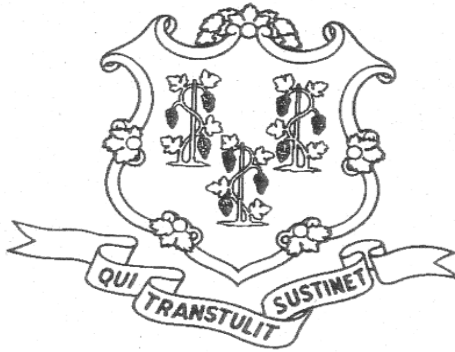


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation and Care Center	
Address (No. & Street, City, State, Zip Code) 93 West Town Street, Norwich, CT 06360	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 6/30/2017

License Numbers:	CCNH 859-C	RHNS	(Specify)	Medicare Provider 07-5079
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Medicaid Provider Numbers:	CCNH 8599	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Norwichtown Convalescent Home, Inc. d/b/a Norwich	License No. 859-C	Report for Year Ended 6/30/2017	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 Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation and Care Center [facility name], for the cost report period beginning October 1, 2016 and ending June 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. {a}

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) John Miller			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation and Care Center		Period Covered:	From 10/1/2016	To 6/30/2017
Address of Facility 93 West Town Street, Norwich, CT 06360				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 10/25/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-889-2614		Report for Year Ended 6/30/2017	Page 2	of 37
Name of Facility (as shown on license) Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Re		Address (No. & Street, City, State, Zip) 93 West Town Street, Norwich, CT 06360		
License Numbers:	CCNH 859-C	RHNS (Specify)	Medicare Provider No. 07-5079	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Change of Ownership on July 1, 2017.				
Administrator				
Name of Administrator John Miller		Nursing Home Administrator's License No.:	001894	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Norwichtown Convalescent Home, Inc. d/b/a	License No. 859-C	Report for Year Ended 6/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation and Care Center	93 West Town Street, Norwich, CT 06360		CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Leonore Kallen	Ashton Gardens, 5999 University Drive, Parkland, FL 33067	President	1	
Phillip Kallen	2324 NE 28th, Lighthouse Pt, FL 33064	Vice President	49.5	
Kenneth Kallen	797 Camino Del Monte Sol, Santa Fe, NM 87505	Secretary	49.5	
Names of Stockholders Owning at Least 10% of Shares				
Phillip Kallen	2324 NE 28th, Lighthouse Pt, FL 33064	Vice President	49.5	
Kenneth Kallen	797 Camino Del Monte Sol, Santa Fe, NM 87505	Secretary	49.5	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Norwichtown Convalescent Home, Inc. d/b/a Norw	859-C	6/30/2017	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Norwichtown Convalescent Home, Inc. d/b/a No	License No. 859-C	Report for Year Ended 6/30/2017	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - Only one level of care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A - Only one level of care				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - Only one level of care				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Norwichtown Convalescent Home, Inc. d/b/a Norwichtown			859-C	6/30/2017			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
CIT Technology, 10201 Centurion Parkway N #100, Jacksonville, FL 32256	<input type="radio"/>	<input checked="" type="radio"/>	Copier LD425B	12/01/11	60 Months	1,069	1,069	
US Bank, PO Box 790448, St. Louis, MO 63179-0448	<input type="radio"/>	<input checked="" type="radio"/>	Copier Machines	06/20/15	60 Months	4,235	4,235	
Pitney Bowes Global Finance, PO Box 856460 Louisville, KY 40285-6460	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	08/29/09	Open Ended	668	668	
US Bank, PO Box 790448, St. Louis, MO 63179-0448	<input type="radio"/>	<input checked="" type="radio"/>	Phone System replaces NEC Lease	10/01/14	60 Months	7,469	7,469	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes	<input type="radio"/> No
Total ***							13,441	

* 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 Norwichtown Convalescent Home,	License No. 859-C	Report for Year Ended 6/30/2017	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 1 Byrd and Associates, LLC 2 PDR Certified Public Accountants 3 Marcum LLP 4	Address (No. & Street, City, State, Zip Code) P.O Box 1749, Winter Park, FL 32790 29750 US Hwy 19 North, Suite I 01, Clearwater, FL 33671 555 Long Wharf Drive, 12th Floor, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1	Preparation of Federal and State Tax Returns	\$	14,868
2	401(k) Audit / IRS audit	\$	5,250
3	Prepare financial statements and cost reports / Ken Kallen Estate Matters (Disallowed on Pg. 28 - \$1,314)	\$	23,331
4		\$	
			Charge for Services Provided
			\$ 43,449

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 Mcilrath Law Firm PLLC 3 4 5	Telephone Number 860-240-6000 407-435-9791
---	--

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

- 1 City Place, 185 Asylum Street, Hartford, CT 06103
 2 4700 Millenia Blvd., Suite 175, Orlando, FL 32839
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1	Labor/ Employment Matters/ General Matters (Survey)	\$	4,103
2	401K Documentation and legal advise	\$	5,560
3		\$	
4		\$	
5		\$	
			Charge for Services Provided
			\$ 9,663

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

- Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitatio			License No. 859-C		Report for Year Ended 6/30/2017				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	120	120			120	120			120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	117	117			117	117			108	108		
B. As of midnight of THIS report period					108	108						
3. Total Number of Days Care Provided During Period												
A. Medicare	6,072	6,072			6,072	6,072						
B. Medicaid (Conn.)	18,626	18,626			18,626	18,626						
C. Medicaid (other states)												
D. Private Pay	3,063	3,063			3,063	3,063						
E. State SSI for RCH												
F. Other (Specify) Managed Care / Insurance	2,667	2,667			2,667	2,667						
G. Total Care Days During Period (3A thru F)	30,428	30,428			30,428	30,428						
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	30,428	30,428			30,428	30,428						

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Norwichtown Convalescent Home, Inc. d/b/a			License No. 859-C			Report for Year Ended 6/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	17		67			24							
Per Diem Rate													
a. One bed rm.	Various		176.41			415.00							
b. Two bed rms.	Various		176.41			365.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B									TOTAL	CCNH	RHNS	(Specify)	
B. Medicaid (Exclusive of Part B)									2,507	2,507			
1. Maintenance Treatments									338	338			
2. Restorative Treatments													
C. Other									20,865	20,865			
D. Total Physical Therapy Treatments									23,710	23,710			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									570	570			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									33	33			
2. Restorative Treatments													
C. Other									3,400	3,400			
D. Total Speech Therapy Treatments									4,003	4,003			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,685	1,685			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									328	328			
2. Restorative Treatments													
C. Other									22,665	22,665			
D. Total Occupational Therapy Treatments									24,678	24,678			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Norwichtown Convalescent Home, Inc. d/b/a Norwichtown R	License No. 859-C	Report for Year Ended 6/30/2017	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	73,125	780				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	189,268	1,600				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	189,780	7,604				
5. Dietary Service						
a. Head Dietitian	22,286	800				
b. Food Service Supervisor	45,218	1,600				
c. Dietary Workers	190,282	15,241				
6. Housekeeping Service						
a. Head Housekeeper	17,840	800				
b. Other Housekeeping Workers	126,830	10,181				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	45,307	1,600				
b. Other Maintenance Workers	60,320	3,216				
8. Laundry Service						
a. Supervisor	17,943	800				
b. Other Laundry Workers	108,535	9,357				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	93,838	800				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	181,605	3,200				
b. RN						
1. Direct Care	650,964	22,035				
2. Administrative**	232,619	4,418				
c. LPN						
1. Direct Care	592,189	22,593				
2. Administrative**						
d. Aides and Attendants	1,068,547	73,530				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	120,645	6,103				
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	68,887	2,856				
n. Marketing						
o. Other (Specify) See Attached Schedule	61,974	3,403				
<i>A-13. Total Salary Expenditures</i>	4,158,002	192,517				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 31,223	\$ 1,609				
Staff Scheduler	\$ 30,412	\$ 1,784				
Respiratory Therapist	\$ 339	10				
Total	\$ 61,974	3,403	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Med A Consolidated Billing (Disallowed)	\$ 5,646	PPS Billing				
Med A Consolidated Billing (Disallowed)	\$ 1,085	PPS Billing				
Pulmonologist (Disallowed)	\$ 20,000	80				
Total	\$ 26,731	80	\$ -	-	\$ -	-

**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	
Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation				859-C	6/30/2017			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Kenneth Kallen	73,125			Non Discrim	Financial Consultant	780	A1	Eastern Connecticut Health Systems	780	73,125
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabil				859-C	6/30/2017			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
John Miller	189,268			Non Discrim	Administrator	1,600	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Norwichtown Convalescent Home, Inc. d/b/a Norwi	859-C	6/30/2017	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	10,860	Monthly Fee				
3. Pharmacist	5,940	195				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	399,501	5,927				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,000	195				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Staff & Pulminologist	85	1				
9. Speech Therapist						
a. Resident Care	67,510	1,000				
b. Other						
10. Occupational Therapist						
a. Resident Care	411,382	2,285				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	8,290	Monthly Fee				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	26,731	80				
B-13 Total Fees Paid in Lieu of Salaries	984,299	9,683				

* 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 Norwichtown Convalescent Home, Inc. d/b/a Norwichto		License No. 859-C	Report for Year Ended 6/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Health Drive, 85 Barnes Rd, Suite 206, Wallingford, CT 06492	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy, 70 Jackson Drive, Cranford, NJ 07016	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Stephen Powell, 221 Case Street, Norwich, CT 06360	Plumonologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Therapy, 850 Silas Deane Hwy., 2nd Floor, Wethersfield, CT 06109	PT,OT,ST Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Yahya Quereshi, 12 Case Street, Norwich, CT 06360	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Dabdoub, 12 Case Street, Suite 104, Norwich, CT 06360	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Norwich Cardiac Medicine LLC 130 New London Turnpike, Norwich, CT 06360	Med A Consolidated Billing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Norwich Cardiac Medicine LLC 130 New London Turnpike, Norwich, CT 06360	Med A Consolidated Billing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
WM W Backus Hospital, 326 Washington Street, Norwich, CT 06360	Med A Consolidated Billing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Norwichtown Convalescent Home, Inc. d/b/a No	859-C	6/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 161,430	161,430		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 71,867	71,867		
4. Social Security (F.I.C.A.)	\$ 311,155	311,155		
5. Health Insurance	\$ 434,500	434,500		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,794	4,794		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 250	250		
8. Uniform Allowance	\$ 274	274		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 4,905	4,905		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 46,998	46,998		
d. Accounting and Auditing	\$ 43,449	43,449		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 9,663	9,663		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 14,008	14,008		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 7,462	7,462		
2. Cellular Phones	\$ 1,140	1,140		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 478,395	478,395		
Subtotal	\$ 1,590,290	1,590,290		

* 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	
Norwichtown Convalescent Home, Inc. d/b/a Norwic	859-C	6/30/2017	16	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		1,590,290	1,590,290		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	5,214	5,214		
3. Gifts to Staff and Residents	\$	6,370	6,370		
4. Employee Travel	\$	45	45		
5. Education Expenses Related to Seminars and Conventions	\$	1,451	1,451		
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	\$	16,267	16,267		
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	\$	2,731	2,731		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	395	395		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	45	45		
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>)	\$	23,861	23,861		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	19,027	19,027		
C-14 Total Administrative & General Expenditures		\$ 1,665,696	1,665,696		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing	\$ 6,442		
Advertising - Promotional	\$ 9,825		
Total Other Advertising	\$ 16,267	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
ACHCA	\$ 310		
ALTCFM Dues	\$ 85		
Total Dues	\$ 395	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	(0)		
Miscellaneous Expense (Disallowed)	\$ 864		
Operations Meetings (Disallowed)	\$ 4,376		
Boiler License	\$ 160		
Facility License Renewal	\$ 1,040		
Food Service License	\$ 330		
Bank Service Charges - Routine	\$ 7,590		
Fines and Penalties (Disallowed)	\$ 122		
Patient Referral Purchased Services (Disallowed)	\$ 4,545		
Total Other Administrative and General	\$ 19,027	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Norwichtown Convalescent Home, Inc. d/	License No. 859-C	Report for Year Ended 6/30/2017	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 #
N/A			

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

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

Name of Facility Norwichtown Convalescent Home, Inc. d/b/a Norwicht		License No. 859-C	Report for Year Ended 6/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	214,513	214,513		
2. Non-Food Supplies	\$	42,924	42,924		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	2,061	2,061	
c. Management Services**		\$			
d. Other (Specify) _____ Equipment Repair & Maintenance	\$	87	87		
2E. Total Dietary Expenditures (2a + b + c + d)		\$	259,585	259,585	
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals:	Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No					If yes, specify cost.
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No					If yes, specify amt. \$20
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Pg. 30 / Line IV 1
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwichtown Convalescent Home, Inc. d/b/a Norwichto		859-C	6/30/2017		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	20,687	20,687		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) Equipment Repair & Maintenance		\$	1,104	1,104		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	21,791	21,791		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwichtown Convalescent Home, Inc. d/b/a N		859-C	6/30/2017		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. \$	31,580	31,580		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	31,580	31,580		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	404,049	404,049		
b.	Medicine Cabinet Drugs	\$	127,811	127,811		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine****	\$	3,170	3,170		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other****	\$	27,227	27,227		
f.	X-rays and Related Radiological Procedures****	\$	24,318	24,318		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory****	\$	37,651	37,651		
i.	Recreation	\$	14,752	14,752		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	84,547	84,547		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	723,525	723,525		

