0.00
15	1d	4350	Accounting	17,050.58
15	1e	4360	Legal	15,370.57
15	1f	4422	Insurance - Officers	0.00
15	1g	4250	Office Supplies	13,593.34
15	1h1	4260	Telephone	25,884.34
15	1h2	4265	Telephone - Mobile	755.60
15	1h2	4268	Beepers	0.00
15	1j	8260	Provision for Corp. Taxes	303.56
15	1k3	4535	Provider User Fee Tax	529,220.00
				<u>1,549,658.66</u>

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
16	l1	4370	Patient Gifts & Parties	40.00
16	L1	4275	Handicap Van Expense	68.00
16	l2	4380	Employee Party & Awards	4,852.99
16	l4	4390	Employee Travel	4,549.93
16	l5	4255	Nurses Aide Train/Reg	148.84
16	l5	4320	Educational & Seminars	1,283.47
16	l6	4270	Travel - Motor Vehicles	1,316.36
16	l6	4271	Repair/Maint Auto	0.00
16	m6	7910	Beauty Care Supplies	0.00
16	m5	4210	Repair/Maint. & Storage Costs	12,960.00
16	l7	4385	Meals & Entertainment	1,271.39
16	m1	4470	Help Wanted	834.54
16	m2	4292	Adv. Tel. Directory	0.00
16	m3	4290	Adv. & Pub. Rel. Donations	13,950.80
16	m5	7970	Medical Records	(226.70)
16	M6	4375	Patient Hair Care	0.00
16	m7	4267	Lease - Postage Meter	806.11
16	m7	4310	Postage	2,943.05
16	m8a	4301	Dues	6,927.60
16	m10	4291	Donations	0.00
16	m12	4500	Management Fee	255,714.46
16	m11	4225	Data Processing - Computer Equipment	3,580.28
16	m11	4220	Data Processing	72,122.35
16	m13	4300	Fees & License Exp.	2,557.08
16	m13	4450	Miscellaneous Expense	0.00
16	m13	4325	Physician Care - Employees	6,182.44
16	m13	4240	Bank Charges	6,828.02
16	m13	4245	Bank Charges - Lease	199.40
16	M13	8270	Fines & Penalties	0.00
				<u>398,910.41</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
18	2a1	5220	Food	186,525.45
18	2a2	5280	Supplies & Exp. Dietary	15,156.16
18	2a2	5285	Dietary Equipment	2,994.61
				<u>204,676.22</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
19	3a1-4	5320	Linen & Bedding	0.00
19	3d	5380	Supplies Laundry	1,412.18
19	3b	5370	Purch. Serv. Laundry	78,175.47
				<u>79,587.65</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
20	4a1	5490	Supplies & Exp. Housekeeping	51,773.48
20	5a2	7200	Medicare Drugs	114,541.00
20	5a2	7290	Managed Care Drugs	35,303.28
20	5b	7280	House Drugs	29,497.36
20	5d	4392	Patient Travel	5,004.81
20	5e2	7740	Oxygen	19,885.83
20	5e2	6300	Oxygen - Medicare	3,766.80
20	5f	7732	Medicare X-Ray	8,084.00
20	5h	7730	Lab & EKG	31,090.87
20	5i	7580	Supplies & Exp. Recreation	20,489.64
20	5j	7180	Physician Care - Patients	17,600.76
20	5j	6290	Medical Supplies	204,398.28
20	5j	6291	Medical Supplements	9,100.80
20	5j	6292	Medical Waste	350.96
20	5j	6293	Medical Equipment	113.09
20	5j	6294	Medical Equipment - Rental	672.29
20	5j	6295	Medical Supplies - Medicare	0.00
20	5j	7874	Occupational Therapy Services	320.52
20	5j	7875	Occupational Therapy - Part A	0.00
20	5j	7878	Occupational Therapy - Managed Care	42.36
20	5j	7885	PT Supplies	16,860.84
20	5j	7879	Occupational Therapy Supplies	767.89
				<u>569,664.86</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
22	6a	5160	Maint. & Repair Supplies	20,249.89
22	6a	5180	Repair & Maint. Service	104,474.26
22	6c	5140	Electricity	101,108.46
22	6d	5150	Water	14,197.65
22	6d	4410	Sewer Use Tax	20,162.36
22	6d	5155	Sewer	0.00
22	6b	5120	Fuel	383.48
22	6b	5130	Gas	32,512.32
22	6e	5185	Copier Expense	8,673.12
				<u>301,761.56</u>

