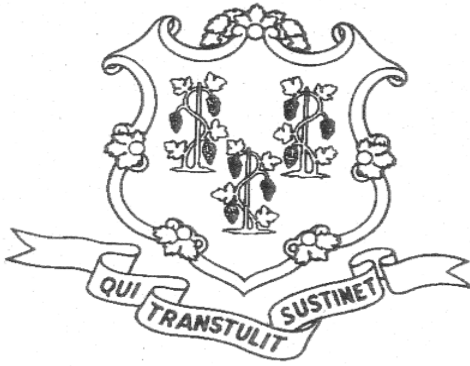


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Apple Rehab West Haven	
Address (No. & Street, City, State, Zip Code) 308 Savin Ave. West Haven, CT 06516	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input checked="" type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2136-C	RHNS 151-RH	(Specify)	Medicare Provider 07-5403
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Medicaid Provider Numbers:	CCNH 92197	RHNS 21361	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) Apple Rehab West Haven	License No. 2136-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 Apple Rehab West Haven [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) Amy Pellerin			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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Apple Rehab West Haven		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 308 Savin Ave. West Haven, CT 06516				
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (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 203-932-6411		Report for Year Ended 9/30/2017		Page 2	of 37
Name of Facility (as shown on license) Apple Rehab West Haven			Address (No. & Street, City, State, Zip) 308 Savin Ave. West Haven, CT 06516		
License Numbers:	CCNH 2136-C	RHNS 151-RH	(Specify)	Medicare Provider No. 07-5403	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input checked="" 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.					
<b>Administrator</b>					
Name of Administrator Amy Pellerin			Nursing Home Administrator's License No.:	002019	
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 Apple Rehab West Haven	License No. 2136-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 Apple Rehab West Haven	Business Address 308 Savin Ave. West Haven, CT 06516	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 Apple Rehab West Haven	License No. 2136-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	453,000	453,000
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	363,899	363,899
Healthport Services	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 /16 m13	22,935	22,935
Corporate Employees	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	9,547	9,547
Employees @ Various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	93,963	93,963
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 1a7	12,935	12,935
Aetna	PO Box 88860 Chicago, IL	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 1a5	404,240	
Delta Dental	PO Box 23700 Newark, NJ	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 1a5	28,923	
Aetna Ancillary	PO Box 88860 Chicago, IL	<input checked="" type="radio"/>	<input type="radio"/>		Group Life & Disability	Pg. 15 1a6	18,775	

\* 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 Apple Rehab West Haven		License No. 2136-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	88,450	
AIG	PO Box 10472 Newark, NJ	✘			Worker's Compensation	Pg. 15 1a1	25,229	
Swallowing Diagnostics	21 Waterville Road Avon, CT	✘		83%	Diagnostic Services	Pg. 20 5F	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 (Brendan Foley through 3/9/17)



### 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 Apple Rehab West Haven			License No. 2136-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	<b>Total ***</b>	

\* 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 Apple Rehab West Haven	License No. 2136-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)	\$ 5,652
2 Preparation of tax returns	\$ 2,131
3	\$
4	\$
	Charge for Services Provided
	\$ 7,783

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 Summa & Ryan, PC	
2	
3	
4	
5	

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

1  
2  
3  
4  
5

Services Provided by This Firm (*describe fully*)

1 HR Legal Consultation - Union	\$ 62,977
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 62,977

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 Apple Rehab West Haven			License No. 2136-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	90	89	1		90	89	1		90	89	1		
B. On last day of THIS report period	90	89	1		90	89	1		90	89	1		
2. Number of Residents													
A. As of midnight of PREVIOUS report period	67	66	1		67	66	1		76	75	1		
B. As of midnight of THIS report period	76	75	1		76	75	1		76	75	1		
3. Total Number of Days Care Provided During Period													
A. Medicare	4,283	4,283			3,118	3,118			1,165	1,165			
B. Medicaid (Conn.)	21,197	20,832	365		15,773	15,500	273		5,424	5,332	92		
C. Medicaid (other states)													
D. Private Pay	2,870	2,870			2,055	2,055			815	815			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	28,350	27,985	365		20,946	20,673	273		7,404	7,312	92		
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. <b>Total Resident Days (3G + 4A + 4B)</b>	28,350	27,985	365		20,946	20,673	273		7,404	7,312	92		

### Schedule of Resident Statistics (Cont'd)

Name of Facility Apple Rehab West Haven			License No. 2136-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	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	8		58	1	9								
Per Diem Rate													
a. One bed rm.					430.00								
b. Two bed rms.	RUGS III		220.49	149.95	399.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								5,970	5,970				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								10,203	10,203				
D. <b>Total Physical Therapy Treatments</b>								16,173	16,173				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								741	741				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								862	862				
D. <b>Total Speech Therapy Treatments</b>								1,603	1,603				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,894	2,894				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								9,460	9,460				
D. <b>Total Occupational Therapy Treatments</b>								12,354	12,354				

### Report of Expenditures - Salaries & Wages

Name of Facility Apple Rehab West Haven	License No. 2136-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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	102,757	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	92,537	3,486				
5. Dietary Service						
a. Head Dietitian	28,934	1,002				
b. Food Service Supervisor	41,729	1,650				
c. Dietary Workers	274,438	20,684				
6. Housekeeping Service						
a. Head Housekeeper	22,160	1,294				
b. Other Housekeeping Workers	101,347	8,716				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	70,034	3,583				
8. Laundry Service						
a. Supervisor	9,779	617				
b. Other Laundry Workers	54,635	4,775				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	76,956	3,804				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	89,467	1,932				
b. RN						
1. Direct Care	389,798	11,435				
2. Administrative**	148,407	4,278				
c. LPN						
1. Direct Care	720,543	29,011				
2. Administrative**						
d. Aides and Attendants	910,854	64,883				
e. Physical Therapists	290,449	7,630				
f. Speech Therapists	45,819	1,177				
g. Occupational Therapists	158,972	5,214				
h. Recreation Workers	61,059	4,023				
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	74,807	3,253				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	3,765,480	184,527				

\* 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
Apple Rehab West Haven				2136-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)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

\* 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	
Apple Rehab West Haven				2136-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)							
<b>Section III - Administrators***</b>										
Kerri Kuhn	69,579				Administrator 10/1/16 - 6/17/17	1,520	A2	Ledgecrest	560	27,509
Amy Pellerin	33,179				Administrator 6/18/17 - 9/30/17	560	A2	Coccoma	1,520	82,271
<b>Section IV - Assistant Administrators</b>										

\*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		
Apple Rehab West Haven	2136-C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	14,465	193				
2. Dentist	8,811	70				
3. Pharmacist	12,497	78				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	493	7				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	20,500	240				
b. Utilization Review (Title 18 and 19 only) monthly meeting	500	5				
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care	19,580	276				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	43,448	470				
2. Administrative***						
b. LPN						
1. Direct Care	56,033	778				
2. Administrative***						
c. Aides	55,931	1,510				
d. Other						
12. Other (Specify) See Attached Schedule	73,735	651				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>305,994</b>	<b>4,278</b>				

