

COH - 20%
725,000 RFF
ALLOW

RCH - 20%
2,000 RFI
ALLOW

February 15, 2016

Mr. Chris LaVigne, Director
Department of Social Services
55 Farmington Ave
Hartford, CT 06105
Attention: Office of Reimbursement and CON

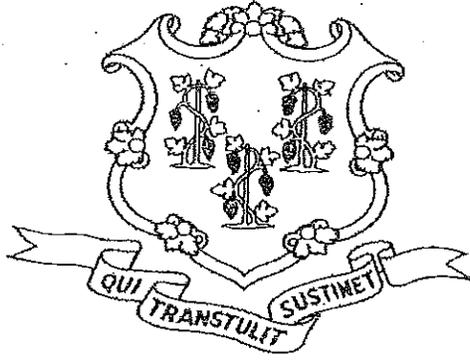
Dear Mr. LaVigne:

Enclosed please find the 2015 Medicaid Cost Report for Saint Mary Home.

In preparing this cost report, we did not perform any disallowances for the administrator salary expense or dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy other than outpatient, and speech therapy, which were paid for by entities other than the Medicaid Program. Further, except as noted below, we did not disallow any depreciation or interest expense in excess of amounts previously approved via Certificate of Need or related to any prior state desk review or field audits. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

In 2006, the organization completed construction related to a Certificate of Need. Total capital costs for the year are included on page 23. These total costs include the amount in excess of the Certificate of Need. An estimated disallowance for the overage of the Certificate of Need has been made on page 29. It is anticipated that this amount will be trued up either favorably or unfavorably based upon audit. Finally, the organization is self insured for worker compensation. A disallowance is needed to bring this amount to cash bases. The information to complete this disallowance has not been finalized to date.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Saint Mary Home	
Address (No. & Street, City, State, Zip Code) 2021 Albany Avenue, West Hartford, CT 06117	
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 checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 680-C	RHNS	Residential Care Home 1289	Medicare Provider 07-5085
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Medicaid Provider Numbers:	CCNH 75085	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) Saint Mary Home	License No. 680-C	Report for Year Ended 9/30/2015	Page 1	of 37
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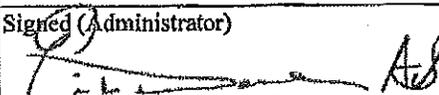
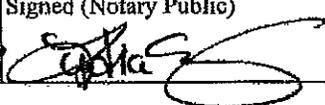
Administrator's/Owner's Certification

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

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

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

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

Signed (Administrator) 		Date 2/9/16	Signed (Owner)		Date
Printed Name (Administrator) Eric Dana			Printed Name (Owner)		
Subscribed and Sworn to before me: 2/9/2016	State of Connecticut	Date February 9, 2016	Signed (Notary Public) 		Comm. Expires 08/31/2018
Address of Notary Public 288 High Street Canaan, CT 06038					

(Notary Seal)

LYDIA S. GOMEZ
 NOTARY PUBLIC OF CONNECTICUT
 My Commission Expires 8/31/2018

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 Saint Mary Home		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 2021 Albany Avenue, West Hartford, CT 06117				
Report Prepared By Blum Shapiro & Co, PC		Phone Number 860-561-4000	Date 2/15/2016	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <i>Total Wages Paid</i>	\$			
7. Total salaries paid	\$			
8. <i>Total Wages and Salaries Paid</i> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-570-8300		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Saint Mary Home		Address (No. & Street, City, State, Zip) 2021 Albany Avenue, West Hartford, CT 06117		
License Numbers: 680-C	CCNH	RHNS	Residential Care Home 1289	Medicare Provider No. 07-5085
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 checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Eric Dana		Nursing Home Administrator's License No.:	1447	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name None		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Saint Mary Home	License No. 680-C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Saint Mary Home, Inc.	Business Address 2021 Albany Avenue, West Hartford, CT	State(s) in Which Incorporated Connecticut		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See Attached				
Names of Stockholders Owning at Least 10% of Shares				
Sisters of Mercy of Connecticut				

Mercy Community Health, Inc.
January 1, 2015

Board of Directors:

Barbara Mullen, C.S.J.
Camille Alvarado, DO
Dalia Giedrimiene, MD
David Harris
Frederic W. Baker, II
Jean McGinty, RSM, RN
John Capasso (*Ex-officio*)
Margaret Farley, RSM
Mark D. Walker (*Board Chair*)
Patricia Cook, RSM
Patrick J. Johnson, Jr. (*Board Vice-Chair*)
Peter Murphy
Richard L. ZuWallack, MD
Susan Keefe, RSM
William J. Fiocchetta (*Ex-officio*)

Corporate Officers:

President and CEO:	William J. Fiocchetta
Vice President:	Maureen Reardon, RSM, Ph.D
Secretary / Treasurer:	Steven Beaulieu, CPS, FHFMA

General Information and Questionnaire Related Parties*

Name of Facility Saint Mary Home	License No. 680-C	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Sisters of Mercy Northeast	15 Highland View Rd, Cumberland, RI 02864	<input type="radio"/>	<input checked="" type="radio"/>	Pastoral care	Pg. 13 line 12	22,242	22,242
Trinity Health	17410 College Parkway, Livonia, MI 48152	<input type="radio"/>	<input checked="" type="radio"/>	Loan	Pg. 32 A12, Pg 34 B4	10,739,218	10,739,218
Mercy Community Health	2021 Albany Avenue, West Hartford, CT 06117	<input type="radio"/>	<input checked="" type="radio"/>	Management Services	Pg. 16 line m12	3,595,970	3,595,970
McAuley	275 Steele Rd, West Hartford, CT 06117	<input checked="" type="radio"/>	<input type="radio"/>	Revenue for CCRC Nursing Home patients	Pg. 30 line 14a	2,312,086	2,312,086
Sisters of Providence	1221 Main St, Suite 213, Holyoke, MA 01040	<input checked="" type="radio"/>	<input type="radio"/>	Outside printing	Pg. 16 line m13	3,694	3,694
Trinity Health	17410 College Parkway, Livonia, MI 48152	<input type="radio"/>	<input checked="" type="radio"/>	Interest on loan	Pg. 26 line m13	363,591	363,591
Mercy Community Health	2021 Albany Avenue, West Hartford, CT 06117	<input type="radio"/>	<input checked="" type="radio"/>	Intercompany payable	Pg. 33 line A12	4,014,546	4,014,546
McAuley	275 Steele Rd, West Hartford, CT 06117	<input checked="" type="radio"/>	<input type="radio"/>	Intercompany payable	Pg. 33 line A12	349,916	349,916
Trinity Health	17410 College Parkway, Livonia, MI 48152	<input type="radio"/>	<input checked="" type="radio"/>	Intercompany payable	Pg. 33 line A12	2,197,324	2,197,324

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Saint Mary Home	License No. 680-C	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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 type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
Certain salary costs of the residential care home were directly assigned.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Saint Mary Home		License No. 680-C	Report for Year Ended 9/30/2015	Page 6	of 37		
Name and Address of Lessor Piney Bowes, Box 371887, 500 Ross St, Suite 154-0470, Pittsburgh, PA 15262	Related * to Owners, Operators, Officers		Description of Items Leased Postage Machine	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
	<input type="radio"/>	<input checked="" type="radio"/>		06/28/11	66 months	11,795	11,795
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
			<input type="radio"/> Yes			<input type="radio"/> No	Total ***
						11,795	

Is a Mileage Log Book Maintained for All Leased Vehicles ?

