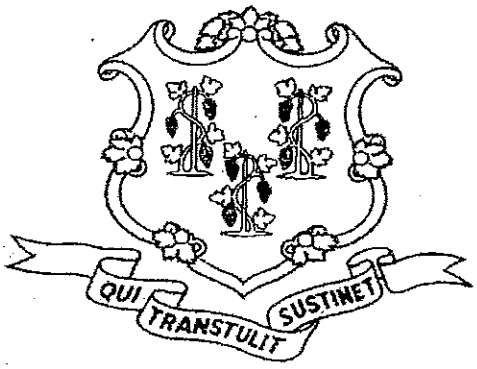
State of Connecticut



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Annual Report of Long-Term Care Facility

Cost Year 2015

RECEIVED
JAN 21 2016
DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 130 Loomis Drive, West Hartford, CT 06107	
Type of Facility ☑ Chronic and Convalescent Nursing Home only (CCNH) ☐ Rest Home with Nursing Supervision only (RHNS) ☐ (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider
	1057-C			07-5278

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
	1057-C		

For Department Use Only

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

Table of Contents

	General Information - Administrator's/Owner's Certification	1
	General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
	General Information and Questionnaire - Type of Facility - Organization Structure	2
	General Information and Questionnaire - Partners/Members	3
	General Information and Questionnaire - Corporate Owners	3A
	General Information and Questionnaire - Individual Proprietorship	3B
	General Information and Questionnaire - Related Parties	4
	General Information and Questionnaire - Basis for Allocation of Costs	5
	General Information and Questionnaire - Leases	6
	General Information and Questionnaire - Accounting Basis	7
	Schedule of Resident Statistics	8
	Schedule of Resident Statistics (Cont'd)	9
A.	Report of Expenditures - Salaries & Wages	10
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B.	Report of Expenditures - Professional Fees	13
	Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C.	Expenditures Other than Salaries - Administrative and General	15
C.	Expenditures Other than Salaries (Cont'd) - Administrative and General	16
	Schedule C-1 - Management Services	17
C.	Expenditures Other than Salaries (Cont'd) - Dietary	18
C.	Expenditures Other than Salaries (Cont'd) - Laundry	19
C.	Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
	Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C.	Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
	Depreciation Schedule	23
	Amortization Schedule	24
C.	Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C.	Expenditures Other than Salaries (Cont'd) - Interest	26
C.	Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D.	Adjustments to Statement of Expenditures	28
D.	Adjustments to Statement of Expenditures (Cont'd)	29
F.	Statement of Revenue	30
G.	Balance Sheet	31
G.	Balance Sheet (Cont'd)	32
G.	Balance Sheet (Cont'd)	33
G.	Balance Sheet (Cont'd)	34
G.	Balance Sheet (Cont'd) - Reserves and Net Worth	35
H.	Changes in Total Net Worth	36
I.	Preparer's/Reviewer's Certification	37

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1 Rev.9/2002

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health &	1057-C	9/30/2015	1	37

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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 Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center [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. (1)

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.

(1) **Subject to Desk Audit Review**

Signed (Administrator)		Date	Signed (Owner)	Date
		1/19/16		1/19/16
Printed Name (Administrator) Theresa Sanderson			Printed Name (Owner) Russell Schwartz	
Subscribed and Sworn to before me: Sofia Santos Lopes Rodrigues	State of CT	Date 1/19/16	Signed (Notary Public) Sofia Santos Lopes Rodrigues	Comm. Expires 9/30/2020
Address of Notary Public 820 Andrew Mtn. Rd., Naugatuck, CT 06770				

(Notary Seal)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1A Rev. 6/95

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 Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center	Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 130 Loomis Drive, West Hartford, CT 06107			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/11/2015	

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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-2 Rev. 10/2005

General Information and Questionnaire

Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
860-521-8700	9/30/2015	2	37

Name of Facility (as shown on license)	Address (*No. & Street, City, State, Zip*)
Brookview Corporation d/b/a West Hartford Health & Rehabili	130 Loomis Drive, West Hartford, CT 06107

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider No.
	1057-C			07-5278

Type of Facility (Check appropriate box(es))

☑ Chronic and Convalescent Nursing Home only (CCNH) ☐ Rest Home with Nursing Supervision only (RHNS) ☐ (Specify)

Type of Ownership (Check appropriate box)

○ Proprietorship ○ LLC ○ Partnership ⦿ Profit Corp. ○ Non-Profit Corp. ○ Government ○ 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? ○ Yes ⦿ No If "Yes," explain fully.

Administrator

Name of Administrator	Nursing Home Administrator's License No.:
Theresa Sanderson	001457

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:
N/A	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3 Rev. 10/2005

General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health &	1057-C	9/30/2015	3	37

Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered
N/A		

Name of Partners/Members	Business Address	Title	% Owned
N/A			

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3A Rev. 10/2005

General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford I	1057-C	9/30/2015	3A	37

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

Legal Name of Corporation	Business Address	State(s) in Which Incorporated
Brookview Corporation	130 Loomis Drive, West Hartford, CT 06107	CT

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Leonard Schwartz	130 Loomis Drive, West Hartford, CT 06107	Stockholder	100
Freda Schwartz	130 Loomis Drive, West Hartford, CT 06107	Pres / Secretary	
Russell Schwartz	130 Loomis Drive, West Hartford, CT 06107	VP / Treasurer	
Names of Stockholders Owning at Least 10% of Shares			
Leonard Schwartz	130 Loomis Drive, West Hartford, CT 06107	Stockholder	100

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Healt	1057-C	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health &	1057-C	9/30/2015	4	37

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	%**				
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	○	⊙		Rental of Real Property	Various see attached	770,130	770,130
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	○	⊙		Depreciation (Non-movable Equipment)	Pg. 22 / Line 7c	10,970	10,970
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	○	⊙		Depreciation (Movable Equipment)	Pg. 22 / Line 7d	60,212	60,212
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	○	⊙		Depreciation (Leasehold Equipment)	Pg. 22 / Line 8c	94,296	94,296
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	○	⊙		Mortgage Amortization	Pg. 22 / Line 8b		
Russell Schwartz	130 Loomis Drive, West Hartford, CT 06107	○	⊙		Shared compensation b/t Avon and West Hart	Pg. 16 / Line m11	157,397	157,397
Leonard Schwartz	130 Loomis Drive, West Hartford, CT 06107	○	⊙		Salary (Distributions)	Pg. 36 / Line G1		
		○	○					
		○	⊙					

* Use additional sheets if necessary.
** Provide the percentage amount of revenue received from non-related parties.

West Hartford Healthcare
Reconciliation of Related Party Rent
September 30, 2015

	Cost Reported	Actual Cost to Provider	Page on Cost Report	Line on Page
Portion Related to Real Estate Taxes	111,651	111,651	22	10b
Portion Related to Pers. Prop. Taxes	8,995	8,995	22	10c
Portion Related to Insurance	96,127	96,127	27	14a
Portion Related to Mortgage Insurance	36,544	36,544	22	9
Actual Rent per Cost Report	516,813	516,813	22	9
Total	**770,130**	**770,130**		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-5 Rev. 9/2002

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford He	1057-C	9/30/2015	5	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 (*See listing page 13*)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

N/A

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

The facility allocates the cost of the Director of Operations (Russell Schwartz) salary and shared insurances based upon beds. This split represents 57% being allocated to West Hartford Health Care and 43% to Avon Convalescent Home.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

⊙ Yes ○ No If "No," explain fully why such allocation was not made.

N/A

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-6 Rev. 9/2002

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
Brookview Corporation d/b/a West Hartford Health & Rehal	1057-C	9/30/2015	6 of 37

Name and Address of Lessor	Related * to Owners, Operators, Officers Yes	No	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
CIT Tech 4600 Touchton Road, Bldg 100, Suite 300 Jacksonville, FL 32099	O	⦿	Copier (See Attached)	05/27/15	63 Months	15,479	15,479
Neopost New England 3 Metals Drive, Southington, CT 06489	O	⦿	Postage Machine	02/03/11	63 Months	2,817	2,817
De Lage Landen, 111 Old Eagle Road, Wayne, PA 19087-1453	O	⦿	Lanier Copy Downstairs	02/03/11	63 Months	840	840
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
						Total ***	19,136

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

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

Lease Agreement Number: ___

Lease Agreement (with Supplier maintenance)

This Lease Agreement (the "Lease") contains the terms of your agreement with us. Please read it carefully and ask us any questions you may have. The words you, your and lessee mean you, our customer. The words we, us, our and the lessor, mean CIT Finance LLC.

Equipment Description

Quantity	Description	Equipment Address
1	RICOH MP ~~7501~~ 7502	130 LOOMIS DRIVE WEST HARTFORD CT 06107

For additional equipment and accessories, attach addendum.

Supplier Name, Address and Phone: Advanced Copy Technologies Inc 20 Commerce Dr Cromwell CT 06416

End of Lease Purchase Option

If no box is checked or if more than one box is checked, the Fair Market Value Purchase Option will apply.

☒ Fair Market Value
☐ $1.00 Purchase Option ☐ Other ___

Term and Lease

Lease Payment $1,397.62 (plus taxes, if applicable)
Term (Months) 63
Payment Frequency Monthly
Variable Payment Schedule if applicable:
(Attach "Payment Schedule Addendum" if necessary)

___ payments @ ___; followed by ___ payments @ ___ followed by ___ payments @ ___; followed by ___ payments @ ___

Payments are due in Advance

The following additional payments are due on the date you sign this agreement:

One-time Documentation Fee $76.00 Payable with First Invoice
Advanced Payment $0.00 due at Lease signing (including taxes, if applicable)

**If more than one Lease Payment is required in advance, the additional amount will be applied at the end of the initial or any renewal term.

MAINTENANCE $$$: Your Lease Payment includes an amount for maintenance by the Supplier ("Maintenance Portion"). You expressly agree and understand that we are acting only as an administrator for the Supplier for the billing and collecting of the Maintenance Portion and you agree to look solely to the Supplier under your maintenance agreement with the Supplier ("Maintenance Agreement") for such maintenance and you will pay us the amounts due under this Lease regardless of the performance of the Supplier. The Maintenance Portion may be increased periodically according to the terms of the Supplier's Maintenance Agreement with you. Customer Initials

IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW ACCOUNT: To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account. What this means for you: When you open an account, we will ask for (i) if you are a legal entity, your name, address, and other information that will allow us to identify you; (ii) if you are an individual, your name, address, and date of birth. We may also ask to see your driver's license or other identifying documents.

LESSOR: CIT Finance LLC
10201 Centurion Parkway N. #100
Jacksonville, FL 32256

Authorized Signature Date Signed

Printed Name

Print Title

Lessee
BROOKVIEW CORPORATION
Lessee Legal Name

Lessee "Doing Business As" Name
130 LOOMIS DRIVE
Billing Street Address
WEST HARTFORD CT 06107
Billing City, State, Zip

Billing Contact Name & Phone No.
860 521 8700
Lessee Phone Number (If different from above)

TERMS AND CONDITIONS
BY SIGNING THIS LEASE:

(i) You acknowledge that you have read and understand the terms and conditions of this Lease including those on page 2 of this Lease; (ii) You agree that this Lease is a net lease that you cannot terminate or cancel, you have an unconditional obligation to make all payments due under this Lease, and you cannot withhold, set off or reduce such payments for any reason; (iii) You will use the Equipment only for business purposes; and (iv) You agree that by providing a telephone number to a cellular or other wireless device, you are expressly consenting to receiving communications from us, our affiliates and agents (for non-marketing purposes) at that number, including, but not limited to, prerecorded and artificial voice messages, text messages, and calls from automated telephone dialing systems; these calls may incur fees from your cellular provider; and this consent applies to each such telephone number you provide to us now or in the future.

ELECTRONIC TRANSMISSION AND COUNTERPARTS. A fax or electronically transmitted signed version of this Lease, when received by us, shall be binding on you for all purposes as if originally signed. This Lease is not binding on us until we sign it. We may accept this Lease by signing, either manually or electronically. You agree that the only version of this Lease that is the original for all purposes is the version containing your fax or scanned signature and our signature. This Lease may be signed in counterparts each of which will be considered an original and all counterparts will be considered and constitute one and the same Lease. This Lease may be retained electronically and you agree that any such electronic version shall be fully enforceable without the need to produce an original; however we may request an original signature document.

LESSEE SIGNATURE

BROOKVIEW CORPORATION
Lessee Legal Name

X [signature] X 5/27/15
Authorized Signature Date Signed

X Russell Schwartz
Print Signer's

Vice President
Print Signer's Title

06-0948336
Federal Tax ID Number

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-7 Rev. 6/95

General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West	1057-C	9/30/2015	7	37

The records of this facility for the period covered by this report were maintained on the following basis:

⊙ Accrual ○ Cash ○ Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Cornerstone Accounting	PO Box 182, Plainville, CT 06062
2 Cohn Reznick	180 Glastonbury Blvd, Glastonbury, CT 06003
3 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
4	

Services Provided by This Firm (*describe fully*)

1	Month end closing and reconciliation	$ 11,710
2	Tax returns	$ 11,700
3	Reimbursement consulting, cost reports, HUD audit, Pension audit	$ 21,125
4		$
		Charge for Services Provided $ 44,535

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	Telephone Number
1 Jackson Lewis	914-328-0404
2 Murtha Cullina Richter	860-240-6000
3 Shipman, Sosensky	860-606-1700
4 Various	Various
5	

Address (*No. & Street, City, State, Zip Code*)
1 One North Broadway, White Plains, NY 10601
2 185 Asylum Street, Hartford, CT 06103-3469
3 20 Batterson Park Road, Farmington, CT 06032
4 Various
5

Services Provided by This Firm (*describe fully*)

1	Labor Attorney, General Representation	$ 51,183
2	General Matters & Collections ($13,305 Disallowed on Pg. 28)	$ 18,106
3	Corporate Matters	$ 260
4	Immigration, Conservatorship & Marshall Fee (Disallowed on Pg. 28)	$ 3,175
5		$
		Charge for Services Provided $ 72,724

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-8 Rev. 9/2002

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health & Rehabilitation Ce	1057-C	9/30/2015	8	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	160	160			160	160			160	160		
B. On last day of THIS report period	160	160			160	160			160	160		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	142	142			142	142			131	131		
B. As of midnight of THIS report period	135	135			131	131			135	135		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,747	4,747			3,597	3,597			1,150	1,150		
B. Medicaid (Conn.)	38,411	38,411			28,847	28,847			9,564	9,564		
C. Medicaid (other states)												
D. Private Pay	3,524	3,524			2,706	2,706			818	818		
E. State SSI for RCH												
F. Other (Specify) Mgd Care, Commercial, Hospic	3,555	3,555			2,739	2,739			816	816		
G. Total Care Days During Period (3A thru F)	50,237	50,237			37,889	37,889			12,348	12,348		
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)**	50,237	50,237			37,889	37,889			12,348	12,348		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford E	1057-C	9/30/2015	9	37

4. Were there any changes in the certified bed capacity during the report year? ○ Yes ⊙ No

If "YES", provide the following information:

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

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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	14	101		20				
Per Diem Rate								
a. One bed rm.	Various	240.08		470.00				
b. Two bed rms.	Various	240.08		450.00				
c. Three or more bed rms.								

	TOTAL	CCNH	RHNS	(Specify)
7. Total Number of Physical Therapy Treatments				
A. Medicare - Part B	2,202	2,202		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	7,347	7,347		
2. Restorative Treatments				
C. Other	7,444	7,444		
D. ***Total Physical Therapy Treatments***	16,993	16,993		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	293	293		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	595	595		
2. Restorative Treatments				
C. Other	1,120	1,120		
D. ***Total Speech Therapy Treatments***	2,008	2,008		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	1,833	1,833		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	6,519	6,519		
2. Restorative Treatments				
C. Other	6,794	6,794		
D. ***Total Occupational Therapy Treatments***	15,146	15,146		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health & Rehab	1057-C	9/30/2015	10	37

Are time records maintained by all individuals receiving compensation? ⊙ Yes ○ No

Item	Total Cost and Hours					
	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	172,011	2,240				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	301,111	12,104				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	505,272	27,938				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	72,912	2,320				
b. Other Maintenance Workers	73,187	3,160				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	204,533	6,028				
b. RN						
1. Direct Care	676,062	17,303				
2. Administrative**	353,955	9,531				
c. LPN						
1. Direct Care	1,506,739	49,533				
2. Administrative**	55,355	1,646				
d. Aides and Attendants	2,367,814	139,508				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	173,733	7,876				
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	206,880	8,089				
n. Marketing						
o. Other (Specify) See Attached Schedule						
A-13. Total Salary Expenditures	6,669,564	287,276				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	$	Hours	$	Hours	$	Hours
	-					
Total	$ -	-	$ -	-	$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	$	Hours	$	Hours	$	Hours
	-					
Total	$ -	-	$ -	-	$ -	-

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-11 Rev. 10/2005

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
Brookview Corporation d/b/a West Hartford Health & Rehabilitation	1057-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	(Specify)							
Section I - Operators/Owners										
Leonard Schwartz					President			Avon Convalescent Home, 652 West Avon Rd, Avon, CT	See C/R	
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
Brookview Corporation d/b/a West Hartford Health & Rehabilitation C	1057-C	9/30/2015	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* **										
Theresa Sanderson	172,011			Non Discrim	Administrator	2,240	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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health	1057-C	9/30/2015	13	37

Item	Total Cost and Hours					
	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	80,160	1,248				
2. Dentist	7,673	157				
3. Pharmacist	10,653	226				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	320,422	4,570				
b. Other	4,090	Supplies				
6. Social Worker	367	11				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	50,500	516				
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) Resp. Therapist & Nursing Cons.	11,647	64				
9. Speech Therapist						
a. Resident Care	41,503	594				
b. Other						
10. Occupational Therapist						
a. Resident Care	288,472	4,144				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	6,722	82				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	822,209	11,612				

* 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-14 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health & R	1057-C	9/30/2015	14	37

Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Healthcare Services, 3220 Tillman Drive, Bensalem, PA 19020	Dietician	○	⊙	N/A
Geri Dent, PO Box 290539, Wheathersfield, CT 06129-0539	Dentist - Monthly visits	○	⊙	N/A
Omnicare Pharmacy, 525 Knotter Drive, Cheshire, CT 06410	Pharmacist - audits/quality assurance	○	⊙	N/A
Alliance Rehab of CT, 1520 Kensington Road, Suite 105, Oak Brook, IL 60523	PT, OT and ST	○	⊙	N/A
Joy Pizzuto	Social Worker	○	⊙	N/A
Gregory Walsh, 20 Isham Road, West Hartford, CT 06107	Medical Director	○	⊙	N/A
Raymond Chagnon, 490 Blue Hills Ave, Hartford, CT 06112	Sub-Acute Medical Director	○	⊙	N/A
Keating, 6 Northwestern Dr #201, Bloomfield, CT 06002	Associate Medical Director	○	⊙	N/A
ProCaire, PO Box 801, Tolland, CT 06084	Respiratory Therapist - bedside evaluations	○	⊙	N/A
Celtic Consulting, One Torrington Office Plaza, 507 East Main Street, suite 308, Torrington, CT	Nursing Department Consultant	○	⊙	N/A
The Nurse Network, 653 Main Street, Plantsville, CT 06479	RN's	○	⊙	N/A
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-15 Rev. 10/2005

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Healt	1057-C	9/30/2015	15	37

Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	$	180,097	180,097		
2. Disability Insurance	$				
3. Unemployment Insurance	$	100,537	100,537		
4. Social Security (F.I.C.A.)	$	490,348	490,348		
5. Health Insurance	$	964,705	964,705		
6. Life Insurance (employees only) (not-owners and not-operators)	$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	$	261,036	261,036		
8. Uniform Allowance	$				
9. Other (*Specify*) See Attached Schedule	$	31,412	31,412		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	$				
c. Bad Debts*	$	302,538	302,538		
d. Accounting and Auditing	$	44,535	44,535		
e. Legal (*Services should be fully described on Page 7*)	$	72,724	72,724		
f. Insurance on Lives of Owners and Operators (*Specify*)*	$				
g. Office Supplies	$	24,864	24,864		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	$	23,152	23,152		
2. Cellular Phones	$	1,666	1,666		
i. Appraisal (*Specify purpose and attach copy*)*	$				
j. Corporation Business Taxes (*franchise tax*)	$				
k. Other Taxes (*Not related to property - See Page 22*)					
1. Income*	$				
2. Other (*Specify*) See Attached Schedule	$				
3. Resident Day User Fee	$	905,563	905,563		
Subtotal	$	3,403,177	3,403,177		

* 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

Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center
9/30/2015

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Benefits	$ 500		
Union Training	$ 26,343		
New Hire Expense	$ 2,683		
Employee Physicals/Medication	$ 1,886		
Total	$ 31,412	$ -	$ -

Schedule of Other Taxes

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-16 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health &	1057-C	9/30/2015	16	37

Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		3,403,177	3,403,177		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	$				
2. Holiday Parties for Staff	$				
3. Gifts to Staff and Residents	$	12,809	12,809		
4. Employee Travel	$	4,001	4,001		
5. Education Expenses Related to Seminars and Conventions	$	14,290	14,290		
6. Automobile Expense (*not purchase or depreciation*)	$				
7. Other (*Specify*) See Attached Schedule	$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (*all such expenses*)	$	12,015	12,015		
2. Advertising Telephone Directory (*all such expenses*)***	$				
3. Advertising Other (*Specify*)*** See Attached Schedule	$	61,861	61,861		
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	$	5,185	5,185		
* 8. Dues and Membership Fees to Professional Associations (*Specify*) See Attached Schedule	$	11,809	11,809		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	$				
9. Subscriptions	$				
10. Contributions*** See Attached Schedule	$	700	700		
11. Services Provided by Contract (*Specify and Complete Schedule C-2, Page 21 for each firm or individual*)	$	359,030	359,030		
12. Administrative Management Services**	$				
13. Other (*Specify*) See Attached Schedule	$	14,610	14,610		
C-14 Total Administrative & General Expenditures	$	3,899,487	3,899,487		

* 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)
	-		
Business Promotion	$ 61,861		
Total Other Advertising	$ 61,861	$ -	$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
American Medical Directors Association	$ 463		
American College of Health Care Administrators	$ 430		
Association of Long Term Care Financial Managers	$ 80		
CT Association of Health Care Facilities	$ 10,836		
Total Dues	$ 11,809	$ -	$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donation Expense	$ 700		
Total Contributions	$ 700	$ -	$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	$ 3,348		
Late Fees & Fines	$ 1,058		
Bank Charges	$ 7,794		
Penalties	$ 2,410		
Total Other Administrative and General	$ 14,610	$ -	$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartfo	1057-C	9/30/2015	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.**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-18 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartford Health & I	1057-C	9/30/2015	18 | 37

Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	$	417,623	417,623		
2. Non-Food Supplies	$	12,452	12,452		
3. Other (*Specify*)_____	$				
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)*	$	58,073	58,073		
c. Management Services**	$				
d. Other (*Specify*)_____	$				
2E. ***Total Dietary Expenditures*** (2a + b + c + d)	$	488,148	488,148		

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?	⦿ Yes	○ No	
I.	Did you receive revenue from employees?	⦿ Yes	○ No	If yes, specify amt. $746
J.	Where is the revenue received reported in the Cost Report? (Page/Line Item)			Pg. 18 / Line 2a1
K.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	○ Yes	⦿ No	If yes, specify cost.
L.	Is any revenue collected from these people?	○ Yes	⦿ 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?	○ Yes	⦿ No	If yes, specify cost.
O.	Is any revenue collected from employees?	○ Yes	⦿ 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-19 Rev. 9/2002

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
Brookview Corporation d/b/a West Hartford Health & R	1057-C	9/30/2015	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. $	9,092	9,092		
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)*	$	338,826	338,826		
c. Management Services**	$				
d. Other (*Specify*) Laundry Supplies	$	7,420	7,420		
3E. ***Total Laundry Expenditures*** (3a + b + c + d)	$	355,338	355,338		

3F.	Laundry Questionnaire			
G.	Is cost of employee laundry included in 3E?	O Yes	⦿ No	If yes, specify cost.
H.	Did you receive revenue from employees?	O Yes	⦿ 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?	O Yes	⦿ No	If yes, specify cost.
K.	Did you receive revenue from these people?	O Yes	⦿ 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-20 Rev. 9/2002

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
Brookview Corporation d/b/a West Hartford Hea	1057-C	9/30/2015	20	37

Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping a. In-House Care	Sq. Ft. Serviced by Personnel					
1. Supplies - Cleaning (*Mops, pails, brooms, etc.*)	Amt.	$	39,292	39,292		
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21*)	Sq. Ft. Serviced by Personnel					
	Amt.	$	522,249	522,249		
c. Management Services*		$				
d. Other (*Specify*)		$				
4E. ***Total Housekeeping Expenditures*** (4a + b + c + d)		$	561,541	561,541		
5. Resident Care (Supplies)** a. Prescription Drugs***						
1. Own Pharmacy		$				
2. Purchased from Omnicare Pharmacy		$	377,602	377,602		
b. Medicine Cabinet Drugs		$	248,200	248,200		
c. Medical and Therapeutic Supplies		$	39,934	39,934		
d. Ambulance/Limousine***		$	13,242	13,242		
e. Oxygen 1. For Emergency Use		$				
2. Other***		$	10,879	10,879		
f. X-rays and Related Radiological Procedures***		$	16,556	16,556		
g. Dental (*Not dentists who should be included under salaries or fees*)		$				
h. Laboratory***		$	31,856	31,856		
i. Recreation		$	17,731	17,731		
j. Other (Specify)**** See Attached Schedule		$	117,433	117,433		
5K. ***Total Resident Care Expenditures*** (5a - 5j)		$	873,433	873,433		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Therapy Equipment Rental	$ 14,778		
Supplies Patient Personal	$ 2,870		
Nursing Equipment Rental	$ 51,549		
Nursing Equipment Med A	$ 15,879		
Medical Software Subscriptions	$ 32,357		
Total Other Resident Care	$ 117,433	$ -	$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-21 Rev. 10/2001

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

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center	1057-C	9/30/2015	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
Aegis Energy Service	PO Box 2511, Springfield, MA 01101	○	⊙	N/A	Co-generation maintenance	10,949			22	6f
Saucier Mechanical S	148 Norton St, Plantsville, CT 06479	○	⊙	N/A	HVAC	16,685			22	6a &
Avon Health Center	652 W Avon Road, Avon, CT 06001	⊙	○	Director of Operations - Russell Schwartz	Administrative Support	157,397			16	m11
TM Technology	60 High Hill Road, Wallingford, CT 06492	○	⊙	N/A	IT installation, maintenance and support	38,271			16	m11
SigmaCare/Ehealth	floor, New York, NY 10018	○	⊙	N/A	system maintenance and support	26,554			20	5j
Healthcare Services	3220 Tillman Drive, Bensalem, PA 19020	○	⊙	N/A	Housekeeping, Laundry and Dietary Services	1,418,793			Var	Var
ADP	PO Box 7247-0351, Philadelphia, PA	○	⊙	N/A	Payroll Processing	17,676			16	m11
Paine's Recycling	P.O. Box 307, Simsbury, CT	○	⊙	N/A	Rubbish Removal	20,542			22	6f
Peter's Landscaping	806 Hillstown Rd, Manchester, CT 06040	○	⊙	N/A	Groundskeeping	12,136			22	6f
Colaborative Lab Service	114 Woodland St, Hartford, CT	○	⊙	N/A	Laboratory Services	31,689			20	5h
Mobilex USA	920 Ridgebrook Rd, Sparks, MD	○	⊙	N/A	X-ray Services	16,088			20	5f
National Labor Consultants	Staten Island, NY 10312	○	⊙	N/A	Labor Consultants	124,000			16	m11
		○	○							
		○	○							

* 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).

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-22 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartford H	1057-C	9/30/2015	22 | 37

Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	$	84,768	84,768		
b. Heat	$	70,900	70,900		
c. Light & Power	$	70,728	70,728		
d. Water	$	50,672	50,672		
e. Equipment Lease (*Provide detail on page 6*)	$	19,136	19,136		
f. Other (*itemize*) See Attached Schedule	$	91,331	91,331		
6g. ***Total Maint. & Operating Expense*** (6a - 6f)	$	387,535	387,535		
7. Depreciation (*complete schedule page 23**)					
a. Land Improvements	$				
b. Building & Building Improvements	$				
c. Non-Movable Equipment	$	17,107	17,107		
d. Movable Equipment	$	135,627	135,627		
*7e. ***Total Depreciation Costs*** (7a + b + c + d)	$	152,734	152,734		
8. Amortization (*Complete att. Schedule Page 24**)					
a. Organization Expense	$				
b. Mortgage Expense	$				
c. Leasehold Improvements	$	179,700	179,700		
d. Other (*Specify*)	$				
*8e. ***Total Amortization Costs*** (8a + b + c + d)	$	179,700	179,700		
9. Rental payments on leased real property less real estate taxes included in item 10b	$	553,357	553,357		
10. Property Taxes					
a. Real estate taxes paid by owner	$				
b. Real estate taxes paid by lessor	$	111,651	111,651		
c. Personal property taxes	$	22,191	22,191		
11. ***Total Property Expenses*** (7e + 8e + 9 + 10)	$	1,019,633	1,019,633		

* 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)
	-		
Groundskeeping	$ 12,646		
Rubbish Removal	$ 24,827		
Snow Removal	$ 9,758		
Purchased Maintanence Contract	$ 44,100		
Total Other Repairs and Maintenance	$ 91,331	$ -	$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-23 Rev. 10/2006

Depreciation Schedule

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health & Rehabilitation C	1057-C	9/30/2015	23	37

Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. **Land Improvements**								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
B. **Building and Building Improvements**								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
B-4. Subtotal								
C. **Non-Movable Equipment**								
1. Acquired prior to this report period	213,727		213,727	89,319	S/L	Various	17,051	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	1,119		1,119		S/L	Various	56	
C-4. Subtotal								17,107

	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.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	1,959,421		1,959,421	1,338,508	S/L	Various	115,087	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)			Var	Var	128,944		128,944		S/L	Various	20,540	
D-3. Subtotal												135,627
E. ***Total Depreciation***												152,734

Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
2/16/2015	5 replacement toilets & tanks	$ 1,119	20	$ 56	
Total additions for Non-Movable Equipment		$ 1,119		$ 56	*
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:					
Various	See attached	$ 70,005	Various	$ 14,594	
Various	See attached (Related Party)	$ 58,939	Various	$ 5,946	
Total additions for Movable Equipment		$ 128,944		$ 20,540	*
Deletions:					
Total deletions for Movable Equipment		$ -		$ -	**

***Ties to Page 23, Line D2c**
****Ties to Page 23, Line D2b**

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
Various	See attached	$ 11,282	Various	$ 674	
Various	See attached (Related Party)	$ 79,430	Various	$ 9,263	
Total additions for Leasehold Improvement		$ 90,712		$ 9,937	*
Deletions:					
Total deletions for Leasehold Improvement		$ -		$ -	**

***Ties to Page 24, Line C3**
****Ties to Page 24, Line C2**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health & Rehab	1057-C	9/30/2015	24	37

Item	Date of Acquisition Month	Date of Acquisition Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
A. **Organization Expense**									
1.									
2.									
3.									
A-4. Subtotal									
B. **Mortgage Expense**									
1.									
2.									
3.									
B-4. Subtotal									
C. **Leasehold Improvements and Other**									
1. Acquired prior to this report period	Var	Var	Various	3,524,099	2,044,504	S/L	Var	169,763	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	90,712		S/L	Var	9,937	
C-4. Subtotal									179,700
D. ***Total Amortization***									179,700

* 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.

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2015

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2014 Acc Dep	2015 Depreciation	2015 Disposals	2015 Acc. Dep	Net Book Value
MOVABLE EQUIPMENT - VEHICLE								
Acquisitions	7/1/2001	$ 24,645	5.00	$ 24,645	$ -	$ -	$ 24,645	$ -
2010 Disposals		(24,645)		(24,645)	-	-	(24,645)	-
Grand Total		$ -		$ -	$ -	$ -	$ -	$ -
LEASEHOLD IMPROVMENTS								
	9/30/89	$34,789	5	$ 34,789	$ (0)	$ -	$ 34,789	$ -
	9/30/89	$18,876	10	18,876	$0	-	18,876	-
	9/30/89	$202,875	15	202,875	0	-	202,875	-
	9/30/90	$16,592	10	16,592	0	-	16,592	-
	9/30/90	$12,388	15	12,388	0	-	12,388	-
	9/30/91	$10,327	5	10,327	-	-	10,327	-
	9/30/91	$32,449	10	32,449	-	-	32,449	-
	9/30/91	$11,054	15	11,054	-	-	11,054	-
	9/30/92	$4,535	5	4,535	-	-	4,535	-
	9/30/92	$31,910	10	31,910	-	-	31,910	-
	9/30/93	$1,272	5	1,272	-	-	1,272	-
	9/30/93	$38,561	10	38,561	-	-	38,561	-
	9/30/94	$9,738	5	9,738	-	-	9,738	-
	9/30/94	$32,381	10	32,381	-	-	32,381	-
	9/30/95	$8,072	10	8,072	-	-	8,072	-
	9/30/00	$1,350	5	1,350	-	-	1,350	-
	9/30/89	$42,874	17	42,874	-	-	42,874	-
	9/30/94	$56,232	12	56,232	-	-	56,232	-
	9/30/96	$5,171	10	5,171	-	-	5,171	-
	9/30/02	$929	5	929	-	-	929	-
	9/30/89	$2,668	20	2,668	-	-	2,668	-
	9/30/89	$2,800	25	2,800	-	-	2,800	-
	9/30/91	$4,472	17	4,472	-	-	4,472	-
	9/30/92	$3,299	15	3,299	-	-	3,299	-
	9/30/93	$2,921	20	2,921	0	-	2,921	-
	9/30/94	$18,479	15	18,479	0	-	18,479	-
	9/30/94	$14,570	15	14,570	0	-	14,570	-
	9/30/95	$117,082	20	117,082	-	-	117,082	-
	9/30/95	$716	15	716	-	-	716	-
	9/30/96	$12,975	20	12,653	322	-	12,975	-
	9/30/97	$7,123	20	6,587	356	-	6,943	179
	9/30/97	$21,294	10	21,294	-	-	21,294	-
	9/30/98	$4,058	15	4,058	-	-	4,058	-
	9/30/98	$4,600	10	4,600	-	-	4,600	-
	9/30/98	$19,551	15	19,551	-	-	19,551	-
	9/30/99	$1,357	20	1,087	68	-	1,155	202
	9/30/99	$3,003	10	3,003	-	-	3,003	-
	9/30/99	$15,446	15	15,446	-	-	15,446	-
	9/30/00	$13,200	25	8,184	528	-	8,712	4,488
	9/30/00	$12,182	12	12,182	-	-	12,182	-
	9/30/00	$27,902	10	27,902	-	-	27,902	-
	10/31/00	$1,246	20	901	62	-	964	282
	2/28/01	$9,520	10	9,520	-	-	9,520	-
	9/30/02	$15,571	10	15,571	-	-	15,571	-
	9/30/03	$17,133	5	17,133	-	-	17,133	-
	9/30/04	$5,064	5	5,064	-	-	5,064	-
	9/30/04	$8,369	5	8,369	-	-	8,369	-
	9/30/05	$26,467	10	26,467	-	-	26,467	-
	9/30/05	$57,814	10	54,921	2,892	-	57,814	-
	9/30/05	$405,372	20	192,554	20,269	-	212,822	192,550
	9/30/05	$5,088	15	3,221	339	-	3,560	1,528
	9/30/05	1,007	5	1,007	-	-	1,007	-
	10/31/05	8,933	20	3,985	447	-	4,431	4,501
	10/31/05	6,159	20	2,746	308	-	3,054	3,105
	10/31/05	4,375	20	2,190	219	-	2,409	1,967
	11/30/05	3,494	20	1,545	175	-	1,719	1,774
	12/31/05	68,205	20	30,122	3,410	-	33,533	34,673
	12/31/05	6,940	20	3,065	347	-	3,412	3,528
	2/28/05	661	20	283	33	-	316	345
	3/31/06	6,200	20	2,635	310	-	2,945	3,255
	3/31/06	2,463	20	1,046	123	-	1,169	1,294
	3/31/06	49,500	20	21,038	2,475	-	23,513	25,987
	3/31/06	3,229	20	1,370	161	-	1,532	1,697
	3/31/06	4,774	20	2,031	239	-	2,269	2,504
	11/30/05	10,558	20	4,664	528	-	5,192	5,367
	11/30/05	4,900	20	2,164	245	-	2,409	2,491
	1/31/06	2,263	20	980	113	-	1,093	1,169
	1/31/06	1,349	20	582	67	-	650	699
	3/31/06	2,832	20	1,206	142	-	1,347	1,485
	3/31/06	3,922	20	1,666	196	-	1,862	2,060
	4/30/06	1,160	20	488	58	-	546	614
	4/30/06	1,780	20	749	89	-	838	942
	4/30/06	4,223	20	1,776	211	-	1,987	2,236
	4/30/06	3,017	20	1,271	151	-	1,422	1,595
	5/31/06	3,154	20	1,316	158	-	1,473	1,681
	5/31/06	1,948	20	809	97	-	907	1,041
	7/31/06	16,113	20	6,582	806	-	7,387	8,726
	7/31/06	1,000	20	408	50	-	458	542
	8/31/06	56,392	20	22,794	2,820	-	25,613	30,779
	9/30/06	24,714	20	9,887	1,236	-	11,122	13,592
	9/30/06	25,088	20	10,033	1,254	-	11,288	13,800
	9/30/06	25,088	20	10,033	1,254	-	11,288	13,800
Prior Years Totals		$1,789,153		$ 1,360,117	$ 42,559	$ -	$ 1,402,676	$ 386,477
GENERATOR REPLACEMENT	11/30/06	2,650	20	$ 997	$ 133	$ -	$ 1,129	$ 1,521
GENERATOR REPLACEMENT	11/30/06	8,331	20	3,127	417	-	3,543	4,788
RENOVATE 2 BATHROOMS	11/30/06	10,000	20	3,750	500	-	4,250	5,750
RENOVATE 2 BATHROOMS	11/30/06	10,000	20	3,750	500	-	4,250	5,750
RENOVATE 2 BATHROOMS	10/30/06	8,000	20	3,000	400	-	3,400	4,600
RENOVATE 2 BATHROOMS	11/1/06	7,200	20	2,700	360	-	3,060	4,140
ELEVATOR ELECTRICAL	11/30/06	2,353	20	884	118	-	1,001	1,353
ELEVATOR ELECTRICAL	11/30/06	2,353	20	884	118	-	1,001	1,351
ELEVATOR ELECTRICAL	11/30/06	2,353	20	884	118	-	1,001	1,351
ELEVATOR ELECTRICAL	11/30/06	2,352	20	884	118	-	1,001	1,351
ELECTRICAL WORK	11/30/06	614	20	232	31	-	262	351
ELECTRICAL WORK	11/30/06	204	20	75	10	-	85	119
ELECTRICAL WORK	11/30/06	548	20	203	27	-	231	317
ELECTRICAL WORK	11/30/06	274	20	137	14	-	150	124
WLLPARER & PAINT ON UNITS	11/30/06	11,288	10	8,467	1,129	-	9,596	1,692
ELEVATOR MECHANICAL	12/31/06	8,340	10	6,255	834	-	7,089	1,251
AIR CONDITIONING	1/31/07	1,072	10	803	107	-	910	161
ELECTRICAL WORK	1/31/07	53,000	10	39,750	5,300	-	45,050	7,950
ELECTRICAL WORK	1/31/07	3,392	10	2,543	339	-	2,882	510
ELECTRICAL WORK	1/31/07	825	20	314	41	-	356	470
ALARM SYSTEM	1/31/07	1,557	20	585	78	-	663	894
WATERPROOFING ELEVATOR PIT	1/31/07	1,476	20	555	74	-	629	847
WATERPROOFING ELEVATOR PIT	1/31/07	1,476	20	555	74	-	629	847

