

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Gardner Heights Health Care Center	
Address (No. & Street, City, State, Zip Code) 172 Rocky Rest Rd. Shelton, CT 06484	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2296-C	RHNS	(Specify)	Medicare Provider 07-5368
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Medicaid Provider Numbers:	CCNH 9969	RHNS 91520	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) Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Marc Lei			Printed Name (Owner) Brian J. Foley		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Gardner Heights Health Care Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 172 Rocky Rest Rd. Shelton, CT 06484				
Report Prepared By Apple Health Care		Phone Number (860) 678-9755	Date	
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 203-929-1481	Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Gardner Heights Health Care Center		Address (No. & Street, City, State, Zip) 172 Rocky Rest Rd. Shelton, CT 06484		
License Numbers:	CCNH 2296-C	RHNS	(Specify)	Medicare Provider No. 07-5368
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 Marc Lei		Nursing Home Administrator's License No.:	1967	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Gardner Heights Health Care Center	Business Address 172 Rocky Rest Rd. Shelton, CT 06484	State(s) in Which Incorporated Connecticut		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	
Ryan Vess	21 Waterville Road Avon, CT 06001	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	

**General Information and Questionnaire
 Related Parties***

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Brian J. Foley	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Rental	Pg. 22 Line 9	462,000	462,000
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	404,333	404,333
Healthport Services	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 /16 m13	4,881	4,881
Corporate Employees	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	10,437	10,437
Employees @ Various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	17,638	17,638
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 1a7	19,476	19,476
Aetna	PO Box 88860 Chicago, IL	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 1a5	632,788	
Delta Dental	PO Box 23700 Newark, NJ	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 1a5	38,814	
Aetna Ancillary	PO Box 88860 Chicago, IL	<input checked="" type="radio"/>	<input type="radio"/>		Group Life & Disability	Pg. 15 1a6	29,070	

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Gardner Heights Health Care Center		License No. 2296-C		Report for Year Ended 9/30/2017		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 type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Marsh	PO Box 19636 Newark, NJ	✘			Property, Liability & Umbrella Insurance	Pg. 27 14a	123,114	
AIG	PO Box 10472 Newark, NJ	✘			Worker's Compensation	Pg. 15 1a1	18,869	
Swallowing Diagnostics	21 Waterville Road Avon, CT	✘		83%	Diagnostic Services	pg22 5f	1,440	1,358
Ryan Vess	21 Waterville Road Avon, CT		✘			##		
Brendan Foley	21 Waterville Road Avon, CT		✘			##		

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.
 ## Related expense has been disallowed on Pg. 28 Line 23

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017	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.
 The costs incurred by Apple Health Care, inc. (a related party), to provide Accounting and Managerial services to each facility owned by Brian J. Foley, are allocated on a per bed basis.

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.

N/A

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 Gardner Heights Health Care Center			License No. 2296-C			Report for Year Ended 9/30/2017		Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed			
	Yes	No								
	<input type="radio"/>	<input type="radio"/>								
	<input type="radio"/>	<input type="radio"/>								
	<input type="radio"/>	<input type="radio"/>								
	<input type="radio"/>	<input type="radio"/>								
	<input type="radio"/>	<input type="radio"/>								
	<input type="radio"/>	<input type="radio"/>								
	<input type="radio"/>	<input type="radio"/>								
	<input type="radio"/>	<input type="radio"/>								
	<input type="radio"/>	<input type="radio"/>								
	<input type="radio"/>	<input type="radio"/>								
Is a Mileage Log Book Maintained for All Leased Vehicles ?								<input checked="" type="radio"/> Yes	<input type="radio"/> No	Total ***

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

General Information and Questionnaire

Accounting Basis

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual
 Cash
 Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blum Shapiro & Co. PC	29 South Main St. West Hartford, CT 06127
2 Brazee & Huban	35 Wendell Ave. Pittsfield, MA 10202
3	
4	

Services Provided by This Firm (*describe fully*)

1 Preparation of audited financials (disallow Pg. 28)	\$ 8,164
2 Preparation of tax returns	\$ 2,131
3	\$
4	\$
	Charge for Services Provided
	\$ 10,295

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

- Yes
 No
 Pg. 15 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1	
2	
3	
4	
5	

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

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

- Yes
 No
 Pg. 15 1e

Schedule of Resident Statistics

Name of Facility Gardner Heights Health Care Center			License No. 2296-C		Report for Year Ended 9/30/2017				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	130	130			130	130			130	130			
B. On last day of THIS report period	130	130			130	130			130	130			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	95	95			95	95			95	95			
B. As of midnight of THIS report period	90	90			90	90			90	90			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,941	1,941			1,590	1,590			351	351			
B. Medicaid (Conn.)	27,808	27,808			21,038	21,038			6,770	6,770			
C. Medicaid (other states)													
D. Private Pay	3,373	3,373			2,612	2,612			761	761			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	33,122	33,122			25,240	25,240			7,882	7,882			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	33,122	33,122			25,240	25,240			7,882	7,882			

Schedule of Resident Statistics (Cont'd)

Name of Facility Gardner Heights Health Care Center			License No. 2296-C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
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	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	2	78				10							
Per Diem Rate													
a. One bed rm.						399.00							
b. Two bed rms.	various rugs		220.29			370.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								10,825	10,825				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								4,831	4,831				
D. Total Physical Therapy Treatments								15,656	15,656				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								4,374	4,374				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								3,935	3,935				
D. Total Speech Therapy Treatments								8,309	8,309				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,359	1,359				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								1,035	1,035				
D. Total Occupational Therapy Treatments								2,394	2,394				

Report of Expenditures - Salaries & Wages

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(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)	76,244	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	85,435	3,003				
5. Dietary Service						
a. Head Dietitian	40,239	1,379				
b. Food Service Supervisor	42,772	1,859				
c. Dietary Workers	245,691	19,229				
6. Housekeeping Service						
a. Head Housekeeper	43,573	2,098				
b. Other Housekeeping Workers	151,944	12,242				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	85,018	4,041				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	30,663	2,664				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	126,264	4,886				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	165,457	3,691				
b. RN						
1. Direct Care	449,986	13,273				
2. Administrative**	94,764	4,616				
c. LPN						
1. Direct Care	674,801	28,051				
2. Administrative**						
d. Aides and Attendants	1,324,093	80,197				
e. Physical Therapists	416,840	8,555				
f. Speech Therapists	69,222	1,922				
g. Occupational Therapists	106,740	2,698				
h. Recreation Workers	100,965	5,601				
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	118,193	4,107				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	4,448,906	206,190				

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

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

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

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

Name of Facility				License No.	Report for Year Ended				Page	of
Gardner Heights Health Care Center				2296-C	9/30/2017				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Gardner Heights Health Care Center				2296-C	9/30/2017			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Marc Lei	76,244				Administrator - 10/31/16-9/30/17	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Gardner Heights Health Care Center	2296-C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	6,370	108				
3. Pharmacist	15,238	135				
4. Podiatrist	600	13				
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	200				
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) Other Physician Fees	4,550	51				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,652	599				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	7,190	290				
B-13 Total Fees Paid in Lieu of Salaries	65,600	1,396				