\* 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 Apple Rehab West Haven		License No. 2136-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		
Dr. Asefeh Heiat-Azodi P.O. Box 1086 Branford, CT	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Anthony Sciala 100 York St. #8D New Haven, CT	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Horatiu Balas 697 Campbell Ave. West Haven, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
West River Pharmacy of Connecticut 41 Northwest Dr. Plainville, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Medical & Dental Group One Prestige Dr. Meriden, CT	Podiatrist & Dentist & Eyecare	<input type="radio"/>	<input checked="" type="radio"/>		
RD Nutrition Consultants LLC Bellevue, NE	Dietician	<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"/>		
Celtic Consulting Torrington, CT	5 Star Rating Consulting	<input type="radio"/>	<input checked="" type="radio"/>		
Creative Vision & Solutions Staten Island, NY	Employee Relations Consulting	<input type="radio"/>	<input checked="" type="radio"/>		
Patient Ping Boston, MA	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Interpreting Plainville, MA	Deaf Interpreter	<input type="radio"/>	<input checked="" type="radio"/>		
Connecticut Purchasing Consultants Stratford, CT	Purchasing Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Core Medical Group Manchester, NH	Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
RN Staff Inc Philadelphia, PA	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network New York, NY	Registered Nurses	<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"/>		

\* 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
Apple Rehab West Haven	2136-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 25,229	25,229		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 59,004	59,004		
4. Social Security (F.I.C.A.)	\$ 263,462	263,462		
5. Health Insurance	\$ 309,538	309,538		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 18,775	18,775		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 12,935	12,935		
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*	\$ 614,756	614,756		
d. Accounting and Auditing	\$ 7,783	7,783		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 62,977	62,977		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 22,347	22,347		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 12,070	12,070		
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	\$ 494,096	494,096		
<b>Subtotal</b>	\$ 1,903,222	1,903,222		

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended		Page	of
Apple Rehab West Haven	2136-C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		1,903,222	1,903,222		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 2,287	2,287			
2. Holiday Parties for Staff	\$ 4,195	4,195			
3. Gifts to Staff and Residents	\$ 8,948	8,948			
4. Employee Travel	\$ 3,202	3,202			
5. Education Expenses Related to Seminars and Conventions	\$ 1,328	1,328			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 18,740	18,740			
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	\$ 4,631	4,631			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 6,347	6,347			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 595	595			
9. Subscriptions	\$ 340	340			
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**	\$ 363,899	363,899			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 120,054	120,054			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,437,787	2,437,787			

\* 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)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Advertising - Public Relations	\$ 18,740		
<b>Total Other Advertising</b>	\$ 18,740	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
ACHCA	\$ 205		
CAHCF	\$ 6,142		
<b>Total Dues</b>	\$ 6,347	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
Detail	\$ -		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Corporate Fees Non Reimburable	\$ 57,347		
Licenses & Fees	\$ 27,774		
Pre Employment Screenings	\$ 14,102		
Point Click Care Fees	\$ 13,210		
Bank Charges, Penalties, Fees	\$ 38		
Healthport Indirect	\$ 6,097		
Legal Fees - Probate & Collection	\$ 190		
Resident Expenses	\$ 353		
Account W/O & Prior Period Adjustments	\$ 943		
<b>Total Other Administrative and General</b>	\$ 120,054	\$ -	\$ -

**Schedule C-1 - Management Services\***

Name of Facility Apple Rehab West Haven	License No. 2136-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.	363,899	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	License No.	Report for Year Ended	Page	of
Apple Rehab West Haven	2136-C	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 193,860	193,860		
2. Non-Food Supplies	\$ 36,062	36,062		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,586	1,586		
c. Management Services**	\$			
d. Other (Specify) _____	\$			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 231,509</b>	<b>231,509</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*	233	233		
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 Apple Rehab West Haven		License No. 2136-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. \$	11,634	11,634	
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. \$	8,563	8,563	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify)		\$			
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		\$	20,197	20,197	
<b>3F. Laundry Questionnaire</b>					
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	
Apple Rehab West Haven	2136-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. \$	28,604	28,604		
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> )	\$				
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	28,604	28,604		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from West River Pharmacy	\$	298,390	298,390		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	242,494	242,494		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	34,916	34,916		
f. X-rays and Related Radiological Procedures***	\$	39,370	39,370		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	22,776	22,776		
i. Recreation	\$	30,136	30,136		
j. Other (Specify)**** See Attached Schedule	\$	28,307	28,307		
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>	\$	696,389	696,389		

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

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

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

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



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

Name of Facility Apple Rehab West Haven			License No. 2136-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
Aurora Landscaping	17 Wenzel Farm Rd. North Haven, CT	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal & Landscaping	23,211			22	6A
Schindler Elevator Corporation	PO BOX 93050 Chicago, IL 60673	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance & Repairs	11,746			22	6A
CWMP, LLC	256 Norton Place Plainville, CT	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	19,904			22	6F
		<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
Apple Rehab West Haven	2136-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 160,512	160,512				
b. Heat	\$ 13,675	13,675				
c. Light & Power	\$ 92,587	92,587				
d. Water	\$ 60,412	60,412				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 11,446	11,446				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 338,633</b>	<b>338,633</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 25,823	25,823				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 25,823</b>	<b>25,823</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 69,129	69,129				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 69,129</b>	<b>69,129</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 453,000	453,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 81,392	81,392				
c. Personal property taxes	\$ 6,510	6,510				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 635,854</b>	<b>635,854</b>				

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







Apple Rehab West Haven  
9/30/2017

**Schedule of Land Improvements Acquired during this report period**

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
7/13/2017	Dishwasher Repair-Drive Motor Assembly	\$ 2,268	ME-5	\$ 106
<b>Total additions for Movable Equipment</b>		\$ 2,268		\$ 106
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ -

\*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
<b>Additions:</b>				
11/28/2016	Installation of 5 Dry Pendant Sprinklers	\$ 1,378	LHI-10	\$ 172
<b>Total additions for Leasehold Improvement</b>		\$ 1,378		\$ 172
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Annual Report of Long-Term Care Facility**

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility Apple Rehab West Haven			License No. 2136-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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period				1,952,520	1,483,778	A		68,957	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				1,378		A		172	
C-4. Subtotal									69,129
<b>D. Total Amortization</b>									69,129

\* 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 Apple Rehab West Haven	License No. 2136-C	Report for Year Ended 9/30/2017	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
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 <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		90		
6. Square Footage		25,480		
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>	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 _____				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
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	4,917,410			
l. Principal Outstanding on Note Paid-Off	3,358,080			
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
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
Apple Rehab West Haven		2136-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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility Apple Rehab West Haven		License No. 2136-C		Report for Year Ended 9/30/2017		Page 27	of 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) Tax Collector West Haven				\$ 2,803	2,803		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$ 2,803	2,803		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 88,450	88,450		
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. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 88,450	88,450		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 8,551,699	8,551,699		



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Apple Rehab West Haven				2136-C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 158,972	158,972		
4.			Other - See attached Schedule	\$ 7,481	7,481		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 19,580	19,580		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 614,756	614,756		
10.	15/16	1d/m	Accounting & Legal	\$ 5,842	5,842		
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 *	\$ 18,740	18,740		
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	\$ 72,954	72,954		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$	898,324	898,324	

\* 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 Services Marketing	\$ 7,481		
<b>Total Other Salaries Adjustment</b>			\$ 7,481	\$ -	\$ -