* 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 Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation a				License No. 859-C	Report for Year Ended 6/30/2017	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
MDI Achieve	Bin#32, Minneapolis, MN 55480-1414	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HER System	21,334			16	m11
Gallivan	39 Branch Hill Road, Preston, CT 06365	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Revmoval	9,003			22	6f
Huntington Power	PO Box 2040, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Generator Service	12,553			22	6f
Bulk TV	8537 Six Forks Road, Raleigh, NC 27615	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Television Services	12,109			20	5i
Sterling Superior	PO Box #62, Bozrah, CT 06334-0062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	10,843			22	6f
NOA Diagnostics	Suite 150, Syossett, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Radiology	18,449			20	5f
US Laboratories	PO Box 845127, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab Services	37,535			20	5h
Procaire	PO Box 801, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Oxygen Services	27,227			20	5e2
		<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"/>							

* 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
Norwichtown Convalescent Home, Inc. d/b/a	859-C	6/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 29,104	29,104				
b. Heat	\$ 41,995	41,995				
c. Light & Power	\$ 131,108	131,108				
d. Water	\$ 41,472	41,472				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 13,441	13,441				
f. Other (<i>itemize</i>)	\$ 69,888	69,888				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 327,008	327,008				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 63,778	63,778				
c. Non-Movable Equipment	\$ 6,314	6,314				
d. Movable Equipment	\$ 41,359	41,359				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 111,451	111,451				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 90,072	90,072				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 17,428	17,428				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 218,951	218,951				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Trash Removal	\$ 14,013		
Service Contracts	\$ 3,950		
Grounds Maintenance - Snow Removal	\$ 9,003		
Grounds Landscaping	\$ 6,393		
Small Equipment Purchase	\$ 660		
Purchased Services - Sprinkler System	\$ 6,126		
Purchased Services - Document Shredding	\$ 2,451		
Purchased Services - Pest Control	\$ 884		
Purchased Services - Fire Extinguishing Service	\$ 248		
Purchased Services - Duct Cleaning	\$ 598		
Purchased Services - Generator Service	\$ 12,553		
Purchased Services - Fire Alarm Maintenance	\$ 202		
Purchased Services - Fire Damper Maintenance	\$ 1,175		
Rent - Offsite Storage	\$ 978		
Copier Equipment	\$ 5,175		
Purchased Services - Third Party Coverage Query	\$ 2,345		
Purchased Services - New Hire Background Checks	\$ 1,436		
Purchased Services - Server Restore	\$ 1,698		
Total Other Repairs and Maintenance	\$ 69,888	\$ -	\$ -

Depreciation Schedule

Name of Facility Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation			License No. 859-C		Report for Year Ended 6/30/2017			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period			15,542		15,542		N/A	N/A					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period			4,946,316		4,946,316	4,195,531	S/L	Various	63,778				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal										63,778			
C. Non-Movable Equipment													
1. Acquired prior to this report period			145,298		145,298	120,042	S/L	Various	6,314				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										6,314			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2013 Chevy Express		X		3	13	42,663		42,663	30,579	S/L	5	6,400	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,751,701		1,751,701	1,603,923	S/L	Various	34,959	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
D-3. Subtotal													41,359
E. Total Depreciation													111,451

Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation and Care Center
6/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	6/30/2017 Depreciation Expense	6/30/2017 Accumulated Depreciation	Net Book Value
Land							
Per 2010 Cost Report	15,542						15,542
Total Land	15,542						15,542
Building & Building Improvements							
Prior to 2004	3,659,581	S/L	VAR	3,659,581	-	3,659,581	-
2004 Additions	22,347	S/L	10	22,347	-	22,347	-
2005 Additions	73,320	S/L	10	73,320	-	73,320	-
2006 Additions	34,430	S/L	5	34,430	-	34,430	-
2008 Additions	169,987	S/L	10	141,758	12,749	154,507	15,480
2010 Additions	47,739	S/L	10	33,417	3,581	36,998	10,741
2011 Additions	246,914	S/L	Var	121,202	16,528	137,730	109,184
<i>Total prior to 2012</i>	<i>4,254,318</i>			<i>4,086,055</i>	<i>32,857</i>	<i>4,118,913</i>	<i>135,405</i>
2012 Additions							
WALLPAPER AND PAINT 6 ROOMS	5,397	S/L	5	4,857	540	5,397	(0)
ELECTRICAL ADDITIONS	3,084	S/L	20	694	116	809	2,275
PAINTING/WALLPAPERING WEST WING	6,590	S/L	5	5,931	659	6,590	0
PAINTING/WALLPAPERING	3,385	S/L	5	3,047	339	3,386	(0)
PAINTING/WALLPAPERING	3,385	S/L	5	3,047	339	3,386	(0)
WALLPAPER	5,397	S/L	5	4,857	540	5,397	(0)
LANDSCAPING	47,702	S/L	10	21,466	3,578	25,043	22,658
UPPER PARKING LOT EXPANSION	18,500	S/L	20	4,163	694	4,856	13,644
DRIVEWAY TAX	1,175	S/L	20	264	44	309	866
ADARAMP	15,390	S/L	20	3,463	578	4,040	11,350
Total 2012 Additions	110,005			51,788	7,426	59,214	50,791
2014 Additions							
400Kw GENERATOR	241,721	S/L	20	33,237	9,065	42,301	199,420
AWNING FOR PATIENT PATIO	6,861	S/L	5	2,058	1,029	3,087	3,774
ELECTRICAL HOOKUP FOR WALKIN FREEZE	3,084	S/L	20	39	116	154	2,930
LABOR&MATERIAL TO INSTALL WALKIN FRII	18,015	S/L	15	300	901	1,201	16,814
NOR-LAKE WALKIN FRIDGE/FREEZER	34,579	S/L	15	576	1,729	2,305	32,274
HARTFORD PROVISION ARCHITECT FEES V	4,254	S/L	15	71	213	284	3,970
Total 2014 Additions	308,514			36,281	13,052	49,332	259,182
2015 Additions							
WANDERGUARD UPGRADE	3,288	S/L	5	1,316	494	1,810	1,478
NEW GUTTERS	7,896	S/L	20	790	296	1,086	6,810
FACILITY WIDE LIGHTING UPGRADE	148,731	S/L	30	9,916	3,719	13,635	135,097
NDPU LIGHTING REBATE	(48,948)	S/L	30	(3,264)	(1,224)	(4,488)	(44,460)
REPAIR TO SPRINKLER SYSTEM	6,375	S/L	15	852	319	1,171	5,205
LOCHINVAR HOLDING TANKS	6,500	S/L	20	650	244	894	5,606
Total 2015 Additions	123,842			10,260	3,847	14,107	109,735

2014 Adjustments from Myers & Stauffer LLC (Adjusted on 2015 Report)

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	6/30/2017 Depreciation Expense	6/30/2017 Accumulated Depreciation	Net Book Value
CALL BELL SYSTEM	65,873.95	S/L	20	9,607	2,471	12,077	53,797
CALL BELL SYSTEM	41,318.18	S/L	20	6,026	1,550	7,575	33,743
CALL BELL SYSTEM	22,634.00	S/L	20	3,301	849	4,150	18,484
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	817	237	1,054	3,690
SIGN ON FRONT LAWN	3,509.55	S/L	5	1,755	527	2,281	1,228
LOCHINVAR REPLACEMENT	5,168.61	S/L	15	804	259	1,063	4,105
Total 2014 Adj from Myers & Stauffer	143,248			22,310	5,891	28,201	115,047
2015 Disposals							
COLONIAL CARPET 2005	(9,291)	S/L	10	(9,291)	-	(9,291)	-
COLONIAL CARPET 11012006	(2,815)	S/L	10	(2,815)	-	(2,815)	-
Total 2015 Disposals	(12,106)			(12,106)	-	(12,106)	-
2016 Additions							
SPRINKLER REPAIR	9,786	S/L	25	391	293	684	9,102
O2 ROOM ON WEST WING	6,889	S/L	15	459	344	803	6,086
ELECTRIC FOR O2 ROOM	1,820	S/L	20	91	68	159	1,661
Total 2016 Additions	18,495			941	706	1,647	16,848
Total Building Improvements	4,946,316			4,195,531	63,778	4,259,307	687,008
Non-Moveable Equipment							
Prior to 2005	92,630	S/L	VAR	92,630	-	92,630	-
2005 Additions	2,653	S/L	10	2,653	-	2,653	-
2006 Additions	6,638	S/L	10	6,638	-	6,638	-
2007 Additions	2,815	S/L	10	2,815	-	2,815	-
2010 Additions	84,188	S/L	10	58,932	6,314	65,246	18,942
2011 Additions	12,545	S/L	5	12,545	-	12,545	-
Total prior to 2011	201,469			176,213	6,314	182,527	18,942
2016 Disposals							
CCI SERVER FOR NORWICHTOWN	(12,545)	S/L	5.00	(12,545)	-	(12,545)	-
AVAYA PHONE SYSTEM	(13,833)	S/L		(13,833)	-	(13,833)	-
GENERATOR 1982	(29,793)	S/L		(29,793)	-	(29,793)	-
Total 2016 Disposals	(56,171)			(56,171)	-	(56,171)	-
Total Non-Moveable Equipment	145,298			120,042	6,314	126,357	18,942

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	6/30/2017 Depreciation Expense	6/30/2017 Accumulated Depreciation	Net Book Value
Moveable Equipment							
Prior to 2004	1,362,809	S/L	VAR	1,362,809	-	1,362,809	-
2004 Additions	4,738	S/L	5	4,738	-	4,738	-
2005 Additions	18,084	S/L	5	18,084	-	18,084	-
2006 Additions	3,257	S/L	10	3,257	-	3,257	-
2006 Additions	15,787	S/L	15	11,057	790	11,847	3,940
2007 Additions	17,719	S/L	15	11,222	886	12,108	5,611
2007 Additions	8,041	S/L	10	7,639	402	8,041	0
2007 Additions	29,134	S/L	10	27,677	1,457	29,134	0
2008 Additions	24,838	S/L	10	21,527	1,863	23,390	1,448
2008 Additions	12,936	S/L	5	12,936	-	12,936	-
2009 Additions	4,216	S/L	5	4,216	-	4,216	-
2009 Additions	20,002	S/L	10	15,002	1,500	16,502	3,501
2009 Additions	8,882	S/L	5	8,882	-	8,882	-
2009 Additions*	(7,547)	S/L	5	(7,547)	-	(7,547)	-
2011 Additions	7,373	S/L	5	7,373	-	7,373	-
Total Prior to 2011	1,530,269			1,508,871	6,898	1,515,768	14,501
2012 Additions							
CHAIR BEDS	5,172	S/L	15	1,552	259	1,810	3,362
FURNITURE IN WEST WING	6,128	S/L	10	2,758	460	3,217	2,911
FLAT PANEL TVS	3,924	S/L	5	3,532	392	3,924	0
PT ROOM DESKS	3,722	S/L	20	838	140	977	2,745
WEST WING FURNTIURE	6,128	S/L	10	2,758	460	3,217	2,911
FURNITURE	15,848	S/L	10	7,131	1,189	8,320	7,527
WEST WING FURNITURE	6,128	S/L	10	2,758	460	3,217	2,911
WEST WING ROOM FURNITURE	6,128	S/L	10	2,758	460	3,217	2,911
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	2,758	460	3,217	2,911
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	2,758	460	3,218	2,911
10 POC STATIONS	12,240	S/L	5	11,016	1,224	12,240	-
6 Dell Vostro Workstations	3,907	S/L	5	3,517	391	3,908	(0)
4 DELL VOSTRO WORKSTATIONS	2,629	S/L	5	2,366	263	2,629	(0)
Total 2012 Additions	84,210			46,497	6,616	53,112	31,098

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	6/30/2017 Depreciation Expense	6/30/2017 Accumulated Depreciation	Net Book Value
2013 Additions							
New Timeclock System	7,583	S/L	3	7,583	-	7,583	-
Steam Table	2,498	S/L	5	1,832	375	2,207	291
Beds	2,945	S/L	3	2,945	-	2,945	-
Beds HI-LO	5,428	S/L	5	4,071	815	4,886	542
Beds for West Wing	4,863	S/L	5	3,566	730	4,296	567
Dining Room Tables	5,089	S/L	5	3,647	764	4,411	678
Speed Scrubber	3,977	S/L	5	2,850	596	3,446	531
Dining Room Armchairs	12,913	S/L	5	9,254	1,937	11,192	1,721
Patio Furniture for Residents	2,530	S/L	5	1,729	380	2,108	422
Resident Room Furniture	47,950	S/L	5	30,368	7,193	37,561	10,389
2013 Total Additions	95,776			67,846	12,788	80,634	15,142
2014 Additions							
CALL BELL SYSTEM	65,873.95	S/L	20	9,607	2,471	12,077	53,797
CALL BELL SYSTEM	41,318.18	S/L	20	6,026	1,550	7,575	33,743
CALL BELL SYSTEM	22,634.00	S/L	20	3,301	849	4,150	18,484
LOCHINVAR REPLACEMENT	4,743.21	S/L	15	817	237	1,054	3,689
SIGN ON FRONT LAWN	3,509.55	S/L	5	1,755	527	2,281	1,228
LOCHINVAR REPLACEMENT	5,168.61	S/L	15	804	259	1,063	4,106
WANDERGUARD UPGRADE	2,589.82	S/L	3	2,374	216	2,590	(0)
BEDS AND FOOTBOARDS	12,591.63	S/L	12	2,273	787	3,060	9,531
2014 Total Additions	158,429			26,956	6,894	33,850	124,579
2014 Adjustments from Myers & Stauffer LLC (Adjusted on 2015 Report)							
CALL BELL SYSTEM	(65,874)	S/L	20	(9,607)	(2,471)	(12,077)	(53,797)
CALL BELL SYSTEM	(41,318)	S/L	20	(6,026)	(1,550)	(7,575)	(33,743)
CALL BELL SYSTEM	(22,634)	S/L	20	(3,301)	(849)	(4,150)	(18,484)
LOCHINVAR REPLACEMENT	(4,743)	S/L	15	(817)	(237)	(1,054)	(3,690)
SIGN ON FRONT LAWN	(3,510)	S/L	5	(1,755)	(527)	(2,281)	(1,228)
LOCHINVAR REPLACEMENT	(5,169)	S/L	15	(804)	(259)	(1,063)	(4,105)
Total 2014 Adj from Myers & Stauffer	(143,248)			(22,310)	(5,891)	(28,201)	(115,047)
2015 Additions							
NEW POC FOR EAST WING	1,224	S/L	3	816	306	1,122	102
NEW MATTRESSES	5,274	S/L	5	2,106	791	2,897	2,377
2015 Total Additions	6,498			2,922	1,097	4,019	2,479