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2015

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2014 Acc Dep	2015 Depreciation	2015 Disposals	2015 Acc. Dep	Net Book Value
ELECTRICAL WORK	2/28/07	734	10	548	73	-	622	112
AIR CONDITIONING	3/31/07	1,670	10	1,252	167	-	1,419	251
BATHROOM RENOVATIONS	3/31/07	1,865	10	1,396	186	-	1,583	282
ELEVATOR ELECTRICAL	3/31/07	545	10	412	55	-	466	79
HANDRAILS	3/31/07	2,717	10	2,040	272	-	2,311	406
HANDRAILS	3/31/07	2,717	10	2,040	272	-	2,311	406
FIRE ALARM SYSTEM	3/31/07	1,116	10	839	112	-	950	166
FIRE ALARM SYSTEM	3/31/07	2,154	10	2,154	-	-	2,154	-
MISCELLANEOUS SIGNAGE	3/31/07	2,230	10	1,673	223	-	1,896	334
FRONT DOOR AWNING	4/30/07	950	10	713	95	-	808	142
FRONT DOOR AWNING	4/30/07	1,000	10	750	100	-	850	150
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	952	127	-	1,078	188
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	952	127	-	1,078	188
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	952	127	-	1,078	188
AIR CONDITIONING	5/31/07	9,816	10	7,364	982	-	8,345	1,470
RENOVATE 2 BATHROOMS	5/31/07	7,970	10	5,978	797	-	6,775	1,195
RENOVATE 2 BATHROOMS	5/31/07	5,781	10	4,335	578	-	4,913	867
HANDRAILS	5/31/07	310	10	232	31	-	263	47
HANDRAILS	5/31/07	282	10	210	28	-	238	44
AIR CONDITIONING	5/31/07	3,003	10	2,250	300	-	2,551	453
AIR CONDITIONING	5/31/07	3,003	10	2,250	300	-	2,551	453
AIR CONDITIONING	5/31/07	3,003	10	2,250	300	-	2,551	453
LOBY CARPET	6/30/07	2,300	10	1,495	230	-	1,725	575
REPLACE 15 INTERIOR DOORS	6/30/07	4,756	10	3,569	476	-	4,044	712
LOBY CARPET	8/30/07	2,759	10	2,070	276	-	2,346	413
2007 TOTALS		$ 204,136		$ 130,086	$ 17,070	$ -	$ 147,076	$ 57,060
2007 AND PRIOR YEARS TOTALS		$ 1,993,289		$ 1,490,123	$ 59,629	$ -	$ 1,549,752	$ 443,537
2008 Additions								
ELECTRIC WORK	10/31/07	$ 601	20	$ 210	$ 30	$ -	$ 240	$ 361
AIR CONDITIONER	11/30/07	5,000	10	3,290	500	-	3,790	1,210
REPLACE WINDOW GLASS	12/31/07	578	10	356	58	-	413	165
PAINTING	1/31/08	12,000	5	12,000	-	-	12,000	-
ELECTRIC WORK	2/29/08	659	20	176	33	-	209	450
ELECTRIC WORK	3/31/08	557	20	136	28	-	164	394
STAIR WELLS	5/30/08	645	15	176	43	-	219	426
EXHAUST FAN ON ROOF	5/30/08	2,491	10	1,018	249	-	1,267	1,224
CONDENSOR FAN MOTER	6/30/08	951	10	350	95	-	445	506
STAIR TREADS	7/2/08	3,055	5	1,987	611	-	2,598	457
RANGE GUARD CONTROL	7/24/08	1,466	20	237	73	-	310	1,156
ELEC FOR EXHAUST FAN	7/30/08	991	20	159	50	-	209	782
BEARING ON HOOD EXH FAN	7/1/08	4,546	20	740	227	-	967	3,579
STAIRS TREADS	8/21/08	572	5	324	114	-	438	134
90 DUAL ALARM JACKS	9/19/08	8,014	20	966	401	-	1,367	6,647
LINE EXHAUST AIR FAN	9/24/08	5,038	20	609	252	-	861	4,177
2008 Adjustment		1,212		-	-	-	-	1,212
2008 TOTALS		$ 48,375		$ 22,733	$ 2,764	$ -	$ 25,497	$ 22,878
2009 Additions								
Recpt Glass Enclosure	10/2/2008	$ 1,749	10	$ 1,049	$ 175	$ -	$ 1,224	$ 525
Back Door DE Panel	12/31/2008	738	10	443	74	-	517	221
Lighting	1/31/2009	60,333	15	24,133	4,022	-	28,156	32,178
Electrical Work	2/27/2009	1,829	20	549	91	-	640	1,189
Repairs to Freezer	2/25/2009	684	10	410	68	-	479	205
Cogeneration System	3/1/2009	171,428	20	51,429	8,571	-	60,000	111,429
Security System	3/26/2009	21,134	5	21,134	-	-	21,134	-
Tranquility Room Closet & Wall	3/6/2009	2,800	15	1,120	187	-	1,307	1,493
Septic Floats	4/14/2009	873	15	349	58	-	408	466
Shower Valves	4/2/2009	560	10	336	56	-	392	168
10 light Remote Annuciator	5/12/2009	2,293	20	688	115	-	802	1,490
Kitchen Freezer Work	5/1/2009	586	10	352	59	-	410	176
Security System	5/29/2009	5,939	5	5,939	-	-	5,939	-
Elect for Generator Panel	5/29/2009	1,307	20	392	65	-	457	850
Painting	5/8/2009	1,000	5	1,000	200	-	1,200	(200)
Linsys Wiring	6/17/2009	5,793	5	5,793	-	-	5,793	-
Cable Install Basement	6/1/2009	1,325	5	1,325	-	-	1,325	-
Handrail Caps	6/18/2009	1,498	15	599	100	-	699	799
Programmable Thermostat	6/23/2009	3,850	10	2,310	385	-	2,695	1,155
Permit Fees Cogen System	6/22/2009	2,231	15	892	149	-	1,041	1,190
Roof top AC Electrical Work	6/30/2009	3,117	20	935	156	-	1,091	2,026
Exterior Lighting	6/30/2009	5,798	10	3,479	580	-	4,059	1,739
Paint Resident Rooms & Bathroom	7/1/2009	17,000	5	17,000	-	-	17,000	-
Wiring	7/1/2009	15,232	5	15,232	-	-	15,232	-
41 Signs	7/9/2009	1,420	5	1,420	-	-	1,420	-
Misc	7/9/2009	5,000	15	2,012	333	-	2,345	2,655
		2,674						2,674
2009 TOTAL		$ 338,192		$ 160,321	$ 15,444	$ -	$ 175,766	$ 162,427
2010 Additions								
Bead board for Tranq Lounge	12/8/2009	$ 635	5	$ 635	-	$ -	$ 635	$ -
Paint Resident Rooms & Bathrooms	12/18/2009	5,052	5	5,052	-	-	5,052	-
Walk in Freezer Work	1/29/2010	4,329	10	2,165	433	-	2,598	1,732
Ceiling Tiles	2/1/2010	787	10	394	79	-	472	315
Steamer Part in Kitchen	2/18/2010	958	10	479	96	-	575	383
Glass in Tranq Wing	3/5/2010	1,200	10	600	120	-	720	480
Keypad Entry Lock	4/23/2010	597	10	298	60	-	358	239
Rebuild on 55lb Washer	4/30/2010	1,099	10	549	110	-	659	439
Kitchen Exhaust Hood Exten	5/5/2010	827	20	207	41	-	248	579
Economizer Actuator & Control	5/12/2010	1,090	10	545	109	-	654	436
Compressor #6	5/17/2010	3,415	15	1,138	228	-	1,366	2,049
5 Motors for Exhaust Fans	5/24/2010	1,736	10	868	174	-	1,042	694
Gas Pipe New Dryer	6/3/2010	1,268	20	317	63	-	380	887
Reqire Washers & Dryer	6/30/2010	3,323	20	831	166	-	997	2,326
2 Linen Chute Doors	7/28/2010	1,261	5	1,261	-	-	1,261	-
Copier Outlet Upgrade	8/31/2010	600	20	150	30	-	180	420
Misc Interior Painting	8/23/2010	3,275	5	3,275	-	-	3,275	-
Drain Pan for AC in MDS	8/1/2010	1,706	10	853	171	-	1,024	682
Chopper Pump for Sewer	8/6/2010	2,262	5	2,262	-	-	2,262	-
Duct Work	9/1/2010	1,349	20	337	67	-	405	944
2010 TOTAL		$ 36,768		$ 22,216	$ 1,946	$ -	$ 24,162	$ 12,606
2011 Additions								
Elevator Exhaust Fan	12/6/2010	918	20	184	$ 46		$ 229	$ 688
Move Phones Rehab Renov	12/6/2010	1,183	20	237	59		296	888
Electrical Work - Basement	12/30/2010	1,676	20	335	84		419	1,257
Door Access	4/18/2011	1,531	10	613	153		766	766
New Hot Water Line	4/20/2011	2,014	25	322	81		403	1,611
Employee Entrance Door	9/19/2011	4,951	10	1,981	495		2,476	2,476
2011 TOTAL		$ 12,274		$ 3,671	$ 918	$ -	$ 4,589	$ 7,686

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2015

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2014 Acc Dep	2015 Depreciation	2015 Disposals	2015 Acc. Dep	Net Book Value
2012 Additions								
Keypad Entry Lock Amb Entr	12/5/2011	820	10	$ 246	$ 82	$ -	$ 328	$ 492
Exterior Lighting Bollard Base	12/23/2011	886	10	266	89	-	354	532
Elevator Emergency Light Units	3/19/2012	1,759	10	528	176	-	704	1,055
Domestic Hot Water Pump	4/17/2012	978	10	293	98	-	391	587
Pulleys & Contractors	4/20/2012	1,780	10	534	178	-	712	1,068
Motors & Switches Exhaust Fan	4/23/2012	2,375	10	713	238	-	950	1,425
3 Way Value for Cogen Sys	5/17/2012	589	3	589	-	-	589	-
Outlets for Kiosks	9/27/2012	3,983	10	1,195	398	-	1,593	2,390
2012 TOTAL		$ 13,170		$ 4,363	$ 1,258	$ -	$ 5,621	$ 7,549
2013 Additions								
Acrovyn Dining Room	10/31/2012	$ 606	10	$ 121	$ 61	$ -	$ 182	$ 424
Sinks for Nourishment Rm	10/1/2012	990	20	99	49	-	148	841
Digital Card for Phone System	11/29/2012	812	5	325	162	-	487	325
New Service for Holding Oven	4/17/2013	1,193	20	119	60	-	179	1,014
Aluminum Strips to stablize WI Cooler	5/16/2013	1,050	3	700	350	-	1,050	-
Rewire to 220v	5/29/2013	1,059	20	106	53	-	159	900
Vacuum Breaker	5/30/2013	675	20	67	34	-	101	573
Replace Exhaust Fans	6/21/2013	2,045	20	205	102	-	307	1,738
Replace Motor/control Board Heat Zone	7/3/2013	1,253	10	251	125	-	376	877
Hands Free Faucet	7/26/2013	1,714	20	171	86	-	257	1,457
Replace Light Pole & Fixture	9/30/2013	2,504	10	501	250	-	751	1,753
2013 Total		$ 13,902	$ 158	$ 2,665	$ 1,333	$ -	$ 3,998	$ 9,904
2013 Disposals								
Lobby Carpet	6/30/2007	$ (2,300)	$10	$ (1,495)	$ -	$ -	$ (1,495)	$ (805)
2013 Total		$ (2,300)		$ (1,495)	$ -	$ -	$ (1,495)	$ (805)
2014 Additions								
Restripe & fill cracks	10/18/2013	$ 1,755	2	$ 877	877	$ -	$ 1,755	$ -
Replace Compressor AC #4	1/30/2014	915	15	61	61	-	122	793
Kitchen Circulator in Boiler Room	6/3/2014	945	15	63	63	-	126	819
Parking Lot Repair	7/31/2014	1,595	8	199	199	-	399	1,196
3 New Fan Control Switches	8/4/2014	1,413	10	141	141	-	283	1,131
Lint Tilt Trap on Roof	8/25/2014	670	7	96	96	-	191	479
2014 Total		$ 7,293		$ 1,438	$ 1,438	$ -	$ 2,876	$ 4,417
2015 Additions								
Remote Stop for Generator	10/1/2014	$ 1,339	15	$ -	$ 89	$ -	$ 89	$ 1,250
Repair 2 back flow proventors	3/17/2015	1,784	10	-	178	-	178	1,606
Resident Toilets	3/23/2015	1,005	20	-	50	-	50	955
Shower Drains	6/30/2015	1,679	20	-	84	-	84	1,595
Resident Toilets	6/4/2015	1,249	20	-	62	-	62	1,187
Bathcare Project	7/15/2015	2,139	20	-	107	-	107	2,032
Dogwood Tree	7/15/2015	600	20	-	30	-	30	570
Bathcare Project 1st Floor	8/19/2015	1,486	20	-	74	-	74	1,412
2015 Total		$ 11,282		$ -	$ 674	$ -	$ 674	$ 10,608
Grand Total		$ 2,472,247		$ 1,706,035	$ 85,404	$ -	$ 1,791,439	$ 680,807
Movable Equipment								
Prior Years & 2007 Totals		$ 1,131,389		$ 1,131,389	$ -	$ -	$ 1,131,389	$ -
2008 Additions								
Perkins-Trays	31-Oct-07	$ 301	10	$ 211	$ 30	$ -	$ 241	$ 60
WB Mason Table	31-Oct-07	803	15	375	54	-	428	375
Medline Industries Wheelchair	31-Oct-07	585	5	585	-	-	585	-
Build'Nserve Computers	31-Oct-07	2,425	5	2,425	-	-	2,425	-
Artromick Medical Chart	31-Oct-07	2,228	10	1,560	223	-	1,783	446
Perkins-Trays	30-Nov-07	654	10	458	65	-	523	131
Build'Nserve Computers Server	30-Nov-07	5,438	5	5,438	-	-	5,438	-
Butler Power Equipment-Lawn Equipment	30-Nov-07	2,522	7	2,522	-	-	2,522	-
Build 'N Serve Computers	31-Dec-07	3,266	5	3,266	-	-	3,266	-
Romax	31-Dec-07	948	5	948	-	-	948	-
Romax	31-Dec-07	659	7	578	81	-	659	-
Build 'N Serve Computers	01-Jan-08	1,583	5	1,583	-	-	1,583	-
Cortsen's Window Treatments	03-Jan-08	586	5	586	-	-	586	-
Romax	04-Jan-08	541	7	444	77	-	522	19
Artromick Procedure Chart	07-Jan-08	1,188	10	683	119	-	801	387
Perkins-Dishes	08-Jan-08	1,821	7	1,495	260	-	1,755	66
Alimed-Merry Walker	10-Jan-08	795	7	652	114	-	766	29
WB Mason Table	21-Jan-08	485	15	185	32	-	217	268
Romax	23-Jan-08	996	8	714	125	-	839	158
Medline-Wheelchair	24-Jan-08	585	5	585	-	-	585	-
Romax	28-Jan-08	583	15	223	39	-	262	321
Raintech-4 chair sensors	31-Jan-08	1,022	7	837	146	-	983	39
Medline Wheelchair	24-Jan-08	585	5	585	-	-	585	-
WB Mason 7 Chairs	11-Feb-08	816	15	289	54	-	343	473
Alimed-Merry Walker	14-Feb-08	795	7	607	114	-	721	74
Mckesson Medical- Nursing Equipment	21-Feb-08	593	5	593	-	-	593	-
Medline-Nursing Equipment	22-Mar-08	740	5	726	14	-	740	-
Medline-Mattress	11-Mar-08	335	7	236	48	-	284	52
Romax-3 TV's, 5 night talbes	19-Mar-08	1,152	5	1,131	21	-	1,152	-
Mckesson Medical - 3 Matts	20-Mar-08	791	7	556	113	-	669	122
Cortsen's -Medication Divder Sets	31-Mar-08	1,527	7	1,071	218	-	1,289	237
Medline - Mattress	31-Mar-08	378	7	263	54	-	317	61
Build 'N Serve Computers	01-Apr-08	3,593	5	3,232	361	-	3,593	-
Hudson Home Health-Walkers with Wheels	01-May-08	650	7	381	93	-	474	176
Medline-Shower Gurney	01-May-08	926	10	380	93	-	473	453
Medline-2 Wheelchairs	22-May-08	1,222	5	999	223	-	1,222	-
Raintech-4 bed Sensors	20-May-08	1,306	5	1,067	239	-	1,306	-
BKM Total Office -5 files Cabinets	19-May-08	1,325	15	362	88	-	450	875
Mckesson Medical-10 Alarms	07-May-08	534	5	534	-	-	534	-
Mckesson Medical-12 Sensors	07-May-08	507	5	507	-	-	507	-
Medline -2 Wheelchairs	20-Jun-08	819	5	602	164	-	766	52
Gram-Field-Bariatric Bed	12-Jun-08	1,592	15	387	106	-	493	1,098
Sexauer-Smoke Alarms	30-Jul-08	1,724	10	560	172	-	732	992
sexauer-Grab Bars	31-Jul-08	4,444	15	963	296	-	1,259	3,186
Trimark United East-Heated Pellet Dispenser	27-Aug-08	5,849	10	1,655	585	-	2,240	3,609
Perkins-3 Utility Carts	15-Sep-08	592	10	143	59	-	203	389
Romax Room Service Table	04-Sep-08	889	15	143	59	-	203	686
Romax 5 OTB Nite Tables	20-Sep-08	635	15	480	42	-	522	113
Arjo Sara Light Lift	23-Sep-08	9,481	10	2,291	948	-	3,239	6,243
Raintech 40 Informer Plus	22-Sep-08	9,451	10	4,804	945	-	5,749	3,701
2008 Adjustment		95						95

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2015

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2014 Acc Dep	2015 Depreciaiton	2015 Disposals	2015 Acc. Dep	Net Book Value
2008 Totals		$ 83,358		$ 51,900	$ 6,474	$ -	$ 58,373	$ 24,985
2009 Additions								
Utility Cart	8/26/2008	$ 1,059	10	$ 635	$ 106	$ -	$ 741	$ 318
2 Mattresses	9/25/2008	679	7	582	97	-	679	-
12 SHOWER CHAIRS	10/27/2008	3,406	10	2,044	341	-	2,384	1,022
6 TRANSMITTERS	10/23/2008	620	5	620	-	-	620	-
2 CRANBERRY PELLTS	10/28/2008	829	10	497	83	-	580	249
TIMECLOCK	10/1/2008	9,590	10	5,754	959	-	6,713	2,877
20 BEDMATE SENSORS	11/14/2008	742	5	742	-	-	742	-
BAL OF 3 SARA LITE LIFTS	12/8/2008	1,563	10	938	156	-	1,094	469
2 MONITORS	12/30/2008	4,471	5	4,471	-	-	4,471	-
SOFTWARE	1/1/2009	77,632	15	31,053	5,175	-	36,228	41,404
SERVER	1/1/2009	7,155	5	7,155	-	-	7,155	-
10 BED SENSORS	1/5/2009	2,432	5	2,432	-	-	2,432	-
10 MATTRESSES	1/8/2009	2,793	7	2,394	399	-	2,793	-
10 ALARMS	1/8/2009	973	5	973	-	-	973	-
5 CHAIRS	1/15/2009	1,286	15	514	86	-	600	686
3 TRANSMITTERS	1/16/2009	564	5	564	-	-	564	-
3 FLAT SCREE TV'S	1/16/2009	934	5	934	-	-	934	-
4 TELEPHONES	1/21/2009	1,251	7	1,072	179	-	1,251	-
2 WHEELCHAIRS	1/29/2009	409	5	409	-	-	409	-
WHEELCHAIR	1/29/2009	409	5	409	-	-	409	-
ADMISS PC, SS & FETTE	2/1/2009	2,240	5	2,240	-	-	2,240	-
8 MATTRESSES	2/3/2009	745	7	639	106	-	745	-
5 NITE TABLES	2/9/2009	583	15	233	39	-	272	311
5 NITE TABLES	2/9/2009	583	15	233	39	-	272	311
TRAYS	2/26/2009	720	10	432	72	-	504	216
INVERTER ON WASHER #3	2/26/2009	2,138	10	1,283	214	-	1,496	641
7 WALKERS	2/24/2009	2,076	7	1,779	297	-	2,076	-
FILING CABINET	2/19/2009	786	15	314	52	-	367	419
10 SMALL FILING CABINET	2/25/2009	2,493	15	997	166	-	1,163	1,330
DRYER #2	2/28/2009	808	10	485	81	-	566	242
4 DESKS	3/20/2009	1,421	20	426	71	-	497	923
2 TELEPHONES	3/16/2009	625	7	536	89	-	625	-
3 WHEELCHAIRS	3/31/2009	614	5	614	-	-	614	-
10 NITE TABLES	3/17/2009	1,166	15	466	78	-	544	622
10 ALARMS	3/13/2009	973	5	973	-	-	973	-
DRYER REBUILD #3	3/26/2009	666	10	400	67	-	466	200
10 ROUND TABLES	4/2/2009	1,897	15	759	126	-	885	1,012
5 ALARMS	4/8/2009	573	5	573	-	-	573	-
10 BED SENSORS	4/9/2009	2,525	5	2,525	-	-	2,525	-
TV BRACKETS	4/1/2009	824	5	824	-	-	824	-
3 WHEELCHAIRS	4/7/2009	690	5	690	-	-	690	-
DESK	4/24/2009	907	20	272	45	-	317	589
3 DESKS	5/1/2009	1,218	20	365	61	-	426	791
2 CAMERAS, 2 MONITORS	5/8/2009	649	5	649	-	-	649	-
7 MATS	5/11/2009	2,616	7	2,242	374	-	2,616	-
3 WHEELCHAIRS	5/20/2009	614	5	614	-	-	614	-
2 DESKS	5/21/2009	718	20	215	36	-	251	467
OFFICE FURNITURE	5/26/2009	2,987	15	1,195	199	-	1,394	1,593
DOOR LEVERS	5/29/2009	5,396	15	2,158	360	-	2,518	2,878
FOOD PROCESSOR	6/15/2009	739	10	443	74	-	517	222
DELL COMPUTER	6/1/2009	1,346	5	1,346	-	-	1,346	-
PIANO	6/10/2009	832	20	250	42	-	291	541
2 TELEPHONES	6/15/2009	625	7	536	89	-	625	-
CHAIR MATS	6/18/2009	644	7	552	92	-	644	-
6 NIGHT TABLES	6/1/2009	700	15	280	47	-	326	373
10 NIGHT TABLE	6/12/2009	1,166	15	466	78	-	544	622
CREDENZA	6/2/2009	1,400	15	560	93	-	653	747
DESK	6/1/2009	807	20	242	40	-	283	525
25 CAST IRON TABLES	7/24/2009	1,261	15	504	84	-	588	672
25 DINING ROOM TABLES	7/29/2009	2,833	15	1,133	189	-	1,322	1,511
3 LAPTOPS & INSTALL	8/1/2009	9,255	5	9,255	-	-	9,255	-
SCALE DIG CHAIR	7/14/2009	1,474	5	1,474	-	-	1,474	-
6 ADULT TRANSMITTERS	7/2/2009	606	5	606	-	-	606	-
45 ARM CHAIRS	8/26/2009	13,122	15	5,249	875	-	6,124	6,998
10 HAMPER BAGS	8/9/2009	1,497	5	1,497	-	-	1,497	-
WALL MOUNTED SPRAY	8/17/2009	951	5	951	-	-	951	-
JUICE DISPENSER	8/24/2009	727	10	436	73	-	509	218
2 CARTS 3 SHELF W COVER	9/14/2009	676	10	406	68	-	473	203
PILL SHREDDER 225.2CR	9/14/2009	1,640	5	1,640	-	-	1,640	-
2 LATERAL 5 DRW FILE CABINET	9/25/2009	1,656	15	662	110	-	773	883
2009 End Totals		$ 203,003		$ 117,814	$ 12,106	$ -	$ 129,919	$ 73,084
2010 Additions								
Computer Accessories	10/1/2009	$ 1,015	5	$ 1,015	$ -	$ -	$ 1,015	$ -
Coatcheck Machine	10/6/2009	1,152	5	1,152	-	-	1,152	-
10 Walkers	10/16/2009	874	5	874	-	-	874	-
Reclining Chair	10/19/2009	914	5	914	-	-	914	-
10 Overbed Tables	11/4/2009	1,166	15	389	78	-	466	700
Food Processor	11/5/2009	739	10	369	74	-	443	296
5 Mattresses	11/20/2009	793	7	566	113	-	679	113
6 Transmitters	12/4/2009	606	5	606	-	-	606	-
Flat Screen TV Tranq	12/18/2009	602	5	602	-	-	602	-
Rollators/Wheelchair	1/12/2010	696	5	696	-	-	696	-
Mattress	1/15/2010	996	7	712	142	-	854	142
Business Office Printer	2/2/2010	614	5	614	-	-	614	-
Night Tables	2/4/2010	1,166	15	389	78	-	466	700
Single Shelf Loving Tra	2/8/2010	1,641	10	820	164	-	985	656
2 Computer	2/10/2010	1,010	5	1,010	-	-	1,010	-
Night Tables	3/10/2010	1,166	15	389	78	-	466	700
Admin Printer & Install	3/14/2010	1,189	5	1,189	-	-	1,189	-
5 Wheelchairs	3/20/2010	670	5	670	-	-	670	-
2 Antiroll Back Devices	3/31/2010	503	5	503	-	-	503	-
6 Transmitters	4/27/2010	606	5	606	-	-	606	-
2 Computers	4/30/2010	2,723	5	2,723	-	-	2,723	-
2 Fire Rated Cabinets	5/5/2010	951	15	317	63	-	380	570
2 Antiroll Back Devices	5/11/2010	503	5	503	-	-	503	-
Bedside Mattress	5/14/2010	1,246	7	890	178	-	1,068	178
TVs for Tranq & Hann	5/14/2010	816	5	816	-	-	816	-
2 Printers & Install	5/17/2010	1,460	5	1,460	-	-	1,460	-
Telephone	5/19/2010	625	7	447	89	-	536	89
Night Tables	6/7/2010	1,166	15	389	78	-	466	700
Washer	6/30/2010	625	10	313	63	-	375	250
Laptop	6/30/2010	2,597	3	2,597	-	-	2,597	-
Night Tables	7/1/2010	1,166	15	389	78	-	466	700
TVs and Wall Mounts	7/19/2010	1,693	5	1,693	-	-	1,693	-
Lateral Drawers	7/19/2010	2,092	15	697	139	-	837	1,255
Software	7/31/2010	73,349	3	73,349	-	-	73,349	-
LCD TV	8/2/2010	1,837	5	1,837	-	-	1,837	-
19" LCD TV	9/21/2010	933	5	933	-	-	933	-
Salon Sink	9/15/2010	653	20	163	33	-	196	457
Wanderguards	9/15/2010	606	5	606	-	-	606	-
2 HP Mini Notebooks	9/30/2010	1,701	3	1,701	-	-	1,701	-