* 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 Saint Mary Home	License No. 680-C	Report for Year Ended 9/30/2015	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 Blum Shapiro & Co, PC 2 Deloitte via Trinity Health 3 4	Address (No. & Street, City, State, Zip Code) 29 S Main St, West Hartford, CT 06107 3805 W Chester Pike #100, Newtown Square, PA 19073
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Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation	\$ 9,885
2 External Audit and Form 990 prep (billed through management fees by Trinity Health)	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 9,885

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg. 15 line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See Attached 2 3 4 5	Telephone Number 145522
--	----------------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1	\$ 145,522
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 145,522

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg. 15 line 1e

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number				
1 American Arbitration Association	617-451-6600				
2 Durant Nichols Houston, Hodgson & Cortese	203-366-3438				
3 Goldman, Gruder and Woods, LLC	203-899-8915				
4 Murtha Cullina, LLP	860-240-6007				
5 Pullman & Comley, LLC	860-424-4300				
6 Robinson & Cole, LLP	860-275-8200				
7 Wiggin and Dana	203-498-4400				
Address (No. & Street, City, State, Zip Code)					
1 One Center Plaza 3rd Floor, Boston, MA, 02108					
2 1057 Broad Street, Bridgeport, CT, 06854					
3 200 Connecticut Avenue, Norwalk, CT, 06604					
4 185 Asylum Street, Hartford, CT, 06110					
5 90 State House Square, Hartford, CT, 06103					
6 280 Trumbull Street, Hartford, CT, 06103					
7 One Century Tower PO Box 1832, New Haven, CT, 06508-1832					
Services Provided by This Firm (describe fully)					
1 Arbitration fees	\$ 495				
2 General labor and employment issues	\$ 306				
3 Collections - Disallowed	\$ 59,470				
4 Lobbying - Disallowed	\$ 1,732				
5 Legal services related to tax exempt status	\$ 3,886				
6 Labor relations	\$ 94,688				
7 Resident issues	\$ 810				
8 Miscellaneous Journal Entries	\$ (15,864)				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: center;">Charge for Services Provided</td> </tr> <tr> <td></td> <td style="text-align: center;">\$ 145,522</td> </tr> </table>			Charge for Services Provided		\$ 145,522
	Charge for Services Provided				
	\$ 145,522				

RFI

Schedule of Resident Statistics

Name of Facility Saint Mary Home	License No. 680-C		Report for Year Ended 9/30/2015				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RENS Level	Total Residential Care Home	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30	
					Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	353	256		97	353	256		97
B. On last day of THIS report period	353	256		97	353	256		97
2. Number of Residents								
A. As of midnight of PREVIOUS report period	336	244		92	336	244		92
B. As of midnight of THIS report period	341	248		93	328	236		93
3. Total Number of Days Care Provided During Period								
A. Medicare	12,353	12,353			8,985	8,985		3,368
B. Medicaid (Conn.)	58,466	58,466			43,805	43,805		14,661
C. Medicaid (other states)								
D. Private Pay	16,568	15,701		867	12,520	11,903		4,048
E. State SSI for RCH	31,551			31,551	23,535			8,016
F. Other (Specify)	880	880			762	762		118
G. Total Care Days During Period (3A thru F)	119,818	87,400		32,418	89,607	65,455		24,152
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	986	11		975	821	10		811
B. Other Bed Reserve Days	116	76		40	81	41		35
5. Total Resident Days (3G + 4A + 4B)	120,920	87,487		33,433	90,509	65,506		25,003
					30,411	21,981		8,430

Schedule of Resident Statistics (Cont'd)

Name of Facility Saint Mary Home			License No. 680-C			Report for Year Ended 9/30/2015			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	Residential Care Home			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	38		154		56		3	90					
Per Diem Rate													
a. One bed rm.	PPS		237.92		456-503		157.00	105.44					
b. Two bed rms.													
c. Three or more bed rms.	PPS		237.92		414.00		144.00	105.44					
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	Residential Care Home		
A. Medicare - Part B								10,514	10,514				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								23,200	23,200				
D. Total Physical Therapy Treatments								33,714	33,714				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								660	660				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								1,790	1,790				
D. Total Speech Therapy Treatments								2,450	2,450				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								5,888	5,888				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								18,645	18,645				
D. Total Occupational Therapy Treatments								24,533	24,533				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Saint Mary Home	680-C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	118,789	1,800			17,259	261
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	70,920	1,456			96,508	2,704
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	413,729	18,305			60,110	2,701
5. Dietary Service						
a. Head Dietitian	51,003	1,788			19,760	693
b. Food Service Supervisor						
c. Dietary Workers	941,536	53,550			364,785	20,747
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	882,413	51,538			212,392	11,359
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	41,107	1,374			22,343	747
b. Other Maintenance Workers	108,964	5,370			59,224	2,919
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	122,744	6,709			45,528	2,489
9. Barber and Beautician Services						
10. Protective Services	241,245	13,959			89,482	5,177
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	235,542	3,416				
b. RN						
1. Direct Care	2,200,854	59,214				
2. Administrative**	382,764	7,346				
c. LPN						
1. Direct Care	1,940,441	68,217				
2. Administrative**						
d. Aides and Attendants	4,345,974	244,141			382,949	21,175
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	209,313	10,033			24,630	1,127
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	163,539	5,995				
n. Marketing	70,521	1,783			10,246	259
o. Other (Specify) See Attached Schedule	126,815	3,779			11,472	420
A-13. Total Salary Expenditures	12,668,213	559,773			1,416,687	72,779

* 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.

Fringe Adj
 016, 34,284

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			
Saint Mary Home		680-C		9/30/2015		11	37			
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-12 Rev. 10/2005

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				
Saint Mary Home		680-C		9/30/2015		12	37				
Name	Salary Paid		Residential Care Home	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									
Section III - Administrators***											
Eric Dana	118,789		17,259		Administrator	2,061	A2				
Section IV - Assistant Administrators											
Phil Murray	70,920		30,395		Assistant Administrator	2,080	A3				
Patricia Cyphers			66,113		Director of Resident Services	2,080	A3				

*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		
Saint Mary Home	680-C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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	24,564	26				
3. Pharmacist	22,453	384				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	897,466	5,149				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	176,292	1,040				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	163,559	892				
b. Other						
10. Occupational Therapist						
a. Resident Care	697,686	4,504				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	49,311	850				
2. Administrative***						
b. LPN						
1. Direct Care	217,340	5,175				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	95,343	2,137				
B-13 Total Fees Paid in Lieu of Salaries	2,344,014	20,157				