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	6/30/2017 Depreciation Expense	6/30/2017 Accumulated Depreciation	Net Book Value
2015 Disposals							
COMPUTER EQUIPMENT 1990	(1,487)	S/L	10	(1,487)	-	(1,487)	-
COMPUTER SOLUTIONS	(4,404)	S/L	10	(4,404)	-	(4,404)	-
COMPUTER SOLUTIONS	(2,827)	S/L	10	(2,827)	-	(2,827)	-
SIMPLEX TIMECLOCK	(3,850)	S/L	10	(3,850)	-	(3,850)	-
COMPUTER SOLUTIONS	(1,819)	S/L	10	(1,819)	-	(1,819)	-
COMPUTER SOLUTIONS	(2,360)	S/L	10	(2,360)	-	(2,360)	-
MODEM 1990	(546)	S/L	10	(546)	-	(546)	-
SEARS LAWN TRACTOR	(1,589)	S/L	10	(1,589)	-	(1,589)	-
SYSTEMS FAX	(885)	S/L	10	(885)	-	(885)	-
STAPLES	(509)	S/L	10	(509)	-	(509)	-
2015 Total Disposals	(20,276)			(20,276)	-	(20,276)	-
2016 Additions							
DELL R430 SERVER AND BACK UP APPLIANCE	18,061	S/L	5	3,612	2,709	6,321	11,740
TIME CLOCK FOR PBJ	5,018	S/L	3	1,673	1,255	2,928	2,090
OXYGEN CONCENTRATORS	9,700	S/L	10	970	728	1,698	8,003
ULTRA STIM REHAB EQUIPMENT	5,351	S/L	7	764	573	1,337	4,014
DIATHERMY UNIT REHAB EQUIPMENT	17,235	S/L	10	1,724	1,293	3,017	14,218
2016 Total Additions	55,365			8,743	6,557	15,300	40,065
2016 Disposals							
OXYGEN CONCENTRATORS	(7,740)	S/L	10	(7,740)	-	(7,740)	-
TIMECLOCK PLUS	(7,583)	S/L	10	(7,583)	-	(7,583)	-
2016 Total Disposals	(15,323)			(15,323)	-	(15,323)	-
Total Moveable Equipment	1,751,701			1,603,923	34,959	1,638,884	112,817
Vehicles							
Prior to 2002	26,148	S/L	5	26,148	-	26,148	-
2009 Additions	7,416	S/L	5	7,416	-	7,416	-
2010 Additions	10,261	S/L	5	10,261	-	10,261	-
Total Prior to 2013	43,825	S/L	Var.	43,825	-	43,825	-
2013 Additions							
2013 Chevy Express	42,663	S/L	5	30,575	6,400	36,975	5,688

Norwichtown Convalescent Home, Inc.
 Cost Report Year 2017
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	6/30/2017 Depreciation Expense	6/30/2017 Accumulated Depreciation	Net Book Value
2013 Disposals							
Cube van 1993	(8,119)	S/L	5	(8,119)	-	(8,119)	-
Cube Van 2002	(18,029)	S/L	5	(18,029)	-	(18,029)	-
Cube Van 2008	(7,416)	S/L	5	(7,416)	-	(7,416)	-
Cube Van 2010	(10,261)	S/L	5	(10,261)	-	(10,261)	-
Total 2013 Disposals	(43,825)			(43,825)	-	(43,825)	-
Total Vehicles	42,663			30,575	6,400	36,975	5,688
Total for 2017	\$ 6,901,519			5,950,071	111,451	6,061,522	839,997
Plus Land	\$ 40,600			-			40,600
Plus Asset not on CR	4,396 {a}			-			4,396
Rounding	(1)			3			(1)
TB Amount	\$ 6,946,514			\$ 5,950,074	\$ 111,451	\$ 6,061,522	\$ 884,992
F/S vs C/R Variance	6,960,287				118,956	6,007,098	953,189
	\$ (13,773)				(7,505)	54,424	(68,197)
					{b}		{a}
F/S vs C/R NBV - Page 31, Line B9	\$ 72,592	{a}					
F/S vs C/R Depreciation - Page 36, Line F1	\$ 7,505	{b}					

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Norwichtown Convalescent Home, Inc. d/b/a Norwichtown R			859-C		6/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Norwichtown Convalescent Home, Inc	License No. 859-C	Report for Year Ended 6/30/2017	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		1964/1991		
2. Date Structure Completed		1965		
3. If NOT Original Owner, Date of Purchase		1964		
4. Date of Initial Licensure		1964		
5. Total Licensed Bed Capacity		120		
6. Square Footage		44,390		
7. Acquisition Cost				
a. Land		21,000/19,142		
b. Building		328,616		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		04/01/06		
c. Interest Rate for the Cost Year		7.02%		
d. Term of Mortgage (number of years)		20		
e. Amount of Principal Borrowed		5,310,000		
f. Principal balance outstanding as of 6/30/2017		4,294,026		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended			Page	of
Norwichtown Convalescent Home, In		859-C	6/30/2017			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 145,507	145,507				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 145,507	145,507				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Norwichtown Convalescent Home,		859-C		6/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				145,507	145,507		
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) Working Capital Interest				\$ 357	357		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 145,864	145,864		
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Insurance				\$ 43,372	43,372		
14d. Total Insurance Expenditures (14a + b + c)				\$ 43,372	43,372		
15. Total All Expenditures (A-13 thru C-14)				\$ 8,579,673	8,579,673		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rel				859-C	6/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 88,006	88,006		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 411,382	411,382		
7.			Other - See attached Schedule	\$ 37,591	37,591		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 46,998	46,998		
10.	15	1d	Accounting & Legal	\$ 1,314	1,314		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 60	60		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2/L3	Gifts, flowers and coffee shops	\$ 6,869	6,869		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 16,267	16,267		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 9,907	9,907		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 618,394	618,394		

* 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	A1	Owner's Salary & Benefits	\$ 87,587		
10	O12	Respiratory Therapist	\$ 419		
Total Other Salaries Adjustment			\$ 88,006	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Med A Consolidated Billing (Disallowed)	\$ 5,646		
13	12o	Med A Consolidated Billing (Disallowed)	\$ 1,085		
13	12o	Pulmonologist (Disallowed)	\$ 20,000		
13	B2	Dental Consultant	\$ 10,860		
Total Other Fees Adjustments			\$ 37,591	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Miscellaneous Expense (Disallowed)	\$ 864		
16	M13	Fines and Penalties (Disallowed)	\$ 122		
16	M13	Patient Referral Purchased Services (Disallowed)	\$ 4,545		
16	M13	Operations Meetings (Disallowed)	\$ 4,376		
Total Other A&G Adjustments			\$ 9,907	\$ -	\$ -

Norwichtown Rehabilitation and Care Center
June 30, 2017
Benefits Disallowance
Page 28a Attachment

Respiratory Therapist

RT Salary	339	TB Linked
Total Salaries	<u>4,158,002</u>	TB Linked
Percent to Total Salaries	0.01%	

Total Benefits (Pg 15, Line 1a1 - 1a7) 983,995 [TB Linked](#)

RT Benefits Disallowed 80 [Page 28 attachment](#)

Total Salary & Benefit Disallowance 419

Owner

Owner's Salary	73,125	TB Linked
Total Salaries	<u>4,158,002</u>	TB Linked
Percent to Total Salaries	1.76%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 822,315 [TB Linked](#)

Owner's Benefits Disallowed 14,462 [Page 28 attachment](#)

Norwichtown Convalescent Home
June 30, 2017
Cell Phone Disallowance Calculation

Number of Beds for 6/30/2017	120
Allowable # of Phones	4
Allowable Expense per Month per Phone	\$ 30
Total Allowable Amount	<u>1,080</u>
Amount Reported (G/L # 730485)	<u>1,140</u>
Disallowance	<u>(60)</u>
Marketing Cell Phone (G/L # 740485)	<u>-</u>
Total Disallowance	<u><u>(60)</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Norwichtown Convalescent Home, Inc. d/b/a Norwichtown H				859-C	6/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 618,394	618,394		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 404,049	404,049		
28.	20	5d	Ambulance/Limousine	\$ 3,170	3,170		
29.	20	5f	X-rays, etc	\$ 24,318	24,318		
30.	20	5h	Laboratory	\$ 37,651	37,651		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 27,227	27,227		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 86,089	86,089		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV 8	Vending Machine Revenue	\$ 68	68		
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	IV 5	Interest Income on Accounts Rec	\$ 101	101		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 34,832	34,832		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,235,899	1,235,899		

*** 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.

Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation and Care Center
6/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See Attached)	\$ 9,409		
20	5j	Equipment Rental - Patient Specific (Disallowed)	281		
20	5j	Equipment Rental - Wound Care/Vac Pump, Bladder Scanner (Disallowed)	30,045		
20	5j	Drugs - IV (Disallowed)	38,554		
20	5j	Billable (Disallowed)	4,074		
20	5j	IV Starts (Disallowed)	2,290		
20	5i	Resident TV's	\$ 1,436		
Total Other Ancillary Costs			\$ 86,089	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 1	Meals Sold to Guests, Employees and Others	\$ 20		
30	IV 8	Laundry	\$ 30,375		
30	IV 8	Medical Records Revenue	\$ 4,437		
Total Other Adjustments			\$ 34,832	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Norwichtown Convalescent Home
June 30, 2017
Cable Disallowance Calculation
Page 29a Attachment

Total Allowable Amount		2,700	
Amount Reported	Page 20, LN 5i	12,109	
Disallowance		<u><u>(9,409)</u></u>	Page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Norwichtown Convalescent Home, Inc. d/ 859-C		6/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,866,010	6,866,010				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,731,945)	(3,731,945)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,420,890	2,420,890				
b. Medicare Room and Board Contractual Allowance **	\$ 1,413,288	1,413,288				
4. a. Private-Pay Residents and Other	\$ 2,253,241	2,253,241				
b. Private-Pay Room and Board Contractual Allowance **	\$ (177,506)	(177,506)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 619,152	619,152				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 249,894	249,894				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 15,373	15,373				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 12,473	12,473				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 2,208,268	2,208,268				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 509,340	509,340				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 140,311	140,311				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 29,880	29,880				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 2,291,402	2,291,402				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 542,040	542,040				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (5,189,346)	(5,189,346)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (1,215,981)	(1,215,981)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,256,784	9,256,784				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 20	20				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 1,263	1,263				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 34,883	34,883				
V. Total Other Revenue (1 thru 8)	\$ 36,166	36,166				
VI. Total All Revenue (III +V)	\$ 9,292,950	9,292,950				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Medicare A - Sequestration	\$ (68,286)		
30 II 6a	Medicare A - Oxygen	\$ 7,754		
30 II 6a	Medicare A - Equipment Rental	\$ 21,970		
30 II 6a	Medicare A - IV Therapy	\$ 55,863		
30 II 6a	Medicare A - X-Ray	\$ 26,055		
30 II 6a	Medicare A - Ambulance	\$ 5,199		
30 II 6a	Medicare A - Lab	\$ 47,473		
30 II 6a	Medicare A - Complex Medical	\$ 13,451		
30 II 6a	Medicare A - Contractual Adjustment	\$ (4,895,882)		
30 II 6a	Medicare A - Prior Year Adjustment	\$ 0		
30 II 6a	Medicare B - Contractual Adjustment	\$ (357,157)		
30 II 6a	Medicare B - Sequestration	\$ (2,540)		
30 II 6a	Medicare B - Prior Year Adjustment	\$ 447		
30 II 6a	Managed Care B - Vaccines	\$ 750		
30 II 6a	Managed Care B - Contractual Allowance	\$ (44,443)		
Total Other Resident Revenue - Medicare		\$ (5,189,346)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Private - Vaccines	\$ 150		
30 II 6b	Private - Contractual Adjustment	\$ (2,970)		
30 II 6b	Medicaid - Vaccines	\$ 150		
30 II 6b	Medicaid - Oxygen	\$ 5,720		
30 II 6b	Medicaid - IV Therapy	\$ 4,413		
30 II 6b	Medicaid - Lab	\$ 7		
30 II 6b	Medicaid - Prior Year Adjustment	\$ (4,595)		
30 II 6b	Managed Care - Vaccines	\$ 150		
30 II 6b	Managed Care - Oxygen	\$ 4,106		
30 II 6b	Managed Care - Equipment Rental	\$ 1,679		
30 II 6b	Managed Care - IV Therapy	\$ 9,705		
30 II 6b	Managed Care - X-Ray	\$ 10,810		
30 II 6b	Managed Care - Lab	\$ 28,899		
30 II 6b	Managed Care - Contractual Adjustment	\$ (1,245,581)		
30 II 6b	Insurance - X-Ray	\$ 487		
30 II 6b	Insurance - Lab	\$ 171		
30 II 6b	Insurance - Contractual Adjustment	\$ (29,284)		
Total Other Resident Revenue		\$ (1,215,981)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			(0)		
30 IV 5	Interest Income - Savings	5,249,010	\$ 101		
30 IV 5	Interest Income - Resident Account Interest	5,249,010	\$ 1,162		
Total Interest Income			\$ 1,263	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Hospice - Prior Year Adjustment	\$ 3		
30 IV 8	Laundry (Disallowed)	\$ 30,375		
30 IV 8	Vending Income (Disallowed)	\$ 68		
30 IV 8	Medical Records Copies (Disallowed)	\$ 4,437		
Total Other Revenue		\$ 34,883	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Norwichtown Convalescent Home, Inc.	859-C	6/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	5,611,213
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,244,295
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	176,830
a. Prepaid Dietary	12,882			
b. Prepaid Federal Corp Tax	163,948			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	7,032,338
B. Fixed Assets				
1. Land			\$	40,600
2. Land Improvements	*Historical Cost	15,542	\$	15,542
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	4,946,316	\$	687,007
	Accum. Depreciation	4,259,309 Net		
4. Leasehold Improvements	*Historical Cost	Net	\$	
	Accum. Depreciation			
5. Non-Movable Equipment	*Historical Cost	145,298	\$	18,942
	Accum. Depreciation	126,356 Net		
6. Movable Equipment	*Historical Cost	1,751,701	\$	112,819
	Accum. Depreciation	1,638,882 Net		
7. Motor Vehicles	*Historical Cost	42,663	\$	5,684
	Accum. Depreciation	36,979 Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	72,591
F/S vs C/R NBV	72,592			
Rounding	(1)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	953,185