* 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 Gardner Heights Health Care Center		License No. 2296-C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthport Services 21 Waterville Rd. Avon, CT	Employee Staffing	<input checked="" type="radio"/>	<input type="radio"/>	See Disclosure Pg. 4	
West River Pharmacy of Connecticut Plainville, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Joseph A. Brenes 464 Wolcott Rd. Wolcott, CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Brijesh Chandwani 3200 Park Ave. 10D2 Bridgeport, CT 06604	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Pointright Inc 150 Cambridge Park Dr, Cambridge, MA 02140	Data Integrity Audit	<input type="radio"/>	<input checked="" type="radio"/>		
CONNECTICUT PURCHASING CONSULTANTS, LLC 88 RYDERS LANE,	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
PatientPing 10 Post Office Square, Boston, MA 02109	Admissions Discharge Consultant	<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"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Gardner Heights Health Care Center	2296-C	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 18,869	18,869			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 89,552	89,552			
4. Social Security (F.I.C.A.)	\$ 314,919	314,919			
5. Health Insurance	\$ 496,473	496,473			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 29,070	29,070			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 19,476	19,476			
8. Uniform Allowance	\$				
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*	\$ 735,283	735,283			
d. Accounting and Auditing	\$ 10,295	10,295			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$				
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 11,151	11,151			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 42,214	42,214			
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250			
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	\$ 652,189	652,189			
Subtotal	\$ 2,419,741	2,419,741			

* 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**

Gardner Heights Health Care Center
9/30/2017

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
Gardner Heights Health Care Center	2296-C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	2,419,741	2,419,741			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 4,372	4,372			
2. Holiday Parties for Staff	\$ 2,690	2,690			
3. Gifts to Staff and Residents	\$ 6,637	6,637			
4. Employee Travel	\$ 5,778	5,778			
5. Education Expenses Related to Seminars and Conventions	\$ 2,672	2,672			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 894	894			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 7,768	7,768			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,642	3,642			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,051	10,051			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 585	585			
9. Subscriptions	\$ 1,678	1,678			
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>)	\$				
12. Administrative Management Services**	\$ 404,333	404,333			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 100,760	100,760			
C-14 Total Administrative & General Expenditures	\$ 2,971,602	2,971,602			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Public Relations	\$ 7,768		
Total Other Advertising	\$ 7,768	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 9,200		
CATRD	\$ 120		
DEA Application	\$ 731		
Total Dues	\$ 10,051	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Corporate Fees Non Reimburable	\$ 63,718		
Licenses & Fees	\$ 5,855		
Pre Employment Screenings	\$ 10,767		
Point Click Care Fees	\$ 15,336		
Bank Charges, Penalties, Fees	\$ 292		
Healthport Indirect	\$ -		
Legal Fees - Probate & Collection	\$ 190		
Resident Expenses	\$ -		
Account W/O & Prior Period Adjustments	\$ -		
User Fee Audit Expense	\$ 2,697		
Wire Adjustments	\$ 1,905		
Total Other Administrative and General	\$ 100,760	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Apple Health Care, Inc.	404,333	Accounting & Management Services	Pg. 16 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 Gardner Heights Health Care Center		License No. 2296-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	234,796	234,796		
2. Non-Food Supplies	\$	24,460	24,460		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$	1,493	1,493		
c. Management Services**					
	\$				
d. Other (Specify) _____					
	\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$	260,749	260,749	
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals:	Total no. of meals served per day:*	272	272		
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 Gardner Heights Health Care Center		License No. 2296-C	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	3,175	3,175	
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. \$	2,331	2,331	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	88,391	88,391	
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	93,897	93,897	
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
Gardner Heights Health Care Center		2296-C	9/30/2017		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. \$	37,735	37,735		
	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)	\$	37,735	37,735		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from West River Pharmacy	\$	128,299	128,299		
	b. Medicine Cabinet Drugs	\$				
	c. Medical and Therapeutic Supplies	\$	159,119	159,119		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	17,964	17,964		
	f. X-rays and Related Radiological Procedures***	\$	7,013	7,013		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	6,016	6,016		
	i. Recreation	\$	30,839	30,839		
	j. Other (Specify)**** See Attached Schedule	\$	24,915	24,915		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	374,164	374,164		

* 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)
Nursing Station Supplies	\$ 3,180		
Rehab Service Supplies	\$ 6,236		
IV Therapy Supplies	\$ 15,500		
Total Other Resident Care	\$ 24,915	\$ -	\$ -

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

Name of Facility Gardner Heights Health Care Center			License No. 2296-C		Report for Year Ended 9/30/2017			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
CWPM	25 Norton Place Plainville, CT	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	25,057			22	6f
SAUCIER MECHANICAL SVCS	148 Norton St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		HVAC/Electrical	16,981			22	6a
Stephen Rodrigues	327 Pepper St, Monroe, CT 06468	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping/Snow Plowing	16,119			22	6a
Unitex	161 South Macquesten PkwY Mt. Vernon, NY	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	88,391			19	3b
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Gardner Heights Health Care Center	2296-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 132,963	132,963				
b. Heat	\$ 65,057	65,057				
c. Light & Power	\$ 80,823	80,823				
d. Water	\$ 27,787	27,787				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 26,717	26,717				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 333,346	333,346				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 527	527				
d. Movable Equipment	\$ 24,843	24,843				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 25,370	25,370				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 78,549	78,549				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 78,549	78,549				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 462,000	462,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 51,451	51,451				
c. Personal property taxes	\$ 4,067	4,067				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 621,436	621,436				

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

Gardner Heights Health Care Center
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
8/8/2017	Mobile Hydrocollator(Direct Supply)	\$ 1,225	10	\$ 23
9/29/2016	1 Additional Kiosk-Cedar Dining Area	\$ 1,484	5	\$ 368
6/2/2014	26 Aluminum Arm Chairs-Dining & Rec Room	\$ 6,494	15	\$ 1,515
Total additions for Movable Equipment		\$ 9,203		\$ 1,906 *
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:				
12/27/2016	Circulator Motor Installation-Heat Unit	\$ 2,764	10	\$ 346
7/29/2016	Boiler Repair-Install 3 New Sections	\$ 9,180	10	\$ 959
11/19/2014	PLUMBING ELM TUB ROOM(PRECISION PLUMB)	\$ 1,797	20	\$ 90
7/4/2014	Tile Flooring Installation	\$ 2,358	10	\$ 236
6/26/2014	Door Handles, Hinges, & Closing Devices	\$ 2,589	10	\$ 259
Total additions for Leasehold Improvement		\$ 18,688		\$ 1,889 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Gardner Heights Health Care Center			License No. 2296-C		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
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	var	var	various	1,185,943	604,370	A		76,660	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				18,688				1,889	
C-4. Subtotal									78,549
D. Total Amortization									78,549