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Saint Mary Home	680-C	9/30/2015		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
I. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 273,990	246,432			27,558
2. Disability Insurance	\$ 30,441	27,379			3,062
3. Unemployment Insurance	\$ 46,974	42,249			4,725
4. Social Security (F.I.C.A.)	\$ 1,063,751	956,757			106,994
5. Health Insurance	\$ 2,405,956	2,163,960			241,996
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,786	5,204			582
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 850,364	764,833			85,531
8. Uniform Allowance	\$ 41,834	37,626			4,208
9. Other (<i>Specify</i>) See Attached Schedule	\$ 72,535	65,239			7,296
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 9,885	8,631			1,254
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 145,522	127,061			18,460
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 49,400	43,133			6,267
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 58,682	51,237			7,444
2. Cellular Phones	\$ 1,427	1,246			181
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	\$ 1,220,004	1,220,004			
Subtotal	\$ 6,276,551	5,760,992			515,558

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

(Carry Subtotals forward to next page)

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

Saint Mary Home
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
Union Training Fund	\$ 62,660		\$ 7,007
Other Employee Benefits	\$ 2,580		\$ 288
Total	\$ 65,239	\$ -	\$ 7,296

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Saint Mary Home	680-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:	6,276,551	5,760,992		515,558	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 145	126		18	
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$ 14,471	12,635		1,836	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 16,512	14,417		2,095	
7. Other (<i>Specify</i>) See Attached Schedule	\$ 145	126		18	
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ (1,859)	(1,623)		(236)	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 10,106	8,824		1,282	
4. Fund-Raising***	\$ 99	87		13	
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 12,486	10,902		1,584	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 48,543	35,122		13,421	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 365	318		46	
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>)	\$ 54,914	47,948		6,966	
12. Administrative Management Services**	\$ 3,595,970	3,139,795		456,175	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 236,320	206,341		29,979	
C-14 Total Administrative & General Expenditures	\$ 10,264,766	9,236,011		1,028,755	

* 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	Residential Care Home
Entertainment and Meals	\$ 40		\$ 6
Board of Directors	\$ 87		\$ 13
Total Other Travel and Entertainment	\$ 126	\$ -	\$ 18

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Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Promotional and Public Relations	\$ 8,824		\$ 1,282
Total Other Advertising	\$ 8,824	\$ -	\$ 1,282

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
CT Association of Residential Care Facilities	\$ 313		\$ 120
AANAC	\$ 80		\$ 30
Leading Age	\$ 34,642		\$ 13,238
ALTCFM	\$ 58		\$ 22
CT Association of Directors of Volunteer Services	\$ 29		\$ 11
Total Dues	\$ 35,122	\$ -	\$ 13,421

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
LTC Mutual Aid Plan	\$ 303		\$ 44
Recruitment	\$ 11,796		\$ 1,714
Bank Service Fees - Disallowed	\$ 5,748		\$ 835
Licenses and Fees	\$ 60,240		\$ 8,752
Miscellaneous Expenses - Disallowed	\$ 6,569		\$ 954
Other - Disallowed	\$ (1,051)		\$ (153)
Fines and Penalties - Disallowed	\$ 620		\$ 90
Purchase Discounts	\$ (45,964)		\$ (6,678)
Catering Meals - Disallowed	\$ 42,558		\$ 6,183
MDS Coding - quarterly audits	\$ 4,759		\$ 691
All Scripts Subscription Fees	\$ 4,822		\$ 701
Senior Housing Fair - Disallowed	\$ 173		\$ 25
Gift Shop Purchases - Disallowed	\$ 19,352		\$ 2,812
Prescription Management Service	\$ 3,634		\$ 528
Business Insurance	\$ 92,782		\$ 13,480
Total Other Administrative and General	\$ 206,341	\$ -	\$ 29,979

Reclass 27/1/16

Schedule C-1 - Management Services*

Name of Facility Saint Mary Home	License No. 680-C	Report for Year Ended 9/30/2015	Page 17	of 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 #	
Mercy Community Health	34,192	Direct costs associated with the parent company including wages of the CEO, CFO, Administrative Asst, and the VP of HR and other directly non allocated expenses	ADC cost not reported	
		incurred to run the facilities such as insurance for the officers and financial consulting.		
Mercy Community Health	3,595,970	Direct costs associated with the parent company including wages of the CEO, CFO, Administrative Asst, and the VP of HR and other directly non allocated expenses	Pg. 16 line m12	
		incurred to run the facilities such as insurance for the officers and financial consulting.		
Trinity Health		Cash management and financing services including access to the bonding markets for financing, administrative services via a continuum care division, senior		
		management leadership, purchasing management services, legal services, corporate compliance and quality.		

* 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 Saint Mary Home		License No. 680-C	Report for Year Ended 9/30/2015		Page 18	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 779,797	562,042			217,755
2.	Non-Food Supplies	\$ 116,840	84,213			32,627
3.	Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 412,660	297,426			115,234
c. Management Services**		\$ _____				
d. Other (Specify) _____		\$ _____				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 1,309,297	943,681			365,616
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

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

Name of Facility Saint Mary Home		License No. 680-C	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home
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. \$	24,000	17,506		6,493
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)	\$	26,411	19,265		7,146
c. Management Services**	\$				
d. Other (Specify)	\$				
3E. Total Laundry Expenditures (3a + b + c + d)	\$	50,411	36,772		13,639
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
Saint Mary Home		680-C	9/30/2015		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	83,013	66,908		16,105
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. \$	146,764	118,292		28,472
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	229,777	185,200		44,577
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from PharMerica	\$	495,147	495,147		
b.	Medicine Cabinet Drugs	\$	19,709	19,709		
c.	Medical and Therapeutic Supplies	\$	172,939	172,939		
d.	Ambulance/Limousine***	\$	6,891	6,891		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	113,172	113,172		
f.	X-rays and Related Radiological Procedures***	\$	26,672	26,672		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	57,811	57,811		
i.	Recreation	\$	3,677	2,660		1,017
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	218,643	188,595		30,048
5K.	Total Resident Care Expenditures (5a - 5j)	\$	1,114,661	1,083,596		31,065

* 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 Saint Mary Home		License No. 680-C	Report for Year Ended 9/30/2015	Total Cost/Page Ref.***				Page of 21 37
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	Residential Care Home	Pg	Line
Collaborative Labs	114 Woodland Street, Hartford CT 06112		Lab Services	46,227			20	5h
Kone, Inc	PO Box 429, Moline, IL 61266-0429		Contract Services - Elevator	17,159		9,326	22	6f
Siemens	Carol Stream, IL 60132- 2134		Contract Services - Alarm	7,010		3,810	22	6f
Mobilex USA	Sparks Glencoe, Maryland 21152-0429		Radiology Services	26,672			20	5f
Quest Pest Control	PO Box 1512, Avon, CT 06001		Extermination Services	19,896		10,814	22	6f
Team Mechanical	86A Charles St, East Hartford CT, 06108		Maintenance Services	28,620		15,555	22	6a
Comcast	PO Box 1577, Newark, NJ 07101-1577		Cable TV	57,724		31,374	22	6f
All Waste	PO Box 2472, Hartford CT 06146		Waste Disposal/Removal	33,949		18,452	22	6f
Sodexho, Inc.	PO Box 81049, Woburn MA, 01801		Maintenance Services	177,082		96,247	22	6f
Sodexho, Inc.	PO Box 81049, Woburn MA, 01801		Maintenance Services	15,913		8,649	22	6a
Sodexho, Inc.	PO Box 81049, Woburn MA, 01801		Dining Services	297,426		115,234	18	2b
Sodexho, Inc.	PO Box 81049, Woburn MA, 01801		Laundry Services	19,265		7,146	19	3b
Sodexho, Inc.	PO Box 81049, Woburn MA, 01801		Housekeeping Services	118,292		28,472	20	4b