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Corporate Fee - Non Reimbursable	\$ 57,347		
16	1.3	Employee Recognition/Gift/Parties	\$ 13,143		
16	8a	Chamber of Commerce	\$ 595		
16	m13	Bank Charges/Penalties/Fees	\$ 38		
16	m13	Resident Expenses	\$ 406		
16	m13	Prior Period Adj/Account W/O Expense	\$ 943		
30	IV8	Prior Period Adj/Account W/O Revenue	\$ 481		
<b>Total Other A&amp;G Adjustments</b>			\$ 72,954	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Apple Rehab West Haven			2136-C	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 898,324	898,324		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 298,293	298,293		
28.	16	L1	Ambulance/Limousine	\$ 2,287	2,287		
29.	20	h	X-rays, etc	\$ 39,370	39,370		
30.	20	f	Laboratory	\$ 22,776	22,776		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 21,590	21,590		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 28,127	28,127		
<b>Page 22 - Maintenance and Property</b>							
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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.	30	IV4	Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 56	56		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.	30	IV5	Interest Income on Accounts Rec	\$ (0)	(0)		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 2,803	2,803		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 1,313,625	1,313,625		

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Apple Rehab West Haven  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy Supplies	\$ 26,094		
20	5j	Rehab Service Supplies	\$ 2,032		
<b>Total Other Ancillary Costs</b>			\$ 28,127	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Interest Expense	\$ 2,803		
<b>Total Other Adjustments</b>			\$ 2,803	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Apple Rehab West Haven	2136-C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 4,426,142	4,426,142				
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> )	\$ 1,671,239	1,671,239				
b. Medicare Room and Board Contractual Allowance **	\$ 580,640	580,640				
4. a. Private-Pay Residents and Other	\$ 1,397,447	1,397,447				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 174,816	174,816				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (175,110)	(175,110)				
c. Prescription Drugs - Non-Medicare	\$ 60,532	60,532				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (60,532)	(60,532)				
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	\$ 487,004	487,004				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (296,515)	(296,515)				
c. Physical Therapy - Non-Medicare	\$ 79,065	79,065				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (79,065)	(79,065)				
4. a. Speech Therapy - Medicare	\$ 67,142	67,142				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (36,743)	(36,743)				
c. Speech Therapy - Non-Medicare	\$ 4,995	4,995				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (4,995)	(4,995)				
5. a. Occupational Therapy - Medicare	\$ 457,249	457,249				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (338,529)	(338,529)				
c. Occupational Therapy - Non-Medicare	\$ 98,685	98,685				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (98,685)	(98,685)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 8,414,782	8,414,782				
<b>IV. Other Revenue*</b>						
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> )	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 1,659	1,659				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,659	1,659				
<b>VI. Total All Revenue</b> (III +V)	\$ 8,416,441	8,416,441				

\* 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)
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Resident Revenue</b>		\$ -	\$ -	\$ -

**Interest Income**

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
<b>Total Interest Income</b>			\$ -	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	Tax Withholdings	\$ 477		
30 IV8	Medical Records	\$ 1,123		
30 IV8	Account W/O	\$ 4		
30 IV8	Vending Machine Revenue	\$ 56		
<b>Total Other Revenue</b>		\$ 1,659	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab West Haven	2136-C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	2,400
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,277,957
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	22,686
5. Prepaid Expenses			\$	29,372
a. Prepaid Property Tax	29,372			
b. Prepaid Insurance				
c. Prepaid Other				
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	9,513
Due Affiliate (Debit Balance)				
Payroll	9,513			
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,341,928
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>1,953,898</u>		\$	400,991
	Accum. Depreciation <u>1,552,907</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>31,745</u>		\$	
	Accum. Depreciation <u>31,745</u>	Net		
6. Movable Equipment	*Historical Cost <u>465,179</u>		\$	57,113
	Accum. Depreciation <u>408,066</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	12,698
Fixed Asset Clearing Account	12,698			
Construction in Progress				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	470,801

\* 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 Apple Rehab West Haven	License No. 2136-C	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	2,812,730
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 <b>Total Leasehold or Like Properties</b> (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> )			\$	
Loans Rec. - Officers/Owner				
Capitalized Refinance				
Leasehold Deposits				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	2,812,730

\* 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 Apple Rehab West Haven		License No. 2136-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,978,232	
<b>Liabilities (cont'd)</b>					
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> )				\$ 1,097,144	
Name and Address of Lender	Amount	Loan Date			
Brian J. Foley	1,097,144	Demand			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
Security Deposits					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,097,144	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,075,376	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab West Haven	2136-C	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	3,837,308
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,965,696)
6. Gain or Loss for Period			\$	(135,259)
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	(262,646)
<b>C. Total Reserves and Net Worth</b>			\$	(262,646)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,812,730

### H. Changes in Total Net Worth

Name of Facility Apple Rehab West Haven	License No. 2136-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			\$	(122,273)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	8,416,441
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	8,551,699
D. Net Income or Deficit			\$	(135,259)
E. Balance			\$	(257,532)
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> )			\$	5,114
Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount		
Brian Foley	President	5,114		
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose	Amount			
3. Total Deductions			\$	5,114
H. <b>Balance at End of Period</b>			\$	(262,646)

### I. Preparer's/Reviewer's Certification

Name of Facility Apple Rehab West Haven	License No. 2136-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 checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<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