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2015

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2014 Acc Dep	2015 Depreciation	2015 Disposals	2015 Acc. Dep	Net Book Value
2010 TOTAL		$ 114,859		$ 105,906	$ 1,448	$ -	$ 107,353	$ 7,506
2011 Additions								
3 Love Seat Benches	10/8/2010	1,134	10	$ 453	$ 113	$ -	$ 567	$ 567
Wanderguard Tester	10/13/2010	1,030	3	1,030	-	-	1,030	-
5 High Speed Hand Dryers	10/15/2010	1,855	5	1,484	371	-	1,855	-
55" LCD TV	11/1/2010	1,696	5	1,357	339	-	1,696	-
Office Furniture	11/9/2010	2,035	15	543	136	-	678	1,357
Bladder Scanner	11/12/2010	13,640	5	10,912	2,728	-	13,640	-
2 Wheelchairs	11/16/2010	565	5	452	113	-	565	-
Projector	11/17/2010	518	5	415	104	-	518	-
Office Furniture	12/3/2010	1,602	15	427	107	-	534	1,068
Storage Cabinet	12/8/2010	678	15	181	45	-	226	452
Mattress	12/28/2010	1,227	7	701	175	-	877	351
Office Chair	3/1/2011	509	15	136	34	-	170	339
Food Processor	2/18/2011	1,125	10	450	112	-	562	562
4 Mattress	2/24/2011	1,172	7	670	167	-	837	335
2 Sleeper Chairs	3/1/2011	1,469	5	1,175	294	-	1,469	-
Care Plan Library	3/1/2011	1,961	3	1,961	-	-	1,961	-
Hall ID Signage	3/11/2011	720	10	288	72	-	360	360
6 Transmitters	3/21/2011	634	3	634	-	-	634	-
1 Laser & 1 Color Printer	3/31/2011	2,747	5	2,198	549	-	2,747	-
Heated Pellets	4/12/2011	6,142	10	2,457	614	-	3,071	3,071
Dishes	4/25/2011	3,888	3	3,888	-	-	3,888	-
4 Water Coolers	5/9/2011	2,120	10	848	212	-	1,060	1,060
3 Flat Screen TVs	5/11/2011	827	5	661	165	-	827	-
Grill	5/24/2011	582	3	582	-	-	582	-
Blood Pressure Cuffs	5/25/2011	655	3	655	-	-	655	-
4 Wheelchairs	6/1/2011	619	5	495	124	-	619	-
Scale Dig Chair	6/2/2011	1,312	10	525	131	-	656	656
6 Bed Alarms	6/13/2011	760	3	760	-	-	760	-
8 Phones	6/22/2011	1,542	10	617	154	-	771	771
Bariatric Bed	6/24/2011	1,895	15	505	126	-	632	1,264
Water Cooler	6/6/2011	693	10	277	69	-	347	347
Blood Pressure Cuffs	7/1/2011	819	3	819	-	-	819	-
2 Mini Laptops	7/31/2011	1,434	3	1,434	-	-	1,434	-
eMar/eTar Software	8/2/2011	13,510	3	13,510	-	-	13,510	-
eMar/eTar Software Interf	8/2/2011	727	3	727	-	-	727	-
Dryer Part	8/11/2011	787	10	315	79	-	393	393
Actuator for Hoyer Lift	8/16/2011	647	10	259	65	-	323	323
5 Transmitters	8/18/2011	507	3	507	-	-	507	-
Over Bed Night Tables	9/30/2011	1,010	15	269	67	-	337	673
2011 TOTAL		$ 76,791		$ 55,574	$ 7,267	$ -	$ 62,842	$ 13,949
2012 Additions								
Lateral Drawers	10/3/2011	620	15	$ 124	$ 41	$ -	$ 165	$ 454.45
Over Bed Night Tables	10/7/2011	1,010	15	202	67	-	269	741
Bariatric Bed	10/18/2011	1,895	15	379	126	-	505	1,390
Hamper Bags	10/27/2011	680	5	408	136	-	544	136
Heavy Duty Imen Blender	11/1/2011	979	10	294	98	-	392	588
Trash Container	11/11/2011	617	5	370	123	-	494	123
Over Bed Night Tables	11/23/2011	957	15	191	64	-	255	702
12 Bed Alarms	11/29/2011	4,490	3	2,993	1,497	-	4,490	-
21 Nursing Station Chairs	11/2/2011	2,602	15	520	173	-	694	1,908
Microwave	12/8/2011	562	5	337	112	-	450	112
Over Bed Night Tables	12/1/2011	957	15	191	64	-	255	702
Hall ID Signage	1/4/2012	673	10	202	67	-	269	404
5 Transmitters	1/5/2012	508	3	508	-	-	508	-
15 Chair Alarms	1/24/2012	526	5	316	105	-	421	105
2 Rosebud Oximeters	1/27/2012	3,593	10	1,078	359	-	1,437	2,156
Dishes	2/7/2012	920	3	920	-	-	920	-
Nurse Call System Harmony	2/15/2012	2,044	10	613	204	-	818	1,227
2 22' Flat Screen TV Res Room	2/22/2012	574	5	345	115	-	459	115
3 Rec/MDS/Med Rec & Scann	2/29/2012	3,853	3	3,853	-	-	3,853	-
3 Shelf Cart	3/5/2012	770	10	231	77	-	308	462
Bariatric Bed	3/9/2012	1,787	15	357	119	-	476	1,310
Hoyer Lift w/Scale	3/14/2012	2,150	10	645	215	-	860	1,290
Bulletin Board	3/14/2012	1,038	10	311	104	-	415	623
Ultrasonic Cleaner	3/19/2012	522	10	157	52	-	209	313
10 Mattresses	3/21/2012	2,630	7	1,127	376	-	1,503	1,127
Computer - Recreation	3/30/2012	1,121	5	672	224	-	897	224
Tuttnauer Sterlizing Unit-Dent	4/1/2012	1,000	12	250	83	-	333	667
6 Isolation Carts	4/4/2012	1,448	10	434	145	-	579	869
10 Mattresses	4/27/2012	2,801	7	1,200	400	-	1,600	1,200
Mini Desktop Inf Control	4/30/2012	1,146	5	688	229	-	917	229
NOVA time Fingerprint Reader for Timeclock	5/31/2012	1,372	5	823	274	-	1,098	274
2 Bedside Mats	5/2/2012	721	3	721	-	-	721	-
4 Hamper Bags	5/21/2012	632	5	379	126	-	506	126
Staff Lounge Fridge	5/23/2012	533	10	160	53	-	213	320
6 Transmitters	5/22/2012	635	3	635	-	-	635	-
2 24" Acer Flat Monitors	5/22/2012	530	5	318	106	-	424	106
42' Flat Hannspree - Tranquilit	6/1/2012	617	5	370	123	-	493	123
Outdoor Love Seats	6/1/2012	1,616	15	323	108	-	431	1,185
Pulse Oximeter	6/7/2012	684	5	410	137	-	547	137
42' LCD Sanyo	6/10/2012	585	5	351	117	-	468	117
Warming Blanket	6/14/2012	1,164	7	499	166	-	665	499
Rosebud Oximeter	6/15/2012	1,797	10	539	180	-	719	1,078
Whirlpool Frid/Freezer - Nursing	6/15/2012	638	10	191	64	-	255	383
42" Plasma Sanyo	6/20/2012	606	5	364	121	-	485	121
AP Office Computer	6/30/2012	2,319	5	1,392	464	-	1,855	464
Paging Server	6/30/2012	2,168	5	1,301	434	-	1,734	434
Inf Control Laptop	6/30/2012	2,383	3	2,383	-	-	2,383	-
Rcer Color/AR Multi Printers	6/30/2012	1,269	5	761	254	-	1,015	254
Slicer-Medium Duty	6/7/2012	957	10	287	96	-	383	574
10 Mattresses	7/20/2012	2,630	7	1,127	376	-	1,503	1,127
STG Cabinet Cherry	7/16/2012	743	15	149	50	-	198	545
Mesh Back Chair	7/26/2012	638	10	191	64	-	255	383
Floor Scale	8/1/2012	585	10	175	58	-	234	351
Gluten Free Items	8/1/2012	586	3	586	-	-	586	-
Monitor for Reception	8/10/2012	777	5	466	155	-	622	155
4 Mini Computers Rehab	8/12/2012	1,762	3	1,762	-	-	1,762	-
Lounge Blinds	8/22/2012	2,023	5	1,214	405	-	1,618	405
Computer - Bookkeeping	8/31/2012	1,947	5	1,168	389	-	1,557	389
2 Spare Laptops	8/31/2012	729	3	729	-	-	729	-
Food Truck Doors	9/11/2012	1,702	10	511	170	-	681	1,021
SLC-16 Phone Card for Fax	9/14/2012	2,432	5	1,459	486	-	1,946	486
6 Transmitters	9/14/2012	635	3	635	-	-	635	-
Rehab Mini Desktop	9/30/2012	1,455	5	873	291	-	1,164	291
Tranquility 11P NB 4530s	9/30/2012	729	3	729	-	-	729	-
2012 TOTAL		$ 85,073		$ 43,900	$ 10,646	$ -	$ 54,546	$ 30,527
2013 Additions								
Oral Thermometer	10/5/2012	622	5	$ 249	$ 124	$ -	$ 373	$ 249
Reception Desk	10/8/2012	1,323	20	132	66	-	198	1,124
EMR Software	10/9/2012	16,352	5	6,541	3,270	-	9,811	6,541
Annunicator Panels	10/11/2012	657	10	131	66	-	197	460

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2015

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2014 Acc Dep	2015 Depreciation	2015 Disposals	2015 Acc. Dep	Net Book Value
Copy Room Mailboxes	10/17/2012	536	5	214	107	-	322	214
7 Office Chairs	10/26/2012	1,936	15	258	129	-	387	1,548
Bookcases	11/9/2012	1,084	20	108	54	-	163	922
Bariatric Footstool	11/19/2012	603	20	60	30	-	90	513
Paging System	11/30/2012	1,622	10	324	162	-	487	1,135
2 Mesh Chairs	12/17/2012	596	15	79	40	-	119	476
Stair Treads	1/7/2013	1,947	20	195	97	-	292	1,655
Weather Proof Camera EE Ent	1/21/2013	760	5	304	152	-	456	304
Fax Machine Kristen's office	1/23/2013	558	3	372	186	-	558	-
7 Transmitters/12 Chair Mats	1/24/2013	558	3	372	186	-	558	-
10 Overhead Bed Parts	1/31/2013	968	15	129	65	-	194	774
Bariatric Bed Parts	2/1/2013	612	15	82	41	-	122	489
Staff Lounge Chairs	2/1/2013	978	15	130	65	-	196	783
HR Desktop	2/13/2013	1,750	5	700	350	-	1,050	700
Patio Keypad	3/27/2013	938	10	188	94	-	282	657
HP Tablet for Dietary	3/31/2013	558	3	372	186	-	558	-
15 Side Arm Chairs	3/18/2013	1,467	15	196	98	-	293	1,174
Scheduler/PR Desks	3/25/2013	1,996	20	200	100	-	299	1,696
Knives Dispense & Vac	5/31/2013	862	8	215	108	-	323	539
20 Overbed Tables	6/19/2013	2,054	15	274	137	-	411	1,643
2 Bedside Mats	6/18/2013	1,231	3	821	410	-	1,231	-
20 Outdoor Stacking Chairs	6/3/2013	1,938	10	388	194	-	581	1,357
5 Patio Umbrellas	6/5/2013	1,923	3	1,282	641	-	1,923	-
Tranquility Lockers 30	6/30/2013	2,567	12	428	214	-	642	1,925
Battery Server	6/30/2013	616	5	246	123	-	369	246
15 Side Arm Chairs	6/17/2013	1,467	15	196	98	-	293	1,174
Outdoor Umbrellas	7/22/2013	1,675	3	1,116	558	-	1,675	-
Spring Platforms for Ldy	7/31/2013	638	5	255	128	-	383	255
Hands Free Wireless Headsets	7/31/2013	1,536	5	614	307	-	921	614
Admiss PC	8/15/2013	2,139	5	856	428	-	1,284	856
1/2 of Clinical Liason Laptop	8/15/2013	915	3	610	305	-	915	-
Cisco Wireless Network	8/15/2013	637	5	255	127	-	382	255
2 Bedside Mats	8/6/2013	1,305	3	870	435	-	1,305	-
2 37" LED Flat Screen TV's	8/14/2013	1,000	5	400	200	-	600	400
2 Patio Umbrellas w/stands	9/6/2013	753	3	502	251	-	753	-
2 Mesh Chairs DNS/ADNS	9/18/2013	638	15	85	43	-	128	510
Total 2013		$ 62,315		$ 20,750	$ 10,375	$ -	$ 31,125	$ 31,190
2013 Disposals								
Admiss PC	2/1/2009	(1,501)	5	$ (1,501)	$ -	$ -	$ (1,501)	$ -
	9/30/1986	(406,445)		(406,445)	-	-	(406,445)	-
10 Alarms	5/7/2008	(534)	5	(534)	-	-	(534)	-
12 Sensors	5/7/2008	(507)	5	(507)	-	-	(507)	-
40 Informer Plus	9/22/2008	(9,451)	10	(4,804)	-	-	(4,804)	(4,646)
6 Transmitters	10/23/2008	(620)	3	(620)	-	-	(620)	-
10 Alarms	3/13/2009	(973)	5	(973)	-	-	(973)	-
Wall Mounted Spray Hose	8/17/2009	(951)	5	(951)	-	-	(951)	-
6 Bed Alarms	6/13/2011	(760)	3	(760)	-	-	(760)	-
12 Bed Alarms	11/29/2011	(4,490)	3	(2,993)	-	-	(2,993)	(1,497)
15 Chair Arms	1/24/2012	(526)	5	(211)	-	-	(211)	(316)
Total 2013		$ (426,758)		$ (420,299)	$ -	$ -	$ (420,299)	$ (6,459)
2014 Additions								
2 Bedside Mats	10/15/2013	$ 1,239	3	$ 413	$ 413	$ -	$ 826	$ 413
2 Tablet Chair w/lockable casters	10/22/2013	1,117	15	74	74	-	149	968
2 24" LED TVs for Residents	10/11/2013	656	5	131	131	-	262	394
3 Printers	10/31/2013	1,801	5	360	360	-	720	1,080
2 Laptops & Monitor Harmony	10/31/2013	2,759	3	920	920	-	1,839	920
5 24" LED TVs for Residents	11/4/2013	1,640	5	328	328	-	656	984
2 Curendo Shower Chairs	11/7/2013	10,014	10	1,001	1,001	-	2,003	8,011
10 Over Bed Tables	11/14/2013	1,018	15	68	68	-	136	883
4 Tablet Chair w/lockable casters	11/12/2013	2,127	15	142	142	-	284	1,843
2 Swival Oversized Chairs TranQ	11/25/2013	1,043	15	70	70	-	139	904
Bedside mattress	12/11/2013	615	7	88	88	-	176	439
Reception Desktop Computer	12/31/2013	1,042	5	208	208	-	417	625
Lift & Scale	1/17/2014	2,199	5	440	440	-	880	1,320
Matresses	1/24/2014	4,216	7	602	602	-	1,205	3,012
Mobile Tablet Chair	1/6/2014	2,984	15	199	199	-	398	2,586
WAP Harmony A/Bliss B	1/31/2014	3,035	5	607	607	-	1,214	1,821
Mesh Back Chair	1/13/2014	723	15	48	48	-	96	626
Bedside mattress	2/6/2014	653	7	93	93	-	187	467
Desks for Marylin & Mary	2/14/2014	1,839	20	92	92	-	184	1,655
Cubicle space for Tally Clerk	2/20/2014	1,743	10	174	174	-	349	1,395
Kitchen Dishwasher Motor	2/25/2014	1,681	10	168	168	-	336	1,345
4 Lateral File Drawers	3/7/2014	3,973	15	265	265	-	530	3,443
Metal Desk for MDS	4/4/2014	1,504	20	75	75	-	150	1,353
QuickBooks Server	4/30/2014	1,822	5	364	364	-	729	1,093
Harmony B Laptop	4/30/2014	637	3	212	212	-	425	212
Recreation Laptop	4/30/2014	637	3	212	212	-	425	212
Cogen Router	4/30/2014	1,081	5	216	216	-	432	649
Monitors/Mouse	4/30/2014	1,938	5	388	388	-	775	1,163
Wood Desk for Infec Control	5/19/2014	1,131	20	57	57	-	113	1,018
5 Mattresses	5/29/2014	1,430	5	286	286	-	572	858
6 Transmitters	5/29/2014	614	3	205	205	-	410	205
New Timeclock Installation	5/31/2014	3,116	10	312	312	-	623	2,492
3 Bariatric Mattresses	6/4/2014	657	5	131	131	-	263	394
10 Over Bed Night Tables	6/30/2014	976	15	65	65	-	130	846
DNS HP Laptop	6/30/2014	896	3	299	299	-	598	299
Russell Laptop Share	6/30/2014	1,318	3	439	439	-	879	439
Laminate Desk/Bookcase	7/22/2014	1,599	20	80	80	-	160	1,439
Bariatric Matresses	7/10/2014	1,039	5	208	208	-	415	623
7 ER 2-way Radios	7/23/2014	1,672	5	334	334	-	669	1,003
14 MS Office 2013 copies & install	7/31/2014	4,356	3	1,452	1,452	-	2,904	1,452
Hoyer Lift w/Scale	8/27/2014	3,341	10	334	334	-	668	2,673
5 Mattresses	9/4/2014	657	5	131	131	-	263	394
Bliss A Laptop	9/30/2014	637	3	212	212	-	425	212
Total 2014		$ 79,177		$ 12,506	$ 12,506	$ -	$ 25,012	$ 54,165
Disposals 2014								
Mopnitors	5/31/2005	$ (772)	5	$ (772)	$ -	$ -	$ (772)	$ -
Hoyer Lift	12/31/2006	(2,327)	5	(2,327)	-	-	(2,327)	-
6 Transmitters	12/4/2009	(606)	3	(606)	-	-	(606)	-
Total 2014		$ (3,705)		$ (3,705)	$ -	$ -	$ (3,705)	$ -
2015 Additions								
Pill Shredder for Nursing	10/22/2014	$ 2,938	5	$ -	$ 588	$ -	$ 588	$ 2,350