* 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 Saint Mary Home	License No. 680-C	Report for Year Ended 9/30/2015			Page 22	of 37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 235,719	152,716			83,003	
b. Heat	\$ 222,391	144,081			78,310	
c. Light & Power	\$ 279,365	180,993			98,372	
d. Water	\$ 133,198	86,295			46,903	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 11,795	7,642			4,153	
f. Other (<i>itemize</i>)	\$ 645,702	418,332			227,370	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,528,170	990,059			538,111	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 12,467	8,077			4,390	
b. Building & Building Improvements	\$ 703,479	455,764			247,715	
c. Non-Movable Equipment	\$ 76,463	63,199			13,264	
d. Movable Equipment	\$ 63,355	52,365			10,990	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 855,764	579,405			276,359	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ (7,146)	(7,146)				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 848,618	572,259			276,359	

* 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	Residential Care Home
Contract service - Fire protection	\$ 4,216		\$ 2,291
Contract service - Alarm service	\$ 2,389		\$ 1,299
Contract service - Elevator service	\$ 23,607		\$ 12,831
Contract service - Generator service	\$ 673		\$ 366
Contract service - Lawn service (mainly Sodexo)	\$ 97,923		\$ 53,223
Contract service - Other	\$ 6,328		\$ 3,439
Exterminator service	\$ 19,896		\$ 10,814
Medical waste removal	\$ 35,276		\$ 19,173
Equipment rental - Special Beds and Other - Disallowed	\$ 23,960		\$ 13,022
Rubbish removal	\$ (22)		\$ (12)
Maintenance service	\$ 9,030		\$ 4,908
Maintenance contract - other	\$ 54,004		\$ 29,352
Equipment rental - other	\$ 1,046		\$ 568
Sodexo Labor	\$ 79,734		\$ 43,337
Cable TV - Disallowed	\$ 60,272		\$ 32,759
Total Other Repairs and Maintenance	\$ 418,332	\$ -	\$ 227,370

Depreciation Schedule

Name of Facility Saint Mary Home		License No. 680-C		Report for Year Ended 9/30/2015				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements									
1. Acquired prior to this report period	320,688		320,688	220,336	SL	Various	11,955		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	15,350		15,350		SL	Various	512	12,467	
A-4. Subtotal								12,467	
B. Building and Building Improvements									
1. Acquired prior to this report period	22,669,774		22,669,774	14,426,268	SL	Various	694,244		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	117,829		117,829		SL	Various	9,235	703,479	
B-4. Subtotal								703,479	
C. Non-Movable Equipment									
1. Acquired prior to this report period	1,875,905		1,875,905	770,816	SL	Various	60,359		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	370,290		370,290		SL	Various	16,104	76,463	
C-4. Subtotal								76,463	
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. 2014 Chrysler 300 AWD	28,652		28,652		SL	4	3,582		
b. 2003 Buick	26,595		26,595	26,595	SL	5			
c. Bus Repairs	4,354		4,354	4,083	SL	4	271		
d.	170,589		170,589	171,033	SL				
2. Movable Equipment									
a. Acquired prior to this report period	3,069,828		3,069,828	3,445,542	SL	Various	56,577		
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)	60,022		60,022		SL	Various	2,925	63,355	
D-3. Subtotal								63,355	
E. Total Depreciation								855,764	

Saint Mary Home
9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/15/2014	Employee Entrance- Concrete Sidewalks	\$ 8,850	15	\$ 295
5/3/2015	Installation of Water Hydrant	\$ 3,250	15	\$ 108
5/3/2015	Installation of Water Hydrant/Irrigation System	\$ 3,250	15	\$ 108
Total additions for Land Improvements		\$ 15,350		\$ 512 *
Deletions:				
Total deletions for Land Improvements		\$		\$ **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/9/2015	Apartment Renovations/Carpeting Apt252	\$ 1,585	5	\$ 159
6/12/2015	Apartment Renovations/Install Doors and Hardware Apt 252,264 &453	\$ 1,200	15	\$ 40
7/10/2014	Apartment Renov/Carpeting-A-369	\$ 1,644	5	\$ 164
7/10/2014	Apartment Renov/Carpeting-A-459	\$ 1,490	5	\$ 149
7/18/2014	Admissions Project/Design Fees	\$ 1,468	5	\$ 147
7/18/2014	Admissions Project/Doors & Locks	\$ 2,249	15	\$ 75
7/18/2014	Admissions Project/Carpeting	\$ 7,900	5	\$ 790
7/18/2014	Admissions Project/Drop Ceiling	\$ 2,675	8	\$ 167
7/18/2014	Admissions Project/Drywall Prep/Painting	\$ 3,900	5	\$ 390
8/13/2014	Everlasting Spring Mural	\$ 26,940	12	\$ 1,122
9/10/2014	Admissions: Paint	\$ 3,400	5	\$ 340
7/1/2014	Admissions: Ceiling Tile	\$ 297	8	\$ 19
9/10/2014	Employee Lounge: Paint	\$ 4,800	5	\$ 480
11/7/2014	Set Bifolds With Track	\$ 210	10	\$ 11
11/7/2014	Wood Door	\$ 455	15	\$ 15
10/16/2014	Door, Bifolds	\$ 659	15	\$ 22
10/16/2014	Door, Bifolds	\$ 449	15	\$ 15
10/16/2014	Carpeting	\$ 1,717	5	\$ 172
10/16/2014	Carpeting	\$ 1,920	5	\$ 192
8/6/2014	Carpeting	\$ 1,490	5	\$ 149
7/29/2014	Door, Bifolds	\$ 516	15	\$ 17
12/8/2014	Carpeting	\$ 1,686	5	\$ 169
11/17/2014	Carpeting	\$ 1,500	5	\$ 150
2/23/2015	Apartment Renovations- Door	\$ 659	15	\$ 22
2/23/2015	Apartment Renovations- Door	\$ 659	15	\$ 22
2/23/2015	Apartment Renovations- Door	\$ 659	15	\$ 22
9/18/2014	Employee Break Room- Wall coverings	\$ 916	5	\$ 183
3/1/2015	Apartment Renovations- design fee carpeting & wallpaper	\$ 100	10	\$ 5
3/5/2015	Apartment Renovations- carpeting	\$ 1,560	5	\$ 156
3/5/2015	Apartment Renovations- carpeting	\$ 1,920	5	\$ 192
3/5/2015	Apartment Renovations- carpeting	\$ 1,990	5	\$ 199
3/27/2015	Apartment Renovations- Carpeting	\$ 24,500	5	\$ 2,450
4/11/2015	Apartment Renovations- Paint, frame, sheetrock, install door & hardware	\$ 3,620	5	\$ 362
4/16/2015	Apartment Renovations- Carpeting	\$ 1,585	5	\$ 159
4/14/2015	Apartment Renovations- Carpeting	\$ 1,585	5	\$ 159
12/15/2014	Employee Entrance- Door Installation	\$ 3,226	10	\$ 161
4/28/2015	Apartment Renovations- Door Installation	\$ 659	15	\$ 22
4/28/2015	Apartment Renovations- Door Installation	\$ 659	15	\$ 22