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
22	7b	4620	Deprec. Leasehold Improvements	192,718.38
22	7b	4610	Depreciation - Land Improvements	0.00
22	7c	4635	Depr. Non-Movable Equipment	12,872.44
22	7d	4590	Depreciation - Auto	100.00
22	7d	4630	Deprec. Movable Equipment	4,457.14
22	8a	4640	Amortization	0.00
22	9	4550	Rent - Related Party	600,000.00
22	10b	4530	Real Estate Taxes	101,362.30
22	10c	4520	Personal Property Expense	5,700.43
				917,210.69

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
27	12C1	4532	Interest - Auto	0.00
27	12D	4540	Interest Expense	7,235.89
27	12D	8225	Interest / Finance Charge	6,123.53
27	14b	4418	Insurance - Auto	2,389.26
27	14c1	4419	Insurance - Liability	34,895.25
27	14a	4420	Insurance - Property	11,077.81
				61,721.54

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
30	11a	3010	R&B - Medicaid	(7,760,899.08)
30	11a	3210	Medicaid Rate Adjustment	0.00
30	11a	3220	Medicaid Prior Period Rate Adj	0.00
30	11b	3100	C/A - Medicaid	3,283,690.10
30	13a	3020	R&B - Medicare A	(1,478,983.00)
30	13a	3230	Medicare Rate Adjustment	0.00
30	13a	3250	Medicare A Rate Adjustment	0.00
30	13a	3270	Medicare Settlement	0.00
30	13a	3240	Medicare Prior Period Rate Adj	0.00
30	13b	3110	C/A - Medicare A - R & B	(512,196.48)
30	13b	3140	C/A - Medicare B	19,378.26
30	14a	3000	R&B - Private Pay	(1,241,484.00)
30	14a	3030	R&B - Private Insurance	(26,039.00)
30	14a	3060	R&B - Managed Care	(186,575.00)
30	14a	3070	R&B - Hospice	(222,880.00)
30	14a	3080	R&B - Managed Medicare	(326,877.01)
30	14a	3090	R&B - Hospice Medicaid	(456,974.47)
30	14a	3200	HMO Rate Adjustments	0.00
30	14a	3280	BCBS Discount	0.00
30	14a	3300	Misc Private Charges	0.00
30	14b	3115	C/A - Managed Medicare A	(31,053.00)
30	14b	3118	C/A - Hospice	(516.00)
30	14b	3120	C/A - Managed Care	315,604.14
30	14b	3155	C/A - Other - A	(246.46)
30	14b	3150	C/A - Hospice Medicaid	188,652.06
30	11 a	3910	Pharmacy - Medicare A	(117,094.33)
30	11 c	3915	Pharmacy - Private Insurance	(576.24)
30	11 c	3900	Pharmacy - Private Pay	0.00
30	11 c	3905	Pharmacy - Medicaid	(6,712.06)
30	11 c	3920	Pharmacy - Managed Care	(32,576.89)
30	12 a	3820	Medical Supply-Med A	0.00
30	12 c	3800	Medical Supply-Private pay	(192.75)
30	12 c	3830	Medical Supply-Priv Insurance	0.00
30	12 c	3840	Medical Supply-Managed Care	0.00
30	13 a	3520	PT - Medicare A	(287,046.50)
30	13 c	3500	PT - Private Pay	1,042.29
30	13 c	3510	PT - Medicaid	(10,199.09)
30	13 c	3530	PT - Medicare B	(77,469.91)
30	13 c	3540	PT - Private Insurance	(12,895.07)
30	13 c	3600	PT - Managed Care	(104,465.95)
30	14 a	3720	ST - Medicare A	(43,022.82)
30	14 c	3710	ST - Medicaid	(1,218.17)
30	14 c	3700	ST - Private Pay	0.00
30	14 c	3740	ST - Private Insurance	0.00
30	14 c	3730	ST - Medicare B	(32,811.48)
30	14 c	3750	ST - Managed Care	(17,721.82)
30	15 a	3630	OT - Medicare A	(342,248.13)
30	15 c	3620	OT - Medicaid	(11,280.44)
30	15 c	3610	OT - Private Pay	946.89
30	15 c	3640	OT - Medicare B	(44,141.34)
30	15 c	3650	OT - Private Insurance	(13,661.47)
30	15 c	3660	OT - Managed Care	(123,738.00)
OTHER RESIDENT REVENUE				
30	16 a	3870	Oxygen - Med A	(4,188.40)
30	16 a	3835	X-ray - Medicare A	(6,080.22)
30	16 a	3960	Lab - Medicare A	(124,354.10)
30	16 a	3130	C/A - Medicare A Ancillary	924,034.50
30	16 b	3310	Physiatrist Services - Med B	0.00
30	16 b	3320	Outpatient Therapy Revenue	0.00
30	16 b	3940	X-ray - Private Insurance	0.00
30	16 b	3945	X-ray - Managed Care	(1,524.25)
30	16 b	3850	Oxygen - Private Pay	55.00
30	16 b	3895	Oxygen - Managed Care	(462.20)
30	16 b	3965	Lab - Private Insurance	(764.00)
30	16 b	3970	Lab - Managed Care	(39,653.00)
30	1V 5	3480	Interest Income	(109.72)
30	1V 5	3340	Finance Charge	0.00
30	1V 7	3350	Beauty Care Revenue	0.00
30	1V 8	3330	Handicap	(280.00)
31	1V 8	3305	Misc. Income	(76.95)
30	1V 8	3480	Gifts/Donations Revenue	0.00
30		3145	C/A - Therapies - A	0.00