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2015

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2014 Acc Dep	2015 Depreciaiton	2015 Disposals	2015 Acc. Dep	Net Book Value
Stainless Bowls for Robo Cupe	10/23/2014	660	3	-	220	-	220	440
Server Cabinet	10/31/2014	3,172	5	-	634	-	634	2,538
Bedside mattress	11/7/2014	657	7	-	94	-	94	563
Memory Boxes for Dementia Unit	12/17/2014	2,753	10	-	275	-	275	2,478
Administrator Laptop	12/30/2014	1,042	3	-	347	-	347	695
Cisco Router & 3Yr License	12/30/2014	4,924	3	-	1,641	-	1,641	3,283
TV for Annex	1/1/2015	915	5	-	183	-	183	732
Fin-HP Copy/Tranq HP Desktop/Adm NB350	1/31/2015	4,926	5	-	985	-	985	3,941
Housekeeping Linen Carts	2/11/2015	583	5	-	117	-	117	466
Matresses	2/24/2015	862	5	-	172	-	172	690
Hoyer Scale	3/6/2015	619	10	-	62	-	62	557
Sara Lift	3/16/2015	1,053	10	-	105	-	105	948
Laundry Cart	3/30/2015	520	10	-	52	-	52	468
2 Training Computers/SS 2 Monitors	3/30/2015	2,748	5	-	550	-	550	2,198
Automated External Defibillator	4/8/2015	1,528	5	-	306	-	306	1,222
Hoyer Lift	5/18/2015	909	10	-	91	-	91	818
6 Transmitters	5/31/2015	614	3	-	205	-	205	409
Hell Cushion Float	6/2/2015	711	3	-	237	-	237	474
Cloud Heel	6/4/2015	1,078	3	-	359	-	359	719
Admin Office Chairs	6/4/2015	966	15	-	64	-	64	902
Heel Boots	6/23/2015	966	3	-	322	-	322	644
Phone System Card	6/24/2015	667	10	-	67	-	67	600
Mattreses	6/24/2015	923	5	-	185	-	185	738
2 Laptops Bliss B and SS	6/30/2015	2,434	3	-	811	-	811	1,623
Finance Office chairs	7/9/2015	744	15	-	50	-	50	694
Mattresses	7/9/2015	1,324	5	-	265	-	265	1,059
6 Transmitters	8/1/2015	614	3	-	205	-	205	409
Harmony Printer	8/1/2015	1,829	5	-	366	-	366	1,463
Trash Containers	8/5/2015	915	5	-	183	-	183	732
Generator Battery	8/25/2015	1,144	5	-	229	-	229	915
Washing Machine Inverter	8/26/2015	3,178	10	-	318	-	318	2,860
Bariatric Reclining Shower Chair	8/31/2015	861	10	-	86	-	86	775
20 Overhed Tables	9/10/2015	1,863	15	-	124	-	124	1,739
Battery and Battery Charger	9/2/2015	1,778	5	-	356	-	356	1,422
Complete Dish Set	9/24/2015	3,175	3	-	1,058	-	1,058	2,117
Server	9/30/2015	13,412	5	-	2,682	-	2,682	10,730
Total 2015		$ 70,005		$ -	$ 14,594	$ -	$ 14,594	$ 55,411
Grand Total		$ 1,475,506		$ 1,115,734	$ 75,415	$ -	$ 1,191,149	$ 284,357
Non-Movable Equipment								
2005								
Acquisitions	9/30/2005	$ 2,565	5	$ 2,565	$ -	$ -	$ 2,565	$ -
Acquisitions	9/30/2005	2,986	10	2,838	148	-	2,986	-
Acquisitions	9/30/2005	64,342	15	40,748	4,289	-	45,037	19,305
Acquisitions	9/30/2005	509	12	509	-	-	509	-
Allegiant-Satellite Dish	11/30/2005	11,301	10	9,982	1,130	-	11,112	189
SBC-Phone Lines	12/31/2005	1,505	10	1,315	151	-	1,466	40
2005 TOTAL		$ 83,208		$ 57,957	$ 5,718	$ -	$ 63,675	$ 19,533
2012 Additions								
Hot Water #1 Ignitor	12/24/2011	644	10	$ 193	$ 64	$ -	$ 257	$ 386
Hot Water #2 Motor	12/27/2011	1,654	10	496	165	-	662	992
Hot Water #1 Gas Value	12/27/2011	877	10	263	88	-	351	526
Recharged Cylinder/New Hood	12/27/2011	1,018	10	305	102	-	407	611
2012 TOTAL		$ 4,193		$ 1,258	$ 419	$ -	$ 1,677	$ 2,516
Grand Total		$ 87,401		$ 59,215	$ 6,137	$ -	$ 65,352	$ 22,049
Total Non-Related Party Assets		$ 4,035,153		$ 2,880,984	$ 166,956	$ -	$ 3,047,940	$ 987,213
Related Party Asset Additions								
1400 Building								
Wood Shed	10/20/2008	$ 5,566	20	$ 1,600	$ 278	$ -	$ 1,878	$ 3,688
Total for (Building)		$ 5,566		$ 1,600	$ 278	$ -	$ 1,878	$ 3,688
Building Improvements								
Exterior Painting	11/7/2008	$ 38,700	5	$ 38,636	$ -	$ -	$ 38,636	$ 64
Ceiling Tiles	12/18/2008	45,914	8	28,649	5,739	-	34,389	11,526
Corridor Handrails	01/31/09	17,946	15	5,864	1,196	-	7,060	10,885
Wall in Dining Room	2/28/2009	1,000	20	228	50	-	278	722
160 Resident Room Closets	3/24/2009	153,977	15	43,624	10,265	-	53,889	100,088
Shower Core Renovation	5/4/2009	42,537	20	7,769	2,127	-	9,896	32,641
Aerovyn in Resident Room/Hallwy	5/31/2009	50,855	10	17,929	5,086	-	23,015	27,840
Corridor Flooring	06/30/09	114,424	10	36,306	11,442	-	47,749	66,675
4 Condensing Units	6/30/2009	16,500	15	3,490	1,100	-	4,590	11,910
Door Replacement	06/30/09	107,879	15	22,820	7,192	-	30,012	77,868
Elevator Panels & Flooring	6/30/2009	5,822	10	1,847	582	-	2,429	3,392
Boiler	7/15/2009	102,000	20	14,880	5,100	-	19,980	82,020
Ambulance Glass Doors & Window	7/15/2009	11,109	20	1,621	555	-	2,176	8,933
7.5 ton Roof Top AC Unit	8/15/2009	12,950	10	3,320	1,295	-	4,615	8,335
Stainless Steel in Kitchen	8/28/2009	1,780	15	291	119	-	409	1,371
Carpeting in Tranq Lounge	2/28/2010	4,309	5	4,309	-	-	4,309	-
Basement Flooring	11/30/2010	19,009	5	15,207	3,802	-	19,009	-
Basement Renovations	11/30/2010	34,478	20	6,896	1,724	-	8,620	25,859
Rooftop AC & Electrical	11/22/2010	37,704	20	7,541	1,885	-	9,426	28,278
Cabinet for Beauty Salon	12/24/2010	2,045	15	545	136	-	682	1,363
Painting	12/24/2010	2,650	5	2,120	530	-	2,650	-
Metal doors for Elevator Vestib	12/17/2010	1,488	10	595	149	-	744	744
3 Automatic door openers & dovic	6/20/2011	6,251	10	2,500	625	-	3,126	3,126
Addl electrical for AC Rooftop	1/31/2011	1,195	20	239	60	-	299	896
Automatic grease trap system	5/18/2011	4,023	10	1,609	402	-	2,012	2,012
Electrical for Steam Table	3/20/2011	897	20	179	45	-	224	673
Vinyl wallboard/dividers/corners	5/5/2011	3,160	10	1,264	316	-	1,580	1,580
telephone system upgrades	6/29/2011	11,344	10	4,538	1,134	-	5,672	5,672
Acoustic Ceiling Tiles-resident	5/12/2012	13,087	8	4,908	1,636	-	6,543	6,543
Cabinets for 4 med, 2 nourishme	5/21/2012	18,878	15	3,776	1,259	-	5,034	13,844
Electrical outlets in patient rooms	9/12/2012	8,808	15	1,762	587	-	2,349	6,459
Wall Protection	7/25/2012	11,334	10	3,400	1,133	-	4,533	6,800
Wallpaper of Resident Rooms	12/17/2012	24,632	5	9,853	4,926	-	14,779	9,853
Vinyl flooring for rehab gym	12/31/2013	9,341	10	934	934	-	1,868	7,473
Carpet for admin/nursing	9/8/2014	3,026	5	605	605	-	1,210	1,815
Replace floor in shower stall on	2/16/2015	2,263	10	-	226	-	226	2,037
Resident Bathroom Floors	4/21/2015	41,131	10	-	4,113	-	4,113	37,018
VCT for resident floor repairs	4/21/2015	1,870	10	-	187	-	187	1,683

WEST HARTFORD HEATH AND REHAB CENTER
DEPRECIATION SCHEDULES
September 30, 2015

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2014 Acc Dep	2015 Depreciation	2015 Disposals	2015 Acc. Dep	Net Book Value
Painting resident room bathroom	5/27/2015	10,210	5	-	2,042	-	2,042	8,168
Shower rooms flooring replacement	9/15/2015	16,683	10	-	1,668	-	1,668	15,015
Wallcovering Bliss Library	6/9/2015	2,993	5	-	599	-	599	2,394
Total for (Building Improvements)		$ 1,016,201		$ 300,055	$ 82,573	$ -	$ 382,628	$ 633,573
Fixed Equipment								
300 KW Diesel Generator	12/28/2011	$ 71,304	20	$ 10,696	$ 3,565	$ -	$ 14,261	$ 57,043
Blinds	7/25/2012	23,045	5	13,827	4,609	-	18,436	4,609
Vulcan gas range	5/25/2012	5,580	10	1,674	558	-	2,232	3,348
Zone Valve Replacement Heat S	8/31/2013	13,735	15	1,831	916	-	2,747	10,988
Zoning for 3 AC Units	3/7/2013	8,100	10	1,620	810	-	2,430	5,670
Resident bathroom light fixtures	5/21/2014	4,562	10	456	456	-	912	3,650
5 replacement toilets & tanks for	2/16/2015	1,119	20	-	56	-	56	1,063
Total for (Fixed Equipment)		$ 127,445		$ 30,104	$ 10,970	$ -	$ 41,074	$ 86,371
Land Improvements								
Split Rail/Chain Link Fencing	4/30/2009	$ 7,927	15	$ 2,049	$ 528	$ -	$ 2,578	$ 5,349
Repair Patio and Sidewalk	6/18/2009	29,215	15	6,318	1,948	-	8,265	20,950
Trenching for Exterior Lighting	6/26/2009	6,006	15	1,280	400	-	1,681	4,326
Demo and Rebuild South Wall	6/30/2009	6,106	20	969	305	-	1,274	4,832
Driveway	6/30/2009	54,060	8	21,441	6,758	-	28,199	25,861
Facility Sign	11/7/2011	5,911	10	1,773	591	-	2,364	3,546
Sidewalk Concrete Replacement	5/12/2012	6,137	15	1,227	409	-	1,637	4,501
Patio Expansion Caulking	10/31/2012	1,154	15	154	77	-	231	923
Exterior Signs	6/9/2015	4,281	10	-	428	-	428	3,853
Total for (Land Improvements)		$ 120,797		$ 35,212	$ 11,445	$ -	$ 46,657	$ 74,141
Moveable Equipment								
80 Beds	12/8/2008	$ 101,641	12	$ 42,281	$ 8,470	$ -	$ 50,751	$ 50,890
80 Beds	01/19/09	99,916	12	41,128	8,326	-	49,454	50,462
160 Resident Room Chairs	2/26/2009	72,992	15	22,262	4,866	-	27,128	45,863
160 Bedside Cabinets	3/24/2009	50,543	15	14,320	3,370	-	17,689	32,854
Kitchen Equipment	7/31/2009	13,924	10	3,906	1,392	-	5,298	8,626
2 100lb washers & 2 75 lb Dryers	6/30/2010	49,401	10	24,701	4,940	-	29,641	19,760
Food Carts	12/31/2009	17,996	10	8,998	1,800	-	10,798	7,198
5 tilt tables for tranquility	6/21/2011	2,935	15	783	196	-	978	1,957
Ice machines	6/1/2011	8,748	10	3,499	875	-	4,374	4,374
steam table	3/21/2011	2,330	10	932	233	-	1,165	1,165
therapy mat thele	3/29/2011	4,621	10	1,848	462	-	2,311	2,311
therapy table w/lift	12/7/2010	8,930	15	2,381	595	-	2,977	5,953
weight rack	1/10/2011	1,093	15	291	73	-	364	729
EMAR/ETAR Computer Equip	8/3/2011	28,744	5	22,995	5,749	-	28,744	-
Computer Equipment EMAR/ETAR	10/1/2011	24,097	5	14,458	4,819	-	19,277	4,819
Lounge furniture for 3 resident	8/27/2012	9,183	15	1,837	612	-	2,449	6,734
13 Elo touch screen computers	9/21/2012	16,328	5	9,797	3,266	-	13,062	3,266
Install 13 ELO Touch Computers	10/31/2012	3,597	5	1,439	719	-	2,158	1,439
24 Dining Room Chairs Harmony	8/29/2013	5,611	15	748	374	-	1,122	4,489
New Plate Warming for Kitchen	2/20/2013	3,479	10	696	348	-	1,044	2,435
Recumbent Stepper Machine	6/20/2013	4,694	10	939	469	-	1,408	3,286
5 New timeclock & software	4/30/2014	19,262	10	1,926	1,926	-	3,852	15,410
Convection Oven	9/8/2014	3,855	10	385	385	-	771	3,084
10 Sleeper Sofa Chairs Bliss	12/22/2014	10,533	15	-	702	-	702	9,831
2-75lb. Unimac gas dryers and 1	4/21/2015	27,979	10	-	2,798	-	2,798	25,181
61 resident bathroom mirrors	2/16/2015	1,811	10	-	181	-	181	1,630
Camera Rear Parking Lot	5/27/2015	4,035	5	-	807	-	807	3,228
Recover158 resident room chair	7/23/2015	14,581	10	-	1,458	-	1,458	13,123
Total for (Moveable Equipment)		$ 612,857		$ 222,549	$ 60,212	$ -	$ 282,762	$ 330,096
Total Related Party Assets		$ 1,882,866		$ 589,520	$ 165,478	$ -	$ 754,998	$ 1,127,868
Total Assets		$ 5,918,020		$ 3,470,504	$ 332,434	$ -	$ 3,802,939	$ 2,115,081
PY Variance Roll Forward - Mov. Equip		-		223	-	-	223	$ (223)
PY Variance Roll Forward - Leasehold		-		1,602	-	-	1,602	$ (1,602)
Cost Report Total		$ 5,918,020		$ 3,472,329	$ 332,434	$ -	$ 3,804,764	$ 2,113,256

Related Party Leasehold Improvements Depreciation (Disclosed on pg 4 of CR)
Related Party Movable Equipment Depreciation (Disclosed on pg 4 of CR)
Related Party Non-Movable Equipment Depreciation (Disclosed on pg 4 of CR)

Leasehold Improvements	$ 2,460,965	$ 1,707,637	$ 84,730	$ -	$ 1,792,367	$ 668,597
Additions	11,282	-	674	-	674	10,608
Disposals	-	-	-	-	-	-
Related Party Leasehold Improvements	1,063,135	336,867	85,033	-	421,900	641,235
Related Party Additions	79,430	-	9,263	-	9,263	70,167
Total	$ 3,614,811	$ 2,044,504	$ 179,700	$ -	$ 2,224,204	$ 1,390,607
Movable Equipment	$ 1,405,501	$ 1,115,957	$ 60,821	$ -	$ 1,176,778	$ 228,723
Additions	70,005	-	14,594	-	14,594	55,411
Disposals	-	-	-	-	-	-
Related Party Movable Equipment	553,918	222,549	54,266	-	276,816	277,103
Related Party Additions	58,939	-	5,946	-	5,946	52,993
Total	$ 2,088,363	$ 1,338,506	$ 135,627	$ -	$ 1,474,133	$ 614,230
Non-movable Equipment	$ 87,401	$ 59,215	$ 6,137	$ -	$ 65,352	$ 22,049
Additions	-	-	-	-	-	-
Related Party Non-movable Equipment	126,326	30,104	10,914	-	41,018	85,308
Related Party Additions	1,119	-	56	-	56	1,063
Total	$ 214,846	$ 89,319	$ 17,107	$ -	$ 106,426	$ 108,419

Per Trial Balance	3,760,923	2,833,673	147,219	-	2,833,673	927,250
Per Cost Report Depreciation	5,918,020	3,472,329	332,434	-	3,804,764	2,113,256
Related Party	1,882,866	589,520	165,478		754,998	1,127,868
F/S vs C/R Variance	(2,157,097)		(185,215)			(58,138)
Rounding Variance						(1)
				(185,215)		(58,139)

F/S vs C/R NBV - Page 31, Line 9B	(58,139)
F/S vs C/R Dep. - Page 36, Line F2	(185,215)
Reserve for Dep. - Page 35, Line A3	1,127,868

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-25 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Ha	1057-C	9/30/2015	25 | 37

11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* O Yes O 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	160
6. Square Footage	
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			
b. Date Mortgage Obtained	08/26/13			
c. Interest Rate for the Cost Year	4.05%			
d. Term of Mortgage (number of years)	30			
e. Amount of Principal Borrowed	6,811,600			
f. Principal balance outstanding as of 9/30/2015	6,587,967			
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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-26 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Ha	1057-C	9/30/2015	26 | 37

Item		Total	CCNH	RHNS	(Specify)
12. Interest A. Building, Land Improvement & Non-Movable Equipment 1. First Mortgage	$				
Name of Lender	Rate				
Address of Lender					
2. Second Mortgage	$				
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	$				
Name of Lender	Rate				
Address of Lender					
4. Fourth Mortgage	$				
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
1. Original Loan Amount	$				
2. Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. ***Total Building Interest Expense*** (A1 - A4 + B5)	$				

(Carry Subtotals forward to next page)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-27 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West	1057-C	9/30/2015	27 | 37

Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment 1. Automotive Equipment			$				
A. Item	Rate	Amount					
Lender							
Address of Lender							
2. Other (*Specify*)			$				
A. Item	Rate	Amount					
Lender							
Address of Lender							
B. Item	Rate	Amount					
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			$				
12. D. Other Interest Expense (*Specify*)			$				
13. ***Total All Interest Expense*** (12B7 + 12C3 + 12D)			$				
14. Insurance a. Insurance on Property (buildings only)			$	117,132	117,132		
b. Insurance on Automobiles			$				
c. Insurance other than Property (as specified above) 1. Umbrella (*Blanket Coverage*)			$				
2. Fire and Extended Coverage			$				
3. Other (*Specify*)			$				
14d. ***Total Insurance Expenditures (14a + b + c)***			$	117,132	117,132		
15. ***Total All Expenditures (A-13 thru C-14)***			$	15,194,020	15,194,020		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-28 Rev. 9/2002

D. Adjustments to Statement of Expenditures

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartford Health & Rehabili	1057-C	9/30/2015	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	$				
Page 13 - Professional Fees								
5.			Resident Care Physicians **	$				
6.	13	B10a	Occupational Therapy	$	288,472	288,472		
7.			Other - See attached Schedule	$				
Pages 15 & 16 - Administrative and General								
8.			Discriminatory Benefits	$				
9.	15	1c	Bad Debts	$	302,538	302,538		
10.	15	1e	Accounting & Legal	$	16,480	16,480		
11.			Telephone	$				
12.	15	1h2	Cellular Telephone	$	226	226		
13.			Life insurance premiums on the life of Owners, Partners, Operators	$				
14.	16	L3	Gifts, flowers and coffee shops	$	11,629	11,629		
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 *	$	61,861	61,861		
19.			Income Tax / Corporate Business Tax	$				
20.	16	m10	Fund Raising / Contributions	$	700	700		
21.			Unallowable Management Fees	$				
22.			Barber and Beauty	$				
23.			Other - See attached Schedule	$	3,968	3,968		
Page 18 - Dietary Expenditures								
24.	18	2a1	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)	$	685,874	685,874		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Late Fees & Fines	$ 1,058		
16	m13	Penalties	$ 2,410		
15	1a9	Previous Cost Year Holiday Party DJ	$ 500		
Total Other A&G Adjustments			$ 3,968	$ -	$ -