* 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 Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" 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					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	130				
6. Square Footage	64,365				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)		Variable			
h. Date of Refinancing		12/07/16			
i. New Interest Rate		4.48%			
j. Term of Mortgage (number of years)		5			
k. Amount of Principal Borrowed		4,119,992			
l. Principal Outstanding on Note Paid-Off		4,929,292			
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
Gardner Heights Health Care Center	2296-C	9/30/2017	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
Gardner Heights Health Care Center		2296-C		9/30/2017		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)				\$	1,305	1,305	
Shelton Tax Collector							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	1,305	1,305	
14. Insurance							
a. Insurance on Property (buildings only)				\$	123,114	123,114	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	123,114	123,114	
15. Total All Expenditures (A-13 thru C-14)				\$	9,331,856	9,331,856	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Gardner Heights Health Care Center				2296-C	9/30/2017	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	\$ 106,740	106,740		
4.			Other - See attached Schedule	\$ 11,819	11,819		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 735,283	735,283		
10.	15/16	1d/m	Accounting & Legal	\$ 8,354	8,354		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 7,768	7,768		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 74,894	74,894		
Page 18 - Dietary Expenditures							
24.	30	IV1	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)				\$ 944,858	944,858		

* 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)
10	A12M	Social Service- Marketing	\$ 11,819		
Total Other Salaries Adjustment			\$ 11,819	\$ -	\$ -

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	m13	Corporate Fee - Non Reimbursable	\$ 63,718		
16	1.3	Employee Recognition/Gift/Parties	\$ 6,637		
16	8a	Chamber of Commerce	\$ 585		
16	m13	Bank Charges	\$ 292		
16	m13	Resident Expenses	\$ -		
16	m13	Prior Period Adj/Account W/O	\$ -		
16	m13	Tax Withholdings	\$ 475		
16	m13	Account W/O	\$ 3,187		
Total Other A&G Adjustments			\$ 74,894	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page of	
Gardner Heights Health Care Center				2296-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 944,858	944,858		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 128,236	128,236		
28.	16	L1	Ambulance/Limousine	\$ 4,372	4,372		
29.	20	h	X-rays, etc	\$ 7,013	7,013		
30.	20	f	Laboratory	\$ 6,016	6,016		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 14,105	14,105		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 21,735	21,735		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV4	Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.	30	IV5	Purchase Discounts and Allowances	\$ 7,425	7,425		
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.	30	IV5	Interest Income on Accounts Rec	\$ 27	27		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,305	1,305		
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)			\$ 1,135,093	1,135,093		

*** 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.

Gardner Heights Health Care Center
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy Supplies	\$ 15,500		
20	5j	Rehab Service Supplies	\$ 6,236		
Total Other Ancillary Costs			\$ 21,735	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest	\$ 1,305		
Total Other Adjustments			\$ 1,305	\$ -	\$ -

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
Gardner Heights Health Care Center	2296-C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,147,368	6,147,368				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 684,225	684,225				
b. Medicare Room and Board Contractual Allowance **	\$ 284,238	284,238				
4. a. Private-Pay Residents and Other	\$ 1,140,643	1,140,643				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 42,379	42,379				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (42,379)	(42,379)				
c. Prescription Drugs - Non-Medicare	\$ 69,876	69,876				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (69,876)	(69,876)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 470,125	470,125				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (132,201)	(132,201)				
c. Physical Therapy - Non-Medicare	\$ 77,840	77,840				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (75,005)	(75,005)				
4. a. Speech Therapy - Medicare	\$ 88,651	88,651				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (34,106)	(34,106)				
c. Speech Therapy - Non-Medicare	\$ 19,080	19,080				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (19,080)	(19,080)				
5. a. Occupational Therapy - Medicare	\$ 293,987	293,987				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (118,432)	(118,432)				
c. Occupational Therapy - Non-Medicare	\$ 82,665	82,665				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (79,920)	(79,920)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,830,079	8,830,079				
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 (<i>Specify</i>)	\$ 27	27				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 11,087	11,087				
V. Total Other Revenue (1 thru 8)	\$ 11,114	11,114				
VI. Total All Revenue (III +V)	\$ 8,841,193	8,841,193				

* 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)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income		\$ 27		
Total Interest Income			\$ 27	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Dividend	\$ 7,425		
	Tax Withholdings	\$ 475		
	Account W/O	\$ 3,187		
Total Other Revenue		\$ 11,087	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Gardner Heights Health Care Center	2296-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	500
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	572,004
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	18,526
5. Prepaid Expenses			\$	20,146
a. Prepaid Property Tax	20,146			
b. Prepaid Insurance				
c. Prepaid Other				
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	23,713
Due Affiliate (Debit Balance)				
Payroll Deducted Life Insurance	23,713			
A-9. Total Current Assets (Lines A1 thru 8)			\$	634,889
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,204,630</u>		\$	521,712
	Accum. Depreciation <u>682,918</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>10,294</u>		\$	1,270
	Accum. Depreciation <u>9,024</u>	Net		
6. Movable Equipment	*Historical Cost <u>705,983</u>		\$	102,099
	Accum. Depreciation <u>603,885</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
Fixed Asset Clearing Account				
Construction in Progress				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	625,082

* 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
Gardner Heights Health Care Center	2296-C	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,259,970
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	1,000
Loans Rec. - Officers/Owner		1,000		
Capitalized Refinance				
Leasehold Deposits				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,000
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,260,970

* 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 Gardner Heights Health Care Center		License No. 2296-C	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	311,705
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	58,118
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	12,106
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>)				\$	633,150
Accrued PTO		266,222	Accrued Prof Fees	6,841	
Accrued Pension		821	Payroll W/H	3,799	
Accrued Worker's Comp		64,436	Due Affiliate (Credit Bal:	93,162	
Accrued Expense Other		157,558	Exchange Accounts	40,312	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,015,080

* 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 Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017		Page 34	of 37
Account				Amount	
Total Brought Forward:				1,015,080	
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>)				\$ 1,186,429	
Name and Address of Lender	Amount	Loan Date			
Brian J. Foley	1,186,429	Demand			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
Security Deposits					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,186,429	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,201,509	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Gardner Heights Health Care Center	2296-C	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	1,420,000
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,870,877)
6. Gain or Loss for Period			\$	(490,662)
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	(940,539)
C. Total Reserves and Net Worth			\$	(940,539)
D. Total Liabilities, Reserves, and Net Worth			\$	1,260,970

H. Changes in Total Net Worth

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(449,877)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,841,193
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	9,331,856
D. Net Income or Deficit			\$	(490,662)
E. Balance			\$	(940,539)
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>			\$	5,682
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
Brian Foley	President	5,682		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(940,539)

I. Preparer's/Reviewer's Certification

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Robert Gwizdak				
Address			Phone Number	
21 Waterville Road Avon, CT 06001			(860) 678-9755	

Error Check

Level	Item	Reported as	
	Page 10 - Administrator Hours	2,080 is inconsistent with page 12 of	2,080

Gardner Heights Health
For Cost Year Ended Sept

	2016 10/1 - 12/31	2017 1/1 - 9/30
10111	\$0.00	\$0.00
10116	0.00	0.00
10117	0.00	0.00
10201	500.00	0.00
10301	0.00	0.00
10401	(36,076.70)	1,014.74
10402	(1,971.18)	0.00
10403	(3,464.35)	185.31
10404	0.00	0.00
10405	0.00	0.00
11001	844,363.78	94,686.57
11002	5,584.79	14,458.62
11003	319,271.23	47,654.99
11004	0.00	0.00
11005	0.00	0.00
11010	0.00	0.00
11011	(137,343.00)	0.00
11015	0.00	0.00
11020	0.00	0.00
11050	(616,672.71)	0.00
11101	1,000.00	0.00
12005	11,296.00	(6,068.00)
12010	2,530.00	(549.00)
12015	7,134.00	1,511.00
12020	1,840.00	48.00
12025	628.00	(138.00)
12030	0.00	0.00
12035	216.00	78.00
13002	6,060.13	(6,060.13)
13006	5,500.38	14,645.15
13010	0.00	0.00
15501	12,875.62	0.00
15502	695,682.85	7,719.37
16001	0.00	0.00
16501	1,203,864.84	0.00
16598	0.00	0.00
16599	6,494.22	(6,494.22)
16601	0.00	0.00
16750	0.00	0.00