Apple Rehab West Haven  
For Cost Year Ended September 30, 2017

		2016	2017	Adjustments		Total	Cost Report References	
		10/1 - 12/31	1/1 - 9/30	DR	CR		Report Page/Line #	Self Disallow Page/Line #
10111	Cash Corporate	\$0.00	\$0.00			0.00		31A1
10116	Cash - Laurel Woods	0.00	0.00			0.00		31A1
10117	Cash - Saybrook	0.00	0.00			0.00		31A1
10201	Petty Cash	400.00	2,000.00			2,400.00		31A1
10301	Cash - Patient Personal Need	0.00	0.00			0.00		31A1
10401	Exchange	500.00	(500.00)			0.00		31A1
10402	Exchange - Arlene Sheehan	(2,830.56)	(685.72)			(3,516.28)		33A12
10403	Exchange - Donations	(4,722.37)	0.00			(4,722.37)		33A12
10404	Exchange - Wellness	0.00	0.00			0.00		31A1
10405	Exchange - A/R	0.00	0.00			0.00		31A1
11001	A/R Private Patients	753,764.21	759,660.23			1,513,424.44		31A2
11002	A/R Medicare Patients	287,832.10	(63,571.51)			224,260.59		31A2
11003	A/R Medicaid Patients	725,779.72	177,345.71			903,125.43		31A2
11004	A/R Veterans Admin	0.00	0.00			0.00		31A2
11005	A/R Other	0.00	0.00			0.00		31A2
11010	A/R State Retro	0.00	(9,656.18)			(9,656.18)		31A2
11011	A/R Medicaid Pending	(68,962.00)	0.00			(68,962.00)		31A2
11015	A/R Medicare Retro	0.00	0.00			0.00		31A2
11020	A/R Clearing	0.00	0.00			0.00		31A2
11050	Reserve for Doubtful Accounts	(284,235.55)	0.00			(284,235.55)		31A2
11101	Loans Rec. - Officers/Owner	0.00	0.00			0.00		32D7
12005	Dietary Supply Inventory	8,103.59	(538.66)			7,564.93		31A4
12010	Housekeeping Supply Inventory	489.36	748.13			1,237.49		31A4
12015	Medical & Nursing Supply Inventory	11,771.80	(1,544.76)			10,227.04		31A4
12020	Maintenance Supply Inventory	2,650.51	(586.96)			2,063.55		31A4
12025	Laundry Supply Inventory	1,982.25	(767.82)			1,214.43		31A4
12030	Recreation Supply Inventory	0.00	35.00			35.00		31A4
12035	Office/Misc. Supply Inventory	463.76	(119.76)			344.00		31A4
13002	Prepaid Insurance	4,368.94	(4,368.94)			0.00		31A5b
13006	Prepaid Property Tax	(0.03)	29,372.01			29,371.98		31A5b
13010	Other Prepaid Expenses	0.00	0.00			0.00		31A5c
15501	Non Moveable Equipment	36,992.75	0.00			31,744.92	(5,247.83)	31B5
15502	Moveable Equipment	451,663.89	2,268.05	11,246.94		465,178.88		31B6
16001	Auto & Trucks	0.00	0.00			0.00		31B7
16501	Leasehold Improvements	1,926,755.61	0.00	27,686.40		1,953,897.81	(544.20)	31B4
16598	Fixed Asset Proceeds Clearing Account	0.00	0.00			0.00		31B9
16599	Fixed Asset Clearing A/C	0.00	12,697.50			12,697.50		31B9
16601	Capitalized Refinance Expense	0.00	0.00			0.00		31B9
16750	Construction in Progress	0.00	0.00			0.00		31B9
17001	Acc. Depreciation Non Moveable Equipmen	(30,995.82)	(1,074.15)	325.05		(31,744.92)		31B5
17002	Acc. Depreciation Moveable Equipment	(326,259.01)	(18,785.82)			(345,044.83)	(63,020.79)	31B6
17003	Acc. Depreciation Auto & Truck	0.00	0.00			0.00		31B7
17005	Acc. Amortization Leasehold Imp.	(1,458,738.74)	(50,956.69)			(1,509,695.43)	(43,211.86)	31B4
19101	Leasehold Deposits	0.00	0.00			0.00		32D7
19501	Goodwill	0.00	0.00			0.00		32D7
20101	A/P Trade	(315,707.63)	(195,747.50)			(511,455.13)		33A1
20104	A/P Patient Need Account	0.00	100.00			100.00		33A1
20110	A/P Patient Exchange	642.36	3,400.00			4,042.36		33A12
20115	A/P Other	(799,675.97)	(297,468.00)			(1,097,143.97)		34B3
20200	Due Affiliate -Corporate	(1,033,772.25)	(39,209.23)			(1,135,252.65)	(62,271.17)	33A12
20250	Loan Payable Officer	0.00	0.00			0.00		34B4
20256	Dostie Note S/T	0.00	0.00			0.00		34B4
20501	Accrued Payroll	(77,085.54)	8,063.50	9,084.86		(59,937.18)		33A4
20601	Accrued Vacation	(103,300.42)	0.00	103,300.42		(98,643.01)	(98,643.01)	33A12
21001	Federal Withholding	(5,150.13)	5,150.13			0.00		33A6
21002	State Withholding	(1,919.13)	1,919.13			0.00		33A6
21005	FICA - Employee	(4,688.02)	4,688.02			0.00		33A6
21006	FICA - Employer	(10,459.69)	5,166.90			(5,292.79)		33A6
21010	Federal Unemployment Comp.	(611.86)	489.93			(121.93)		33A6
21011	State Unemployment Comp.	(6,795.89)	1,428.13			(5,367.76)		33A6
21035	Other Employee Withhold	0.00	0.00			0.00		33A12
21037	Employee Withholding (HCRA/DCRA)	6,229.33	(30.00)			6,199.33		31A8
21040	Union Dues	0.00	0.00			0.00		33A12
21045	Initiation Fees	0.00	0.00			0.00		33A12
21050	Payroll Deductions - AFLAC	0.00	(372.75)			(372.75)		33A12
21051	Payroll Deducted Life Insurance	2,877.45	436.55			3,314.00		31A8
21060	401 (K) Salary Reduction	(2,050.31)	1,096.82			(953.49)		33A12
22001	Accrued Professional Fees	(5,630.82)	(187.03)			(5,817.85)		33A12