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Norwichtown Convalescent Home, Inc.	859-C	6/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	7,985,523
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	51,073
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	3,836,101
Name and Address		Amount	Loan Date	
L. Kallen		3,836,101		
7. Other Assets <i>(itemize)</i>			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,887,174
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	11,872,697

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility Norwichtown Convalescent Home, Inc. d/b/a		License No. 859-C	Report for Year Ended 6/30/2017	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	666,589
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	390,992
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	51,080
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	46,367
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	161,539
Accrued Expenses		161,539			

A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,316,567

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Norwichtown Convalescent Home, Inc. d/b/a		License No. 859-C	Report for Year Ended 6/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,316,567	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 4,247,659	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 5,190,086	
Interest Rate Swap		198,318			
Monies received from CHOW		4,991,768			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 9,437,745	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 10,754,312	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Norwichtown Convalescent Home, Inc	859-C	6/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	10,000
3. Paid-in Surplus			\$	16,625
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	385,992
6. Gain or Loss for Period			\$	705,768
	10/1/2016	thru 6/30/2017		
7. Total Net Worth			\$	1,118,385
C. Total Reserves and Net Worth			\$	1,118,385
D. Total Liabilities, Reserves, and Net Worth			\$	11,872,697

H. Changes in Total Net Worth

Name of Facility Norwichtown Convalescent Home, Inc. c	License No. 859-C	Report for Year Ended 6/30/2017	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	1,376,099
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	9,292,950
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	8,587,182
D. Net Income or Deficit			\$	705,768
E. Balance			\$	2,081,867
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$8,579,673			
F/S vs C/R Depreciation	7,505			
Rounding	4			
Total F/S Expenses	\$8,587,182			
2. Other <i>(itemize)</i>				
Rounding		2		
F-3. Total Additions			\$	2
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	963,484
Purpose	Amount			
Distributions	963,484			
3. Total Deductions			\$	963,484
H. Balance at End of Period			\$	1,118,385
	06/30/17			

I. Preparer's/Reviewer's Certification

Name of Facility Norwichtown Convalescent Home, Inc.	License No. 859-C	Report for Year Ended 6/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Matthew S. Bivolack				
Address Address		Phone Number		
555 Long Wharf Drive, New Haven, CT 06511		203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying CHOW Annual Report of Long-Term Care Facility (the "Cost Report") for Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation & Care Center for the year ended June 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation & Care Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehabilitation & Care Center and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
November 16, 2017

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

Facility Name Norwichtown Convalescent Home, Inc. d/b/a Norwichtown Rehab & Care Center