17001	Acc. Depreciation Non Moveable Equipment	(10,241.52)	(588.69)
17002	Acc. Depreciation Moveable Equipment	(585,311.28)	(18,043.96)
17003	Acc. Depreciation Auto & Truck	0.00	0.00
17005	Acc. Amortization Leasehold Imp.	(622,352.73)	(58,571.24)
19101	Leasehold Deposits	0.00	0.00
19501	Goodwill	0.00	0.00
20101	A/P Trade	(270,610.22)	(48,561.86)
20104	A/P Patient Need Account	0.00	0.00
20110	A/P Patient Exchange	7,466.72	0.00
20115	A/P Other	(955,219.36)	(231,210.00)
20200	Due Affiliate -Corporate	(511,333.20)	418,799.92
20250	Loan Payable Officer	0.00	0.00
20256	Dostie Note S/T	0.00	0.00
20501	Accrued Payroll	(105,755.53)	25,281.92
20601	Accrued Vacation	(158,658.60)	0.00
21001	Federal Withholding	(9,581.99)	9,581.99
21002	State Withholding	(3,129.84)	3,129.84
21005	FICA - Employee	(6,991.78)	6,991.78
21006	FICA - Employer	(14,867.93)	8,812.03
21010	Federal Unemployment Comp.	(332.65)	361.92
21011	State Unemployment Comp.	(9,351.20)	3,271.89
21035	Other Employee Withhold	0.00	0.00
21037	Employee Withholding (HCRA/DCRA)	(3,334.72)	1,885.69
21040	Union Dues	0.00	0.00
21045	Initiation Fees	0.00	0.00
21050	Payroll Deductions - AFLAC	0.00	(1,450.78)
21051	Payroll Deducted Life Insurance	17,878.25	5,834.45
21060	401 (K) Salary Reduction	(3,435.51)	2,536.78
22001	Accrued Professional Fees	(7,287.12)	446.46
22010	Accrued Pension	(5,063.01)	4,241.79
22015	Accrued Workers compensation	(65,837.33)	1,401.57
22040	Accrued Group Insurance	0.01	0.00
22050	Accrued Other Expenses	(177,029.76)	19,471.96
22060	Accrued User Fee	0.00	0.00
23002	State Income Tax	0.00	0.00
25256	Dostie Note L/T	0.00	0.00
25505	Security Deposits	0.00	0.00
27500	Capital Stock	(1,000.00)	0.00
27800	Dividends Paid	0.00	0.00
27900	Capital Contributions	(1,420,000.00)	0.00
28000	Retained Earnings	2,034,551.06	0.00
31001	Room and Board - Private	(301,155.00)	(839,487.80)
31002	Room and Board - Medicare	(38,304.00)	(659,812.00)
31003	Room and Board - Medicaid	(1,613,829.37)	(4,533,538.34)
31004	Room and Board - Managed Care	0.00	0.00

31010	Room and Board - Rest Home	0.00	0.00
31015	Medicare Cont. Allowance - Room & Board	(29,234.12)	(255,004.32)
31032	Medicare Recoupment	1,014.17	12,876.91
31033	Medicaid Recoupment	0.00	0.00
35001	Physical Therapy	(98,455.61)	(449,509.90)
35002	Medical Supply	0.00	0.00
35005	Vending Machines	0.00	0.00
35006	Pharmacy Supplies	(10,476.69)	(101,778.69)
35007	Clinical Services	(503.45)	(5,358.87)
35008	Laboratory Services	0.00	0.00
35009	Diagnostic Services (EKG/Xray)	0.00	0.00
35010	Speech Therapy	(23,940.10)	(83,791.36)
35011	Occupational Therapy	(88,560.71)	(288,091.41)
35015	Oxygen - Private	0.00	0.00
35016	Oxygen - Medicare	0.00	0.00
35030	Medicare Contractual Allowance - Therapy	40,044.71	244,693.93
35031	Medicare Contractual Allowance - Other	2,281.77	42,285.92
35032	Medicare Contractual Allowance - Supplies	0.00	0.00
35033	Medicaid Contractual Allowance - Supplies	0.00	0.00
35035	Contractual Allowance - HMO/Insurance/Ma	47,818.37	199,736.64
35054	Hairdresser & Barber	0.00	0.00
35098	Misc. Income - Other	(7,352.00)	(3,735.00)
36001	Interest Income	0.00	(27.04)
36500	Gain (Loss) on Sale of Assets	0.00	0.00
41001	Salaries - Administrator	0.00	76,244.09
41002	Salaries - Clerical	7,709.17	53,810.96
41003	Salaries - Accounting	24,508.83	99,419.00
41004	Salaries - Social Services/Admissions	23,581.96	89,458.45
41005	Salaries - Management	0.00	0.00
41006	Salaries - Maintenance	21,879.51	62,803.17
41007	Salaries - Projects	0.00	510.11
41008	Salaries - Staff Development	11,287.25	24,049.04
41009	Salaries - Beautician	0.00	0.00
41010	Employee Physicals	2,087.50	6,022.00
41011	Pre-employment Screen	713.79	1,943.84
41015	FICA - Employer	81,382.29	233,537.09
41016	Unemployment - Federal	644.22	5,500.55
41017	Unemployment - State	9,749.39	73,657.39
41020	Insurance - Workmen's Comp	(85,714.61)	104,583.60
41021	Insurance - Group Medical	125,335.72	371,137.62
41023	Insurance - Group Life & Disability	6,756.44	22,313.42
41022	Insurance - FMLA	0.00	0.00
41024	Pension Expense	6,071.50	13,404.05
41025	Other Employee Benefits	5,466.54	3,854.21
41026	Corporate Fee - Non-reimbursable Costs	20,854.66	42,863.35