22010	Accrued Pension	(3,096.14)	2,634.18			(461.96)	33A12	
22015	Accrued Workers compensation	(27,255.00)	1,160.67			(26,094.33)	33A12	
22040	Accrued Group Insurance	0.01	0.00			0.01	33A12	
22050	Accrued Other Expenses	(112,315.85)	(12,048.85)			(124,364.70)	33A12	
22060	Accrued User Fee	0.00	0.00			0.00	33A12	
23002	State Income Tax	0.00	0.00			0.00	33A12	
25256	Dostie Note L/T	0.00	0.00			0.00	34B4	
25505	Security Deposits	0.00	0.00			0.00	34B4	
27500	Capital Stock	(1,000.00)	0.00			(1,000.00)	35B2	
27800	Dividends Paid	0.00	0.00			0.00	35B2	
27900	Capital Contributions	(3,837,308.20)	0.00			(3,837,308.20)	35B1	
28000	Retained Earnings	4,165,820.36	0.00	107,359.27	(9,596.51)	4,263,583.12	35B5	
31001	Room and Board - Private	(374,118.81)	(1,023,328.00)			(1,397,446.81)	30 I 1a4	
31002	Room and Board - Medicare	(393,765.00)	(1,315,664.00)			(1,709,429.00)	30 I 1a3	
31003	Room and Board - Medicaid	(1,128,252.38)	(3,393,025.41)			(4,521,277.79)	30 I 1a1	
31004	Room and Board - Managed Care	0.00	0.00			0.00	30 I 1a4	
31010	Room and Board - Rest Home	0.00	0.00			0.00	30 I 1a4	
31015	Medicare Cont. Allowance - Room & Board	(152,911.82)	(427,728.50)			(580,640.32)	30 I 1a3	
31032	Medicare Recoupment	9,138.70	29,051.48			38,190.18	30 I 1a3	
31033	Medicaid Recoupment	83,405.91	11,730.01			95,135.92	30 I 1a1	
35001	Physical Therapy	(142,976.43)	(423,092.29)			(566,068.72)	30 II 1b3	
35002	Medical Supply	0.00	0.00			0.00	30 IIa6	
35005	Vending Machines	0.00	0.00			0.00	30 IIa6	
35006	Pharmacy Supplies	(60,820.72)	(174,527.68)			(235,348.40)	30 II 1b1	
35007	Clinical Services	(5,345.39)	(16,625.18)			(21,970.57)	30 II 1b6	
35008	Laboratory Services	0.00	0.00			0.00	30 II 1b6	
35009	Diagnostic Services (EKG/Xray)	0.00	0.00			0.00	30 II 1b6	
35010	Speech Therapy	(20,475.71)	(51,661.40)			(72,137.11)	30 II 1b4	
35011	Occupational Therapy	(129,780.97)	(426,153.12)			(555,934.09)	30 II 1b5	
35015	Oxygen - Private	0.00	0.00			0.00	30 II 1b7	
35016	Oxygen - Medicare	0.00	0.00			0.00	30 II 1b7	
35030	Medicare Contractual Allowance - Therapy	170,768.41	500,928.83			671,697.24	30 II 1b, 4b, 5b	
35031	Medicare Contractual Allowance - Other	46,364.75	144,625.04			190,989.79	30 II 1d, 4d, 5d	
35032	Medicare Contractual Allowance - Supplies	3.26	86.32			89.58	30 II 6	
35033	Medicaid Contractual Allowance - Supplies	1,825.59	(739.75)			1,085.84	30 II 6	
35035	Contractual Allowance - HMO/Insurance/Mi	60,329.75	187,952.56			248,282.31	30 II 6	
35054	Hairdresser & Barber	0.00	0.00			0.00	30 2.1	
35098	Misc. Income - Other	(480.72)	(1,178.18)			(1,658.90)	See Attached	
36001	Interest Income	0.03	0.00			0.03	30 IV 5	
36500	Gain (Loss) on Sale of Assets	0.00	0.00			0.00	30 IV 8	
41001	Salaries - Administrator	0.00	80,636.27	22,120.95		102,757.22	10 A2.3	
41002	Salaries - Clerical	14,724.92	56,397.13	19,522.98	(4,279.13)	86,365.90	10 A4	
41003	Salaries - Accounting	22,065.80	59,130.91	625.31	(4,865.82)	76,956.20	10 A11b	
41004	Salaries - Social Services/Admissions	21,943.22	55,105.45	1,496.91	(3,738.83)	74,806.75	10 A12m	
41005	Salaries - Management	0.00	0.00			0.00	10A2	
41006	Salaries - Maintenance	14,508.35	54,105.45	1,836.66	(921.42)	69,529.04	10 A7b	
41007	Salaries - Projects	0.00	504.65			504.65	10 A7b	
41008	Salaries - Staff Development	6,938.03	19,674.54			26,612.57	10 A12b2	
41009	Salaries - Beautician	0.00	0.00			0.00	10A9	
41010	Employee Physicals	2,464.50	7,204.33			9,668.83	16 m13	
41011	Pre-employment Screen	1,062.94	3,370.38			4,433.32	16 m13	
41015	FICA - Employer	66,620.66	196,841.61			263,462.27	15 1a4	
41016	Unemployment - Federal	849.46	5,152.83			6,002.29	15 1a3	
41017	Unemployment - State	4,294.53	48,707.30			53,001.83	15 1a3	
41020	Insurance - Workmen's Comp	(61,291.51)	86,520.33			25,228.82	15 1a1	
41021	Insurance - Group Medical	88,126.17	221,412.01			309,538.18	15 1a5	
41023	Insurance - Group Life & Disability	3,990.93	14,784.22			18,775.15	15 1a6	
41022	Insurance - FMLA					0.00	15 1a5	
41024	Pension Expense	3,931.11	9,004.38			12,935.49	15 1a7	
41025	Other Employee Benefits	5,395.17	7,748.04			13,143.21	See Attached	
41026	Corporate Fee - Non-reimbursable Costs	18,769.19	38,578.22			57,347.41	16 m13	28 #23 1
41027	Corporate Management Fee	129,095.99	234,236.95	565.93		363,898.87	16 m12	
41028	Healthport Indirect	0.00	0.00	6,097.00		6,097.00	16 m13	
41029	Auto Repair & Maintenance.	0.00	0.00			0.00	16l.6	
41030	Travel - Motor Vehicle	949.02	2,253.01			3,202.03	16 1.4	
41031	Conventions & Meetings	0.00	0.00			0.00	16 1.5	
41032	Education & Seminars	1,084.96	242.89			1,327.85	16 1.5	
41033	Auditing Fees	1,838.40	5,944.68			7,783.08	15 1d	See Attached
41034	Point Click Care Fees	2,759.61	10,449.93			13,209.54	16 m13	
41035	Legal Services	0.00	62,977.00			62,977.00	15 1e	See Attached
41036	Legal Fees Collections - Probate Fees	0.00	190.00			190.00	13b6	
41037	Consulting Fees - Other	1,660.00	71,881.91			73,541.91	See Attached	
41038	Licenses & Fees	4,038.89	23,735.59			27,774.48	16 m13	
41039	Dues & Memberships	2,130.40	4,811.20			6,941.60	See Attached	See Attached