(8,965,887.56)

**Greentree Manor
Trial Balance - Coded to Cost Report
10/1/15 - 9/30/16**

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
31	A1	1000	Cash - Peoples Bank	50,978.64
31	A1	1020	Cash - Webster Money Market	0.00
31	A1	1004	Cash - Citizens Bank	179,121.12
31	A1	1010	Cash - Payroll	732.05
31	A1	1015	Cash - Peoples PMA	3,153.37
31	A1	1030	Cash - Petty Cash	500.00
31	A1	1070	Cash - Deposit in Transit	0.00
31	A1	1025	Cash - Resident Funds	24,462.20
31	A2	1110	A/R - Private Pay	6,209.94
31	A2	1115	A/R - Applied Income	(85,704.95)
31	A2	1120	A/R - Med A Coins from Private	12,548.16
31	A2	1125	A/R - Med B Coins from Private	(296.82)
31	A2	1130	A/R - Medicaid Pending	24,330.71
31	A2	1135	A/R - Medicaid	331,900.62
31	A2	1140	A/R-Med A Coins from Medicaid	33,758.93
31	A2	1145	A/R-Med B Coins from Medicaid	4,833.78
31	A2	1150	A/R - Medicare A	180,802.25
31	A2	1155	A/R - Medicare B	54,912.77
31	A2	1157	A/R - Managed Medicare A	7,047.59
31	A2	1160	A/R-Medicare A coins from Ins	2,574.88
31	A2	1165	A/R-Medicare B coins from Ins	3,113.85
31	A2	1170	A/R - Private Insurance	17,228.93
31	A2	1175	A/R - Veterans Administration	0.00
31	A2	1180	A/R - Managed Care	13,875.39
31	A2	1185	A/R - Hospice	3,341.04
31	A2	1190	A/R - Hospice Medicaid	68,874.71
31	A2	1195	A/R - Resident AL	0.00
31	A2	1198	A/R - Coinsurance	0.00
31	A2	1212	Due from Medicaid	12,929.08
31	A2	1245	Allowance for Doubtful Accts	(75,000.00)
31	A5a	1410	Prepaid Taxes	0.00
31	A5b	1420	Prepaid Expenses	23,313.38
31	A5c	1430	Prepaid Insurance	0.00
31	A5d	1460	Prepaid Corporate Taxes	0.00
31	A8	1215	Medicaid Advances	12,810.04
31	A8	1220	Bad Debt	0.00
31	A8	1250	Loans & Exchanges	(12,725.12)
31	A8	1860	Exchange	0.00
31	A8	1200	Refunds	16,864.29
31	B3	1700	Improvements	151,980.24
31	B3	1710	Building Improvements - Phase 1	4,173,313.40
31	B3	1720	Building Improvements - Phase 2	2,885,365.50
31	B3	1790	Allow. Deprec. LHI	0.00
31	B3	1705	AD Improvements	(1,322,045.56)
31	B3	1715	A/D Bldgs Improvements - Phase 1	(286,223.86)
31	B3	1725	A/D Bldgs Improvements - Phase 2	(999,128.97)
31	B5	1820	Non-Movable Equipment	382,884.13
31	B5	1825	AD - Non-Movable Equipment	(364,632.80)
31	B6	1810	Equipment - Movable	499,127.46
31	B6	1815	AD - Movable Equipment	(493,893.89)
31	B7	1650	Autos	100,830.84
31	B7	1655	AD Autos	(93,330.62)
31	B9	1837	Computer Software	7,641.90
31	B9		Work In Progress	
				5,553,388.60