41027	Corporate Management Fee	143,439.99	260,264.05
41028	Healthport Indirect	0.00	0.00
41029	Auto Repair & Maintenance.	0.00	0.00
41030	Travel - Motor Vehicle	1,799.02	3,978.64
41031	Conventions & Meetings	0.00	0.00
41032	Education & Seminars	1,524.11	1,135.00
41033	Auditing Fees	2,424.90	7,870.14
41034	Point Click Care Fees	3,066.24	12,269.37
41035	Legal Services	0.00	0.00
41036	Legal Fees Collections - Probate Fees	0.00	190.00
41037	Consulting Fees - Other	1,660.00	5,530.00
41038	Licenses & Fees	3,042.09	2,813.39
41039	Dues & Memberships	2,252.62	8,383.86
41040	Subscriptions	200.00	1,478.32
41041	Advertising - Public Relations	3,406.09	4,361.87
41042	Advertising - Help Wanted	0.00	894.31
41043	Supplies - Social Service	0.00	0.00
41044	Supplies - Beauty Shop	0.00	0.00
41045	Supplies - Medical Records	0.00	0.00
41046	In Service Fees	0.00	0.00
41047	Transportation - Patients	160.00	4,211.78
41048	CNA Registration & Validation	0.00	0.00
41050	Office Supplies & Printing	3,118.39	8,032.85
41051	Postage	964.70	2,677.54
41052	Telephone	10,304.21	31,909.80
41053	Rent	138,000.00	324,000.00
41054	Insurance - Package	29,135.97	93,977.79
41057	Equipment Lease	3,012.34	8,869.47
41060	Purchased Services & Repair	19,914.81	69,097.98
41061	Maintenance & Repair Supplies	15,766.42	16,029.55
41062	Fuel - Plant Operation	11,037.60	24,603.64
41063	Gas - Plant Operation	4,654.87	24,760.68
41064	Electric - Plant Operation	18,846.58	61,975.93
41065	Water & Sewerage	5,998.80	21,788.39
41066	Refuse Removal / Recyclables	6,595.55	20,025.07
41067	Corp Office Building Maintenance	0.00	0.00
41070	Taxes - Real Estate	13,246.71	38,203.83
41071	Taxes - Personal Property	1,001.40	3,065.73
41075	Bad Debt	735,283.31	0.00
41080	Donations	0.00	0.00
41086	Sales Tax	168.00	409.00
41087	Bank Charges/Penalties/Fees	253.75	38.00
41090	Miscellaneous Expense	1,882.79	2,719.30
41091	Resident Reimbursements	0.00	0.00
41095	C.O.N. Expense	0.00	0.00

45001	Salaries - R.N. (CCNH)	128,077.32	344,416.07
45002	Salaries - L.P.N. (CCNH)	168,403.08	510,571.10
45003	Salaries - Aides (CCNH)	350,586.50	974,324.04
45004	Salaries - Assistant D.O.N.	22,001.09	41,407.05
45005	Salaries - D.O.N.	29,719.17	75,897.95
45006	Inactive Salaries (see A/C 70046)	0.00	0.00
45007	Salaries - R.N. (RHNS/HFA)	0.00	0.00
45008	Salaries - L.P.N. (RHNS/HFA)	0.00	0.00
45009	Salaries - Aides (RHNS/HFA)	0.00	0.00
45010	Salaries - Infection Control	(1,371.75)	7,613.87
45011	Salaries - Nursing Administration	0.00	0.00
45014	Salaries - R.N. / L.P.N. - Light Duty	0.00	0.00
45015	Salaries - C.N.A. - Light Duty	0.00	0.00
45016	Salaries - Other Nursing - Light Duty	0.00	0.00
45017	Salaries - MDS Coordinator	27,065.81	49,225.76
45022	Purchased Services - HPS (RN-CCNH)	848.00	804.00
45023	Purchased Services - HPS (LPN-CCNH)	0.00	0.00
45024	Purchased Services - HPS (CNA-CCNH)	0.00	0.00
45025	Equipment Lease Nursing	2,844.28	8,370.35
45032	Purchased Services - HPS (RN-RHNS)	0.00	0.00
45033	Purchased Services - HPS (LPN-RHNS)	0.00	0.00
45034	Purchased Services - HPS (CNA-RHNS)	0.00	0.00
45035 ...	Purchased Services - R.N. (CCNH)	0.00	0.00
45036 ...	Purchased Services - L.P.N. (CCNH)	0.00	0.00
45037 ...	Purchased Services - Aides (CCNH)	0.00	0.00
45041	Purchased Services - Other	0.00	0.00
45045	Nursing Station Supplies	688.99	2,488.70
45046	Prescription Drugs - Medicare	1,936.11	49,734.48
45047	Prescription Drugs - Medicaid	0.00	62.39
45048	Prescription Drugs - Private	6,345.24	12,354.94
45049	Prescription Drugs Managed Care	7,634.61	50,231.00
45050	Medical Supplies	34,088.26	91,475.34
45051	Medicare Part B Billable	0.00	626.15
45052	Medical Equipment Purchases	5,521.11	11,337.42
45055	O.T.C. Medical Supply	1,361.95	3,487.96
45058	Rehab Service Supplies	0.00	0.00
45060	Oxygen - Private	3,265.16	6,230.27
45061	Oxygen - Medicare	491.00	1,912.50
45062	Oxygen - Medicaid	1,965.00	1,893.65
45063	Oxygen - Managed Care	438.00	1,768.00
45065	I.V. Therapy Services	78.45	15,421.10
45070	Laboratory Services	1,232.25	4,783.75
45075	Diagnostic Services	623.00	6,390.09
50001	Salaries - Dietitians	18,680.45	20,336.54
50002	Salaries - Chefs, Cooks	22,848.06	73,290.45

50003	Salaries - Helpers, Dishwashers	36,918.38	109,942.86
50004	Salaries - Food Service Supervisor	9,686.57	34,610.52
50005	Salaries - Dietary - Light Duty	0.00	0.00
50030	Consultant Fee - Dietary	0.00	0.00
50035	Purchased Services - Dietary	227.63	1,265.38
50036	Equipment Lease - Dietary	0.00	0.00
50040	Supplies - Dietary	6,007.09	17,971.31
50041	Other Expenses - Dietary	0.00	359.46
50050	Food Supplies - HPC/Thurston	45,252.52	141,339.55
50051	Food Supplies - Dairy	9,642.82	28,450.18
50052	Food Supplements	4,193.89	5,397.28
50053	Enteral Feeding Supplies	0.00	520.08
50054	Food Supplies - Other	187.24	(65.06)
50055	Foods Supplies - Rebates	0.00	0.00
55001	Salaries - Laundry	5,870.47	23,090.14
55002	Salaries - Laundry Supervisor	0.00	0.00
55004	Salaries - Laundry - Light Duty	0.00	0.00
55030	Purchased Service - Laundry	23,884.64	64,506.64
55031	Personal Laundry	0.00	0.00
55035	Linen & Bedding Supplies	353.95	1,893.45
55036	Equipment Lease Laundry	0.00	0.00
55040	Laundry Supplies	2,050.23	1,124.50
60001	Salaries - Housekeeping	37,636.45	115,887.89
60002	Salaries - Housekeeping Supervisor	11,743.23	32,033.97
60003	Salaries - Housekeeping - Light Duty	0.00	0.00
60030	Purchased Services - Housekeeping	0.00	0.00
60035	Supplies - Housekeeping	6,963.05	30,766.40
65001	Salaries - Recreation	26,134.79	73,547.10
65030	Supplies - Recreation	0.00	0.00
65035	Other Expenses - Recreation	8,644.90	22,101.85
70010	Medical Director	7,500.00	22,500.00
70011	Medical Staff/URC Meeting	0.00	0.00
70012	Other Physician Fees	0.00	4,550.00
70015	Pharmacist Fees	3,752.40	11,485.80
70025	Prescription Drugs Only	0.00	0.00
70030	Personal Laundry	0.00	0.00
70035	Dental Service	2,730.00	3,640.00
70036	Podiatrist Fees	200.00	400.00
70040	Hairdresser/Barber	0.00	0.00
70047	Purchased Services - Physical Therapist	0.00	0.00
70048	Purchased Services - Speech Therapist	0.00	0.00
70049	Purchased Services - Occupational Therapist	0.00	0.00
70050	Inactive	0.00	0.00
70052	Rehab. Services Supplies	1,179.71	5,056.21
70060	Salaries - Rehab Director	20,724.06	56,956.70