4/28/2015	Apartment Renovations- Door Installation	\$ 659	15	\$ 22
4/28/2015	Apartment Renovations- Door Installation	\$ 659	15	\$ 22
4/29/2015	Down Spout Repair	\$ 2,065	10	\$ 103
Total additions for Building Improvements		\$ 117,829		\$ 9,235
Deletions:				
Total deletions for Building Improvements		\$		\$

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/9/2014	Apartment Renov/Kitchen Cabinets-A-459	\$ 3,075	15	\$ 103
7/9/2014	Apartment Renov/Kitchen Cabinets-A-369	\$ 3,165	15	\$ 106
7/23/2014	Apartment Renov/Kitchen Cabinets-A-177	\$ 3,613	15	\$ 120
7/18/2014	Admissions Project/Electrical	\$ 4,979	20	\$ 124
7/18/2014	Admissions Project/Custom Maple Cabinets	\$ 4,910	15	\$ 164
7/18/2014	Admissions Project/Bathroom Renov	\$ 913	20	\$ 23
7/24/2014	Fire Alarm System Upgrade	\$ 221,199	10	\$ 11,062
7/31/2014	Admissions Project-Electrical Work	\$ 349	20	\$ 9
7/22/2014	Admissions- Plumbing	\$ 350	20	\$ 9
7/21/2014	Admissions- BTU Heat Pump	\$ 6,800	10	\$ 340
11/17/2014	Heat Pump Compressor Replacement	\$ 2,300	10	\$ 115
11/13/2014	Heat Pump Compressor Replacement	\$ 1,150	10	\$ 58
11/25/2014	Heat Pump Compressor Replacement	\$ 1,150	10	\$ 58
10/27/2014	Heat Pump Compressor Replacement	\$ 1,150	10	\$ 58
12/18/2014	Installation of Blue Piping	\$ 1,980	20	\$ 100
9/24/2014	Plumbing	\$ 642	20	\$ 16
9/27/2014	Lighting	\$ 433	10	\$ 22
9/24/2014	Electrical, HVAC	\$ 153	5	\$ 15
9/23/2014	Step-thru's	\$ 1,010	20	\$ 25
7/30/2014	Plumbing	\$ 460	20	\$ 12
11/21/2014	Installation of Finish Plumbing	\$ 5,370	20	\$ 134
11/2/2014	Electrical Work	\$ 1,647	10	\$ 82
12/4/2014	Maple Cabinetry	\$ 3,325	15	\$ 111
10/11/2014	Step-thru	\$ 505	20	\$ 13
8/10/2014	Electrical Work	\$ 2,522	10	\$ 126
7/9/2014	Admissions- Lighting Fixtures	\$ 207	10	\$ 10
7/24/2014	Admissions- Plumbing	\$ 369	20	\$ 9
12/10/2014	Finish Plumbing Installation	\$ 850	20	\$ 21
1/6/2015	Electrical Work	\$ 547	10	\$ 27
1/6/2015	Electrical Work	\$ 1,259	10	\$ 63
10/20/2014	Maple Cabinetry	\$ 3,613	15	\$ 120
10/20/2014	Maple Cabinetry	\$ 3,613	15	\$ 120
1/26/2015	Apartment Renovations- Plumbing	\$ 805	20	\$ 20
1/26/2015	Apartment Renovations- Lighting	\$ 467	10	\$ 23
1/26/2015	Apartment Renovations- Electrical, HVAC, Flopping	\$ 128	5	\$ 13
3/5/2015	Apartment Renovations- cabinets & countertops	\$ 4,842	15	\$ 161
3/5/2015	Apartment Renovations- housekeeping countertops	\$ 3,632	15	\$ 121
3/5/2015	Apartment Renovations- cabinets & counter tops	\$ 3,622	15	\$ 121
3/5/2015	Apartment Renovations- cabinets & counter tops	\$ 3,622	15	\$ 121
3/11/2015	Apartment Renovations- replace devices, outlets, ceiling fixtures & heaters	\$ 3,317	10	\$ 166
3/31/2015	Apartment Renovations- Finish plumbing	\$ 2,730	20	\$ 68
4/18/2015	Apartment Renovations- Replace devices, outlets, ceiling fixtures, heaters	\$ 3,780	15	\$ 126
4/1/2015	Apartment Renovations- Plumbing	\$ 288	20	\$ 7
4/1/2015	Apartment Renovations- Electrical	\$ 50	10	\$ 3
4/1/2015	Apartment Renovations- HVAC, lighting, office	\$ 378	5	\$ 38
12/17/2014	Fine Dining- Installation of (2) Tapco Sinks	\$ 3,250	20	\$ 81
2/26/2015	Apartment Renovations- Installation of plumbing for 10 apartments	\$ 2,730	20	\$ 68
2/15/2015	Hospital grade receptacles upgrade	\$ 2,395	10	\$ 120

8/15/2014	Installation of Emergency Lights in Stairwells	\$ 4,290	15	\$ 143
8/15/2014	Replaced (45) Exit Signs	\$ 1,500	15	\$ 50
9/30/2014	Medical Records- Installed (2) CAT-6 Drops	\$ 3,900	20	\$ 98
10/29/2014	Medical Records- Added (11) CAT-6 Drops	\$ 10,640	20	\$ 266
5/7/2015	Apartment Renovations- Cabinets, Counter Top, Sink, Wall Splash	\$ 3,591	15	\$ 120
5/7/2015	Apartment Renovations- Cabinets, Counter Top, Sink, Wall Splash	\$ 3,591	15	\$ 120
5/7/2015	Apartment Renovations- Cabinets, Counter Top, Sink, Wall Splash	\$ 3,591	15	\$ 120
5/7/2015	Apartment Renovations- Cabinets, Counter Top, Sink, Wall Splash	\$ 3,591	15	\$ 120
5/7/2015	Apartment Renovations- Cabinets, Counter Top, Sink, Wall Splash	\$ 3,591	15	\$ 120
5/7/2015	Apartment Renovations- Cabinets, Counter Top, Sink, Wall Splash	\$ 3,591	15	\$ 120
5/7/2015	Apartment Renovations- Cabinets, Counter Top, Sink, Wall Splash	\$ 3,591	15	\$ 120
6/15/2015	Apartment Renovations/Plumbing Fixtures Apt 252,264 &453	\$ 1,666	20	\$ 42
6/27/2015	Apartment Renovation/Molded Sep thru Tubs Apt252,264 &453	\$ 1,515	20	\$ 38
Total additions for Non-Movable Equipment		\$ 370,290		\$ 16,104 *
Deletions:				
Total deletions for Non-Movable Equipment		\$		\$ **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Amortization Schedule*