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
32	D3	1910	Goodwill	50,000.00
32	D3	1915	Accumulated Amortization - GW	(16,533.69)
32	D7	1950	Due From Aaron Manor	155.91
32	D7	1980	Due From Mystic Healthcare	254,508.86
32	D7	1985	Due From Ryders Health Mgmt	53,059.19
32	D7	1988	Due From Lighthouse Home Care	0.00
32	D7	1989	Due From Lighthouse Home Healthcare	64,534.12
32	D7	1994	Due from GT Realty	0.00
				405,724.39

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
33	A1	2020	Accounts Payable	(483,426.85)
33	A2	2030	Note Payable - Pharmacy	(46,677.66)
33	A4	2270	Accrued Payroll	(74,640.65)
33	A12	2080	Sales Tax Payable	0.00
33	A12	2200	Patient Fund	(24,462.20)
33	A12	2250	Accrued Expenses	2,892.37
33	A12	2255	Accrued User Fee	(135,957.00)
33	A12	2240	Accrued ADP Fees	0.00
33	A12	2210	FSA Liability	0.00
33	A12	2212	Aflac - Individual	(13,641.66)
33	A12	2213	Aflac - Group	0.00
33	A12	2260	Accrued 401K Withholding	0.00
33	A12	2265	Accrued Pension	0.00
33	A12	2280	Accrued PTO	(127,779.38)
33	A12	2350	Corporate Taxes Payable	0.00
33	A12	2360	Deferred Corporate Taxes	0.00
33	A12	2380	Accrued Rate Adjustment	0.00
				(903,693.03)

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
34	B3	2403	Due to Robert Sbriglio, MD	(140,000.00)
34	B3	2404	Due to Martin Sbriglio, CEO	(140,000.00)
34	B3	2410	Due to Aaron Manor	0.00
34	B3	2415	Due to Bel-Air Manor	0.00
34	B3	2420	Due to Chamberlain Manor	0.00
34	B3	2425	Due to Cheshire House	0.00
34	B3	2430	Due to Greentree Manor	0.00
34	B3	2435	Due to Lord Chamberlain	(175,432.66)
34	B3	2440	Due to Mystic Healthcare	(12,309.54)
34	B3	2445	Due To Ryders Health	(33,956.70)
34	B3	2470	Due to GT Realty	(3,247,858.84)
34	B1	2051	Notes Payable - Auto	0.00
				(3,749,557.74)

Greentree Manor
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
35	B1	2910	Capital Stock	(1,000.00)
36	G1	2960	Distributions	0.00
35	B5	2940	Retained Earnings	(757,240.15)
35		2950	Profit/Loss - Past Period	(625,772.20)
			Profit/Loss - Current Period	<u>(78,156.13)</u>
				<u>(1,305,862.22)</u>

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

Facility Name Greentree Manor

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

~~Yes~~ No

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

Explanation:

~~Yes~~ No

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

Explanation:

~~Yes~~ No

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

Explanation:

~~Yes~~ No

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

Explanation:

~~Yes~~ No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

STATE OF CONNECTICUT - DEPARTMENT OF SOCIAL SERVICES

STATEMENT OF RESIDENT'S/INDIVIDUAL'S PERSONAL FUNDS ACCOUNT

Balances as of 05/31/2016

DDS Service Office New Haven

Facility Name Greentree Manor
 Street 4 Greentree Dr.
 City/Town Waterford State CT Zip 06385
 Phone No. 860-442-0647