41040	Subscriptions	110.98	228.87			339.85	16 m9	
41041	Advertising - Public Relations	1,447.79	17,292.68			18,740.47	16 m3	28 #18
41042	Advertising - Help Wanted	0.00	0.00			0.00	16 m1	
41043	Supplies - Social Service	0.00	0.00			0.00	20 5j	
41044	Supplies - Beauty Shop	0.00	0.00			0.00	13m6	
41045	Supplies - Medical Records	0.00	0.00			0.00	16 m5	
41046	In Service Fees	0.00	0.00			0.00	16 1.5	
41047	Transportation - Patients	604.69	1,681.96			2,286.65	16 1.1	29 #28
41048	CNA Registration & Validation	0.00	0.00			0.00	16 1.1	
41050	Office Supplies & Printing	9,519.73	12,827.29			22,347.02	15 lg	
41051	Postage	1,015.46	3,615.10			4,630.56	16 m7	
41052	Telephone	2,073.91	9,995.80			12,069.71	15 1h	
41053	Rent	93,000.00	360,000.00			453,000.00	22 9	
41054	Insurance - Package	20,982.42	67,467.47			88,449.89	27 14a	
41057	Equipment Lease	2,357.33	14,121.81			16,479.14	22 6a	
41060	Purchased Services & Repair	12,116.58	58,854.69	183.00		71,154.27	22 6a	
41061	Maintenance & Repair Supplies	12,961.68	59,891.27	26.00		72,878.95	22 6a	
41062	Fuel - Plant Operation	0.00	507.80			507.80	22 6b	
41063	Gas - Plant Operation	2,212.33	10,955.35			13,167.68	22 6b	
41064	Electric - Plant Operation	21,598.20	70,988.63			92,586.83	22 6c	
41065	Water & Sewerage	22,883.38	37,528.19			60,411.57	22 6d	
41066	Refuse Removal / Recyclables	(1,224.05)	12,670.37			11,446.32	22 6f	
41067	Corp Office Building Maintenance	0.00	0.00			0.00	Corp Only	
41070	Taxes - Real Estate	20,336.73	61,054.83			81,391.56	22 10b	
41071	Taxes - Personal Property	1,622.52	4,887.21			6,509.73	22 10c	
41075	Bad Debt	614,755.57	0.00			614,755.57	15 1c	28 #9
41080	Donations	0.00	0.00			0.00	16m10	
41086	Sales Tax	0.00	561.00	(561.00)		0.00	16m13	
41087	Bank Charges/Penalties/Fees	0.00	38.00			38.00	16 m13	28 #23 4
41090	Miscellaneous Expense	53.74	942.57			996.31	See Attached	See Attached
41091	Resident Reimbursements	0.00	299.00			299.00	16m13	
41095	C.O.N. Expense	0.00	0.00			0.00	16m13	
45001	Salaries - R.N. (CCNH)	95,721.33	293,487.66	8,561.82	(7,973.14)	389,797.67	10 A12b1	
45002	Salaries - L.P.N. (CCNH)	183,352.65	540,751.65	16,098.29	(19,659.84)	720,542.75	10 A12c	
45003	Salaries - Aides (CCNH)	236,910.79	672,267.00	26,093.84	(24,418.01)	910,853.62	10 A12d	
45004	Salaries - Assistant D.O.N.	9,736.63	35,763.57	253.21	(759.64)	44,993.77	10 A12a	
45005	Salaries - D.O.N.	17,574.04	27,962.73		(1,063.46)	44,473.31	10A12a	
45006	Inactive Salaries (see A/C 70046)	0.00	0.00			0.00	N/A	
45007	Salaries - R.N. (RHNS/HFA)	0.00	0.00			0.00	10 A12b1	
45008	Salaries - L.P.N. (RHNS/HFA)	0.00	0.00			0.00	10 A12c	
45009	Salaries - Aides (RHNS/HFA)	0.00	0.00			0.00	10 A12d	
45010	Salaries - Infection Control	11,608.98	33,345.44	6,732.94	(6,959.73)	44,727.63	10 A12b2	
45011	Salaries - Nursing Administration	4,938.28	1,233.00			6,171.28	10 A2.3	
45014	Salaries - R.N. / L.P.N. - Light Duty	0.00	0.00			0.00	10 A12b2	
45015	Salaries - C.N.A. - Light Duty	0.00	0.00			0.00	10 A12d	
45016	Salaries - Other Nursing - Light Duty	0.00	0.00			0.00	10 A12d	
45017	Salaries - MDS Coordinator	18,909.58	56,458.24	2,907.36	(1,208.13)	77,067.05	10 A12b2	
45022	Purchased Services - HPS (RN-CCNH)	3,129.00	2,968.00		(6,097.00)	0.00	13 B11a	
45023	Purchased Services - HPS (LPN-CCNH)	0.00	0.00			0.00	13 B11b	
45024	Purchased Services - HPS (CNA-CCNH)	0.00	0.00			0.00	13 B11c	
45025	Equipment Lease Nursing	10,560.24	36,626.63			47,186.87	20 5c	
45032	Purchased Services - HPS (RN-RHNS)	0.00	0.00			0.00	13 B11a	
45033	Purchased Services - HPS (LPN-RHNS)	0.00	0.00			0.00	13 B11b	
45034	Purchased Services - HPS (CNA-RHNS)	0.00	0.00			0.00	13 B11c	
45035 ...	Purchased Services - R.N. (CCNH)	0.00	43,447.98			43,447.98	13 B11a	
45036 ...	Purchased Services - L.P.N. (CCNH)	0.00	56,032.84			56,032.84	13 B11b	
45037 ...	Purchased Services - Aides (CCNH)	0.00	55,931.43			55,931.43	13 B11c	
45041	Purchased Services - Other	193.00	0.00			193.00	13 B12	
45045	Nursing Station Supplies	58.35	118.21	4.00		180.56	20 5j	
45046	Prescription Drugs - Medicare	63,752.87	168,991.03			232,743.90	20 5a	30 #27
45047	Prescription Drugs - Medicaid	0.00	97.05			97.05	20 5a	
45048	Prescription Drugs - Private	32,609.95	14,126.77		(9,037.89)	37,698.83	20 5a	30 #27
45049	Prescription Drugs Managed Care	23,263.79	4,586.12			27,849.91	20 5a	30 #27
45050	Medical Supplies	34,753.75	126,931.60			161,685.35	20 5c	
45051	Medicare Part B Billable	0.00	0.00			0.00	205c	
45052	Medical Equipment Purchases	1,475.69	1,217.72			2,693.41	20 5c	
45055	O.T.C. Medical Supply	440.33	30,488.41			30,928.74	20 5c	
45058	Rehab Service Supplies	(9,037.89)	179.14	9,037.89	(179.14)	(0.00)	205j	
45060	Oxygen - Private	2,498.16	9,170.23			11,668.39	20 5e2	29 #32
45061	Oxygen - Medicare	3,101.00	4,018.50			7,119.50	20 5e2	29 #32
45062	Oxygen - Medicaid	5,062.50	8,263.26			13,325.76	20 5e2	
45063	Oxygen - Managed Care	292.50	2,509.37			2,801.87	20 5e2	29 #32
45065	I.V. Therapy Services	3,340.02	22,754.32			26,094.34	20 5j	29 #34
45070	Laboratory Services	9,880.16	12,895.36			22,775.52	20 5h	29 # 30

45075	Diagnostic Services	5,137.15	34,232.80			39,369.95	20 5f	29 # 29
50001	Salaries - Dietitians	(3,639.95)	31,194.90	1,379.07		28,934.02	10 A5a	
50002	Salaries - Chefs, Cooks	27,661.16	78,403.85	4,878.88	(3,803.37)	107,140.52	10 A5c	
50003	Salaries - Helpers, Dishwashers	40,890.03	123,399.42	5,130.93	(2,123.14)	167,297.24	10 A5c	
50004	Salaries - Food Service Supervisor	14,159.92	29,388.13	888.46	(2,707.37)	41,729.14	10 A5b	
50005	Salaries - Dietary - Light Duty	0.00	0.00			0.00	10 A5c	
50030	Consultant Fee - Dietary	0.00	14,465.00			14,465.00	13B1	
50035	Purchased Services - Dietary	159.55	1,078.65	348.00		1,586.20	18 2b	
50036	Equipment Lease - Dietary	0.00	0.00			0.00	18 2a1	
50040	Supplies - Dietary	9,006.68	27,055.69			36,062.37	18 2a2	
50041	Other Expenses - Dietary	0.00	0.00			0.00	18 2a2	
50050	Food Supplies - HPC/Thurston	41,698.46	128,355.29			170,053.75	18 2a1	
50051	Food Supplies - Dairy	3,676.04	12,956.66			16,632.70	18 2a1	
50052	Food Supplements	915.47	6,258.20			7,173.67	18 2a1	
50053	Enteral Feeding Supplies	0.00	0.00			0.00	18 2a1	
50054	Food Supplies - Other	0.00	0.00			0.00	18 2a1	
50055	Foods Supplies - Rebates	0.00	0.00			0.00	18 2a1	
55001	Salaries - Laundry	15,723.12	40,384.85	1,950.81	(3,423.84)	54,634.94	10 A8b	
55002	Salaries - Laundry Supervisor	2,416.91	7,362.13			9,779.04	10 A8a	
55004	Salaries - Laundry - Light Duty	0.00	0.00			0.00	10 A8b	
55030	Purchased Service - Laundry	0.00	0.00			0.00	19 4b	
55031	Personal Laundry	0.00	0.00			0.00	19 3b	
55035	Linen & Bedding Supplies	4,218.78	4,344.25			8,563.03	19 3a4	
55036	Equipment Lease Laundry	0.00	0.00			0.00	19 3d	
55040	Laundry Supplies	4,485.08	7,148.65			11,633.73	19 3a1	
60001	Salaries - Housekeeping	25,853.77	76,540.31	4,481.96	(5,529.31)	101,346.73	10 A6b	
60002	Salaries - Housekeeping Supervisor	5,796.15	20,384.63		(4,020.71)	22,160.07	10A6a	
60003	Salaries - Housekeeping - Light Duty	0.00	0.00			0.00	10 A6b	
60030	Purchased Services - Housekeeping	0.00	0.00			0.00	20 4b	
60035	Supplies - Housekeeping	6,881.49	21,722.88			28,604.37	20 4a	
65001	Salaries - Recreation	13,358.72	47,039.11	1,683.19	(1,022.30)	61,058.72	10 A12h	
65030	Supplies - Recreation	883.05	2,504.56			3,387.61	20 5i	
65035	Other Expenses - Recreation	6,128.46	20,620.36			26,748.82	20 5i	
70010	Medical Director	4,500.00	16,000.00			20,500.00	13 B8a	
70011	Medical Staff/URC Meeting	0.00	0.00	500.00		500.00	13 B8b	
70012	Other Physician Fees	100.00	400.00		(500.00)	0.00	13 B8e	
70015	Pharmacist Fees	3,377.16	9,120.06			12,497.22	13 B3	
70025	Prescription Drugs Only	0.00	0.00			0.00	N/A	
70030	Personal Laundry	0.00	0.00			0.00	N/A	
70035	Dental Service	2,403.00	6,408.00			8,811.00	13 B2	
70036	Podiatrist Fees	0.00	0.00			0.00	13 B4	
70040	Hairdresser/Barber	0.00	0.00			0.00	16m6	
70047	Purchased Services - Physical Therapist	0.00	493.46			493.46	13 5a	
70048	Purchased Services - Speech Therapist	0.00	0.00			0.00	13 B9a	
70049	Purchased Services - Occupational Therapist	0.00	19,580.38			19,580.38	13 B10a	28 #6
70050	Inactive	0.00	0.00			0.00	N/A	
70052	Rehab. Services Supplies	41.35	1,811.73	179.14		2,032.22	20 5j	29 # 34
70060	Salaries - Rehab Director	27,178.33	56,897.02		(5,858.97)	78,216.38	10 A12e	
70062	Salaries - Therapy Technicians	1,066.68	4,230.64			5,297.32	10 A12e	
70065	Salaries - Physical Therapy Assistant	0.00	567.38			567.38	10 A12e	
70066	Salaries - Per Diem PT Assistant	375.00	4,046.25			4,421.25	10 A12e	
70067	Salaries - Physical Therapist	50,199.51	137,051.78	7,613.13	(7,125.82)	187,738.60	10 A12e	
70068	Salaries - Per Diem Physical Therapist	1,597.32	12,600.30	77.85	(67.50)	14,207.97	10 A12e	
70070	Salaries - Certified Occupational Therapist	26,878.52	68,444.00	1,286.16	(1,645.26)	94,963.42	10 A12g	28 #3
70071	Salaries - Per Diem Certified OT	0.00	0.00			0.00	10 A12g	28 #3
70072	Salaries - Occupational Therapist	13,721.38	45,933.61	601.62		60,256.61	10 A12g	28 #3
70073	Salaries - Per Diem Occupational Therapist	706.25	3,044.38	0.90		3,751.53	10 A12g	28 #3
70075	Salaries - Speech Therapist	8,747.88	26,485.85	546.48		35,780.21	10 A12f	
70076	Salaries - Per Diem Speech Therapist	2,585.25	7,175.00	553.00	(274.00)	10,039.25	10 A12f	
71050	User Fee	116,661.00	377,435.00			494,096.00	15 1k3	
76000	Interest	176.41	2,626.83			2,803.24	27 12D	29 #49
78010	Salaries - Owner	5,114.00	0.00			5,114.00	36 G1	
79010	Depreciation of Non Moveable Equipment	358.11	1,074.15		(1,432.26)	0.00	22 7c	
79011	Depreciation of Moveable Equipment	5,696.79	19,601.82	524.79		25,823.40	22 7d	
79015	Depreciation of Auto & Truck	0.00	0.00			0.00	31B7	
79025	Amortization of Leasehold Improvements.	18,172.60	50,956.69			69,129.29	22 8a	
82010	CT State Income Tax	0.00	250.00			250.00	15 j1	
82050	Provider Specific Tax	0.00	0.00			0.00	15j1	