Name of Facility Saint Mary Home	License No. 680-C	Report for Year Ended 9/30/2015		Page 24	of 37
		Date of Acquisition	Accumulated Amort. to Beginning of Year's Operations		
Item	Length of Amortization	Cost to Be Amortized	Basis for Computing Amortization**	Rate Amortization for This Year	Totals
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 Saint Mary Home	License No. 680-C	Report for Year Ended 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	353				
6. Square Footage	211,856				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed			
b. Date Mortgage Obtained	2014	2014			
c. Interest Rate for the Cost Year	4.35%	4.35%			
d. Term of Mortgage (number of years)	35	35			
e. Amount of Principal Borrowed	8,934,956	2,180,000			
f. Principal balance outstanding as of 9/30/15	8,615,216	2,124,002			
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
Saint Mary Home		680-C	9/30/2015		26	37
Item			Total	CCNH	RHNS	Residential Care Home
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 363,591	283,984		79,607
Name of Lender		Rate				
Trinity Health						
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)			\$ 363,591	283,984		79,607

(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
Saint Mary Home		680-C		9/30/2015			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:				363,591	283,984		79,607	
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 363,591	283,984		79,607	
14. Insurance								
a. Insurance on Property (buildings only)				\$ 38,474	24,926		13,548	
b. Insurance on Automobiles				\$ 889	576		313	
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$ 39,363	25,502		13,861	
15. Total All Expenditures (A-13 thru C-14)				\$ 32,177,568	28,369,291		3,808,277	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Saint Mary Home			680-C	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	10	A12n	Salaries not related to Resident Care	\$ 80,766	70,521		10,246
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 697,686	697,686		
7.			Other - See attached Schedule	\$ 97,648	97,648		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 61,202	53,438		7,764
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	16	15	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 10,475	9,146		1,329
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.	16	16	Automobile Expense (e.g. personal use)	\$ 16,512	14,417		2,095
18.	16	m3	Unallowable Advertising *	\$ 10,106	8,824		1,282
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m4	Fund Raising / Contributions	\$ 99	87		13
21.	16	m12	Unallowable Management Fees	\$ 2,896,297	2,633,574		262,723
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 94,018	82,091		11,927
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 1,380	998		382
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)				\$ 3,966,189	3,668,430		297,760

* 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	Residential Care Home
Total Other Salaries Adjustment			\$	\$	\$

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	B2	Dentist	\$ 24,564		
13	B12	Respiratory Therapy Services	\$ 62,048		
13	B8	Medical Director Fees in Excess of Limit	\$ 11,036		
Total Other Fees Adjustments			\$ 97,648	\$	\$

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m13	Bank Service Fees	\$ 5,748		\$ 835
16	m13	Miscellaneous Expense	\$ 6,569		\$ 954
16	m13	Gift Shop Purchases	\$ 19,352		\$ 2,812
16	m13	Other	\$ (1,051)		\$ (153)
16	m13	Fines and Penalties	\$ 620		\$ 90
16	m13	Catering Meals	\$ 42,558		\$ 6,183
16	m13	Senior Housing Fair	\$ 173		\$ 25
15	1a1-1a9	Benefits - marketing salary (see below for calculation and p. 28 line 2 for salary disallowance)	\$ 7,997		\$ 1,162
16	17	Other travel and entertainment	\$ 126		\$ 18
Total Other A&G Adjustments			\$ 82,091	\$	\$ 11,927

Reclass to 28/2 + calc - Additional Adj.

Marketing Benefits Disallowance

	CCH	RCH
Marketing salary reported Page 10 line A12n	70,521	10,246
Total salaries reported page 10	12,668,213	1,416,687
% Marketing to Total Salaries	0.56%	0.72%
Total Benefits page 15 lines 1a1-1a9	4,309,679	481,952
Marketing Benefits Disallowance (33.33% of marketing benefits)	7,997	1,162

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Saint Mary Home			680-C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 3,966,189	3,668,430		297,760
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 495,147	495,147		
28.	20	5d	Ambulance/Limousine	\$ 6,891	6,891		
29.	20	5f	X-rays, etc	\$ 26,672	26,672		
30.	20	5h	Laboratory	\$ 57,811	57,811		
31.	20	5c,5j	Medical Supplies	\$ 191,165	191,165		
32.	20	5e 2	Oxygen (non emergency)	\$ 113,172	113,172		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 29,022	1,011		28,011
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	\$ 13,631	9,516		4,115
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14b	Property Insurance	\$ 889	576		313
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 187,038	124,942		62,096
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 30,102	30,102		
51. Total Amount of Decrease (Items 1 - 50)				\$ 5,117,729	4,725,434		392,295

*** 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.

29/11/19

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
30	IV8	Other Revenue	\$ 12,389		\$ 4,734
22	61	Equipment Rental - Special Beds and Other	\$ 23,960		\$ 13,022
22	61	Cable TV	\$ 60,272		\$ 32,759
various	various	Outpatient Therapy Program - see attachment page 29B	\$ 280		\$ 152
30	IV7	Barber and Beauty Revenue	\$ 17,050		\$ 6,516
		Fair Rent for Adult Day Care	\$ 10,991		\$ 4,913
Total Other Adjustments			\$ 124,942	\$	\$ 62,096

R 29/134
R 29/135
R
-9b

Schedule of Unallowable Building Interest

29/1/20

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
26	12B7	Mortgage Interest in Excess of CON	\$ 30,102		
Total Unallowable Building Interest			\$ 30,102	\$	\$

09/30/15

Estimated Overhead on Outpatient Therapy:

Therapy Square Footage	1,400
Total Square Footage	<u>191,368</u>
% Attributable to Therapy Space	0.73%
Total All Treatments	60,697
Total Physical Therapy Treatments	<u>33,714</u>
Total All Outpatient Treatments	2,198
Outpatient Physical Therapy Treatments	2,007
Outpatient % of PT Treatments	5.95% b
Outpatient % of All Treatments	3.62%

Outpatient Allocation of Therapy Space 0.026% **c**

		<u>SNE</u>	<u>RCH</u>
Total Outpatient Disallowance:	439 A	280	152

A & G Expenses - includes entity not reported (pg. 22 of CR):

Heat	225,939
Water	135,322
Light & Power	283,821
Repairs & Maintenance	239,479
Other Maintenance	<u>733,447</u>
Total	1,618,008
Outpatient Allocation	<u>0.026% c</u>
Unallowable Amount	429 A

273 149

Insurance - includes entity not reported (pg. 27 of CR):

Property Insurance	39,088
Outpatient Allocation	<u>0.026% c</u>
Unallowable Amount	10 A

7 4

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Saint Mary Home	680-C	9/30/2015			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 26,056,786	22,540,772		3,516,014		
b. Medicaid Room and Board Contractual Allowance **	\$ (9,251,718)	(8,289,307)		(962,411)		
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 4,532,051	4,532,051				
b. Medicare Room and Board Contractual Allowance **	\$ 861,737	861,737				
4. a. Private-Pay Residents and Other	\$ 9,579,666	9,463,875		115,791		
b. Private-Pay Room and Board Contractual Allowance **	\$ (159,017)	(159,017)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 376,565	376,565				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (376,565)	(376,565)				
c. Prescription Drugs - Non-Medicare	\$ 154,577	154,577				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 2,106	2,106				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 904,137	904,137				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (904,137)	(904,137)				
c. Physical Therapy - Non-Medicare	\$ 747,244	747,244				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 203,158	203,158				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (203,158)	(203,158)				
c. Speech Therapy - Non-Medicare	\$ 145,568	145,568				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 905,555	905,555				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (905,555)	(905,555)				
c. Occupational Therapy - Non-Medicare	\$ 554,775	554,775				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$ (1,337,996)	(1,337,996)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 31,885,779	29,216,385		2,669,394		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 1,380	998		382		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 28,920	20,924		7,996		
5. Interest Income (Specify)	\$ (1,088)	(787)		(301)		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 23,566	17,050		6,516		
8. Other (Specify)	\$ 140,606	101,730		38,876		
V. Total Other Revenue (I thru 8)	\$ 193,384	139,915		53,469		
VI. Total All Revenue (III+V)	\$ 32,079,163	29,356,300		2,722,863		

* 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	Residential Care Home
30, II6a	X-Ray and Other	\$ 60,434		
30, II6a	X-Ray and Other Contractual Allowance	\$ (60,434)		
	Total Other Resident Revenue - Medicare	\$	\$	\$

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30, II6b	X-Ray and Other	\$ 38,800		
30, II6b	X-Ray and Other Contractual Allowance	\$ (1,376,796)		
	Total Other Resident Revenue	\$ (1,337,996)	\$	\$

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30, IV5	Interest Income - operations		\$ (787)		\$ (301)
	Total Interest Income		\$ (787)	\$	\$ (301)

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30, IV8	Gifts and Bequests	\$ 53,609		\$ 20,487
30, IV8	Third Party Refund	\$ 31,727		\$ 12,124
30, IV8	Grant Income	\$ 32,476		\$ 12,410
30, IV8	Other Revenue - Disallowed	\$ 12,389		\$ 4,734
30, IV8	Extinguishment of Debt	\$ 38		\$ 15
30, IV8	Other Comprehensive Loss - Interest Rate Swap	\$ (28,509)		\$ (10,894)
	Total Other Revenue	\$ 101,730	\$	\$ 38,876

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Saint Mary Home	680-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	7,893,324
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,511,783
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	5,839
4 Inventories			\$	182,204
5. Prepaid Expenses			\$	258,071
a. Insurance	149,873			
b. Licenses and Fees	55,788			
c. Other Prepaid Expenses	52,410			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	315
Due from Third Party	315			
A-9. Total Current Assets (Lines A1 thru 8)			\$	12,851,536
B. Fixed Assets				
1. Land			\$	100,982
2. Land Improvements	*Historical Cost	340,079	\$	340,079
	Accum. Depreciation			Net
3. Buildings	*Historical Cost	23,260,044	\$	7,406,485
	Accum. Depreciation	15,853,559		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation			Net
6. Movable Equipment	*Historical Cost	5,446,798	\$	1,392,723
	Accum. Depreciation	4,054,075		Net
7. Motor Vehicles	*Historical Cost	224,836	\$	23,279
	Accum. Depreciation	201,557		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	260,197
Construction in Progress	260,197			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	9,523,745

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Saint Mary Home		680-C	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	22,375,281
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
		*Historical Cost			
		Accum. Depreciation	Net	\$	
3. Buildings					
		*Historical Cost			
		Accum. Depreciation	Net	\$	
4. Non-Movable Equipment					
		*Historical Cost			
		Accum. Depreciation	Net	\$	
5. Movable Equipment					
		*Historical Cost			
		Accum. Depreciation	Net	\$	
6. Motor Vehicles					
		*Historical Cost			
		Accum. Depreciation	Net	\$	
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
		*Historical Cost			
		Accum. Depreciation	Net	\$	
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (<i>itemize</i>)					
6. Loans to Owners or Related Parties (<i>itemize</i>)					
Name and Address		Amount	Loan Date		
7. Other Assets (<i>itemize</i>)					
Investments		526,167		\$	526,167
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
				\$	526,167
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
				\$	22,901,448

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Saint Mary Home		680-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	666,495
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>)				\$	900,283
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	79,632
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	35,710
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	7,664,730
Resident Trust Funds	133,980	Accrued Retirement Expt	92,055		
Other Accounts Payable	394,908	Intercompany Payable	6,561,786		
Current Portion of Debt - Intercompa	234,481	Deferred Income	7,371		
Other Accrued Expenses	232,725	Unemployment Insurance	7,424		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	9,346,850

* 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 Saint Mary Home		License No. 680-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				9,346,850	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 10,504,737
L/T Debt - Intercompany		10,504,737			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 10,504,737
C. Total All Liabilities (Lines A-13 + B-5)					\$ 19,851,587

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

Name of Facility	License No.	Report for Year Ended	Page	of
Saint Mary Home	680-C	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	265,000
6. Total Reserves			\$	265,000
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,035,276
6. Gain or Loss for Period 10/1/2014 thru 9/30/2015			\$	(250,415)
7. Total Net Worth			\$	2,784,861
C. Total Reserves and Net Worth			\$	3,049,861
D. Total Liabilities, Reserves, and Net Worth			\$	22,901,448

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Saint Mary Home	680-C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	4,167,924
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	32,079,163
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	32,177,568
D. Net Income or Deficit			\$	(98,405)
E. Balance			\$	4,069,519
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Other Entity Loss not Included		(152,010)		
Other Adjustments		(867,648)		
F-3. Total Additions			\$	(1,019,658)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	3,049,861
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility Saint Mary Home		License No. 680-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Residential Care Home	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer <i>Blum, Shapiro & Company, P.C.</i>		Title		Date Signed 2/11/16	
Printed Name of Preparer Blum Shapiro & Company					
Address Address 29 South Main Street, West Hartford, CT 06107				Phone Number 860-561-4000	

Saint Mary Home
Disallowed Expenses
September 30, 2015 Medicaid Cost Report

Description of Disallowed Exp	A/C Grouping per TB Report or Acct #
Page 28	
<i>Line 2</i> Salaries not related to Resident Care	Pg 10, Subgroup A4
<i>Line 4</i> Other - Salaries and wages:	
<i>Line 6</i> Occupational Therapy	Pg. 13 Subgroup B10a
<i>Line 7</i> Other - Professional fees:	
Respiratory Therapy Services	Pg. 13 Subgroup B12.04
Dentist	Pg 13, Subgroup B2
Medical Director in excess of limits	Pg 13, Subgroup B8a
<i>Line 10</i> Legal fees - Disallow portion related to collections, probate court, other unallowable costs	Pg. 15 Subgroup 1E
<i>Line 15</i> Tuition Reimbursement	Pg. 16 Subgroup L5
<i>Line 17</i> Automobile Expenses	Pg. 16 Subgroup L6
<i>Line 18</i> Unallowable Advertising	Pg. 16 Subgroup M3
<i>Line 20</i> Fundraising	Pg. 16 Subgroup M4
<i>Line 21</i> Unallowable management fees	Page 16 Subgroup M12
<i>Line 23</i> Other - Admin & General:	
Miscellaneous Expense	Pg 16, Subgroup M13.06
Bank Service Fees	Pg 16, Subgroup M13.03
Other	Pg 16, Subgroup M13.08
Gift Shop Purchases	Pg 16, Subgroup M13.07
Catering Meals	Pg 16, Subgroup M13.10
Senior Housing Fair	Pg. 16 Subgroup M8

Benefits - marketing salary: Disallow 33% of marketing benefits	Pg 15, Subgroups 1a1 - 1A9
Other travel and entertainment	Pg. 16 Subgroup L7.02 and L7.03

Fines and penalties	Pg 16, Subgroup M13.09
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<i>Line 24</i> Meals to employees, guests, and others who are not residents	Pg 30, Subgroup 2A
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Page 29

<i>Line 27</i> Prescription Drugs	Pg 20, Subgroup 5A2
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<i>Line 28</i> Ambulance/ Limousine	Pg 20, Subgroup 5D
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<i>Line 29</i> X-Rays, etc.	Pg 20, Subgroup 5F
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<i>Line 30</i> Laboratory	Pg 20, Subgroup 5H
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<i>Line 31</i> Medical Supplies	Pg 20, Subgroup 5C and 5J
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<i>Line 32</i> Oxygen	Pg 20, Subgroup 5E2
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<i>Line 34</i> Other Ancillary Costs:	
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IV Therapy Supplies	Pg 20, Subgroup 5J.01
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Fee for service	Pg 20, Subgroup 5J
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<i>Line 38</i> Rental of Building Space or Rooms	Pg 30, Subgroup 2B
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<i>Line 39</i> Other Property Costs:	
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Automobile depreciation	Pg. 22 Subgroup 7D
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Excess building depreciation (limited to CON allowance)	641201.0400.105.102
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Excess nonmoveable depreciation (limited to CON allowance)	641201.0400.105.102
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<i>Line 41</i> Property Insurance	Pg 27, Subgroup 14B
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<i>Line 49</i> Other Adjustments To Expense:	
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Other Revenue	Pg 30, Subgroup 2M.07
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Fair Rent for Adult Day Care	N/A
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Outpatient therapy program - see attachment page 29B	N/A
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Equipment rental - special beds and other	Pg 22, Subgroup 6F.23
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Cable TV	Pg 22, Subgroup 6F.25
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Barber and Beauty Revenue	Pg. 30 Subgroup 2L
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A/C Grouping Name or Acct #	Amount	Cost Report Page/Line	*** if a portion of expense is disallowed on CR
Other Administrative Salaries	80,766	10/A12n	***
621602.0000.105.148	697,686	13 / B10a	
Respiratory Therapy Services	62,048	13/B12	
Dentist	24,564	13/ B2	
Medical Director/Physician Cont	11,036	13/B8	
Legal Fees	61,202	15/1E	***
610351.0000.105.190	10,475	16/L5	***
Automobile Expenses	16,512	16/L6	***
Advertising Other	10,106	16/M3	***
680718.0905.105.102	99	16/M4	***
Administrative Management Services	2,896,297	16 / m12	***
Misc. Expense	7,523	16/M13	***
Trust and Bank	6,583	16/M13	***
Other	(1,204)	16/M13	***
Gift Shop Purchases	22,163	16/M13	***
Catering Meals	48,741	16/M13	***
Dues and Subscriptions	198	16/M13	***

Various Employee benefits	9,159	15/1A1-1A9	***
Entertainment and Meals, Board of Directors	145	16/L7	***
Fines and Penalties	710	16/M13	***
Meals sold to guests, employees, & others	1,380	30/IV1	
Resident Care-Prescription			
Drugs-Purchased from	495,147	20 / 5a2	
Ambulance/Limousine	6,891	20 / 5d	
X-rays and Related			
Radiological	26,672	20 / 5f	
Lab Services	57,811	20 / 5h	
Medical Supplies	191,165	20 / 5c/5j	***
Oxygen - Other	113,172	20 / 5e2	
IV Supplies	27,624	20/5j	
Fee for service	1,398	20/5j	
Rental of rooms	0	30/IV8	
Depreciation	3,776	22/7d	***
Depreciation	9,797	22/7b	***
Depreciation	58	22/7C	***
Insurance - Automotive	889	27/ 14B	***
Other Revenue	17,123	30/ IV8	
N/A	15,904	N/A	
N/A	432	various	***
Equipment rental-Other	36,982	22/6F	***
Cable TV	93,031	22/6F	
Barber, coffee, beauty and gift shops	23,566	30/IV8	

Interest 30,102 26/B5 ***

**Total Disallowance
Calculated 5,117,729**

Total per page 28 & 29 CR 5,117,729

Explanation or reference to separate workpaper

A portion of marketing salaries was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

Per client detail, certain expenses within GL acct relates to legal fees relating to unallowable costs after portion allocable to ADC.

A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

Of the total management fees of \$3,628,722, \$32,752 was allocated to ADC and not reported. Of the remaining \$3,595,970, \$699,673 is allowed. This is calculated as $(5.729522 \times \text{inflation factor of } 1.0099) \times \text{total CCNH bed days}$. The remaining amount is disallowed.

A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

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A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

This is calculated by taking the proportion of marketing salaries to total salaries and multiplying this percentage by total benefits. That is then multiplied by 33.33% to get disallowance.

A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

10% of nursing supplies of 283,572 net of purchase discounts of 101,317 disallowed from 5j. Entire amount on 5c disallowed.

Portion of automobile depreciation allocated to ADC and not reported. Remaining automobile depreciation disallowed.

Excess building depreciation of 2006 additions are be disallowed each year. Depreciation amounts in excess of 60.82% of total depreciation on these assets are to be disallowed. Per this calculation, \$9,797 of building depreciation is to be disallowed.

Excess non-movable depreciation of 2006 additions are be disallowed each year. Depreciation amounts in excess of 60.82% of total depreciation on these assets are to be disallowed. Per this calculation, \$58 of building depreciation is to be disallowed.

A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

BSC notes amounts not attributable to GL account. Fair rent of \$15,904 is to be disallowed.

See attachment 29b for detail on calculation

A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

A portion of this account was allocated to Adult Day Care (ADC) and not reported. The remaining amount is disallowed.

Per client, \$283,984 within these accts relates to CHEFA interest. 10.6%
of this amount which is \$30,102 is to be disallowed.