70062	Salaries - Therapy Technicians	2,290.73	6,405.58
70065	Salaries - Physical Therapy Assistant	16,316.91	42,576.61
70066	Salaries - Per Diem PT Assistant	0.00	587.38
70067	Salaries - Physical Therapist	18,974.50	118,588.46
70068	Salaries - Per Diem Physical Therapist	7,242.20	23,451.38
70070	Salaries - Certified Occupational Therapist	506.13	3,752.46
70071	Salaries - Per Diem Certified OT	356.25	2,768.75
70072	Salaries - Occupational Therapist	26,139.36	62,601.82
70073	Salaries - Per Diem Occupational Therapist	2,000.00	7,062.50
70075	Salaries - Speech Therapist	16,952.47	47,861.90
70076	Salaries - Per Diem Speech Therapist	161.50	3,963.99
71050	User Fee	173,668.00	478,521.00
76000	Interest	0.00	1,305.40
78010	Salaries - Owner	5,682.00	0.00
79010	Depreciation of Non Moveable Equipment	196.21	588.69
79011	Depreciation of Moveable Equipment	6,433.14	18,903.96
79015	Depreciation of Auto & Truck	0.00	0.00
79025	Amortization of Leasehold Improvements.	21,223.19	58,571.24
82010	CT State Income Tax	0.00	250.00
82050	Provider Specific Tax	0.00	0.00

Variance (must

Total Assets	1,196,945.17
Total Liabilities	(2,137,483.98)
Total Revenue	(8,841,193.36)
Total Expenses	9,337,537.54

Analysis Accounts

Cost Report Referer
Report
Page/Line #

35098	Misc. Income - Other	11,087.00	
	Meal Revenue		30 IV 1
	Account W/O	3,186.78	30 IV 4
	Medical Supply refund	0.00	
	Dividend	7,425.00	30 IV 8
	Medical Records	0.00	30 IV 8
	Tax Withholdings	475.22	30 IV 8
	Total Misc. Income - Other	11,087.00	
41001	Salaries - Administrator	76,244.09	

Administrator	76,244.09	10 A2
Asst Administrator/AIT	0.00	10 A3
Total Administrator	76,244.09	
41025 Employee Benefits	9,326.75	
Holiday Parties	2,689.64	16 I2
Employee gifts/ recognition	6,637.11	16 I3
Total Employee Benefits	9,326.75	
41037 Consulting Fees - Other	7,190.00	
Social Worker	0.00	13 B3
Data Integrity Auditor	0	13 B12
Patient Ping	1837	13 B12
PointRight	3300	13 B12
MDS Consultant	2053	13 B12
Total Consulting Fees - Other	7,190.00	
45041 Purchase Service - Other	0.00	
Pharmacy Consult		16 m13
Wound Consultant		16 m13
Total Consulting Fees - Other	0.00	
41090 Misc. Expense	4,602.09	
Resident Expenses	0.00	
Prior Period Adj/Account W/O	0.00	
Settlement	0.00	
State Penalty	0.00	
User Fee Audit Expense	2,697.07	
SUTA Tax	0.00	
Wire Adjustments	1,905.02	
Total Misc. Expense	4,602.09	
70012 Physician Fees	4,550.00	
Psychiatrist	0.00	13 B8de
Dentist	4,550.00	13 B8de
Total Physician Fees	4,550.00	
41041 Advertising - Public Relations	7,767.96	
Public Relations	7,767.96	16 m3
Directory Advertising	0.00	
Total Advertising - Public Relations	7,767.96	
41052 Telephone	42,214.01	
Telephone & Beepers	42,214.01	15 1h1
Cell Phones	0.00	15 1h2

Total Telephone **42,214.01**

(check G/L account 41052 for possible cell or beeper reclass J/E)

41039 Dues & Membership **10,636.48**

Dues & Membership 10,051.48 16 m8

Chamber of Commerce 585.00 16 m8a

Total Dues & Membership **10,636.48**

(most homes should have, may need to check other accounts)

1 Care Center
 ember 30, 2017

Adjustments		Cost Report References		
DR	CR	Total	Report Page/Line #	Self Disallow Page/Line #
		0.00	31A1	
		0.00	31A1	
		0.00	31A1	
		500.00	31A1	
		0.00	31A1	
		(35,061.96)	33A12	
		(1,971.18)	33A12	
		(3,279.04)	33A12	
		0.00	31A1	
		0.00	31A1	
		939,050.35	31A2	
		20,043.41	31A2	
		366,926.22	31A2	
		0.00	31A2	
		0.00	31A2	
		0.00	31A2	
		(137,343.00)	31A2	
		0.00	31A2	
		0.00	31A2	
		(616,672.71)	31A2	
		1,000.00	32D7	
		5,228.00	31A4	
		1,981.00	31A4	
		8,645.00	31A4	
		1,888.00	31A4	
		490.00	31A4	
		0.00	31A4	
		294.00	31A4	
		0.00	31A5b	
		20,145.53	31A5b	
		0.00	31A5c	
	(2,581.24)	10,294.38	31B5	
2,581.24		705,983.46	31B6	
		0.00	31B7	
765.63		1,204,630.47	31B4	
		0.00	31B9	
		0.00	31B9	
		0.00	31B9	
		0.00	31B9	

1,806.12		(9,024.09)	31B5	
	(529.35)	(603,884.59)	31B6	
		0.00	31B7	
	(1,994.11)	(682,918.08)	31B4	
		0.00	32D7	
		0.00	32D7	
		(319,172.08)	33A1	
		0.00	33A1	
		7,466.72	33A12	
		(1,186,429.36)	34B3	
	(628.81)	(93,162.09)	31A8	33 A12
		0.00	34B4	
		0.00	34B4	
22,355.51		(58,118.10)	33A4	
158,658.60	(266,221.86)	(266,221.86)	33A12	
		0.00	33A6	
		0.00	33A6	
		0.00	33A6	
		(6,055.90)	33A6	
		29.27	33A6	
		(6,079.31)	33A6	
		0.00	33A12	
		(1,449.03)	33A12	
		0.00	33A12	
		0.00	33A12	
		(1,450.78)	33A12	
		23,712.70	31A8	
		(898.73)	33A12	
		(6,840.66)	33A12	
		(821.22)	33A12	
		(64,435.76)	33A12	
		0.01	33A12	
		(157,557.80)	33A12	
		0.00	33A12	
		0.00	33A12	
		0.00	34B4	
		0.00	34B4	
		(1,000.00)	35B2	
		0.00	35B2	
		(1,420,000.00)	35B1	
4,521.12	(2,571.75)	2,036,500.43	35B5	
		(1,140,642.80)	30 I 1a4	
		(698,116.00)	30 I 1a3	
		(6,147,367.71)	30 I 1a1	
		0.00	30 I 1a4	