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Norwichtown Rehabilitation and Care Center**
 Engagement: **Medicaid - Norwichtown Rehabilitation and Care Center 2017**
 Period Ending: **6/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		6/30/2017			6/30/2017	9/30/2016
100100	Cash - Operating	373,406.61			373,406.61	360,332.00
100150	Cash - Payroll	(11,317.71)			(11,317.71)	(13,745.00)
100200	Cash - Petty	110.42			110.42	500.00
100250	Cash - Impress	4.21			4.21	1,819.00
100400	Cash - Savings	5,249,010.24			5,249,010.24	142,230.00
100600	Cash - Century Bank Savings	0.00			0.00	25,373.00
111000	A/R - Private	113,369.64			113,369.64	271,495.00
112000	A/R - Medicaid	304,579.76			304,579.76	299,018.00
113000	A/R - Medicare Part A	260,208.43			260,208.43	346,303.00
114000	A/R - Medicare Part B	20,735.19			20,735.19	27,937.00
115000	A/R - Co-Insurance	160,604.99			160,604.99	172,025.00
117000	A/R - Managed Care	242,524.22			242,524.22	240,306.00
118000	A/R - Insurance	28,230.00			28,230.00	24,730.00
119300	A/R - Hospice	12,085.83			12,085.83	35,105.00
119600	A/R - Resource	(31,341.55)			(31,341.55)	(99,686.00)
119800	A/R - Intercompany New London	103,036.99			103,036.99	274,487.00
120000	A/R - Allowance For Bad Debt	(2,708.80)			(2,708.80)	(69,302.00)
139000	A/R - Other	32,971.30			32,971.30	0.00
142000	Dietary	12,881.59			12,881.59	9,719.00
152000	Prepaid - Insurance	0.00			0.00	650.00
161000	Building	5,120,433.84			5,120,433.84	5,120,434.00
161100	Land	56,142.00			56,142.00	56,142.00
161500	Automobile	42,663.24			42,663.24	42,663.00
162000	Furniture Fixture & Equipment	1,697,116.74			1,697,116.74	1,683,344.00
162500	Computer Hardware	38,913.30			38,913.30	38,913.00
163000	Computer Software	5,017.50			5,017.50	5,018.00
165000	Accum. Dep. - Building	(4,324,720.43)			(4,324,720.43)	(4,244,038.00)
165500	Accum. Dep. - Automobile	(36,974.60)			(36,974.60)	(30,575.00)
166000	Accum. Dep. - FF&E	(1,617,038.05)			(1,617,038.05)	(1,589,434.00)
166500	Accum. Dep. - Computer Hardware	(26,134.90)			(26,134.90)	(23,120.00)
167000	Accum. Dep. - Computer Software	(2,230.08)			(2,230.08)	(976.00)
171000	N/R - L Kallen	3,836,100.87			3,836,100.87	3,836,101.00
181000	Property Tax	0.00			0.00	17,428.00
182000	Real Estate	0.00			0.00	90,072.00
183000	Federal Corp Tax	163,948.00			163,948.00	161,516.00
185000	Goodwill	51,072.99			51,072.99	51,073.00
200100	Accounts Payable	(666,589.30)			(666,589.30)	(827,825.00)
200200	Accrued Expenses	(161,539.00)			(161,539.00)	(162,548.00)
200299	Interest Rate Swap	(198,318.00)			(198,318.00)	(198,318.00)
201100	Federal Withholding	101.80			101.80	102.00
201200	State Withholding	(37.47)			(37.47)	(37.00)
201300	FICA Social Security	(404.51)			(404.51)	(326.00)
201350	FICA Medicare	20.06			20.06	19.00
202000	Accrued Wages	(77,557.06)			(77,557.06)	(124,870.00)
202300	Accrued Vacation	(313,435.10)			(313,435.10)	(128,195.00)
202350	Accrued Vacation Taxes	(23,977.82)			(23,977.82)	(9,807.00)
210000	FUTA Liability	(1,140.58)			(1,140.58)	3,527.00
210050	SUTA Liability	(25,642.15)			(25,642.15)	(13,279.00)
215100	Resident Refunds	0.00			0.00	5,390.00
215400	Mortgage Payable	(46,367.38)			(46,367.38)	(183,932.00)
251000	Mortgage Payable	(4,247,658.67)			(4,247,658.67)	(4,247,659.00)
252000	Due To/From Related Parties	(4,991,768.28)			(4,991,768.28)	0.00
301000	Capital Stock	(10,000.00)			(10,000.00)	(10,000.00)
301500	Capital Surplus	(16,625.00)			(16,625.00)	(16,625.00)
302000	Sub-S Distributions	963,484.00			963,484.00	1,015,707.00
303000	Paid In Capital (Mortgage)	4,267,408.94			4,267,408.94	0.00
308000	Retained Earnings	(5,815,202.28)			(5,815,202.28)	(985,631.00)
309100	Other Comprehensive Income	198,318.00			198,318.00	198,318.00
400100	Medicare A - Room And Board	(2,420,890.00)			(2,420,890.00)	(3,168,385.00)
400111	Medicare A - R&B Contractual Adjustment	(1,414,052.94)			(1,414,052.94)	(1,839,153.00)
400112	Medicare A - Co-Ins Adjustment	765.03			765.03	2,239.00
400113	Medicare A - Sequestration	68,285.50			68,285.50	87,683.00
400200	Medicare A - Medical Supplies	(6,673.02)			(6,673.02)	(3,345.00)
400250	Medicare A - Pharmacy	(619,152.12)			(619,152.12)	(663,854.00)
400300	Medicare A - Oxygen	(7,754.00)			(7,754.00)	(7,010.00)
400350	Medicare A - Equipment Rental	(21,969.84)			(21,969.84)	(18,843.00)
400400	Medicare A - Physical Therapy	(1,891,020.00)			(1,891,020.00)	(2,265,120.00)
400450	Medicare A - Occupational Therapy	(2,084,400.00)			(2,084,400.00)	(2,692,560.00)
400500	Medicare A - Speech Therapy	(114,360.00)			(114,360.00)	(173,850.00)
400600	Medicare A - IV Therapy	(55,863.08)			(55,863.08)	(81,383.00)
400700	Medicare A - X-Ray	(26,054.62)			(26,054.62)	(60,524.00)
400750	Medicare A - Ambulance	(5,199.48)			(5,199.48)	0.00
400850	Medicare A - Lab	(47,473.32)			(47,473.32)	(369,816.00)
400860	Medicare A - Complex Medical	(13,451.00)			(13,451.00)	(19,332.00)
400900	Medicare A - Contractual Adjustment	4,895,882.10			4,895,882.10	6,355,637.00
400999	Medicare A - Prior Year Adjustment	(0.08)			(0.08)	(10,406.00)
410100	Private - Room And Board	(1,207,230.00)			(1,207,230.00)	(2,316,640.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		6/30/2017			6/30/2017	9/30/2016
410110	Private - Private Room Differential	0.00			0.00	12,560.00
410111	Private - R&B Contractual Adjustment	95,359.84			95,359.84	37,668.00
410250	Private - Pharmacy	(712.46)			(712.46)	(4,450.00)
410260	Private - Vaccines	(150.00)			(150.00)	(88.00)
410300	Private - Oxygen	0.00			0.00	(520.00)
410350	Private - Equipment Rental	(1,679.22)			(1,679.22)	0.00
410400	Private - Physical Therapy	(1,320.00)			(1,320.00)	(1,320.00)
410450	Private - Occupational Therapy	(1,080.00)			(1,080.00)	0.00
410900	Private - Contractual Adjustment	2,970.41			2,970.41	707.00
410999	Private - Prior Year Adjustment	0.00			0.00	(16,441.00)
430100	Medicaid - Room And Board	(6,866,010.00)			(6,866,010.00)	(8,729,805.00)
430111	Medicaid - R&B Contractual Adjustment	3,603,076.84			3,603,076.84	4,533,218.00
430200	Medicaid - Medical Supplies	(2,238.96)			(2,238.96)	0.00
430250	Medicaid - Pharmacy	(30,826.54)			(30,826.54)	(25,890.00)
430260	Medicaid - Vaccines	(150.00)			(150.00)	(352.00)
430300	Medicaid - Oxygen	(5,720.00)			(5,720.00)	(5,950.00)
430350	Medicaid - Equipment Rental	(4,744.20)			(4,744.20)	0.00
430400	Medicaid - Physical Therapy	(38,760.00)			(38,760.00)	(93,960.00)
430450	Medicaid - Occupational Therapy	(37,320.00)			(37,320.00)	(101,880.00)
430500	Medicaid - Speech Therapy	(1,440.00)			(1,440.00)	(3,270.00)
430600	Medicaid - IV Therapy	(4,413.18)			(4,413.18)	(594.00)
430850	Medicaid - Lab	(6.92)			(6.92)	(489.00)
430860	Medicaid - Complex Medical	(3,248.80)			(3,248.80)	0.00
430900	Medicaid - Contractual Adjustment	128,868.60			128,868.60	232,265.00
430999	Medicaid - Prior Year Adjustment	4,594.83			4,594.83	(8,158.00)
450100	Managed Care - Room And Board	(814,470.00)			(814,470.00)	(650,440.00)
450111	Managed Care - R&B Contractual Adjustment	(10,480.28)			(10,480.28)	(55,115.00)
450200	Managed Care - Medical Supplies	0.00			0.00	(1,463.00)
450250	Managed Care - Pharmacy	(216,800.92)			(216,800.92)	(174,659.00)
450260	Managed Care - Vaccines	(150.00)			(150.00)	(352.00)
450300	Managed Care - Oxygen	(4,106.00)			(4,106.00)	(2,000.00)
450350	Managed Care - Equipment Rental	(1,679.22)			(1,679.22)	(8,624.00)
450400	Managed Care - Physical Therapy	(451,140.00)			(451,140.00)	(420,660.00)
450450	Managed Care - Occupational Therapy	(495,120.00)			(495,120.00)	(485,040.00)
450500	Managed Care - Speech Therapy	(28,560.00)			(28,560.00)	(31,050.00)
450600	Managed Care - IV Therapy	(9,705.10)			(9,705.10)	(4,885.00)
450700	Managed Care - X-Ray	(10,810.32)			(10,810.32)	(13,285.00)
450850	Managed Care - Lab	(28,899.44)			(28,899.44)	(69,545.00)
450860	Managed Care - Complex Med	0.00			0.00	(11,355.00)
450900	Managed Care - Contractual Adjustment	1,245,580.68			1,245,580.68	1,144,925.00
450999	Managed Care - Prior Year Adjustment	0.00			0.00	(8,455.00)
460100	Insurance - Room And Board	(47,305.00)			(47,305.00)	(100,055.00)
460111	Insurance - R&B Contractual Adjustment	(4,210.00)			(4,210.00)	(50,125.00)
460200	Insurance - Medical Supplies	(561.54)			(561.54)	(596.00)
460250	Insurance - Pharmacy	(1,553.82)			(1,553.82)	(7,395.00)
460260	Insurance - Vaccines	0.00			0.00	(88.00)
460400	Insurance - Physical Therapy	(18,120.00)			(18,120.00)	(46,380.00)
460450	Insurance - Occupational Therapy	(8,520.00)			(8,520.00)	(53,640.00)
460500	Insurance - Speech Therapy	120.00			120.00	(120.00)
460700	Insurance - X-Ray	(486.98)			(486.98)	(4,055.00)
460850	Insurance - Lab	(171.28)			(171.28)	(4,353.00)
460900	Insurance - Contractual Adjustment	29,283.62			29,283.62	99,171.00
460999	Insurance - Prior Year Adjustment	0.00			0.00	(14,407.00)
470100	Hospice - Room And Board	(184,205.00)			(184,205.00)	(319,850.00)
470111	Hospice - R&B Contractual Adjustment	96,836.26			96,836.26	164,347.00
470250	Hospice - Pharmacy	0.00			0.00	(182.00)
470600	Hospice - IV Therapy	0.00			0.00	(127.00)
470900	Hospice - Contractual Adjustment	0.00			0.00	309.00
470999	Hospice - Prior Year Adjustment	(3.30)			(3.30)	1,878.00
500260	Medicare B - Vaccines	(8,700.00)			(8,700.00)	(7,395.00)
500400	Medicare B - Physical Therapy	(274,045.79)			(274,045.79)	(397,085.00)
500450	Medicare B - Occupational Therapy	(188,402.13)			(188,402.13)	(353,284.00)
500500	Medicare B - Speech Therapy	(21,151.04)			(21,151.04)	(33,002.00)
500900	Medicare B - Contractual Adjustment	357,157.32			357,157.32	527,655.00
500901	Medicare B - Sequestration	2,540.36			2,540.36	4,222.00
500999	Medicare B - Prior Year Adjustment	(446.83)			(446.83)	42,179.00
505260	Managed Care B - Vaccines	(750.00)			(750.00)	(414.00)
505400	Managed Care B - Physical Therapy	(43,202.20)			(43,202.20)	(9,788.00)
505450	Managed Care B - Occupational Therapy	(18,600.00)			(18,600.00)	(7,440.00)
505500	Managed Care B - Speech Therapy	(4,800.00)			(4,800.00)	(3,360.00)
505900	Managed Care B - Contractual Allowance	44,443.41			44,443.41	13,539.00
599020	Laundry	(30,375.00)			(30,375.00)	(40,500.00)
599040	Employee/Guest Meals	(20.00)			(20.00)	(35.00)
599050	Interest Income	(1,263.24)			(1,263.24)	(18,892.00)
599055	Interest Charged To Residents	(31.00)			(31.00)	0.00
599060	Vending Income	(67.64)			(67.64)	(118.00)
599080	Misc. Income	(4,436.98)			(4,436.98)	0.00
599090	Small Balance Adjustments	0.00			0.00	5.00
610100	Wages - Supervisor	46,818.93			46,818.93	55,503.00
610110	Wages - Regular	73,826.27			73,826.27	90,352.00
610650	Supplies	951.41			951.41	3,052.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		6/30/2017			6/30/2017	9/30/2016
610660	Entertainment	155.00			155.00	30.00
610850	Purchased Services	100.90			100.90	95.00
620110	Wages - Regular	68,887.04			68,887.04	90,389.00
630100	Wages - R.N.	650,964.06			650,964.06	791,013.00
630100.000	Wages - R.N.	0.00			0.00	870.00
630110	Wages - L.P.N.	592,189.17			592,189.17	816,812.00
630120	Wages - Aides	1,065,953.90			1,065,953.90	1,385,124.00
630120.000	Wages - Aides	0.00			0.00	1,914.00
630125	Wages - Orientation	2,592.94			2,592.94	0.00
630130	Wages - Medical Records	31,222.62			31,222.62	37,726.00
630600	Supplies (Non-Medical)	16,187.19			16,187.19	41,009.00
630700	Equipment Rental (Non-Medical)	280.77			280.77	915.00
630710	Medical Director	54,000.00			54,000.00	72,000.00
630720	Medical Staff	20,085.00		(20,000.00)	85.00	440.00
630730	Oxygen	27,227.34			27,227.34	53,426.00
630750	Podiatrist	0.00			0.00	23.00
630760	Dentist	10,860.00			10,860.00	11,946.00
630775	Physician - Other	1,084.57			1,084.57	1,721.00
630780	Ambulance	3,169.62			3,169.62	1,539.00
630790	Laboratory	37,651.38			37,651.38	50,914.00
630800	Radiology	24,318.12			24,318.12	41,772.00
630900	Other	5,646.33			5,646.33	4,798.00
670100	Wages - DON	107,465.36			107,465.36	130,821.00
670110	Wages - ADON	74,139.22			74,139.22	90,156.00
670120	Wages - MDS Coordinator	132,719.21			132,719.21	165,400.00
670130	Wages - Infection Control	55,382.60			55,382.60	74,196.00
670135	Wages - Inservice	38,803.21			38,803.21	59,493.00
670145	Wages - Staff Scheduler	30,412.02			30,412.02	41,022.00
670146	Wages - QA Nurse	5,714.29			5,714.29	5,486.00
670600	Supplies (Non-Medical)	834.98			834.98	1,208.00
670700	Equipment Rental	30,045.06			30,045.06	30,342.00
670720	Small Equipment Purchased	1,361.28			1,361.28	3,921.00
670730	Equipment Repair & Maintenance	0.00			0.00	423.00
670810	Dues And Subscriptions	45.35			45.35	0.00
670830	Education	1,251.00			1,251.00	1,040.00
670850	Purchased Services	15,459.80		(8,289.80)	7,170.00	5,515.00
680100	Wages - Respiratory Therapist	339.29			339.29	1,666.00
690100	Wages - Supervisor	45,218.17			45,218.17	57,355.00
690110	Wages - Regular	190,282.05			190,282.05	245,325.00
690120	Wages - Dietician	22,285.50			22,285.50	15,838.00
690660	Chemicals	3,526.95			3,526.95	2,789.00
690670	Supplies (Non-Food)	17,374.82			17,374.82	27,365.00
690680	Food Supplements	14,892.23			14,892.23	23,664.00
690690	Raw Food	214,512.56			214,512.56	294,059.00
690695	Nutritional Supplements	7,130.01			7,130.01	6,031.00
690720	Small Equipment Purchase	0.00			0.00	907.00
690730	Equipment Repair & Maintenance	87.30			87.30	2,941.00
690830	Education	0.00			0.00	413.00
690850	Purchased Services	2,061.00			2,061.00	2,292.00
700100	Wages - Supervisor	17,942.92			17,942.92	23,351.00
700110	Wages - Regular	108,535.44			108,535.44	140,755.00
700400	Uniform Expense	274.38			274.38	0.00
700660	Chemicals	3,077.39			3,077.39	10,170.00
700670	Supplies	1,587.10			1,587.10	1,032.00
700690	Linen	9,608.85			9,608.85	13,951.00
700730	Equipment Repair & Maintenance	1,104.19			1,104.19	6,172.00
700860	Van	6,413.90			6,413.90	6,391.00
710100	Wages - Supervisor	17,839.84			17,839.84	24,723.00
710110	Wages - Regular	126,830.17			126,830.17	167,890.00
710670	Supplies	31,579.95			31,579.95	38,468.00
710730	Equipment Repair & Maintenance	43.42			43.42	0.00
720100	Wages - Supervisor	45,307.39			45,307.39	57,715.00
720110	Wages - Regular	60,319.91			60,319.91	73,084.00
720510	Gas	41,995.25			41,995.25	56,297.00
720520	Electricity	131,107.51			131,107.51	164,246.00
720530	Water	17,126.16			17,126.16	20,266.00
720535	Sewer	24,346.16			24,346.16	33,268.00
720540	Trash Removal	14,012.97			14,012.97	17,970.00
720550	Service Contracts	3,950.08			3,950.08	3,150.00
720660	Building Repair & Maintenance	12,615.62			12,615.62	21,292.00
720670	Supplies	16,445.11			16,445.11	19,469.00
720690	Grounds Maintenance	9,002.55			9,002.55	8,506.00
720695	Grounds Landscaping	6,392.70			6,392.70	7,272.00
720720	Small Equipment Purchase	660.44			660.44	2,393.00
720850	Purchased Services	24,236.78			24,236.78	20,897.00
720855	Rent	978.48			978.48	1,468.00
730100	Wages - Administrator	189,267.55			189,267.55	222,472.00
730105	Wages - Controller	93,838.00			93,838.00	110,578.00
730110	Wages - Regular	147,221.81			147,221.81	190,669.00
730115	Wages - Financial Consultant	73,125.00			73,125.00	100,982.00
730200	FUTA	(10,613.10)			(10,613.10)	40,618.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		6/30/2017			6/30/2017	9/30/2016
730205	SUTA	82,479.82			82,479.82	100,484.00
730210	FICA	250,027.04			250,027.04	319,531.00
730215	FICAM	61,127.66			61,127.66	78,016.00
730250	Workers Compensation	161,430.00			161,430.00	247,774.00
730260	Employee Benefit - Misc	15,959.49		(11,583.79)	4,375.70	2,417.00
730270	Employee Pre-Employment Screening	4,904.82			4,904.82	8,997.00
730300	Health Insurance	431,830.95			431,830.95	466,106.00
730310	Dental Insurance	3,062.49			3,062.49	7,399.00
730320	Vision Insurance	(84.58)			(84.58)	(366.00)
730330	Life Insurance	4,794.00			4,794.00	5,381.00
730340	Aflac Insurance	(308.92)			(308.92)	1,966.00
730430	Legal Fees	9,662.50			9,662.50	12,718.00
730440	Accounting Fees	43,448.74			43,448.74	39,725.00
730445	Telephone	7,461.68			7,461.68	9,774.00
730460	Professional Fees	335.00		(250.00)	85.00	80.00
730470	Owner/Administrator Allowance	0.00			0.00	28,141.00
730475	Owner Auto Lease	0.00			0.00	117.00
730480	Administrator Auto Gas	0.00			0.00	43.00
730485	Administrator Phone	1,140.08			1,140.08	1,406.00
730490	Marketing	6,442.28			6,442.28	9,342.00
730510	Advertising - Recruitment	0.00			0.00	55.00
730515	Advertising - Promotional	9,825.00			9,825.00	12,577.00
730520	Software Maintenance	21,334.23			21,334.23	28,608.00
730530	Insurance	43,371.85			43,371.85	70,372.00
730540	Bad Debt Expense	46,998.00			46,998.00	109,111.00
730550	Depreciation	118,955.51			118,955.51	186,302.00
730555	Loss/(Gain) On Disposal Of Fixed Asset	0.00			0.00	7,098.00
730560	Interest	356.69			356.69	1,171.00
730570	Interest - Mortgage	145,507.14			145,507.14	201,332.00
730580	Real Estate Taxes	90,072.27			90,072.27	119,448.00
730585	Personal Property Tax	17,427.60			17,427.60	25,881.00
730670	Office Supplies	14,007.65			14,007.65	20,303.00
730675	Postage	2,731.35			2,731.35	3,513.00
730700	Equipment Rental	13,441.32			13,441.32	27,284.00
730720	Small Equipment Purchase	1,579.23		(1,435.54)	143.69	4,653.00
730740	Copier Equipment	5,174.69			5,174.69	2,194.00
730810	Dues & Subscriptions	310.00			310.00	0.00
730820	Travel & Seminar	0.00			0.00	355.00
730830	Education	200.00			200.00	100.00
730840	Mileage Reimbursement	45.00			45.00	52.00
730850	Purchased Services	5,478.97			5,478.97	7,565.00
730851	Cable TV	12,109.04			12,109.04	26,368.00
730852	Internet Provider	2,527.06			2,527.06	2,545.00
730870	Licenses	1,530.00			1,530.00	1,130.00
730900	Miscellaneous	864.38			864.38	4,748.00
730910	Service Charges - Bank	7,591.44			7,591.44	9,954.00
730920	Bank Reconciliation Adjustments	(1.06)			(1.06)	0.00
730930	CT User Fee Tax	478,395.00			478,395.00	654,951.00
730935	CT State Corp Tax	0.00			0.00	250.00
730950	Fines and Penalties	121.60			121.60	464.00
740100	Wages - Admissions	42,557.69			42,557.69	47,199.00
740110	Wages - Marketer	0.00			0.00	10,573.00
740485	Cell Phone	0.00			0.00	150.00
740840	Mileage Reimbursement	0.00			0.00	581.00
740850	Purchased Services	4,545.00			4,545.00	6,110.00
800670	Supplies	2,917.47			2,917.47	2,057.00
800900	Other	0.00			0.00	14,084.00
800950	Purchased Services	399,501.08			399,501.08	532,833.00
810950	Purchased Services	411,382.17			411,382.17	533,598.00
820950	Purchased Services	67,510.25			67,510.25	89,743.00
850050	Pharmacy Consultant	5,940.00			5,940.00	7,920.00
850650	Drugs - Medicare Part A	389,219.52			389,219.52	422,617.00
850660	Drugs - Legend	5,613.00			5,613.00	20,785.00
850670	Drugs - Non-Legend	9,216.94			9,216.94	4,484.00
850680	Drugs - IV	38,554.22			38,554.22	59,552.00
860660	Billable	4,074.36			4,074.36	1,406.00
860690	Non-Billable	110,788.60			110,788.60	139,150.00
marcum 02	Chamber of Commerce	0.00			0.00	540.00
Marcum 03	Gifts to staff and Residents	0.00		6,369.92	6,369.92	8,313.00
Marcum 07	Nursing Consultants	0.00			0.00	3,520.00
Marcum 09	Subscriptions	0.00			0.00	3,516.00
Marcum 11	Pulmonologist	0.00		20,000.00	20,000.00	14,292.00
Marcum 12	Nursing Admin Consultants	0.00		8,289.80	8,289.80	4,355.00
Marcum 13	Purchased Service - Admin	0.00			0.00	11,548.00
Marcum 14	Holiday Parties for Staff	0.00		5,213.87	5,213.87	0.00
Marcum 15	Pension Admin Expense	0.00		250.00	250.00	0.00
Marcum 16	Resident TV's	0.00		1,435.54	1,435.54	0.00
Total		(0.00)		(0.00)	(0.00)	0.00
Net (Income) Loss		(705,771.98)		0.00	(705,771.98)	(1,577,868.00)