West Hartford Health Care 2015 Cost Report
Disallowance Schedule for Cell Phones
9/30/2015

	Amount	
Total Cell Phone Exp acct #51300	1,666	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	$ 30	
Months in Cost Report Year	12	
Total Allowable Cost	$ 1,440	
Disallowed Cell Phone (Page 28, Line 12)	**$ 226**	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-29 Rev. 10/2006

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

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartford Health & Rehab	1057-C	9/30/2015	29 | 37

Item No.	Page No.	Line No.	Item Description		Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	$	685,874	685,874		
Page 20 - Resident Care Supplies*								
27.	20	5a2	Prescription Drugs	$	377,602	377,602		
28.	20	5d	Ambulance/Limousine	$	13,242	13,242		
29.	20	5f	X-rays, etc	$	16,556	16,556		
30.	20	5h	Laboratory	$	31,856	31,856		
31.	20	5c	Medical Supplies	$	39,934	39,934		
32.	20	5e2	Oxygen (non emergency)	$	10,879	10,879		
33.			Occupational Therapy	$				
34.			Other - See Attached Schedule	$	18,749	18,749		
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.			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	$				
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)***	$	1,194,692	1,194,692		

*** 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.

Attachment Page 29

Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Supplies Patient Personal	$ 2,870		
20	5j	Nursing Equipment Med A	$ 15,879		
Total Other Ancillary Costs			$ 18,749	$ -	$ -

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			$ -	$ -	$ -

Schedule of Other Adjustments

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

Schedule of Unallowable Building Interest

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-30 Rev.10/2005

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartfi	1057-C	9/30/2015	30 | 37

Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (*CT only*)	$	16,403,662	16,403,662		
b. Medicaid Room and Board Contractual Allowance **	$	(6,901,618)	(6,901,618)		
2. a. Medicaid (*All other states*)	$				
b. Other States Room and Board Contractual Allowance **	$				
3. a. Medicare Residents *(all inclusive)*	$	2,046,035	2,046,035		
b. Medicare Room and Board Contractual Allowance **	$	314,698	314,698		
4. a. Private-Pay Residents and Other	$	2,686,291	2,686,291		
b. Private-Pay Room and Board Contractual Allowance **	$	(52,153)	(52,153)		
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	$	271,720	271,720		
b. Prescription Drugs - Medicare Contractual Allowance **	$	(271,013)	(271,013)		
c. Prescription Drugs - Non-Medicare	$	183,101	183,101		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	$	(183,101)	(183,101)		
2. a. Medical Supplies - Medicare	$				
b. Medical Supplies - Medicare Contractual Allowance **	$				
c. Medical Supplies - Non-Medicare	$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	$				
3. a. Physical Therapy - Medicare	$	315,824	315,824		
b. Physical Therapy - Medicare Contractual Allowance **	$	(181,970)	(181,970)		
c. Physical Therapy - Non-Medicare	$	142,284	142,284		
d. Physical Therapy - Non-Medicare Contractual Allowance **	$	(141,147)	(141,147)		
4. a. Speech Therapy - Medicare	$	110,105	110,105		
b. Speech Therapy - Medicare Contractual Allowance **	$	(87,793)	(87,793)		
c. Speech Therapy - Non-Medicare	$	31,583	31,583		
d. Speech Therapy - Non-Medicare Contractual Allowance **	$	(31,583)	(31,583)		
5. a. Occupational Therapy - Medicare	$	269,832	269,832		
b. Occupational Therapy - Medicare Contractual Allowance **	$	(185,155)	(185,155)		
c. Occupational Therapy - Non-Medicare	$	127,076	127,076		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	$	(95,684)	(95,684)		
6. a. Other *(Specify)* - Medicare	$	4,465	4,465		
b. Other *(Specify)* - Non-Medicare	$				
III. *Total Resident Revenue* (Section I. thru Section II.)	$	14,775,459	14,775,459		
IV. Other Revenue*					
1. Meals sold to guests, employees & others	$				
2. Rental of rooms to non-residents	$				
3. Telephone	$				
4. Rental of Television and Cable Services	$				
5. Interest Income *(Specify)*	$	6	6		
6. Private Duty Nurses' Fees	$				
7. Barber, Coffee, Beauty and Gift shops	$				
8. Other (*Specify*)	$	(1,196)	(1,196)		
V. Total Other Revenue (1 thru 8)	$	(1,190)	(1,190)		
VI. Total All Revenue (III +V)	$	14,774,269	14,774,269		

* *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)
		-		
30 II 6a	Lab Medicare A	$ 26,319		
30 II 6a	Allow Lab MCR A	$ (26,319)		
30 II 6a	X-ray Medicare A	$ 13,582		
30 II 6a	Allow X-ray MCR A	$ (13,582)		
30 II 6a	Allow Pharmacy MCR B	$ (51)		
30 II 6a	Lab Insurance B	$ 4,229		
30 II 6a	Allow Lab Insurance B	$ 287		
Total Other Resident Revenue - Medicare		$ 4,465	$ -	$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab Insurance Other	$ 14,547		
30 II 6b	Allow Lab Insurance Other	$ (14,547)		
30 II 6b	X-ray Insurance Other	$ 5,704		
30 II 6b	Allow X-ray Insurance Other	$ (5,704)		
Total Other Resident Revenue		$ -	$ -	$ -

Interest Income

Page Ref	Account	Account Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Medicare Interest Income	N/A	$ 6		
Total Interest Income			$ 6	$ -	$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Gain/Loss Sale of Asset	$ (1,196)		
Total Other Revenue		$ (1,196)	$ -	$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Har	1057-C	9/30/2015	31 | 37

Account			Amount
Assets			
A. Current Assets			
1. Cash (*on hand and in banks*)			$ 387,604
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			$ 4,037,258
3. Other Accounts Receivable (Excluding Owners or Related Parties)			$
4 Inventories			$ 77,099
5. Prepaid Expenses			$ 69,633
a. Prepaid Insurance		5,048	
b. Prepaid Federal Taxes		58,162	
c. Prepaid Real/Property taxes		3,441	
d. Prepaid Other: Maintenance Contract		2,982	
6. Interest Receivable			$
7. Medicare Final Settlement Receivable			$
8. Other Current Assets (*itemize*)			$
A-9. ***Total Current Assets*** (Lines A1 thru 8)			$ 4,571,594
B. Fixed Assets			
1. Land			$
2. Land Improvements	*Historical Cost		$
	Accum. Depreciation	Net	
3. Buildings	*Historical Cost		$
	Accum. Depreciation	Net	
4. Leasehold Improvements	*Historical Cost	3,614,811	$ 1,390,607
	Accum. Depreciation	2,224,204 Net	
5. Non-Movable Equipment	*Historical Cost	214,846	$ 108,420
	Accum. Depreciation	106,426 Net	
6. Movable Equipment	*Historical Cost	2,088,365	$ 614,230
	Accum. Depreciation	1,474,135 Net	
7. Motor Vehicles	*Historical Cost		$
	Accum. Depreciation	Net	
8. Minor Equipment-Not Depreciable			$
9. Other Fixed Assets (*itemize*)			$ (58,139)
F/S vs C/R NBV		(58,139)	
B-10. ***Total Fixed Assets*** (Lines B1 thru 9)			$ 2,055,118

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

(*Carry Total forward to next page*)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hart	1057-C	9/30/2015	32 | 37

Account			Amount
		Total Brought Forward:	$ 6,626,712
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 (*itemize*)			$
6. Loans to Owners or Related Parties (*itemize*)			$
Name and Address	Amount	Loan Date	
7. Other Assets (*itemize*)			$
D-8. ***Total Investments and Other Assets*** (Lines D1 thru 7)			$
D-9. ***Total All Assets*** (Lines A9 + B10 + C8 + D8)			$ 6,626,712

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartford H	1057-C	9/30/2015	33 | 37

Account	Amount
Liabilities	
A. Current Liabilities	
1. Trade Accounts Payable	$ 549,700
2. Notes Payable (*itemize*)	$
3. Loans Payable for Equipment (*Current portion*) (*itemize*)	$

Name of Lender	Purpose	Amount	Date Due

4. Accrued Payroll (*Exclusive of Owners and/or Stockholders only*)	$ 370,983
5. Accrued Payroll (*Owners and/or Stockholders only*)	$
6. Accrued Payroll Taxes Payable	$ 14,802
7. Medicare Final Settlement Payable	$
8. Medicare Current Financing Payable	$
9. Mortgage Payable (*Current Portion*)	$
10. Interest Payable (*Exclusive of Owner and/or Related Parties*)	$
11. Accrued Income Taxes*	$
12. Other Current Liabilities (*itemize*)	$ 1,292,031

Credit Balance Liabilities	730,531	Accrued Accounting	9,640
Due to Cash Resident Funds	90,980	Accrued Use Fee	225,587
Due to Avon Convalescent Home	154,264	Accrued Expense Other	23,803
Accrued Pension	57,226		

A-13. ***Total Current Liabilities*** (Lines A1 thru 12)	$ 2,227,516

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

(Carry Total forward to next page)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartford	1057-C	9/30/2015	34 | 37

Account	Amount
Total Brought Forward:	2,227,516
Liabilities (cont'd)	
B. Long-Term Liabilities	
1. Loans Payable-Equipment (*itemize*)	$

Name of Lender	Purpose	Amount	Date Due

2. Mortgages Payable	$
3. Loans from Owners or Related Parties (*itemize*)	$

Name and Address of Lender	Amount	Loan Date

4. Other Long-Term Liabilities (*itemize*)	$
B-5. ***Total Long-Term Liabilities*** (Lines B1 thru 4)	$
C. ***Total All Liabilities*** (Lines A-13 + B-5)	$ 2,227,516

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Ha	1057-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 (*Equity*)	$ 1,127,868
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	$ 1,127,868
B. **Net Worth**	
1. Owner's Capital	$
2. Capital Stock	$ 391,000
3. Paid-in Surplus	$
4. Treasury Stock	$
5. Cumulated Earnings	$ 3,114,864
6. Gain or Loss for Period 10/1/2014 thru 9/30/2015	$ (234,536)
7. Total Net Worth	$ 3,271,328
C. ***Total Reserves and Net Worth***	$ 4,399,196
D. ***Total Liabilities, Reserves, and Net Worth***	$ 6,626,712

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-36 Rev. 6/95

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartfo	1057-C	9/30/2015	36 | 37

Account			Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2014			$ 3,911,555
B. Total Revenue (*From Statement of Revenue Page 30*)			$ 14,774,269
C. Total Expenditures (*From Statement of Expenditures Page 27*)			$ 15,008,805
D. Net Income or Deficit			$ (234,536)
E. Balance			$ 3,677,019
F. Additions			
1. Additional Capital Contributed (*itemize*)			
Total Expenses Per Page 27	$15,194,020		
(Less) F/S vs C/R Depreciation	(185,215)		
Total F/S Expenses	$15,008,805		
2. Other (*itemize*)			
Prior Period Adjustment		(89,347)	
F-3. Total Additions			$ (89,347)
G. Deductions			
1. Drawings of Owners/Operators/Partners (*Specify*)			$ 316,344
Name and Address (*No., City, State, Zip*)	Title	Amount	
Leonard Schwartz	Owner	316,344 {a}	
2. Other Withdrawings (*Specify*)			$
Purpose		Amount	
3. Total Deductions			$ 316,344
H. ***Balance at End of Period***	09/30/15		$ 3,271,328

{a} Includes portion relating to tax liability payment due to IRS

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-37 Rev. 9/2002

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West	1057-C	9/30/2015	37 of 37

Check appropriate category

☑ Chronic and Convalescent Nursing Home only (CCNH)	☐ Rest Home with Nursing Supervision only (RHNS)	☐ (Specify)

Preparer/Reviewer Certification

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.

Signature of Preparer	Title	Date Signed
	Principal	1/18/16

Printed Name of Preparer

Matthew S. Bavolack

Addres Address	Phone Number
555 Long Wharf Drive, New Haven, CT 06511	203-781-9600

Error Check

Level	Item	Reported as

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name Brookview Corporation d/b/a West Hartford Health & Rehabilitation 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 2014? 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 2015, 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 2014?

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: *West Hartford Health Care*
Engagement: *Medicaid - West Hartford Health Care 2015 Cost Report*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*

Account	Description	ADJ	JE Ref #	RJE	WPRef >	FINAL	< WPRef
		9/30/2015				9/30/2015	
11140	Cash Operating Account	296,624.00				296,624.00	
11620	Cash Resident Funds	90,980.00				90,980.00	
13010	A/R Private	785,973.00				785,973.00	
13020	A/R Medicaid	2,057,374.00				2,057,374.00	
13040	A/R Medicare A	264,667.00				264,667.00	
13050	A/R Medicare B	111,936.00				111,936.00	
13060	A/R Coinsurance	177,510.00				177,510.00	
13080	A/R Insurance Other	586,662.00				586,662.00	
13290	Allowance for Doubtful Accounts	(35,000.00)				(35,000.00)	
13300	A/R Refunds	1,246.00				1,246.00	
13600	A/R Suspense	86,890.00				86,890.00	
15300	Prepaid Insurance	5,048.00				5,048.00	
15380	Inventory	77,099.00				77,099.00	
15600	Prepaid Federal Taxes	58,162.00				58,162.00	
15700	Prepaid Real/Property Taxes	3,441.00				3,441.00	
15800	Prepaid Other	2,982.00				2,982.00	
19320	Fixed Equipment	87,400.00				87,400.00	
19390	Accum Depr Fixed Equipment	(65,286.00)				(65,286.00)	
19420	Leasehold Improvements	2,258,548.00				2,258,548.00	
19490	Accum Depr Leasehold Impvmts	(1,665,256.00)				(1,665,256.00)	
19520	Furniture & Equipment	1,414,975.00				1,414,975.00	
19590	Accum Depr Furniture & Equipmt	(1,103,131.00)				(1,103,131.00)	
21020	Accounts Payable Trade	(549,700.00)				(549,700.00)	
21300	Credit Balance Liabilities	(730,531.00)				(730,531.00)	
21610	Due to Cash Resident Funds	(90,980.00)				(90,980.00)	
23010	Due to Avon Convalescent	(154,264.00)				(154,264.00)	
25500	Accrued Payroll	(67,865.00)				(67,865.00)	
25600	Accrued FICA Taxes	(14,802.00)				(14,802.00)	
25650	Accrued Vac Personal Sick	(303,118.00)				(303,118.00)	
25680	Accrued Pension	(57,226.00)				(57,226.00)	
26100	Accrued Accounting	(9,640.00)				(9,640.00)	
26110	Accrued User Fee	(225,587.00)				(225,587.00)	
26150	Accrued Expense Other	(23,803.00)				(23,803.00)	
30100	Shareholder Distributions	316,344.00				316,344.00	
30110	Capital Stock	(391,000.00)				(391,000.00)	
30120	Retained Earnings	(3,431,208.00)				(3,431,208.00)	
40100	Room & Board Private	(1,499,204.00)				(1,499,204.00)	
40110	Private Discounts	3,996.00				3,996.00	
40220	PT Private	(1,137.00)				(1,137.00)	
40230	OT Private	(62.00)				(62.00)	
41100	Room & Board Medicaid	(16,403,662.00)				(16,403,662.00)	
41110	Allowance R&B Medicaid	6,977,398.00				6,977,398.00	
41210	Pharmacy Medicaid	(2,457.00)				(2,457.00)	
41215	Allow Phar MCD	2,457.00				2,457.00	
41220	PT Medicaid	(48,245.00)				(48,245.00)	
41225	Allow PT MCD	48,245.00				48,245.00	
41230	OT Medicaid	(31,330.00)				(31,330.00)	
41235	Allow OT MCD	31,330.00				31,330.00	
41240	ST Medicaid	(4,467.00)				(4,467.00)	
41245	Allow ST MCD	4,467.00				4,467.00	
43100	Room & Board Medicare	(2,094,397.00)				(2,094,397.00)	
43110	Allowance R&B Medicare	(310,140.00)				(310,140.00)	
43120	Medicare Discounts	48,362.00				48,362.00	
43210	Pharmacy Medicare A	(271,013.00)				(271,013.00)	
43215	Allow Phar MCR A	271,013.00				271,013.00	
43220	PT Medicare A	(148,589.00)				(148,589.00)	
43225	Allow PT MCR A	148,589.00				148,589.00	
43230	OT Medicare A	(126,397.00)				(126,397.00)	
43235	Allow OT MCR A	126,397.00				126,397.00	
43240	ST Medicare A	(78,505.00)				(78,505.00)	
43245	Allow ST MCR A	78,505.00				78,505.00	
43250	Lab Medicare A	(26,319.00)				(26,319.00)	
43255	Allow Lab MCR A	26,319.00				26,319.00	
43270	X-ray Medicare A	(13,582.00)				(13,582.00)	
43275	Allow X-ray MCR A	13,582.00				13,582.00	
43310	Pharmacy MCR B	(707.00)				(707.00)	
43315	Allow Pharmacy MCR B	51.00				51.00	
43320	PT Medicare B	(134,074.00)				(134,074.00)	
43325	Allow PT MCR B	43,608.00				43,608.00	
43330	OT Medicare B	(111,617.00)				(111,617.00)	
43335	Allow OT MCR B	34,175.00				34,175.00	

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	WPRef >	FINAL 9/30/2015	< WPRef
43340	ST Medicare B	(19,829.00)				(19,829.00)	
43345	Allow ST MCR B	6,587.00				6,587.00	
44100	Room & Board Insurance Other	(1,182,443.00)				(1,182,443.00)	
44110	Allowance R&B Insurance Other	45,608.00				45,608.00	
44120	Insurance Other Dividends	(8,640.00)				(8,640.00)	
44510	Pharmacy Insurance Other	(180,644.00)				(180,644.00)	
44515	Allow Phar Insurance Other	180,644.00				180,644.00	
44520	PT Insurance Other	(92,902.00)				(92,902.00)	
44525	Allow PT Insurance Other	92,902.00				92,902.00	
44530	OT Insurance Other	(95,684.00)				(95,684.00)	
44535	Allow OT Insurance Other	95,684.00				95,684.00	
44540	ST Insurance Other	(27,116.00)				(27,116.00)	
44545	Allow ST Insurance Other	27,116.00				27,116.00	
44550	Lab Insurance Other	(14,547.00)				(14,547.00)	
44555	Allow Lab Insurance Other	14,547.00				14,547.00	
44570	X-ray Insurance Other	(5,704.00)				(5,704.00)	
44575	Allow X-ray Insurance Other	5,704.00				5,704.00	
44820	PT Insurance B	(33,161.00)				(33,161.00)	
44825	Allow PT Insurance B	(10,227.00)				(10,227.00)	
44830	OT Insurance B	(31,818.00)				(31,818.00)	
44835	Allow OT Insurance B	(6,747.00)				(6,747.00)	
44840	ST Insurance B	(11,771.00)				(11,771.00)	
44845	Allow ST Insurance B	2,701.00				2,701.00	
44850	Lab Insurance B	(4,229.00)				(4,229.00)	
44855	Allow Lab Insurance B	(287.00)				(287.00)	
48000	Room & Board Retro Private	59,688.00				59,688.00	
48100	Room & Board Retro Medicaid	(75,780.00)				(75,780.00)	
48300	Room & Board Retro Medicare	(4,558.00)				(4,558.00)	
48400	Room & Board Retro Ins Other	(53,143.00)				(53,143.00)	
49190	Interest Income	(6.00)				(6.00)	
51010	P/R Administrator	172,011.00				172,011.00	
51150	P/R Office	301,111.00				301,111.00	
51240	Legal Fees	72,724.00				72,724.00	
51260	Accounting Fees	44,535.00				44,535.00	
51290	Telephone	23,152.00				23,152.00	
51300	Cellular Phones	1,666.00				1,666.00	
51310	Advertising Help Wanted	12,015.00				12,015.00	
51330	Business Promotion	61,861.00				61,861.00	
51350	Dues / Association	11,809.00				11,809.00	
51370	Licenses	3,348.00				3,348.00	
51380	Office Supplies	24,864.00				24,864.00	
51390	Purchased Services Office	302,014.00				302,014.00	
51400	Courier & Postage	5,185.00				5,185.00	
51410	Office Equipment Rental	19,136.00				19,136.00	
51420	Employee Travel	4,001.00				4,001.00	
51430	Professional Development	14,290.00				14,290.00	
51440	Late Fees & Fines	1,058.00				1,058.00	
51450	Bank Charges	7,794.00				7,794.00	
51460	Payroll Processing	17,770.00				17,770.00	
51470	Donation Expense	700.00				700.00	
51480	Employee Relations	12,809.00				12,809.00	
51500	Computer Services	39,246.00				39,246.00	
51570	Bad Debt Expense	302,538.00				302,538.00	
51580	Penalties	2,410.00				2,410.00	
51700	Other Insurance	21,005.00				21,005.00	
51800	Gain/Loss Sale of Asset	1,196.00				1,196.00	
51950	State Provider Tax	905,563.00				905,563.00	
53000	Employee Benefits	500.00				500.00	
53600	Fica Tax	490,348.00				490,348.00	
53610	State Unemployment Taxes	92,498.00				92,498.00	
53620	Federal Unemployment Taxes	8,039.00				8,039.00	
53630	Workers Compensation Ins	180,097.00				180,097.00	
53640	Employee Group Insurance	963,705.00				963,705.00	
53650	Reimbursed Employee Health	1,000.00				1,000.00	
53660	Pension Expense	51,121.00				51,121.00	
53680	Union Pension Expense	209,915.00				209,915.00	
53750	Union Training Fund	26,343.00				26,343.00	
53780	New Hire Expense	2,683.00				2,683.00	
53790	Employee Physicals/Medication	1,886.00				1,886.00	
55010	P/R Maintenance Supervisor	72,912.00				72,912.00	
55030	P/R Asst Maintenance Supervisor	58,751.00				58,751.00	
55150	P/R Maintenance Staff	14,436.00				14,436.00	
55380	Maintenance Supplies	45,360.00				45,360.00	
55390	Repair & Maintenance	39,408.00				39,408.00	
55430	Groundskeeping	12,646.00				12,646.00	