		0.00	30 I 1a4	
		(284,238.44)	30 I 1a3	
		13,891.08	30 I 1a3	
		0.00	30 I 1a1	
		(547,965.51)	30 II 1b3	
		0.00	30 IIa6	
		0.00	30 IIa6	
		(112,255.38)	30 II 1b1	
		(5,862.32)	30 II 1b6	
		0.00	30 II 1b6	
		0.00	30 II 1b6	
		(107,731.46)	30 II 1b4	
		(376,652.12)	30 II 1b5	
		0.00	30 II 1b7	
		0.00	30 II 1b7	
		284,738.64	30 II 1b, 4b, 5b	
		44,567.69	30 II 1d, 4d, 5d	
		0.00	30 II 6	
		0.00	30 II 6	
		247,555.01	30 II 6	
		0.00	30 2.1	
		(11,087.00)	See Attached	
		(27.04)	30 IV 5	
		0.00	30 IV 8	
		76,244.09	10 A2.3	
24,538.24	(623.59)	85,434.78	10 A4	60,834.78
5,073.01	(2,736.81)	126,264.03	10 A11b	
10,558.65	(5,405.59)	118,193.47	10 A12m	
		0.00	10A2	
637.81	(812.35)	84,508.14	10 A7b	
		510.11	10 A7b	
1,636.20		36,972.49	10 A12b2	
		0.00	10A9	
		8,109.50	16 m13	
		2,657.63	16 m13	
		314,919.38	15 1a4	
		6,144.77	15 1a3	
		83,406.78	15 1a3	
		18,868.99	15 1a1	
		496,473.34	15 1a5	
		29,069.86	15 1a6	
		0.00	15 1a5	
		19,475.55	15 1a7	
6.00		9,326.75	See Attached	
		63,718.01	16 m13	28 #23 1

628.81	404,332.85	16 m12	
	0.00	16 m13	
	0.00	16l.6	
	5,777.66	16 l.4	
	0.00	16 l.5	
13.00	2,672.11	16 l.5	
	10,295.04	15 1d	See Attached
	15,335.61	16 m13	
	0.00	15 1e	See Attached
	190.00	13b6	
	7,190.00	See Attached	
	5,855.48	16 m13	
	10,636.48	See Attached	See Attached
	1,678.32	16 m9	
	7,767.96	16 m3	28 #18
	894.31	16 m1	
	0.00	20 5j	
	0.00	13m6	
	0.00	16 m5	
	0.00	16 l.5	
	4,371.78	16 l.1	29 #28
	0.00	16l.1	
	11,151.24	15 lg	
	3,642.24	16 m7	
	42,214.01	15 1h	
	462,000.00	22 9	
	123,113.76	27 14a	
	11,881.81	22 6a	
220.00	89,232.79	22 6a	
52.00	31,847.97	22 6a	
	35,641.24	22 6b	
	29,415.55	22 6b	
	80,822.51	22 6c	
	27,787.19	22 6d	
96.00	26,716.62	22 6f	
	0.00	Corp Only	
	51,450.54	22 10b	
	4,067.13	22 10c	
	735,283.31	15 1c	28 #9
	0.00	16m10	
(577.00)	0.00	16m13	
	291.75	16 m13	28 #23 4
	4,602.09	See Attached	See Attached
	0.00	16m13	
	0.00	16m13	

2,128.56	(24,636.05)	449,985.90	10 A12b1	
22,581.67	(26,754.79)	674,801.06	10 A12c	
64,920.90	(65,738.49)	1,324,092.95	10 A12d	
5,084.45	(6,594.33)	61,898.26	10 A12a	
2,400.38	(4,458.72)	103,558.78	10A12a	
		0.00	N/A	
		0.00	10 A12b1	
		0.00	10 A12c	
		0.00	10 A12d	
		6,242.12	10 A12b2	
		0.00	10 A2.3	
		0.00	10 A12b2	
		0.00	10 A12d	
		0.00	10 A12d	
4,474.14	(29,216.77)	51,548.94	10 A12b2	
		1,652.00	13 B11a	
		0.00	13 B11b	
		0.00	13 B11c	
		11,214.63	20 5c	
		0.00	13 B11a	
		0.00	13 B11b	
		0.00	13 B11c	
		0.00	13 B11a	
		0.00	13 B11b	
		0.00	13 B11c	
		0.00	13 B12	
2.00		3,179.69	20 5j	
		51,670.59	20 5a	30 #27
		62.39	20 5a	
		18,700.18	20 5a	30 #27
		57,865.61	20 5a	30 #27
		125,563.60	20 5c	
		626.15	205c	
6.00		16,864.53	20 5c	
		4,849.91	20 5c	
		0.00	205j	
		9,495.43	20 5e2	29 #32
		2,403.50	20 5e2	29 #32
		3,858.65	20 5e2	
		2,206.00	20 5e2	29 #32
		15,499.55	20 5j	29 #34
		6,016.00	20 5h	29 # 30
		7,013.09	20 5f	29 # 29
2,554.20	(1,331.88)	40,239.31	10 A5a	
5,591.57	(3,618.87)	98,111.21	10 A5c	

4,782.10	(4,063.20)	147,580.14	10 A5c	
333.17	(1,858.12)	42,772.14	10 A5b	
		0.00	10 A5c	
		0.00	13B1	
		1,493.01	18 2b	
		0.00	18 2a1	
		23,978.40	18 2a2	
		359.46	18 2a2	
		186,592.07	18 2a1	
		38,093.00	18 2a1	
		9,591.17	18 2a1	
		520.08	18 2a1	
		122.18	18 2a1	
		0.00	18 2a1	
1,840.46	(138.00)	30,663.07	10 A8b	
		0.00	10 A8a	
		0.00	10 A8b	
		88,391.28	19 4b	
		0.00	19 3b	
84.00		2,331.40	19 3a4	
		0.00	19 3d	
		3,174.73	19 3a1	
5,999.50	(7,579.49)	151,944.35	10 A6b	
3,012.32	(3,216.15)	43,573.37	10A6a	
		0.00	10 A6b	
		0.00	20 4b	
6.00		37,735.45	20 4a	
6,862.06	(5,578.75)	100,965.20	10 A12h	
		0.00	20 5i	
92.00		30,838.75	20 5i	
		30,000.00	13 B8a	
		0.00	13 B8b	
		4,550.00	13 B8e	
		15,238.20	13 B3	
		0.00	N/A	
		0.00	N/A	
		6,370.00	13 B2	
		600.00	13 B4	
		0.00	16m6	
		0.00	13 5a	
		0.00	13 B9a	
		0.00	13 B10a	28 #6
		0.00	N/A	
		6,235.92	20 5j	29 # 34
104,289.70	(2,903.48)	179,066.98	10 A12e	