Client: **Norwichtown Rehabilitation and Care Center**
 Engagement: **Medicaid - Norwichtown Rehabilitation and Care Center 2017**
 Period Ending: **6/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 6/30/2017	RJE	FINAL 6/30/2017
Group : [10-A]	Salaries and Wages			
Subgroup : [1]	Operators/Owners			
730115	Wages - Financial Consultant	73,125.00	0.00	73,125.00
Subtotal [1] Operators/Owners		73,125.00	0.00	73,125.00
Subgroup : [2]	Administrators			
730100	Wages - Administrator	189,267.55	0.00	189,267.55
Subtotal [2] Administrators		189,267.55	0.00	189,267.55
Subgroup : [4]	Other Administrative Salaries			
730110	Wages - Regular	147,221.81	0.00	147,221.81
740100	Wages - Admissions	42,557.69	0.00	42,557.69
Subtotal [4] Other Administrative Salaries		189,779.50	0.00	189,779.50
Subgroup : [5A]	Head Dietitian			
690120	Wages - Dietician	22,285.50	0.00	22,285.50
Subtotal [5A] Head Dietitian		22,285.50	0.00	22,285.50
Subgroup : [5B]	Food Service Supervisor			
690100	Wages - Supervisor	45,218.17	0.00	45,218.17
Subtotal [5B] Food Service Supervisor		45,218.17	0.00	45,218.17
Subgroup : [5C]	Dietary Workers			
690110	Wages - Regular	190,282.05	0.00	190,282.05
Subtotal [5C] Dietary Workers		190,282.05	0.00	190,282.05
Subgroup : [6A]	Head Housekeeper			
710100	Wages - Supervisor	17,839.84	0.00	17,839.84
Subtotal [6A] Head Housekeeper		17,839.84	0.00	17,839.84
Subgroup : [6B]	Other Housekeeping Workers			
710110	Wages - Regular	126,830.17	0.00	126,830.17
Subtotal [6B] Other Housekeeping Workers		126,830.17	0.00	126,830.17
Subgroup : [7A]	Engineer or Chief of Maintenance			
720100	Wages - Supervisor	45,307.39	0.00	45,307.39
Subtotal [7A] Engineer or Chief of Maintenance		45,307.39	0.00	45,307.39
Subgroup : [7B]	Other Maintenance Workers			
720110	Wages - Regular	60,319.91	0.00	60,319.91
Subtotal [7B] Other Maintenance Workers		60,319.91	0.00	60,319.91
Subgroup : [8A]	Laundry Supervisor			
700100	Wages - Supervisor	17,942.92	0.00	17,942.92
Subtotal [8A] Laundry Supervisor		17,942.92	0.00	17,942.92
Subgroup : [8B]	Other Laundry Workers			
700110	Wages - Regular	108,535.44	0.00	108,535.44
Subtotal [8B] Other Laundry Workers		108,535.44	0.00	108,535.44
Subgroup : [11A]	Head Accountant			
730105	Wages - Controller	93,838.00	0.00	93,838.00
Subtotal [11A] Head Accountant		93,838.00	0.00	93,838.00
Subgroup : [12A]	Director of Nurses/Assistant Director			
670100	Wages - DON	107,465.36	0.00	107,465.36
670110	Wages - ADON	74,139.22	0.00	74,139.22
Subtotal [12A] Director of Nurses/Assistant Director		181,604.58	0.00	181,604.58

Client: **Norwichtown Rehabilitation and Care Center**
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 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 6/30/2017	RJE	FINAL 6/30/2017
Subgroup : [12B1]	RNs - Direct Care			
630100	Wages - R.N.	650,964.06	0.00	650,964.06
Subtotal [12B1] RNs - Direct Care		650,964.06	0.00	650,964.06
Subgroup : [12B2]	RNs - Administrative			
670120	Wages - MDS Coordinator	132,719.21	0.00	132,719.21
670130	Wages - Infection Control	55,382.60	0.00	55,382.60
670135	Wages - Inservice	38,803.21	0.00	38,803.21
670146	Wages - QA Nurse	5,714.29	0.00	5,714.29
Subtotal [12B2] RNs - Administrative		232,619.31	0.00	232,619.31
Subgroup : [12C1]	LPNs - Direct Care			
630110	Wages - L.P.N.	592,189.17	0.00	592,189.17
Subtotal [12C1] LPNs - Direct Care		592,189.17	0.00	592,189.17
Subgroup : [12D]	Aides and Attendants			
630120	Wages - Aides	1,065,953.90	0.00	1,065,953.90
630125	Wages - Orientation	2,592.94	0.00	2,592.94
Subtotal [12D] Aides and Attendants		1,068,546.84	0.00	1,068,546.84
Subgroup : [12H]	Recreation Workers			
610100	Wages - Supervisor	46,818.93	0.00	46,818.93
610110	Wages - Regular	73,826.27	0.00	73,826.27
Subtotal [12H] Recreation Workers		120,645.20	0.00	120,645.20
Subgroup : [12M]	Social Workers/Case Management			
620110	Wages - Regular	68,887.04	0.00	68,887.04
Subtotal [12M] Social Workers/Case Management		68,887.04	0.00	68,887.04
Subgroup : [12O]	Other			
630130	Wages - Medical Records	31,222.62	0.00	31,222.62
670145	Wages - Staff Scheduler	30,412.02	0.00	30,412.02
680100	Wages - Respiratory Therapist	339.29	0.00	339.29
Subtotal [12O] Other		61,973.93	0.00	61,973.93
Total [10-A] Salaries and Wages		4,158,001.57	0.00	4,158,001.57
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
630760	Dentist	10,860.00	0.00	10,860.00
Subtotal [2] Dentist		10,860.00	0.00	10,860.00
Subgroup : [3]	Pharmacist			
850050	Pharmacy Consultant	5,940.00	0.00	5,940.00
Subtotal [3] Pharmacist		5,940.00	0.00	5,940.00
Subgroup : [5A]	PT - Resident Care			
800950	Purchased Services	399,501.08	0.00	399,501.08
Subtotal [5A] PT - Resident Care		399,501.08	0.00	399,501.08
Subgroup : [8A]	Medical Director			
630710	Medical Director	54,000.00	0.00	54,000.00
Subtotal [8A] Medical Director		54,000.00	0.00	54,000.00
Subgroup : [8E]	Other			
630720	Medical Staff	20,085.00	(20,000.00)	85.00
Subtotal [8E] Other		20,085.00	(20,000.00)	85.00

Client: **Norwichtown Rehabilitation and Care Center**
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 Period Ending: **6/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 6/30/2017	RJE	FINAL 6/30/2017
Subgroup : [9A]	ST - Resident Care			
820950	Purchased Services	67,510.25	0.00	67,510.25
Subtotal [9A] ST - Resident Care		67,510.25	0.00	67,510.25
Subgroup : [10A]	OT - Resident Care			
810950	Purchased Services	411,382.17	0.00	411,382.17
Subtotal [10A] OT - Resident Care		411,382.17	0.00	411,382.17
Subgroup : [11A2]	RN's - Administrative			
Marcum 12	Nursing Admin Consultants	0.00	8,289.80	8,289.80
			8,289.80	
Subtotal [11A2] RN's - Administrative		0.00	8,289.80	8,289.80
Subgroup : [12]	Other			
630775	Physician - Other	1,084.57	0.00	1,084.57
630900	Other	5,646.33	0.00	5,646.33
Marcum 11	Pulmonologist	0.00	20,000.00	20,000.00
			20,000.00	
Subtotal [12] Other		6,730.90	20,000.00	26,730.90
Total [13-B] Professional Fees		976,009.40	8,289.80	984,299.20
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
730250	Workers Compensation	161,430.00	0.00	161,430.00
Subtotal [1A1] Workmen's Compensation		161,430.00	0.00	161,430.00
Subgroup : [1A3]	Unemployment Insurance			
730200	FUTA	(10,613.10)	0.00	(10,613.10)
730205	SUTA	82,479.82	0.00	82,479.82
Subtotal [1A3] Unemployment Insurance		71,866.72	0.00	71,866.72
Subgroup : [1A4]	Social Security (FICA)			
730210	FICA	250,027.04	0.00	250,027.04
730215	FICAM	61,127.66	0.00	61,127.66
Subtotal [1A4] Social Security (FICA)		311,154.70	0.00	311,154.70
Subgroup : [1A5]	Health Insurance			
730300	Health Insurance	431,830.95	0.00	431,830.95
730310	Dental Insurance	3,062.49	0.00	3,062.49
730320	Vision Insurance	(84.58)	0.00	(84.58)
730340	Aflac Insurance	(308.92)	0.00	(308.92)
Subtotal [1A5] Health Insurance		434,499.94	0.00	434,499.94
Subgroup : [1A6]	Life Insurance			
730330	Life Insurance	4,794.00	0.00	4,794.00
Subtotal [1A6] Life Insurance		4,794.00	0.00	4,794.00
Subgroup : [1A7]	Pensions			
Marcum 15	Pension Admin Expense	0.00	250.00	250.00
			250.00	
Subtotal [1A7] Pensions		0.00	250.00	250.00
Subgroup : [1A8]	Uniform Allowance			
700400	Uniform Expense	274.38	0.00	274.38
Subtotal [1A8] Uniform Allowance		274.38	0.00	274.38
Subgroup : [1A9]	Other			

Client: **Norwichtown Rehabilitation and Care Center**
 Engagement: **Medicaid - Norwichtown Rehabilitation and Care Center 2017**
 Period Ending: **6/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	RJE	FINAL
		6/30/2017		6/30/2017
730270	Employee Pre-Employment Screening	4,904.82	0.00	4,904.82
Subtotal [1A9] Other		4,904.82	0.00	4,904.82
Subgroup : [1C] Bad Debts				
730540	Bad Debt Expense	46,998.00	0.00	46,998.00
Subtotal [1C] Bad Debts		46,998.00	0.00	46,998.00
Subgroup : [1D] Accounting and Auditing				
730440	Accounting Fees	43,448.74	0.00	43,448.74
Subtotal [1D] Accounting and Auditing		43,448.74	0.00	43,448.74
Subgroup : [1E] Legal				
730430	Legal Fees	9,662.50	0.00	9,662.50
Subtotal [1E] Legal		9,662.50	0.00	9,662.50
Subgroup : [1G] Office Supplies				
730670	Office Supplies	14,007.65	0.00	14,007.65
Subtotal [1G] Office Supplies		14,007.65	0.00	14,007.65
Subgroup : [1H1] Telephone and Telegraph				
730445	Telephone	7,461.68	0.00	7,461.68
Subtotal [1H1] Telephone and Telegraph		7,461.68	0.00	7,461.68
Subgroup : [1H2] Cellular Phones and Beepers				
730485	Administrator Phone	1,140.08	0.00	1,140.08
Subtotal [1H2] Cellular Phones and Beepers		1,140.08	0.00	1,140.08
Subgroup : [1K3] Resident Day User Fee				
730930	CT User Fee Tax	478,395.00	0.00	478,395.00
Subtotal [1K3] Resident Day User Fee		478,395.00	0.00	478,395.00
Total [15] Expenditures Other than Salaries		1,590,038.21	250.00	1,590,288.21
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2] Holiday Parties for Staff				
Marcum 14	Holiday Parties for Staff	0.00	5,213.87	5,213.87
Subtotal [2] Holiday Parties for Staff		0.00	5,213.87	5,213.87
Subgroup : [3] Gifts to Staff and Residents				
Marcum 03	Gifts to staff and Residents	0.00	6,369.92	6,369.92
Subtotal [3] Gifts to Staff and Residents		0.00	6,369.92	6,369.92
Subgroup : [4] Employee Travel				
730840	Mileage Reimbursement	45.00	0.00	45.00
Subtotal [4] Employee Travel		45.00	0.00	45.00
Subgroup : [5] Education Expense				
670830	Education	1,251.00	0.00	1,251.00
730830	Education	200.00	0.00	200.00
Subtotal [5] Education Expense		1,451.00	0.00	1,451.00
Subgroup : [M3] Advertising Other				
730490	Marketing	6,442.28	0.00	6,442.28
730515	Advertising - Promotional	9,825.00	0.00	9,825.00
Subtotal [M3] Advertising Other		16,267.28	0.00	16,267.28
Subgroup : [M7] Postage				