Administrator Mrs. Narvaez
 Administrator's Signature _____
 Bank Name Peoples United Bank Date 6/1/2016
 Aggregate Bank Account No. 0347007334

Personal Funds Custodian: Jasmin Rivas A/R Manager

Name	Medicaid Number	Personal Funds in Aggregate Acct	Petty Cash In Facility	Bank Name & Account No.	Burial Funds Amounts	Bank Name & Account or Funeral Home Name
ALDRICH, MURIEL	002940126	\$ 145.00				
AMBROGIO, GERALDINE	003969866	\$ (11.00)				
AWEZEC, LUCILLE		\$ 37.00				
BAJEK, VICTORIA	003334376	\$ 95.00				
BARGER, CLARA	003788821	\$ 1,386.63				
BASSETTI, DENISE	001721508	\$ 80.48				
BENDETT, JEAN	003457848	\$ 999.61				
BRATT, ALVINA	003419803	\$ 1,281.15				
BROWN, NOVLETTE	003988399	\$ 418.21				
CAMPBELL, BEVERLY	003928305	\$ 453.47				
CARBONI, JACQUELINE	004084937	\$ 20.00				
CARROLL, JANET	002847730	\$ 986.15				
CHIARALUCE, BRIDGET	002358665	\$ 2.49				
CICCHELLI, GWENDOLYN	003773786	\$ 60.67				
CLEMMER, FLORENCE	004246298	\$ 21.28				
COREY, MARION		\$ 213.17				
CRANDALL, GERTRUDE	001286488	\$ 26.00				
CRANDALL, ANNAMAY	002806342	\$ 302.07				
CREEVAY, ELINOR	004165629	\$ 401.82				
DONAHUE, LUCILLE	004101763	\$ 93.93				
DOPWELL, JOYCE	002866264	\$ 562.68				
DUROCHER, THOMAS		\$ 46.00				
FISHMAN, ANNA	001949197	\$ 352.73				
FOURNIER, MARYJANNA	003469819	\$ 14.00				
FOURNIER, ELLINOR	004089477	\$ 570.99				
FRASHER, BILLY JIM	003433543	\$ 330.58				
FRASHER, RAMONA	003433548	\$ 137.06				
GERBER, ALICE		\$ 14.00				
HAASE, DELORA	003336636	\$ 1,133.37				
HALE, CAROL	002026938	\$ 854.89				
HALL, CLAIRE		\$ (14.00)				
HARLOW, IRENE	002299539	\$ (421.89)				
HORNOK, ANNA	004167360	\$ 1,121.17				
HUME, CONSTANCE	003539636	\$ 381.84				
HUNZIKER, ANNE		\$ 14.00				
JACKSON, CATHERINE	002355990	\$ 37.29				
JENNINGS, DOROTHY	001135895	\$ 1,296.50				
LAROUX, ROGER		\$ 6.00				
LEFFINGWELL, DORIS	004055899	\$ (1.00)				
LEPAGE, AGNES	003566368	\$ 81.48				
LEWIS, DELMA	003915680	\$ 13.80				
LINSKENS, JUNE	003807101	\$ 637.77				
LITWIN, ELIZABETH	003753773	\$ 869.29				
LONGO, DORIS	001363336	\$ 85.67				
LORD, ELIZABETH	003988851	\$ 235.83				
MAURICE, ROBERT	004166821	\$ (14.00)				
MEI, ELIZABETH	003343223	\$ 179.12				
MORAN, BERNARD		\$ 38.00				
MORRISON, EVELYN	002503106	\$ 22.17				
MUGAVERO, CONSTANCE		\$ 16.30				
MULHERN, MARY	001325743	\$ 1,500.00				
MULLER, BEVERLY		\$ (21.26)				
NEWMAN, KATHLEEN	004149854	\$ 83.38				
NOYCE, NORMA		\$ 188.51				
OROWSON, MICHAEL		\$ 36.00				
PANE, ANGELINA	003312064	\$ 1,856.00				
PINTO, CONCEICAE	003466107	\$ 410.48				
POTTER, MARGARET		\$ 36.00				
PRICE, ALICE	003670246	\$ 539.68				