10.85		8,707.16	10 A12e	
1,266.75	(1,352.12)	58,808.15	10 A12e	
		587.38	10 A12e	
2,516.67	(832.05)	139,247.58	10 A12e	
	(270.90)	30,422.68	10 A12e	
		4,258.59	10 A12g	28 #3
		3,125.00	10 A12g	28 #3
6,391.30	(4,838.40)	90,294.08	10 A12g	28 #3
		9,062.50	10 A12g	28 #3
1,337.92	(1,055.93)	65,096.36	10 A12f	
		4,125.49	10 A12f	
		652,189.00	15 1k3	
		1,305.40	27 12D	29 #49
		5,682.00	36 G1	
	(258.12)	526.78	22 7c	
258.12	(751.77)	24,843.45	22 7d	
		0.00	31B7	
	(1,245.89)	78,548.54	22 8a	
		250.00	15 j1	
		0.00	15j1	
\$482,974.73	(482,974.73)			
be \$0.00)	0.00			

nces

Self Disallow

Page/Line #

28 #24

29 #43

28 #23 2

28 #23 5

28 #23 6

28 #23 5

28 #23 6

28 #23

28 #23

28 #18

28 #23 3

3002.55

28.45406

**Gardner Heights Health Care Center
Cost Year 2017**

J/E #	DB	AMOUNT	ACCOUNT TITLE	CR	AMOUNT
1	41025	6.00	Other Employee Benefits		
	41060	220.00	Purchased Services & Repair		
	41066	96.00	Refuse Removal / Recyclables		
	45045	2.00	Nursing Station Supplies		
	45052	6.00	Medical Equipment Purchases		
	55035	84.00	Linen & Bedding Supplies		
	65035	92.00	Other Expenses - Recreation		
	60035	6.00	Supplies - Housekeeping		
	41061	52.00	Maintenance & Repair Supplies		
	41032	13.00	Education & Seminars		
			Sales Tax	41086	577.00
			Allocate Sales Tax		
2	20601	158,658.60	Accrued PTO		
			Salaries - Clerical	41002	484.58
			Salaries - Accounting	41003	2,592.85
			Salaries - Social Service	41004	5,140.65
			Salaries - Maintenance	41006	680.57
			Salaries - RN	45001	19,137.44
			Salaries - LPN	45002	19,390.10
			Salaries - CNA	45003	60,790.95
			Salaries - ADON	45004	6,462.33
			Salaries - DNS	45005	3,326.72
			Salaries - Aides ICF	45009	
			Salaries - Infection Control	45010	
			Salaries - MDS	45017	4,413.77
			Salaries - Dietitians	50001	1,331.88
			Salaries - Chef, Cooks	50002	3,339.72
			Salaries - Dietary Aid, Dishwasher	50003	3,455.23
			Salaries - Food Service Suprv	50004	1,728.52
			Salaries - Laundry	55001	
			Salaries - Housekeeping	60001	6,785.04
			Salaries - Housekeeping Supervisor	60002	3,095.95
			Salaries - Recreation	65001	5,249.42
			Rehab Director	70060	2,903.48
			PT assit	70065	1,352.12
			PT	70067	832.05
			Per Diem PT	70068	270.90
			Salaries- OT	70072	4,838.40
			Speech Therapist	70075	1,055.93
			Reverse 12/16 PTO Accrual		
	41002	(62.48)	Salaries- Clerical		
3	41003	5,073.01	Salaries - Accounting		
	41004	10,558.65	Salaries - Social Service		
	41006	637.81	Salaries - Maintenance		
	41008	1,636.20	Salaries - Development		
	45001	2,128.56	Salaries - RN		
	45002	22,581.67	Salaries - LPN		

	45003	64,920.90	Salaries - CNA		
	45004	5,084.45	Salaries - ADNS		
	45005	2,400.38	Salaries - DNS		
	45017	4,474.14	Salaries - MDS		
	50001	2,554.20	Salaries - Dietician		
	50002	5,591.57	Salaries - Chef, Cooks		
	50003	4,782.10	Salaries - Dietary Aid, Dishwasher		
	50004	333.17	Salaries - Food Service Suprv		
	55001	1,840.46	Salaries - Laundry		
	60001	5,999.50	Salaries - Housekeeping		
	60002	3,012.32	Salaries - Housekeeping Supervisor		
	65001	6,862.06	Salaries - Recreation		
	70062	10.85	Salaries - PT Tech		
	70060	104,289.70	Rehab Director		
	70065	1,266.75	Salaries - Physical Therapy Assistant		
	70067	2,516.67	Salaries - Physical Therapist		
	70072	6,391.30	Salaries - Occupational Therapist		
	70075	1,337.92	Salaries - Speech Therapist		
			Accrued PTO	20601	266,221.86
			Accrue 9/30/17 PTO		
4	41027	628.81	Corporate Management Fee		
			Due Affiliate - Corporate	20200	628.81
			Allocate Interest Income		
9	16501	765.63	Leasehold Improvements		
			Retained Earnings	28000	765.63
	15502	2,581.24	Movable Equipment		
			Nonmovable Equipment	15501	2,581.24
	79011	258.12	Depreciation of Movable Equipment		
			Depreciation of Non Movable Equipment	79010	258.12
	17001	1,548.00	Accum Deprec - NME		
			Retained Earnings	28000	1,548.00
	28000	751.77	Retained Earnings		
			Depreciation of Movable Equipment	79011	751.77
	28000	1,245.89	Retained Earnings		
			Leasehold & Other Amortization	79025	1,245.89

	17001	258.12	Accum Deprec - NME		
			Retained Earnings	28000	258.12
	28000	529.35	Retained Earnings		
			Acc. Depreciation Moveable Equipment	17002	529.35
	28000	1,994.11	Retained Earnings		
			Acc. Amortization Leasehold Imp.	17005	1,994.11
			Adjust Deprec to Actual		
	41002	24,600.72	clerical		
			MDS Coordinator	45017	24,600.72
			Payroll		
11			Salaries - Clerical	41002	139.01
			Salaries - Accounting	41003	143.96
			Salaries - Social Service	41004	264.94
			Salaries - Maintenance	41006	131.78
			Salaries - RN	45001	5,498.61
			Salaries - LPN	45002	7,364.69
			Salaries - CNA	45003	4,947.54
			Gas - Plant Operation	45004	132.00
			Electric - Plant Operation	45005	1,132.00
			Miscellaneous Expense	45017	202.28
			Salaries - Chef, Cooks	50002	279.15
			Salaries - Dietary Aid, Dishwasher	50003	607.97
			Salaries - Food Service Suprv	50004	129.60
			Salaries - Laundry	55001	138.00
			Salaries - Housekeeping	60001	794.45
			Food Supplies - Dairy	60002	120.20
			Foods Supplies - Rebates	65001	329.33
	20501	22,355.51	Accrued Payroll		
			Accrue Wage Enhancement		
		482,974.73	TOTALS		482,974.73

0.00

482974.73

0.00

Facility: Gardner Heights Health Care Center
Cost Year 9/30/2017
Reconciliation of Revenue, Expenses, Balance Sheet

	<u>Expenses</u>	<u>Revenue</u>
Per Trial Balance	9,337,538	8,841,193
Per Cost Report	9,331,856	8,841,193
Difference	5,682	0
21037-21060 - Payroll W/H		
78010 - Owners Salary	5,682	
1040X - Exchange		
Difference	5,682	0
	0	0

Assets

Liabilities

1,196,945

2,137,484

1,260,970

2,201,509

64,025

64,025

23,713

23,713

40,312.18

40,312.18

64,025

64,025

0

0