Client: **Norwichtown Rehabilitation and Care Center**
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 Period Ending: **6/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	RJE	FINAL
		6/30/2017		6/30/2017
730675	Postage	2,731.35	0.00	2,731.35
Subtotal [M7] Postage		2,731.35	0.00	2,731.35
Subgroup : [M8] Dues and Membership Fees to Professional Associations				
730460	Professional Fees	335.00	(250.00)	85.00
730810	Dues & Subscriptions	310.00	0.00	310.00
Subtotal [M8] Dues and Membership Fees to Professional Associati		645.00	(250.00)	395.00
Subgroup : [M9] Subscriptions				
670810	Dues And Subscriptions	45.35	0.00	45.35
Subtotal [M9] Subscriptions		45.35	0.00	45.35
Subgroup : [M11] Services Provided by Contract				
730520	Software Maintenance	21,334.23	0.00	21,334.23
730852	Internet Provider	2,527.06	0.00	2,527.06
Subtotal [M11] Services Provided by Contract		23,861.29	0.00	23,861.29
Subgroup : [M13] Other				
730260	Employee Benefit - Misc	15,959.49	(11,583.79)	4,375.70
730870	Licenses	1,530.00	0.00	1,530.00
730900	Miscellaneous	864.38	0.00	864.38
730910	Service Charges - Bank	7,591.44	0.00	7,591.44
730920	Bank Reconciliation Adjustments	(1.06)	0.00	(1.06)
730950	Fines and Penalties	121.60	0.00	121.60
740850	Purchased Services	4,545.00	0.00	4,545.00
Subtotal [M13] Other		30,610.85	(11,583.79)	19,027.06
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and G		75,657.12	(250.00)	75,407.12
Group : [18] Dietary Basis for Allocation of Costs				
Subgroup : [2A1] Raw Food				
690690	Raw Food	214,512.56	0.00	214,512.56
Subtotal [2A1] Raw Food		214,512.56	0.00	214,512.56
Subgroup : [2A2] Non-Food Supplies				
690660	Chemicals	3,526.95	0.00	3,526.95
690670	Supplies (Non-Food)	17,374.82	0.00	17,374.82
690680	Food Supplements	14,892.23	0.00	14,892.23
690695	Nutritional Supplements	7,130.01	0.00	7,130.01
Subtotal [2A2] Non-Food Supplies		42,924.01	0.00	42,924.01
Subgroup : [2B] Purchased Services				
690850	Purchased Services	2,061.00	0.00	2,061.00
Subtotal [2B] Purchased Services		2,061.00	0.00	2,061.00
Subgroup : [2D] Other				
690730	Equipment Repair & Maintenance	87.30	0.00	87.30
Subtotal [2D] Other		87.30	0.00	87.30
Total [18] Dietary Basis for Allocation of Costs		259,584.87	0.00	259,584.87
Group : [19] Laundry-Basis for Allocation of Costs				
Subgroup : [3A1] Bed Linens, etc...washed, ironed..				
700660	Chemicals	3,077.39	0.00	3,077.39
700670	Supplies	1,587.10	0.00	1,587.10
700690	Linen	9,608.85	0.00	9,608.85
700860	Van	6,413.90	0.00	6,413.90
Subtotal [3A1] Bed Linens, etc...washed, ironed..		20,687.24	0.00	20,687.24

Client: **Norwichtown Rehabilitation and Care Center**
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Account	Description	ADJ 6/30/2017	RJE	FINAL 6/30/2017
Subgroup : [3D] Other				
700730	Equipment Repair & Maintenance	1,104.19	0.00	1,104.19
Subtotal [3D] Other		1,104.19	0.00	1,104.19
Total [19] Laundry-Basis for Allocation of Costs		21,791.43	0.00	21,791.43
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1] In-House Care Supplies				
710670	Supplies	31,579.95	0.00	31,579.95
Subtotal [4A1] In-House Care Supplies		31,579.95	0.00	31,579.95
Subgroup : [5A2] Purchased from				
850650	Drugs - Medicare Part A	389,219.52	0.00	389,219.52
850660	Drugs - Legend	5,613.00	0.00	5,613.00
850670	Drugs - Non-Legend	9,216.94	0.00	9,216.94
Subtotal [5A2] Purchased from		404,049.46	0.00	404,049.46
Subgroup : [5B] Medicine Cabinet Drugs				
630600	Supplies (Non-Medical)	16,187.19	0.00	16,187.19
670600	Supplies (Non-Medical)	834.98	0.00	834.98
860690	Non-Billable	110,788.60	0.00	110,788.60
Subtotal [5B] Medicine Cabinet Drugs		127,810.77	0.00	127,810.77
Subgroup : [5D] Ambulance/Limousine				
630780	Ambulance	3,169.62	0.00	3,169.62
Subtotal [5D] Ambulance/Limousine		3,169.62	0.00	3,169.62
Subgroup : [5E2] Oxygen - Other				
630730	Oxygen	27,227.34	0.00	27,227.34
Subtotal [5E2] Oxygen - Other		27,227.34	0.00	27,227.34
Subgroup : [5F] X-Rays and related radiological				
630800	Radiology	24,318.12	0.00	24,318.12
Subtotal [5F] X-Rays and related radiological		24,318.12	0.00	24,318.12
Subgroup : [5H] Laboratory				
630790	Laboratory	37,651.38	0.00	37,651.38
Subtotal [5H] Laboratory		37,651.38	0.00	37,651.38
Subgroup : [5I] Recreation				
610650	Supplies	951.41	0.00	951.41
610660	Entertainment	155.00	0.00	155.00
610850	Purchased Services	100.90	0.00	100.90
730851	Cable TV	12,109.04	0.00	12,109.04
Marcum 16	Resident TV's	0.00	1,435.54	1,435.54
			1,435.54	
Subtotal [5I] Recreation		13,316.35	1,435.54	14,751.89
Subgroup : [5J] Other				
630700	Equipment Rental (Non-Medical)	280.77	0.00	280.77
670700	Equipment Rental	30,045.06	0.00	30,045.06
670720	Small Equipment Purchased	1,361.28	0.00	1,361.28
670850	Purchased Services	15,459.80	(8,289.80)	7,170.00
			(8,289.80)	
730720	Small Equipment Purchase	1,579.23	(1,435.54)	143.69
			(1,435.54)	
800670	Supplies	2,917.47	0.00	2,917.47
850680	Drugs - IV	38,554.22	0.00	38,554.22

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Account	Description	ADJ	RJE	FINAL
		6/30/2017		6/30/2017
860660	Billable	4,074.36	0.00	4,074.36
Subtotal [5J] Other		94,272.19	(9,725.34)	84,546.85
Total [20] Housekeeping and Resident Care Basis for Allocation of		763,395.18	(8,289.80)	755,105.38
Group : [22] Maintenance and Property				
Subgroup : [6A] Repairs and Maintenance				
710730	Equipment Repair & Maintenance	43.42	0.00	43.42
720660	Building Repair & Maintenance	12,615.62	0.00	12,615.62
720670	Supplies	16,445.11	0.00	16,445.11
Subtotal [6A] Repairs and Maintenance		29,104.15	0.00	29,104.15
Subgroup : [6B] Heat				
720510	Gas	41,995.25	0.00	41,995.25
Subtotal [6B] Heat		41,995.25	0.00	41,995.25
Subgroup : [6C] Light & Power				
720520	Electricity	131,107.51	0.00	131,107.51
Subtotal [6C] Light & Power		131,107.51	0.00	131,107.51
Subgroup : [6D] Water				
720530	Water	17,126.16	0.00	17,126.16
720535	Sewer	24,346.16	0.00	24,346.16
Subtotal [6D] Water		41,472.32	0.00	41,472.32
Subgroup : [6E] Equipment Lease				
730700	Equipment Rental	13,441.32	0.00	13,441.32
Subtotal [6E] Equipment Lease		13,441.32	0.00	13,441.32
Subgroup : [6F] Other				
720540	Trash Removal	14,012.97	0.00	14,012.97
720550	Service Contracts	3,950.08	0.00	3,950.08
720690	Grounds Maintenance	9,002.55	0.00	9,002.55
720695	Grounds Landscaping	6,392.70	0.00	6,392.70
720720	Small Equipment Purchase	660.44	0.00	660.44
720850	Purchased Services	24,236.78	0.00	24,236.78
720855	Rent	978.48	0.00	978.48
730740	Copier Equipment	5,174.69	0.00	5,174.69
730850	Purchased Services	5,478.97	0.00	5,478.97
Subtotal [6F] Other		69,887.66	0.00	69,887.66
Subgroup : [7D] Movable Equipment				
730550	Depreciation	118,955.51	0.00	118,955.51
Subtotal [7D] Movable Equipment		118,955.51	0.00	118,955.51
Subgroup : [10A] Real estate taxes paid by owner				
730580	Real Estate Taxes	90,072.27	0.00	90,072.27
Subtotal [10A] Real estate taxes paid by owner		90,072.27	0.00	90,072.27
Subgroup : [10C] Personal property taxes				
730585	Personal Property Tax	17,427.60	0.00	17,427.60
Subtotal [10C] Personal property taxes		17,427.60	0.00	17,427.60
Total [22] Maintenance and Property		553,463.59	0.00	553,463.59
Group : [26] Interest				
Subgroup : [12A1] First Mortgage				
730570	Interest - Mortgage	145,507.14	0.00	145,507.14
Subtotal [12A1] First Mortgage		145,507.14	0.00	145,507.14
Total [26] Interest		145,507.14	0.00	145,507.14

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Account	Description	ADJ 6/30/2017	RJE	FINAL 6/30/2017
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
730560	Interest	356.69	0.00	356.69
Subtotal [12D] Other Interest Expense		356.69	0.00	356.69
Subgroup : [14C3]	Other			
730530	Insurance	43,371.85	0.00	43,371.85
Subtotal [14C3] Other		43,371.85	0.00	43,371.85
Total [27] Interest and Insurance		43,728.54	0.00	43,728.54
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
430100	Medicaid - Room And Board	(6,866,010.00)	0.00	(6,866,010.00)
Subtotal [1A] Medicaid Residents (CT only)		(6,866,010.00)	0.00	(6,866,010.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
430111	Medicaid - R&B Contractual Adjustment	3,603,076.84	0.00	3,603,076.84
430900	Medicaid - Contractual Adjustment	128,868.60	0.00	128,868.60
Subtotal [1B] Medicaid room and board contractual allowance		3,731,945.44	0.00	3,731,945.44
Subgroup : [3A]	Medicare Residents (All inclusive)			
400100	Medicare A - Room And Board	(2,420,890.00)	0.00	(2,420,890.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,420,890.00)	0.00	(2,420,890.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
400111	Medicare A - R&B Contractual Adjustment	(1,414,052.94)	0.00	(1,414,052.94)
400112	Medicare A - Co-Ins Adjustment	765.03	0.00	765.03
Subtotal [3B] Medicare room and board contractual allowance		(1,413,287.91)	0.00	(1,413,287.91)
Subgroup : [4A]	Private-pay residents and other			
410100	Private - Room And Board	(1,207,230.00)	0.00	(1,207,230.00)
450100	Managed Care - Room And Board	(814,470.00)	0.00	(814,470.00)
460100	Insurance - Room And Board	(47,305.00)	0.00	(47,305.00)
470100	Hospice - Room And Board	(184,205.00)	0.00	(184,205.00)
599055	Interest Charged To Residents	(31.00)	0.00	(31.00)
Subtotal [4A] Private-pay residents and other		(2,253,241.00)	0.00	(2,253,241.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
410111	Private - R&B Contractual Adjustment	95,359.84	0.00	95,359.84
450111	Managed Care - R&B Contractual Adjustment	(10,480.28)	0.00	(10,480.28)
460111	Insurance - R&B Contractual Adjustment	(4,210.00)	0.00	(4,210.00)
470111	Hospice - R&B Contractual Adjustment	96,836.26	0.00	96,836.26
Subtotal [4B] Private-pay room and board contractual allowance		177,505.82	0.00	177,505.82
Subgroup : [5A]	Prescription Drugs - Medicare			
400250	Medicare A - Pharmacy	(619,152.12)	0.00	(619,152.12)
Subtotal [5A] Prescription Drugs - Medicare		(619,152.12)	0.00	(619,152.12)
Subgroup : [5C]	Prescription Drugs - Non-medicare			
410250	Private - Pharmacy	(712.46)	0.00	(712.46)
430250	Medicaid - Pharmacy	(30,826.54)	0.00	(30,826.54)
450250	Managed Care - Pharmacy	(216,800.92)	0.00	(216,800.92)
460250	Insurance - Pharmacy	(1,553.82)	0.00	(1,553.82)
Subtotal [5C] Prescription Drugs - Non-medicare		(249,893.74)	0.00	(249,893.74)
Subgroup : [6A]	Medical Supplies - Medicare			
400200	Medicare A - Medical Supplies	(6,673.02)	0.00	(6,673.02)