\$413,791.40 (413,791.40)

Variance (must be \$0.00) 0.00

Total Assets 2,794,977.78  
Total Liabilities (3,057,623.80)

**Total Revenue** (8,416,440.82)  
**Total Expenses** 8,556,813.45

Analysis Accounts		Cost Report References	
		Report Page/Line #	Self Disallow Page/Line #
<b>35098 Misc. Income - Other</b>	<b>1,658.90</b>		
Meal Revenue		30 IV 1	28 #24
Account W/O	4.00	30 IV 8	29 #43
Medical Supply refund	0.00		
Tax Withholdings	476.72	30 IV 8	
Medical Records	1,122.65	30 IV 8	
Vending Machine Income	55.53	30 IV 8	
<b>Total Misc. Income - Other</b>	<b>1,658.90</b>		
<b>41001 Salaries - Administrator</b>	<b>102,757.22</b>		
Administrator	102,757.22	10 A2	
Asst Administrator/AIT	0.00	10 A3	
<b>Total Administrator</b>	<b>102,757.22</b>		
<b>41025 Employee Benefits</b>	<b>13,143.21</b>		
Holiday Parties	4,195.25	16 12	
Employee gifts/ recognition	8,947.96	16 13	28 #23 2
<b>Total Employee Benefits</b>	<b>13,143.21</b>		
<b>41037 Consulting Fees - Other</b>	<b>73,541.91</b>		
Social Worker	0.00	13 B3	
Data Integrity Auditor - Pointright	3300	13 B12	
Employee Relations Consulting-Creative	43636	13 B12	
5 Star Rating Consulting - Celtic Consulting	22715.91	13 B12	
Purchasing Consultant	2053	13 B12	
MDS Consultant - PaitentPing	1837	13 B12	
<b>Total Consulting Fees - Other</b>	<b>73,541.91</b>		
<b>45041 Purchase Service - Other</b>	<b>193.00</b>		
Pharmacy Consult		16 m13	28 #23 5
Deaf Interpreter	193.00	13 B12	
Wound Consultant		16 m13	28 #23 6
<b>Total Consulting Fees - Other</b>	<b>193.00</b>		
<b>41090 Misc. Expense</b>	<b>996.31</b>		
Resident Expenses	53.74	16 M13	28 #23 5
Prior Period Adj/Account W/O	0.00		28 #23 6
Settlement	0.00		
State Penalty	0.00		
User Fee Audit Expense	0.00		
Admin Trip Cancellation Account Write Off	763.55	16 M13	
Account Write Off	179.02	16 M13	
<b>Total Misc. Expense</b>	<b>996.31</b>		
<b>70012 Physician Fees</b>	<b>0.00</b>		
Psychiatrist	0.00	13 B8de	
Eye Doctor	0.00	13 B8de	
<b>Total Physician Fees</b>	<b>0.00</b>		
<b>41041 Advertising - Public Relations</b>	<b>18,740.47</b>		
Public Relations	18,740.47	16 m3	28 #18
Directory Advertising	0.00		
<b>Total Advertising - Public Relations</b>	<b>18,740.47</b>		
<b>41052 Telephone</b>	<b>12,069.71</b>		
Telephone & Beepers	12,069.71	15 1h1	
Cell Phones	0.00	15 1h2	
<b>Total Telephone</b>	<b>12,069.71</b>		
<i>(check G/L account 41052 for possible cell or beeper reclass J/E)</i>			
<b>41039 Dues &amp; Membership</b>	<b>6,941.60</b>		
Dues & Membership	6,346.60	16 m8	
Chamber of Commerce	595.00	16 m8a	28 #23 3
<b>Total Dues &amp; Membership</b>	<b>6,941.60</b>		
<i>(most homes should have, may need to check other accounts)</i>			