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	WPRef >	FINAL 9/30/2015	< WPRef
55470	Rubbish Removal	24,827.00				24,827.00	
55480	Snow Removal	9,758.00				9,758.00	
55490	Purchased Maintanence Contract	44,100.00				44,100.00	
5566-010	PERSONAL PROPERTY TAXES	0.00		8,995.00		8,995.00	
55660	Personal Property Taxes	13,196.00				13,196.00	
55710	Water & Sewer	50,672.00				50,672.00	
55720	Gas	70,900.00				70,900.00	
55740	Electricity	70,728.00				70,728.00	
57380	Laundry Supplies	7,420.00				7,420.00	
57390	Purchase Service Laundry	338,826.00				338,826.00	
57400	Linen & Bedding	9,092.00				9,092.00	
59160	Housekeeping Purchased Service	522,249.00				522,249.00	
59380	Housekeeping Supplies	39,292.00				39,292.00	
63150	P/R Dietary Staff	505,272.00				505,272.00	
63230	Consult Dietician	80,160.00				80,160.00	
63340	Raw Food	417,623.00				417,623.00	
63380	Dietary Supplies	12,452.00				12,452.00	
63390	Dietary Purchase Services	58,073.00				58,073.00	
65010	P/R Recreation Director	53,899.00				53,899.00	
65150	P/R Recreation Staff	119,834.00				119,834.00	
65380	Recreation Supplies	8,259.00				8,259.00	
65400	Resident & Family Entertainment	7,803.00				7,803.00	
65450	Cable TV	1,669.00				1,669.00	
67010	P/R Social Service Supervisor	134,445.00				134,445.00	
67150	P/R Social Service Staff	72,435.00				72,435.00	
67280	Social Service Consultant	367.00				367.00	
70200	Medical Director	28,800.00				28,800.00	
70210	Medical Director Program	21,700.00				21,700.00	
70300	Consult Pharmacist	10,653.00				10,653.00	
70310	Consult Respiratory Therapy	2,625.00				2,625.00	
70920	Consult Dentist	7,673.00				7,673.00	
73160	Therapy Equipment Rental	14,778.00				14,778.00	
73170	Purchased Physical Therapy	320,422.00				320,422.00	
73180	Physical Therapy Supplies	4,090.00				4,090.00	
73190	Purchased Speech Therapy	41,503.00				41,503.00	
73200	Purchased Occupational Therapy	288,472.00				288,472.00	
76290	Pharmacy	19,975.00				19,975.00	
76380	Oxygen Supplies	10,879.00				10,879.00	
76400	Pharmacy Other	119,711.00				119,711.00	
76500	Pharmacy Medicare	237,916.00				237,916.00	
76700	Lab Expense	31,856.00				31,856.00	
76760	X-Ray Expense	16,556.00				16,556.00	
76860	Resident Travel	13,242.00				13,242.00	
76900	Supplies Patient Personal	2,870.00				2,870.00	
83010	P/R Director Of Nursing	119,907.00				119,907.00	
83030	P/R Asst Director Of Nursing	84,626.00				84,626.00	
83050	P/R Nursing Support Staff	95,901.00				95,901.00	
83060	P/R Nursing Support LPN	55,355.00				55,355.00	
83070	P/R Nursing Support RN	258,054.00				258,054.00	
83100	P/R Nursing Supervisors	458,412.00				458,412.00	
83110	P/R RN	171,641.00				171,641.00	
83120	P/R LPN	1,506,739.00				1,506,739.00	
83130	P/R Aides	2,367,814.00				2,367,814.00	
83150	P/R Clinical Coordinator	46,009.00				46,009.00	
83370	Nursing Equipment Rental	51,549.00				51,549.00	
83375	Nursing Equipment Med A	15,879.00				15,879.00	
83380	Nursing Supplies	248,200.00				248,200.00	
83385	Non Qual T19 Part B Supplies	32,392.00				32,392.00	
83395	Non Qual Other Part B Supplies	7,542.00				7,542.00	
83400	Medical Software Subscriptions	32,357.00				32,357.00	
83500	Purchased Service RNs	6,722.00				6,722.00	
83510	Nursing Dept Consultant	9,022.00				9,022.00	
97700	Rent	770,130.00		(253,317.00)		516,813.00	
9780-010	Related Taxes	0.00		111,651.00		111,651.00	
9781-010	Related Insurance	0.00		96,127.00		96,127.00	
9782-010	Related Mortgage Insurance	0.00		36,544.00		36,544.00	
98250	Depr Fixed Equipment	5,989.00				5,989.00	
98260	Depr Leasehold Improvement	72,037.00				72,037.00	
98270	Depr Furniture & Equipment	69,193.00				69,193.00	
Total		0.00		0.00		0.00	
	Net (Income) Loss						

Client: *West Hartford Health Care*
Engagement: *Medicaid - West Hartford Health Care 2015 Cost Report*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - Grouping Report - P&L*

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	WPRef >	FINAL 9/30/2015	< WPRef
Group : [10-A]	Salaries and Wages						
Subgroup : [2]	Administrators						
51010	P/R Administrator	172,011.00		0.00		172,011.00	
Subtotal [2] Administrators		172,011.00		0.00		172,011.00	
Subgroup : [4]	Other Administrative Salaries						
51150	P/R Office	301,111.00		0.00		301,111.00	
Subtotal [4] Other Administrative Salaries		301,111.00		0.00		301,111.00	
Subgroup : [5C]	Dietary Workers						
63150	P/R Dietary Staff	505,272.00		0.00		505,272.00	
Subtotal [5C] Dietary Workers		505,272.00		0.00		505,272.00	
Subgroup : [7A]	Engineer or Chief of Maintenance						
55010	P/R Maintenance Supervisor	72,912.00		0.00		72,912.00	
Subtotal [7A] Engineer or Chief of Maintenance		72,912.00		0.00		72,912.00	
Subgroup : [7B]	Other Maintenance Workers						
55030	P/R Asst Maintenance Supervisor	58,751.00		0.00		58,751.00	
55150	P/R Maintenance Staff	14,436.00		0.00		14,436.00	
Subtotal [7B] Other Maintenance Workers		73,187.00		0.00		73,187.00	
Subgroup : [12A]	Director of Nurses/Assistant Director						
83010	P/R Director Of Nursing	119,907.00		0.00		119,907.00	
83030	P/R Asst Director Of Nursing	84,626.00		0.00		84,626.00	
Subtotal [12A] Director of Nurses/Assistant Director		204,533.00		0.00		204,533.00	
Subgroup : [12B1	RNs - Direct Care						
83100	P/R Nursing Supervisors	458,412.00		0.00		458,412.00	
83110	P/R RN	171,641.00		0.00		171,641.00	
83150	P/R Clinical Coordinator	46,009.00		0.00		46,009.00	
Subtotal [12B1] RNs - Direct Care		676,062.00		0.00		676,062.00	
Subgroup : [12B2	RNs - Administrative						
83050	P/R Nursing Support Staff	95,901.00		0.00		95,901.00	
83070	P/R Nursing Support RN	258,054.00		0.00		258,054.00	
Subtotal [12B2] RNs - Administrative		353,955.00		0.00		353,955.00	
Subgroup : [12C1	LPNs - Direct Care						
83120	P/R LPN	1,506,739.00		0.00		1,506,739.00	
Subtotal [12C1] LPNs - Direct Care		1,506,739.00		0.00		1,506,739.00	
Subgroup : [12C2	LPNs - Administrative						
83060	P/R Nursing Support LPN	55,355.00		0.00		55,355.00	
Subtotal [12C2] LPNs - Administrative		55,355.00		0.00		55,355.00	
Subgroup : [12D]	Aides and Attendants						
83130	P/R Aides	2,367,814.00		0.00		2,367,814.00	
Subtotal [12D] Aides and Attendants		2,367,814.00		0.00		2,367,814.00	
Subgroup : [12H]	Recreation Workers						
65010	P/R Recreation Director	53,899.00		0.00		53,899.00	
65150	P/R Recreation Staff	119,834.00		0.00		119,834.00	
Subtotal [12H] Recreation Workers		173,733.00		0.00		173,733.00	
Subgroup : [12M]	Social Workers/Case Management						
67010	P/R Social Service Supervisor	134,445.00		0.00		134,445.00	
67150	P/R Social Service Staff	72,435.00		0.00		72,435.00	
Subtotal [12M] Social Workers/Case Management		206,880.00		0.00		206,880.00	
Total [10-A] Salaries and Wages		6,669,564.00		0.00		6,669,564.00	
Group : [13-B]	Professional Fees						
Subgroup : [1]	Dietitian						
63230	Consult Dietician	80,160.00		0.00		80,160.00	
Subtotal [1] Dietitian		80,160.00		0.00		80,160.00	
Subgroup : [2]	Dentist						
70920	Consult Dentist	7,673.00		0.00		7,673.00	
Subtotal [2] Dentist		7,673.00		0.00		7,673.00	
Subgroup : [3]	Pharmacist						
70300	Consult Pharmacist	10,653.00		0.00		10,653.00	
Subtotal [3] Pharmacist		10,653.00		0.00		10,653.00	
Subgroup : [5A]	PT - Resident Care						
73170	Purchased Physical Therapy	320,422.00		0.00		320,422.00	
Subtotal [5A] PT - Resident Care		320,422.00		0.00		320,422.00	
Subgroup : [5B]	PT - Other						
73180	Physical Therapy Supplies	4,090.00		0.00		4,090.00	
Subtotal [5B] PT - Other		4,090.00		0.00		4,090.00	
Subgroup : [6]	Social Worker						
67280	Social Service Consultant	367.00		0.00		367.00	
Subtotal [6] Social Worker		367.00		0.00		367.00	
Subgroup : [8A]	Medical Director						
70200	Medical Director	28,800.00		0.00		28,800.00	
70210	Medical Director Program	21,700.00		0.00		21,700.00	
Subtotal [8A] Medical Director		50,500.00		0.00		50,500.00	
Subgroup : [8E]	Other						

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Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - Grouping Report - P&L*

Account	Description	ADJ	JE Ref #	RJE	WPRef >	FINAL	< WPRef
		9/30/2015				9/30/2015	
70310	Consult Respiratory Therapy	2,625.00		0.00		2,625.00	
83510	Nursing Dept Consultant	9,022.00		0.00		9,022.00	
Subtotal [8E] Other		11,647.00		0.00		11,647.00	
Subgroup : [9A]	ST - Resident Care						
73190	Purchased Speech Therapy	41,503.00		0.00		41,503.00	
Subtotal [9A] ST - Resident Care		41,503.00		0.00		41,503.00	
Subgroup : [10A]	OT - Resident Care						
73200	Purchased Occupational Therapy	288,472.00		0.00		288,472.00	
Subtotal [10A] OT - Resident Care		288,472.00		0.00		288,472.00	
Subgroup : [11A1	RN's - Direct Care						
83500	Purchased Service RNs	6,722.00		0.00		6,722.00	
Subtotal [11A1] RN's - Direct Care		6,722.00		0.00		6,722.00	
Total [13-B] Professional Fees		822,209.00		0.00		822,209.00	
Group : [15]	Expenditures Other than Salaries						
Subgroup : [1A1]	Workmen's Compensation						
53630	Workers Compensation Ins	180,097.00		0.00		180,097.00	
Subtotal [1A1] Workmen's Compensation		180,097.00		0.00		180,097.00	
Subgroup : [1A3]	Unemployment Insurance						
53610	State Unemployment Taxes	92,498.00		0.00		92,498.00	
53620	Federal Unemployment Taxes	8,039.00		0.00		8,039.00	
Subtotal [1A3] Unemployment Insurance		100,537.00		0.00		100,537.00	
Subgroup : [1A4]	Social Security (FICA)						
53500	Fica Tax	490,348.00		0.00		490,348.00	
Subtotal [1A4] Social Security (FICA)		490,348.00		0.00		490,348.00	
Subgroup : [1A5]	Health Insurance						
53640	Employee Group Insurance	963,705.00		0.00		963,705.00	
53650	Reimbursed Employee Health	1,000.00		0.00		1,000.00	
Subtotal [1A5] Health Insurance		964,705.00		0.00		964,705.00	
Subgroup : [1A7]	Pensions						
53660	Pension Expense	51,121.00		0.00		51,121.00	
53680	Union Pension Expense	209,915.00		0.00		209,915.00	
Subtotal [1A7] Pensions		261,036.00		0.00		261,036.00	
Subgroup : [1A9]	Other						
53000	Employee Benefits	500.00		0.00		500.00	
53750	Union Training Fund	26,343.00		0.00		26,343.00	
53780	New Hire Expense	2,683.00		0.00		2,683.00	
53790	Employee Physicals/Medication	1,886.00		0.00		1,886.00	
Subtotal [1A9] Other		31,412.00		0.00		31,412.00	
Subgroup : [1C]	Bad Debts						
51570	Bad Debt Expense	302,538.00		0.00		302,538.00	
Subtotal [1C] Bad Debts		302,538.00		0.00		302,538.00	
Subgroup : [1D]	Accounting and Auditing						
51260	Accounting Fees	44,535.00		0.00		44,535.00	
Subtotal [1D] Accounting and Auditing		44,535.00		0.00		44,535.00	
Subgroup : [1E]	Legal						
51240	Legal Fees	72,724.00		0.00		72,724.00	
Subtotal [1E] Legal		72,724.00		0.00		72,724.00	
Subgroup : [1G]	Office Supplies						
51380	Office Supplies	24,864.00		0.00		24,864.00	
Subtotal [1G] Office Supplies		24,864.00		0.00		24,864.00	
Subgroup : [1H1]	Telephone and Telegraph						
51290	Telephone	23,152.00		0.00		23,152.00	
Subtotal [1H1] Telephone and Telegraph		23,152.00		0.00		23,152.00	
Subgroup : [1H2]	Cellular Phones and Beepers						
51300	Cellular Phones	1,666.00		0.00		1,666.00	
Subtotal [1H2] Cellular Phones and Beepers		1,666.00		0.00		1,666.00	
Subgroup : [1K3]	Resident Day User Fee						
51950	State Provider Tax	905,563.00		0.00		905,563.00	
Subtotal [1K3] Resident Day User Fee		905,563.00		0.00		905,563.00	
Total [15] Expenditures Other than Salaries		3,403,177.00		0.00		3,403,177.00	
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [3]	Gifts to Staff and Residents						
51480	Employee Relations	12,809.00		0.00		12,809.00	
Subtotal [3] Gifts to Staff and Residents		12,809.00		0.00		12,809.00	
Subgroup : [4]	Employee Travel						
51420	Employee Travel	4,001.00		0.00		4,001.00	
Subtotal [4] Employee Travel		4,001.00		0.00		4,001.00	
Subgroup : [5]	Education Expense						
51430	Professional Development	14,290.00		0.00		14,290.00	
Subtotal [5] Education Expense		14,290.00		0.00		14,290.00	
Subgroup : [M1]	Advertising Help Wanted						
51310	Advertising Help Wanted	12,015.00		0.00		12,015.00	
Subtotal [M1] Advertising Help Wanted		12,015.00		0.00		12,015.00	
Subgroup : [M3]	Advertising Other						
51330	Business Promotion	61,861.00		0.00		61,861.00	

Client: *West Hartford Health Care*
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Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - Grouping Report - P&L*

Account	Description	ADJ	JE Ref #	RJE	WPRef >	FINAL	< WPRef
		9/30/2015				9/30/2015	
Subtotal [M3] Advertising Other		61,861.00		0.00		61,861.00	
Subgroup : [M7]	Postage						
51400	Courier & Postage	5,185.00		0.00		5,185.00	
Subtotal [M7] Postage		5,185.00		0.00		5,185.00	
Subgroup : [M10]	Contributions						
51470	Donation Expense	700.00		0.00		700.00	
Subtotal [M10] Contributions		700.00		0.00		700.00	
Subgroup : [M11]	Services Provided by Contract						
51390	Purchased Services Office	302,014.00		0.00		302,014.00	
51460	Payroll Processing	17,770.00		0.00		17,770.00	
51500	Computer Services	39,246.00		0.00		39,246.00	
Subtotal [M11] Services Provided by Contract		359,030.00		0.00		359,030.00	
Subgroup : [M13]	Other						
51370	Licenses	3,348.00		0.00		3,348.00	
51440	Late Fees & Fines	1,058.00		0.00		1,058.00	
51450	Bank Charges	7,794.00		0.00		7,794.00	
51580	Penalties	2,410.00		0.00		2,410.00	
Subtotal [M13] Other		14,610.00		0.00		14,610.00	
Subgroup : [M8]	Dues						
51350	Dues / Association	11,809.00		0.00		11,809.00	
Subtotal [M8] Dues		11,809.00		0.00		11,809.00	
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		496,310.00		0.00		496,310.00	
Group : [18]	Dietary Basis for Allocation of Costs						
Subgroup : [2A1]	Raw Food						
63340	Raw Food	417,623.00		0.00		417,623.00	
Subtotal [2A1] Raw Food		417,623.00		0.00		417,623.00	
Subgroup : [2A2]	Non-Food Supplies						
63380	Dietary Supplies	12,452.00		0.00		12,452.00	
Subtotal [2A2] Non-Food Supplies		12,452.00		0.00		12,452.00	
Subgroup : [2B]	Purchased Services						
63390	Dietary Purchase Services	58,073.00		0.00		58,073.00	
Subtotal [2B] Purchased Services		58,073.00		0.00		58,073.00	
Total [18] Dietary Basis for Allocation of Costs		488,148.00		0.00		488,148.00	
Group : [19]	Laundry-Basis for Allocation of Costs						
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..						
57400	Linen & Bedding	9,092.00		0.00		9,092.00	
Subtotal [3A1] Bed Linens, etc...washed, ironed..		9,092.00		0.00		9,092.00	
Subgroup : [3B]	Purchased Services						
57390	Purchase Service Laundry	338,826.00		0.00		338,826.00	
Subtotal [3B] Purchased Services		338,826.00		0.00		338,826.00	
Subgroup : [3D]	Other						
57380	Laundry Supplies	7,420.00		0.00		7,420.00	
Subtotal [3D] Other		7,420.00		0.00		7,420.00	
Total [19] Laundry-Basis for Allocation of Costs		355,338.00		0.00		355,338.00	
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4A1]	In-House Care Supplies						
59360	Housekeeping Supplies	39,292.00		0.00		39,292.00	
Subtotal [4A1] In-House Care Supplies		39,292.00		0.00		39,292.00	
Subgroup : [4B]	Purchased Services						
59160	Housekeeping Purchased Service	522,249.00		0.00		522,249.00	
Subtotal [4B] Purchased Services		522,249.00		0.00		522,249.00	
Subgroup : [5A2]	Purchased from						
76290	Pharmacy	19,975.00		0.00		19,975.00	
76400	Pharmacy Other	119,711.00		0.00		119,711.00	
76500	Pharmacy Medicare	237,916.00		0.00		237,916.00	
Subtotal [5A2] Purchased from		377,602.00		0.00		377,602.00	
Subgroup : [5B]	Medicine Cabinet Drugs						
83380	Nursing Supplies	248,200.00		0.00		248,200.00	
Subtotal [5B] Medicine Cabinet Drugs		248,200.00		0.00		248,200.00	
Subgroup : [5C]	Medical and Therapeutic Supplies						
83385	Non Qual T19 Part B Supplies	32,392.00		0.00		32,392.00	
83395	Non Qual Other Part B Supplies	7,542.00		0.00		7,542.00	
Subtotal [5C] Medical and Therapeutic Supplies		39,934.00		0.00		39,934.00	
Subgroup : [5D]	Ambulance/Limousine						
76860	Resident Travel	13,242.00		0.00		13,242.00	
Subtotal [5D] Ambulance/Limousine		13,242.00		0.00		13,242.00	
Subgroup : [5E2]	Oxygen - Other						
76380	Oxygen Supplies	10,879.00		0.00		10,879.00	
Subtotal [5E2] Oxygen - Other		10,879.00		0.00		10,879.00	
Subgroup : [5F]	X-Rays and related radiological						
76760	X-Ray Expense	16,556.00		0.00		16,556.00	
Subtotal [5F] X-Rays and related radiological		16,556.00		0.00		16,556.00	
Subgroup : [5H]	Laboratory						
76700	Lab Expense	31,856.00		0.00		31,856.00	
Subtotal [5H] Laboratory		31,856.00		0.00		31,856.00	
Subgroup : [5I]	Recreation						
65380	Recreation Supplies	8,259.00		0.00		8,259.00	