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Account	Description	ADJ	RJE	FINAL
		6/30/2017		6/30/2017
500260	Medicare B - Vaccines	(8,700.00)	0.00	(8,700.00)
Subtotal [6A] Medical Supplies - Medicare		(15,373.02)	0.00	(15,373.02)
Subgroup : [6C] Medical Supplies - Non-medicare				
410350	Private - Equipment Rental	(1,679.22)	0.00	(1,679.22)
430200	Medicaid - Medical Supplies	(2,238.96)	0.00	(2,238.96)
430350	Medicaid - Equipment Rental	(4,744.20)	0.00	(4,744.20)
430860	Medicaid - Complex Medical	(3,248.80)	0.00	(3,248.80)
460200	Insurance - Medical Supplies	(561.54)	0.00	(561.54)
Subtotal [6C] Medical Supplies - Non-medicare		(12,472.72)	0.00	(12,472.72)
Subgroup : [7A] Physical Therapy - Medicare				
400400	Medicare A - Physical Therapy	(1,891,020.00)	0.00	(1,891,020.00)
500400	Medicare B - Physical Therapy	(274,045.79)	0.00	(274,045.79)
505400	Managed Care - B Physical Therapy	(43,202.20)	0.00	(43,202.20)
Subtotal [7A] Physical Therapy - Medicare		(2,208,267.99)	0.00	(2,208,267.99)
Subgroup : [7C] Physical Therapy - Non-medicare				
410400	Private - Physical Therapy	(1,320.00)	0.00	(1,320.00)
430400	Medicaid - Physical Therapy	(38,760.00)	0.00	(38,760.00)
450400	Managed Care - Physical Therapy	(451,140.00)	0.00	(451,140.00)
460400	Insurance - Physical Therapy	(18,120.00)	0.00	(18,120.00)
Subtotal [7C] Physical Therapy - Non-medicare		(509,340.00)	0.00	(509,340.00)
Subgroup : [8A] Speech Therapy - Medicare				
400500	Medicare A - Speech Therapy	(114,360.00)	0.00	(114,360.00)
500500	Medicare B - Speech Therapy	(21,151.04)	0.00	(21,151.04)
505500	Managed Care - B Speech Therapy	(4,800.00)	0.00	(4,800.00)
Subtotal [8A] Speech Therapy - Medicare		(140,311.04)	0.00	(140,311.04)
Subgroup : [8C] Speech Therapy - Non-medicare				
430500	Medicaid - Speech Therapy	(1,440.00)	0.00	(1,440.00)
450500	Managed Care - Speech Therapy	(28,560.00)	0.00	(28,560.00)
460500	Insurance - Speech Therapy	120.00	0.00	120.00
Subtotal [8C] Speech Therapy - Non-medicare		(29,880.00)	0.00	(29,880.00)
Subgroup : [9A] Occupational Therapy - Medicare				
400450	Medicare A - Occupational Therapy	(2,084,400.00)	0.00	(2,084,400.00)
500450	Medicare B - Occupational Therapy	(188,402.13)	0.00	(188,402.13)
505450	Managed Care - B Occupational Therapy	(18,600.00)	0.00	(18,600.00)
Subtotal [9A] Occupational Therapy - Medicare		(2,291,402.13)	0.00	(2,291,402.13)
Subgroup : [9C] Occupational Therapy - Non-medicare				
410450	Private - Occupational Therapy	(1,080.00)	0.00	(1,080.00)
430450	Medicaid - Occupational Therapy	(37,320.00)	0.00	(37,320.00)
450450	Managed Care - Occupational Therapy	(495,120.00)	0.00	(495,120.00)
460450	Insurance - Occupational Therapy	(8,520.00)	0.00	(8,520.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(542,040.00)	0.00	(542,040.00)
Subgroup : [10A] Other - Medicare				
400113	Medicare A - Sequestration	68,285.50	0.00	68,285.50
400300	Medicare A - Oxygen	(7,754.00)	0.00	(7,754.00)
400350	Medicare A - Equipment Rental	(21,969.84)	0.00	(21,969.84)
400600	Medicare A - IV Therapy	(55,863.08)	0.00	(55,863.08)
400700	Medicare A - X-Ray	(26,054.62)	0.00	(26,054.62)
400750	Medicare A - Ambulance	(5,199.48)	0.00	(5,199.48)
400850	Medicare A - Lab	(47,473.32)	0.00	(47,473.32)
400860	Medicare A - Complex Medical	(13,451.00)	0.00	(13,451.00)
400900	Medicare A - Contractual Adjustment	4,895,882.10	0.00	4,895,882.10

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 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	RJE	FINAL
		6/30/2017		6/30/2017
400999	Medicare A - Prior Year Adjustment	(0.08)	0.00	(0.08)
500900	Medicare B - Contractual Adjustment	357,157.32	0.00	357,157.32
500901	Medicare B - Sequestration	2,540.36	0.00	2,540.36
500999	Medicare B - Prior Year Adjustment	(446.83)	0.00	(446.83)
505260	Managed Care B - Vaccines	(750.00)	0.00	(750.00)
505900	Managed Care B - Contractual Allowance	44,443.41	0.00	44,443.41
Subtotal [10A] Other - Medicare		5,189,346.44	0.00	5,189,346.44
Subgroup : [10B] Other - Non-medicare				
410260	Private - Vaccines	(150.00)	0.00	(150.00)
410900	Private - Contractual Adjustment	2,970.41	0.00	2,970.41
430260	Medicaid - Vaccines	(150.00)	0.00	(150.00)
430300	Medicaid - Oxygen	(5,720.00)	0.00	(5,720.00)
430600	Medicaid - IV Therapy	(4,413.18)	0.00	(4,413.18)
430850	Medicaid - Lab	(6.92)	0.00	(6.92)
430999	Medicaid - Prior Year Adjustment	4,594.83	0.00	4,594.83
450260	Managed Care - Vaccines	(150.00)	0.00	(150.00)
450300	Managed Care - Oxygen	(4,106.00)	0.00	(4,106.00)
450350	Managed Care - Equipment Rental	(1,679.22)	0.00	(1,679.22)
450600	Managed Care - IV Therapy	(9,705.10)	0.00	(9,705.10)
450700	Managed Care - X-Ray	(10,810.32)	0.00	(10,810.32)
450850	Managed Care - Lab	(28,899.44)	0.00	(28,899.44)
450900	Managed Care - Contractual Adjustment	1,245,580.68	0.00	1,245,580.68
460700	Insurance - X-Ray	(486.98)	0.00	(486.98)
460850	Insurance - Lab	(171.28)	0.00	(171.28)
460900	Insurance - Contractual Adjustment	29,283.62	0.00	29,283.62
Subtotal [10B] Other - Non-medicare		1,215,981.10	0.00	1,215,981.10
Subgroup : [11] Meals sold to guests, employees, and others				
599040	Employee/Guest Meals	(20.00)	0.00	(20.00)
Subtotal [11] Meals sold to guests, employees, and others		(20.00)	0.00	(20.00)
Subgroup : [15] Interest Income				
599050	Interest Income	(1,263.24)	0.00	(1,263.24)
Subtotal [15] Interest Income		(1,263.24)	0.00	(1,263.24)
Subgroup : [18] Other Revenue				
470999	Hospice - Prior Year Adjustment	(3.30)	0.00	(3.30)
599020	Laundry	(30,375.00)	0.00	(30,375.00)
599060	Vending Income	(67.64)	0.00	(67.64)
599080	Misc. Income	(4,436.98)	0.00	(4,436.98)
Subtotal [18] Other Revenue		(34,882.92)	0.00	(34,882.92)
Total [30] Statement of Revenue		(9,292,949.03)	0.00	(9,292,949.03)
Group : [31] Balance Sheet Accounts				
Subgroup : None				
100100	Cash - Operating	373,406.61	0.00	373,406.61
100150	Cash - Payroll	(11,317.71)	0.00	(11,317.71)
100200	Cash - Petty	110.42	0.00	110.42
100250	Cash - Impress	4.21	0.00	4.21
100400	Cash - Savings	5,249,010.24	0.00	5,249,010.24
111000	A/R - Private	113,369.64	0.00	113,369.64
112000	A/R - Medicaid	304,579.76	0.00	304,579.76
113000	A/R - Medicare Part A	260,208.43	0.00	260,208.43
114000	A/R - Medicare Part B	20,735.19	0.00	20,735.19
115000	A/R - Co-Insurance	160,604.99	0.00	160,604.99
117000	A/R - Managed Care	242,524.22	0.00	242,524.22
118000	A/R - Insurance	28,230.00	0.00	28,230.00

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Account	Description	ADJ	RJE	FINAL
		6/30/2017		6/30/2017
119300	A/R - Hospice	12,085.83	0.00	12,085.83
119600	A/R - Resource	(31,341.55)	0.00	(31,341.55)
119800	A/R - Intercompany New London	103,036.99	0.00	103,036.99
120000	A/R - Allowance For Bad Debt	(2,708.80)	0.00	(2,708.80)
139000	A/R - Other	32,971.30	0.00	32,971.30
142000	Dietary	12,881.59	0.00	12,881.59
161000	Building	5,120,433.84	0.00	5,120,433.84
161100	Land	56,142.00	0.00	56,142.00
161500	Automobile	42,663.24	0.00	42,663.24
162000	Furniture Fixture & Equipment	1,697,116.74	0.00	1,697,116.74
162500	Computer Hardware	38,913.30	0.00	38,913.30
163000	Computer Software	5,017.50	0.00	5,017.50
165000	Accum. Dep. - Building	(4,324,720.43)	0.00	(4,324,720.43)
165500	Accum. Dep. - Automobile	(36,974.60)	0.00	(36,974.60)
166000	Accum. Dep. - FF&E	(1,617,038.05)	0.00	(1,617,038.05)
166500	Accum. Dep. - Computer Hardware	(26,134.90)	0.00	(26,134.90)
167000	Accum. Dep. - Computer Software	(2,230.08)	0.00	(2,230.08)
171000	N/R - L Kallen	3,836,100.87	0.00	3,836,100.87
183000	Federal Corp Tax	163,948.00	0.00	163,948.00
185000	Goodwill	51,072.99	0.00	51,072.99
200100	Accounts Payable	(666,589.30)	0.00	(666,589.30)
200200	Accrued Expenses	(161,539.00)	0.00	(161,539.00)
200299	Interest Rate Swap	(198,318.00)	0.00	(198,318.00)
201100	Federal Withholding	101.80	0.00	101.80
201200	State Withholding	(37.47)	0.00	(37.47)
201300	FICA Social Security	(404.51)	0.00	(404.51)
201350	FICA Medicare	20.06	0.00	20.06
202000	Accrued Wages	(77,557.06)	0.00	(77,557.06)
202300	Accrued Vacation	(313,435.10)	0.00	(313,435.10)
202350	Accrued Vacation Taxes	(23,977.82)	0.00	(23,977.82)
210000	FUTA Liability	(1,140.58)	0.00	(1,140.58)
210050	SUTA Liability	(25,642.15)	0.00	(25,642.15)
215400	Mortgage Payable	(46,367.38)	0.00	(46,367.38)
251000	Mortgage Payable	(4,247,658.67)	0.00	(4,247,658.67)
252000	Due To/From Related Parties	(4,991,768.28)	0.00	(4,991,768.28)
301000	Capital Stock	(10,000.00)	0.00	(10,000.00)
301500	Capital Surplus	(16,625.00)	0.00	(16,625.00)
302000	Sub-S Distributions	963,484.00	0.00	963,484.00
303000	Paid In Capital (Mortgage)	4,267,408.94	0.00	4,267,408.94
308000	Retained Earnings	(5,815,202.28)	0.00	(5,815,202.28)
309100	Other Comprehensive Income	198,318.00	0.00	198,318.00
Subtotal : None		705,771.98	0.00	705,771.98
Total [31] Balance Sheet Accounts		705,771.98	0.00	705,771.98
Sum of Account Groups		(705,771.98)	0.00	(705,771.98)
Net (Income) Loss		(705,771.98)	0.00	(705,771.98)

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 Period Ending: **6/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To reclass Pulmonologist to Other Professional Fees				
Marcum 11 630720	Pulmonologist Medical Staff		20,000.00	
Total			<u>20,000.00</u>	<u>20,000.00</u>
Reclassifying Journal Entries JE # 2				
Re-Class Nursing Consultants out of Nursing Purchased Services				
Marcum 12 670850	Nursing Admin Consultants Purchased Services	E.04	8,289.80	
Total			<u>8,289.80</u>	<u>8,289.80</u>
Reclassifying Journal Entries JE # 3				
Reclass pension costs to correct line				
Marcum 15 730460	Pension Admin Expense Professional Fees	O.03	250.00	
Total			<u>250.00</u>	<u>250.00</u>
Reclassifying Journal Entries JE # 4				
To reclass resident TV purchase to recreation				
Marcum 16 730720	Resident TV's Small Equipment Purchase	O.03	1,435.54	
Total			<u>1,435.54</u>	<u>1,435.54</u>
Reclassifying Journal Entries JE # 5				
To reclass gifts to Staff and residents from other employee benefits				
Marcum 03 Marcum 14 730260	Gifts to staff and Residents Holiday Parties for Staff Employee Benefit - Misc	E.06	6,369.92 5,213.87	
Total			<u>11,583.79</u>	<u>11,583.79</u>