**Apple Rehab West Haven  
Cost Year 2017**

J/E #	DB	AMOUNT	ACCOUNT TITLE	CR	AMOUNT	Reverse CY 2017
1	16599		Fixed Asset Clearing A/C			
	41032		Education & Seminars			
	41038		Licenses & Fees			
	41060	183.00	Purchased Services & Repair			
	41061	26.00	Maintenance & Repair Supplies			
	45045	4.00	Nursing Station Supplies			
	45050		Medical Supplies			
	55035	348.00	Supplies - Recreation			
			Sales Tax	41086	561.00	
			<b>Allocate Sales Tax</b>			
2	20601	103,300.42	Accrued PTO			
			Salaries - Clerical	41002	4,137.04	
			Salaries - Accounting	41003	4,795.17	
			Salaries - Social Service	41004	3,552.98	
			Salaries - Maintenance	41006	777.64	
			Salaries - RN	45001	7,434.63	
			Salaries - LPN	45002	18,137.33	
			Salaries - CNA	45003	20,424.17	
			Salaries - ADNS	45004	759.64	
			Salaries - Infection Control	45010	6,804.62	
			Salaries - MDS	45017	1,208.13	
			Salaries - Dietitians	50001		
			Salaries - Chef, Cooks	50002	3,413.07	
			Salaries - Dietary Aid, Dishwasher	50003	1,567.22	
			Salaries - Food Service Suprv	50004	2,604.54	
			Salaries - Laundry	55001	3,123.31	
			Salaries - Housekeeping	60001	4,953.71	
			Salaries - Housekeeping Supervisor	60002	3,874.42	
			Salaries - Recreation	65001	761.25	
			Salaries - Rehab Director	70060	5,858.97	
			Salaries - Physical Therapist	70067	7,125.82	
			Salaries - Per Diem Physical Therapist	70068	67.50	
			Salaries - Certified Occupational Therapist	70070	1,645.26	
			Salaries - Per Diem Speech Therapist	70076	274.00	
			<b>Reverse 12/16 PTO Accrual</b>			
3	41002	4,027.69	Salaries - Clerical			
	41003	625.31	Salaries - Accounting			
	41004	1,496.91	Salaries - Social Service			
	41006	1,836.66	Salaries - Maintenance			
	45001	8,561.82	Salaries - RN			
	45002	16,098.29	Salaries - LPN			
	45003	26,093.84	Salaries - CNA			
	45004	253.21	Salaries - ADON			
	45005		Salaries - DNS		1,063.46	
	45010	6,732.94	Salaries - Infection Control			
	45017	2,907.36	Salaries - MDS			
	50001	1,379.07	Salaries - Dieticians			
	50002	4,878.88	Salaries - Chef, Cooks			
	50003	5,130.93	Salaries - Dietary Aid, Dishwasher			
	50004	888.46	Salaries - Food Service Suprv			
	55001	1,950.81	Salaries - Laundry			
	60001	4,481.96	Salaries - Housekeeping			
	60002		Salaries - Housekeeping Supervisor			
	65001	1,683.19	Salaries - Recreation			

	70060		Salaries - Rehab Director		
	70067	7613.13	Salaries - Physical Therapist		
	70068	77.85	Salaries - Per Diem Physical Therapist		
	70070	1286.16	Salaries - Certified Occupational Therapist		
	70072	601.62	Salaries - Occupational Therapist		
	70073	0.90	Salaries - Per Diem Occupational Therapist		
	70075	546.48	Salaries - Speech Therapist		
	70076	553.00	Salaries - Per Diem Speech Therapist		
			Accrued PTO	20601	98,643.01
			<b>Accrue 9/30/17 PTO</b>		
4	41027	565.93	Corporate Management Fee		
			Due Affiliate - Corporate	20200	565.93
			<b>Allocate Interest Income</b>		
5	41001	22,120.95	Salaries Administrator		
			Due Affiliate - Corporate	20200	22,120.95
			<b>Administrator Salary</b>		
6	70011	500.00	Medical Staff/URC Meeting		
			Other Physician Fees	70012	500.00
			<b>To reverse to add Shared Employees Healthport</b>		
7	41028	6,097.00	Healthport Indirect		
			Purchased Services - HPS (RN-CCNH)	45022	6,097.00
			<b>To adjust Purchased Services 45022</b>		
8	45058	9,037.89	Rehab. Services Supplies		
			Prescription Drugs - Private	45048	9,037.89
			<b>Inadvertant miscode should be 70052</b>		
9	70052	179.14	Rehab. Services Supplies		
			Rehab. Services Supplies	45058	179.14
			<b>To reclass rehab service supplies</b>		
10	28000	63,020.79	Retained Earnings		
	28000	43,211.86	Retained Earnings		
	79011	315.14	Movable Depreciation		
	79011	209.65	Movable Depreciation		
	15502	2,096.46	Moveable Equipment		
	15502	3,151.37	Moveable Equipment		
	15502	721.11	Moveable Equipment		
	15502	5,278.00	Moveable Equipment		
	16501	3,597.40	Leasehold Improvements		
	16501	24,089.00	Leasehold Improvements		
	28000	181.74	Retained Earnings		
	28000	362.46	Retained Earnings		
	17001	325.05	Acc Dep of Nonmovable Equipment		
	28000	582.42	Retained Earnings		
			Depreciation of NME	79010	315.14
			Depreciation of NME	79010	209.65
			Non Moveable Equipment	15501	2,096.46
			Non Moveable Equipment	15501	3,151.37
			Retained Earnings	28000	721.11
			Retained Earnings	28000	5,278.00
			Retained Earnings	28000	3,597.40
			Due Affiliate - Corporate	20200	24,089.00
			Leasehold Improvements	16501	181.74
			Leasehold Improvements	16501	362.46
			Nonmovable Deprec	79010	907.47
			Accum Deprec - ME	17002	63,020.79

			Accum Deprec - LHI	17005	43,211.86	
			<b>Adjust Deprec</b>			
11	20501	9,084.86	Accrued Payroll			
			Salaries - Clerical	41002	142.09	
			Salaries - Accounting	41003	70.65	
			Salaries - Social Service	41004	185.85	
			Salaries - Maintenance	41006	143.78	
			Salaries - RN	45001	538.51	
			Salaries - LPN	45002	1,522.51	
			Salaries - CNA	45003	3,993.84	
			Salaries - Infection Control	45010	155.11	
			Salaries - Chef, Cooks	50002	390.30	
			Salaries - Dietary Aid, Dishwasher	50003	555.92	
			Salaries - Food Service Suprv	50004	102.83	
			Salaries - Laundry	55001	300.53	
			Salaries - Housekeeping	60001	575.60	
			Salaries - Housekeeping Supervisor	60002	146.29	
			Salaries - Recreation	65001	261.05	
			<b>Accrue Wage Enhancement</b>			
12	41002	15,495.29	Salaries - Clerical			
			Due Affiliate -Corporate	20200	15,495.29	
		413,791.40	<b>TOTALS</b>		413,791.40	

0.00

413,791.40

0.00

Facility: Apple Rehab West Haven  
 Cost Year 9/30/2017  
 Reconciliation of Revenue, Expenses, Balance Sheet

	<u>Expenses</u>	<u>Revenue</u>	<u>Assets</u>	<u>Liabilities</u>
Per Trial Balance	8,556,813	8,416,441	2,794,978	3,057,624
Per Cost Report	8,551,699	8,416,441	2,812,730	3,075,376
<b>Difference</b>	<b>5,114</b>	<b>0</b>	<b>17,752</b>	<b>17,752</b>
21037-21060 - Payroll W/H			9,513	9,513
10401-10403 Exchange			8,239	8,239
78010 - Owners Salary	5,114			
<b>Difference</b>	<b>5,114</b>	<b>0</b>	<b>17,752</b>	<b>17,752</b>
	0	0	0	0