Client: *West Hartford Health Care*
Engagement: *Medicaid - West Hartford Health Care 2015 Cost Report*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - Grouping Report - P&L*

Account	Description	ADJ	JE Ref #	RJE	WPRef >	FINAL	< WPRef
		9/30/2015				9/30/2015	
65400	Resident & Family Entertainment	7,803.00		0.00		7,803.00	
65450	Cable TV	1,669.00		0.00		1,669.00	
Subtotal [5I] Recreation		17,731.00		0.00		17,731.00	
Subgroup : [5J]	Other						
73160	Therapy Equipment Rental	14,778.00		0.00		14,778.00	
76900	Supplies Patient Personal	2,870.00		0.00		2,870.00	
83370	Nursing Equipment Rental	51,549.00		0.00		51,549.00	
83375	Nursing Equipment Med A	15,879.00		0.00		15,879.00	
83400	Medical Software Subscriptions	32,357.00		0.00		32,357.00	
Subtotal [5J] Other		117,433.00		0.00		117,433.00	
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,434,974.00		0.00		1,434,974.00	
Group : [22]	Maintenance and Property						
Subgroup : [6A]	Repairs and Maintenance						
55380	Maintenance Supplies	45,360.00		0.00		45,360.00	
55390	Repair & Maintenance	39,408.00		0.00		39,408.00	
Subtotal [6A] Repairs and Maintenance		84,768.00		0.00		84,768.00	
Subgroup : [6B]	Heat						
55720	Gas	70,900.00		0.00		70,900.00	
Subtotal [6B] Heat		70,900.00		0.00		70,900.00	
Subgroup : [6C]	Light & Power						
55740	Electricity	70,728.00		0.00		70,728.00	
Subtotal [6C] Light & Power		70,728.00		0.00		70,728.00	
Subgroup : [6D]	Water						
55710	Water & Sewer	50,672.00		0.00		50,672.00	
Subtotal [6D] Water		50,672.00		0.00		50,672.00	
Subgroup : [6E]	Equipment Lease						
51410	Office Equipment Rental	19,136.00		0.00		19,136.00	
Subtotal [6E] Equipment Lease		19,136.00		0.00		19,136.00	
Subgroup : [6F]	Other						
55430	Groundskeeping	12,646.00		0.00		12,646.00	
55470	Rubbish Removal	24,827.00		0.00		24,827.00	
55480	Snow Removal	9,758.00		0.00		9,758.00	
55490	Purchased Maintanence Contract	44,100.00		0.00		44,100.00	
Subtotal [6F] Other		91,331.00		0.00		91,331.00	
Subgroup : [7C]	Non-movable Equipment						
98250	Depr Fixed Equipment	5,989.00		0.00		5,989.00	
Subtotal [7C] Non-movable Equipment		5,989.00		0.00		5,989.00	
Subgroup : [8C]	Leasehold Improvements						
98260	Depr Leasehold Improvement	72,037.00		0.00		72,037.00	
Subtotal [8C] Leasehold Improvements		72,037.00		0.00		72,037.00	
Subgroup : [9]	Rental Payments						
97700	Rent	770,130.00		(253,317.00)		516,813.00	
			RJE - 1	(253,317.00)			
9782-010	Related Mortgage Insurance	0.00		36,544.00		36,544.00	
			RJE - 1	36,544.00			
Subtotal [9] Rental Payments		770,130.00		(216,773.00)		553,357.00	
Subgroup : [10B]	Real estate taxes paid by lessor						
9780-010	Related Taxes	0.00		111,651.00		111,651.00	
			RJE - 1	111,651.00			
Subtotal [10B] Real estate taxes paid by lessor		0.00		111,651.00		111,651.00	
Subgroup : [10C]	Personal property taxes						
5566-010	PERSONAL PROPERTY TAXES	0.00		8,995.00		8,995.00	
			RJE - 1	8,995.00			
55660	Personal Property Taxes	13,196.00		0.00		13,196.00	
Subtotal [10C] Personal property taxes		13,196.00		8,995.00		22,191.00	
Subgroup : [7D]	Movable Equipment						
98270	Depr Furniture & Equipment	69,193.00		0.00		69,193.00	
Subtotal [7D] Movable Equipment		69,193.00		0.00		69,193.00	
Total [22] Maintenance and Property		1,318,080.00		(96,127.00)		1,221,953.00	
Group : [27]	Interest and Insurance						
Subgroup : [14A]	Insurance on Property						
51700	Other Insurance	21,005.00		0.00		21,005.00	
9781-010	Related Insurance	0.00		96,127.00		96,127.00	
			RJE - 1	96,127.00			
Subtotal [14A] Insurance on Property		21,005.00		96,127.00		117,132.00	
Total [27] Interest and Insurance		21,005.00		96,127.00		117,132.00	
Group : [30]	Statement of Revenue						
Subgroup : [1A]	Medicaid Residents (CT only)						
41100	Room & Board Medicaid	(16,403,662.00)		0.00		(16,403,662.00)	
Subtotal [1A] Medicaid Residents (CT only)		(16,403,662.00)		0.00		(16,403,662.00)	
Subgroup : [1B]	Medicaid room and board contractual allowance						
41110	Allowance R&B Medicaid	6,977,398.00		0.00		6,977,398.00	
48100	Room & Board Retro Medicaid	(75,780.00)		0.00		(75,780.00)	
Subtotal [1B] Medicaid room and board contractual allowance		6,901,618.00		0.00		6,901,618.00	
Subgroup : [3A]	Medicare Residents (All Inclusive)						
43100	Room & Board Medicare	(2,094,397.00)		0.00		(2,094,397.00)	
43120	Medicare Discounts	48,362.00		0.00		48,362.00	
Subtotal [3A] Medicare Residents (All Inclusive)		(2,046,035.00)		0.00		(2,046,035.00)	
Subgroup : [3B]	Medicare room and board contractual allowance						
43110	Allowance R&B Medicare	(310,140.00)		0.00		(310,140.00)	

Client: *West Hartford Health Care*
Engagement: *Medicaid - West Hartford Health Care 2015 Cost Report*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - Grouping Report - P&L*

Account	Description	ADJ	JE Ref #	RJE	WPRef >	FINAL	< WPRef
		9/30/2015				9/30/2015	
48300	Room & Board Retro Medicare	(4,558.00)		0.00		(4,558.00)	
Subtotal [3B] Medicare room and board contractual allowance		(314,698.00)		0.00		(314,698.00)	
Subgroup : [4A]	Private-pay residents and other						
40100	Room & Board Private	(1,499,204.00)		0.00		(1,499,204.00)	
40110	Private Discounts	3,996.00		0.00		3,996.00	
44100	Room & Board Insurance Other	(1,182,443.00)		0.00		(1,182,443.00)	
44120	Insurance Other Dividends	(8,640.00)		0.00		(8,640.00)	
Subtotal [4A] Private-pay residents and other		(2,686,291.00)		0.00		(2,686,291.00)	
Subgroup : [4B]	Private-pay room and board contractual allowance						
44110	Allowance R&B Insurance Other	45,608.00		0.00		45,608.00	
48000	Room & Board Retro Private	59,688.00		0.00		59,688.00	
48400	Room & Board Retro Ins Other	(53,143.00)		0.00		(53,143.00)	
Subtotal [4B] Private-pay room and board contractual allowance		52,153.00		0.00		52,153.00	
Subgroup : [5A]	Prescription Drugs - Medicare						
43210	Pharmacy Medicare A	(271,013.00)		0.00		(271,013.00)	
43310	Pharmacy MCR B	(707.00)		0.00		(707.00)	
Subtotal [5A] Prescription Drugs - Medicare		(271,720.00)		0.00		(271,720.00)	
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance						
43215	Allow Phar MCR A	271,013.00		0.00		271,013.00	
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		271,013.00		0.00		271,013.00	
Subgroup : [5C]	Prescription Drugs - Non-medicare						
41210	Pharmacy Medicaid	(2,457.00)		0.00		(2,457.00)	
44510	Pharmacy Insurance Other	(180,644.00)		0.00		(180,644.00)	
Subtotal [5C] Prescription Drugs - Non-medicare		(183,101.00)		0.00		(183,101.00)	
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance						
41215	Allow Phar MCD	2,457.00		0.00		2,457.00	
44515	Allow Phar Insurance Other	180,644.00		0.00		180,644.00	
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		183,101.00		0.00		183,101.00	
Subgroup : [7A]	Physical Therapy - Medicare						
43220	PT Medicare A	(148,589.00)		0.00		(148,589.00)	
43320	PT Medicare B	(134,074.00)		0.00		(134,074.00)	
44820	PT Insurance B	(33,161.00)		0.00		(33,161.00)	
Subtotal [7A] Physical Therapy - Medicare		(315,824.00)		0.00		(315,824.00)	
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance						
43225	Allow PT MCR A	148,589.00		0.00		148,589.00	
43325	Allow PT MCR B	43,608.00		0.00		43,608.00	
44825	Allow PT Insurance B	(10,227.00)		0.00		(10,227.00)	
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		181,970.00		0.00		181,970.00	
Subgroup : [7C]	Physical Therapy - Non-medicare						
40220	PT Private	(1,137.00)		0.00		(1,137.00)	
41220	PT Medicaid	(48,245.00)		0.00		(48,245.00)	
44520	PT Insurance Other	(92,902.00)		0.00		(92,902.00)	
Subtotal [7C] Physical Therapy - Non-medicare		(142,284.00)		0.00		(142,284.00)	
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance						
41225	Allow PT MCD	48,245.00		0.00		48,245.00	
44525	Allow PT Insurance Other	92,902.00		0.00		92,902.00	
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		141,147.00		0.00		141,147.00	
Subgroup : [8A]	Speech Therapy - Medicare						
43240	ST Medicare A	(78,505.00)		0.00		(78,505.00)	
43340	ST Medicare B	(19,829.00)		0.00		(19,829.00)	
44840	ST Insurance B	(11,771.00)		0.00		(11,771.00)	
Subtotal [8A] Speech Therapy - Medicare		(110,105.00)		0.00		(110,105.00)	
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance						
43245	Allow ST MCR A	78,505.00		0.00		78,505.00	
43345	Allow ST MCR B	6,587.00		0.00		6,587.00	
44845	Allow ST Insurance B	2,701.00		0.00		2,701.00	
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		87,793.00		0.00		87,793.00	
Subgroup : [8C]	Speech Therapy - Non-medicare						
41240	ST Medicaid	(4,467.00)		0.00		(4,467.00)	
44540	ST Insurance Other	(27,116.00)		0.00		(27,116.00)	
Subtotal [8C] Speech Therapy - Non-medicare		(31,583.00)		0.00		(31,583.00)	
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance						
41245	Allow ST MCD	4,467.00		0.00		4,467.00	
44545	Allow ST Insurance Other	27,116.00		0.00		27,116.00	
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		31,583.00		0.00		31,583.00	
Subgroup : [9A]	Occupational Therapy - Medicare						
43230	OT Medicare A	(126,397.00)		0.00		(126,397.00)	
43330	OT Medicare B	(111,617.00)		0.00		(111,617.00)	
44830	OT Insurance B	(31,818.00)		0.00		(31,818.00)	
Subtotal [9A] Occupational Therapy - Medicare		(269,832.00)		0.00		(269,832.00)	
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance						
41235	Allow OT MCD	31,330.00		0.00		31,330.00	
43235	Allow OT MCR A	126,397.00		0.00		126,397.00	
43335	Allow OT MCR B	34,175.00		0.00		34,175.00	
44835	Allow OT Insurance B	(6,747.00)		0.00		(6,747.00)	
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		185,155.00		0.00		185,155.00	
Subgroup : [9C]	Occupational Therapy - Non-medicare						
40230	OT Private	(62.00)		0.00		(62.00)	
41230	OT Medicaid	(31,330.00)		0.00		(31,330.00)	
44530	OT Insurance Other	(95,684.00)		0.00		(95,684.00)	
Subtotal [9C] Occupational Therapy - Non-medicare		(127,076.00)		0.00		(127,076.00)	
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance						

Client: *West Hartford Health Care*
Engagement: *Medicaid - West Hartford Health Care 2015 Cost Report*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - Grouping Report - P&L*

Account	Description	ADJ	JE Ref #	RJE	WPRef >	FINAL	< WPRef
		9/30/2015				9/30/2015	
44535	Allow OT Insurance Other	95,684.00		0.00		95,684.00	
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		95,684.00		0.00		95,684.00	
Subgroup : [10A]	Other - Medicare						
43250	Lab Medicare A	(26,319.00)		0.00		(26,319.00)	
43255	Allow Lab MCR A	26,319.00		0.00		26,319.00	
43270	X-ray Medicare A	(13,582.00)		0.00		(13,582.00)	
43275	Allow X-ray MCR A	13,582.00		0.00		13,582.00	
43315	Allow Pharmacy MCR B	51.00		0.00		51.00	
44850	Lab Insurance B	(4,229.00)		0.00		(4,229.00)	
44855	Allow Lab Insurance B	(287.00)		0.00		(287.00)	
Subtotal [10A] Other - Medicare		(4,465.00)		0.00		(4,465.00)	
Subgroup : [10B]	Other - Non-medicare						
44550	Lab Insurance Other	(14,547.00)		0.00		(14,547.00)	
44555	Allow Lab Insurance Other	14,547.00		0.00		14,547.00	
44570	X-ray Insurance Other	(5,704.00)		0.00		(5,704.00)	
44575	Allow X-ray Insurance Other	5,704.00		0.00		5,704.00	
Subtotal [10B] Other - Non-medicare		0.00		0.00		0.00	
Subgroup : [15]	Interest Income						
49190	Interest Income	(6.00)		0.00		(6.00)	
Subtotal [15] Interest Income		(6.00)		0.00		(6.00)	
Subgroup : [18]	Other Revenue						
51600	Gain/Loss Sale of Asset	1,196.00		0.00		1,196.00	
Subtotal [18] Other Revenue		1,196.00		0.00		1,196.00	
Total [30] Statement of Revenue		(14,774,269.00)		0.00		(14,774,269.00)	
	Sum of Account Groups	0.00		0.00		0.00	
	Net (Income) Loss	0.00		0.00		0.00	

Client: *West Hartford Health Care*
Engagement: *Medicaid - West Hartford Health Care 2015 Cost Report*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.04 - Grouping Report - Balance Sheet*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Group : [31-32]	Assets				
Subgroup : [A1]	**Cash**				
11140	Cash Operating Account	296,624.00		0.00	296,624.00
11620	Cash Resident Funds	90,980.00		0.00	90,980.00
Subtotal [A1] Cash		**387,604.00**		**0.00**	**387,604.00**
Subgroup : [A2]	**A/R**				
13010	A/R Private	785,973.00		0.00	785,973.00
13020	A/R Medicaid	2,057,374.00		0.00	2,057,374.00
13040	A/R Medicare A	264,667.00		0.00	264,667.00
13050	A/R Medicare B	111,936.00		0.00	111,936.00
13060	A/R Coinsurance	177,510.00		0.00	177,510.00
13080	A/R Insurance Other	586,662.00		0.00	586,662.00
13290	Allowance for Doubtful Accounts	(35,000.00)		0.00	(35,000.00)
13300	A/R Refunds	1,246.00		0.00	1,246.00
13600	A/R Suspense	86,890.00		0.00	86,890.00
Subtotal [A2] A/R		**4,037,258.00**		**0.00**	**4,037,258.00**
Subgroup : [A4]	**Inventories**				
15380	Inventory	77,099.00		0.00	77,099.00
Subtotal [A4] Inventories		**77,099.00**		**0.00**	**77,099.00**
Subgroup : [A5]	**Prepaid Expenses**				
15300	Prepaid Insurance	5,048.00		0.00	5,048.00
15600	Prepaid Federal Taxes	58,162.00		0.00	58,162.00
15700	Prepaid Real/Property Taxes	3,441.00		0.00	3,441.00
15800	Prepaid Other	2,982.00		0.00	2,982.00
Subtotal [A5] Prepaid Expenses		**69,633.00**		**0.00**	**69,633.00**
Subgroup : [B4]	**Leasehold Improvements**				
19420	Leasehold Improvements	2,258,548.00		0.00	2,258,548.00
19490	Accum Depr Leasehold Impvmts	(1,665,256.00)		0.00	(1,665,256.00)
Subtotal [B4] Leasehold Improvements		**593,292.00**		**0.00**	**593,292.00**
Subgroup : [B5]	**Non-Movable Equipment**				
19320	Fixed Equipment	87,400.00		0.00	87,400.00
19390	Accum Depr Fixed Equipment	(65,286.00)		0.00	(65,286.00)
Subtotal [B5] Non-Movable Equipment		**22,114.00**		**0.00**	**22,114.00**
Subgroup : [B6]	**Movable Equipment**				
19520	Furniture & Equipment	1,414,975.00		0.00	1,414,975.00
19590	Accum Depr Furniture & Equipmt	(1,103,131.00)		0.00	(1,103,131.00)
Subtotal [B6] Movable Equipment		**311,844.00**		**0.00**	**311,844.00**
Total [31-32] Assets		**5,498,844.00**		**0.00**	**5,498,844.00**
Group : [33-34]	Liabilities				
Subgroup : [A1]	**A/P**				
21020	Accounts Payable Trade	(549,700.00)		0.00	(549,700.00)
Subtotal [A1] A/P		**(549,700.00)**		**0.00**	**(549,700.00)**
Subgroup : [A4]	**Accrued Payroll**				
25500	Accrued Payroll	(67,865.00)		0.00	(67,865.00)
25650	Accrued Vac Personal Sick	(303,118.00)		0.00	(303,118.00)
Subtotal [A4] Accrued Payroll		**(370,983.00)**		**0.00**	**(370,983.00)**
Subgroup : [A6]	**Accrued Payroll Taxes Payable**				
25600	Accrued FICA Taxes	(14,802.00)		0.00	(14,802.00)

Client: *West Hartford Health Care*
Engagement: *Medicaid - West Hartford Health Care 2015 Cost Report*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.04 - Grouping Report - Balance Sheet*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [A6] Accrued Payroll Taxes Payable		(14,802.00)		0.00	(14,802.00)
Subgroup : [A12]	**Other Current Liabilities**				
21300	Credit Balance Liabilities	(730,531.00)		0.00	(730,531.00)
21610	Due to Cash Resident Funds	(90,980.00)		0.00	(90,980.00)
23010	Due to Avon Convalescent	(154,264.00)		0.00	(154,264.00)
25680	Accrued Pension	(57,226.00)		0.00	(57,226.00)
26100	Accrued Accounting	(9,640.00)		0.00	(9,640.00)
26110	Accrued User Fee	(225,587.00)		0.00	(225,587.00)
26150	Accrued Expense Other	(23,803.00)		0.00	(23,803.00)
Subtotal [A12] Other Current Liabilities		(1,292,031.00)		0.00	(1,292,031.00)
Total [33-34] Liabilities		(2,227,516.00)		0.00	(2,227,516.00)
Group : [35]	Equity				
Subgroup : [B2]	**Capital Stock**				
30110	Capital Stock	(391,000.00)		0.00	(391,000.00)
Subtotal [B2] Capital Stock		(391,000.00)		0.00	(391,000.00)
Subgroup : [B5]	**Cumulated Earnings**				
30100	Shareholder Distributions	316,344.00		0.00	316,344.00
30120	Retained Earnings	(3,431,208.00)		0.00	(3,431,208.00)
Subtotal [B5] Cumulated Earnings		(3,114,864.00)		0.00	(3,114,864.00)
Total [35] Equity		(3,505,864.00)		0.00	(3,505,864.00)
	Sum of Account Groups	(234,536.00)		0.00	(234,536.00)
	Net (Income) Loss	0.00		0.00	0.00

Client: *West Hartford Health Care*
Engagement: *Medicaid - West Hartford Health Care 2015 Cost Report*
Period Ending: *9/30/2015*
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		G.01		
To reclass taxes, insurance, and mortgage insurance to correct account				
5566-010	PERSONAL PROPERTY TAXES		8,995.00	
9780-010	Related Taxes		111,651.00	
9781-010	Related Insurance		96,127.00	
9782-010	Related Mortgage Insurance		36,544.00	
97700	Rent			253,317.00
Total			**253,317.00**	**253,317.00**

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

		Workpaper Index:	400.2
		Prepared By:	
		Reviewed By:	
		Workpaper Date:	1/12/2016
Provider Name:	Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center	Run Date:	1/12/2016
Provider Number:	1057-C		
Period Ended:	9/30/15	Name of Workpaper:	VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? *Request insurance cards and current vehicle registration.*	N/A			
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowablemonthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: