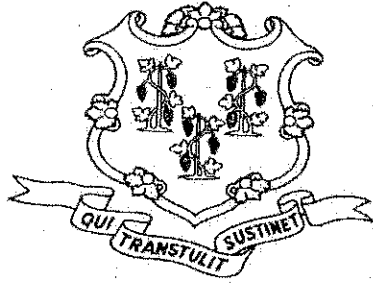


**State of Connecticut**



**Annual Report of Long-Term Care Facility  
Cost Year 2016**

Name of Facility (as licensed) Candlewood Valley Care Center	
Address (No. & Street, City, State, Zip Code) 30 Park Lane East, New Milford, CT 06776	
Type of Facility  <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 3/31/2016

License Numbers:	CCNH 2207C	RHNS	(Specify)	Medicare Provider No. 07-5416
------------------	---------------	------	-----------	----------------------------------

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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**For Department Use Only**

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

## 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

**General Information**

Name of Facility (as licensed) Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Candlewood Valley Care Center, for the cost report period beginning October 1, 2015 and ending March 31, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) <i>Ann Rogers</i>		Date 1/25/17	Signed (Owner)		Date
Printed Name (Administrator) ANN ROGERS		1/25/17	Printed Name (Owner) Fred Rzepka, President		
Subscribed and Sworn to before me: <i>Kimberly Ann Gabriel</i>	State of CT.	Date 1/25/17	Signed (Notary Public) <i>Kimberly Ann Gabriel</i>	Comm. Expires 03/31/2019	
Address of Notary Public 16 Howland Road, New Milford, CT 06776					

(Notary Seal)

**KIMBERLY ANN GABRIEL**  
 NOTARY PUBLIC OF CONNECTICUT  
 My Commission Expires 3/31/2019

**General Information**

Name of Facility (as licensed) Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 1	of 37
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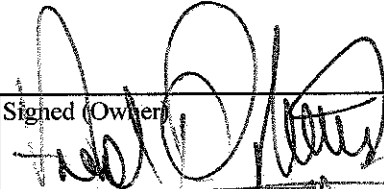
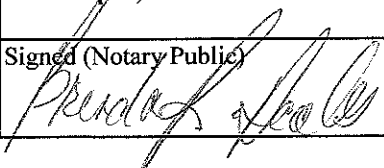
**Administrator's/Owner's Certification**

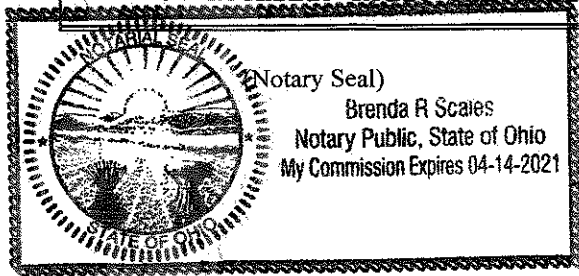
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

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Signed (Administrator)		Date	Signed (Owner)	Date
				01-25-17
Printed Name (Administrator)			Printed Name (Owner)	
			Fred Rzepka, President	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires
				1 / 1
Address of Notary Public				
25250 Rockside Road, Cleveland, OH 44146				



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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Candlewood Valley Care Center	Period Covered:	From 10/1/2015	To 3/31/2016	
Address of Facility 30 Park Lane East, New Milford, CT 06776				
Report Prepared By Blum Shapiro & Company, P.C.	Phone Number (203) 944-2100	Date 2/15/2017		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility (860) 355-0971		Report for Year Ended 3/31/2016	Page 2	of 37
Name of Facility (as shown on license) Candlewood Valley Care Center		Address (No. & Street, City, State, Zip) 30 Park Lane East, New Milford, CT 06776		
License Numbers:	CCNH 2207C	RHNS (Specify)	Medicare Provider No. 07-5416	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "Yes," explain fully.				
The facility was sold on 3/31/2016				
<b>Administrator</b>				
Name of Administrator Ann Rogers		Nursing Home Administrator's License No.:	001122	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



**General Information and Questionnaire  
Corporate Owners**

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				



### General Information and Questionnaire Individual Proprietorship

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

## General Information and Questionnaire Related Parties\*

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
TransCon Builders, Inc.	25250 Rockside Road, Bedford Heights, OH 44146	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	See attached	127,658	127,658
TransCon & Shareholders	25250 Rockside Road, Bedford Heights, OH 44146	<input type="radio"/>	<input checked="" type="radio"/>	Loan Funds / Interest Income	pg 30 line IV5	51,521	51,521
TBI Profit Sharing Plan	25250 Rockside Road, Bedford Heights, OH 44146	<input type="radio"/>	<input checked="" type="radio"/>	Pension	pg 15 line 1a7	14,882	14,882
Hamden Health Care	1270 Sherman Lane, Hamden, CT 06514	<input type="radio"/>	<input checked="" type="radio"/>	Administrative and Quality Control Services	See attached	(55,483)	(55,483)
Wilton Meadows	439 Danbury Road, Wilton, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>	Administrative, Accounting, Nursing QCI Ser	See attached	38,102	38,102
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

\* Use additional sheets if necessary.

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

**General Information and Questionnaire  
 Related Parties\***

Name of Facility	License No.	Report for Year Ended	Page	of
Candlewood Valley Care Center	2207C	3/31/2016	4b	37
Description	A/C #	Amount	Page	Line
<b>TransCon</b>				
<i>Management Fee</i>				
Telephone	75500	813	15	1h1
Travel	75510	4,618	16	L4
TransCon Auto - Ohio	75511	897	16	L4
TransCon Auto - CT	75512	1,555	16	L4
Travel - Meals	75520	1,346	16	L4
Management Fees	75530	57,429	16	m12
Wages Director of Operations	75100	17,563	10	A1
DO PRT	75200	852	15	1a4
DO Benefits	75300	371	15	1a5
Wages Controller	75110	14,117	10	A11a
Controller PRT	75210	1,163	15	1a4
Controller Benefits	75310	1,140	15	1a5
Wages-Finance Other	75115	18,771	10	A4
Finance Other PRT	75215	1,691	15	1a4
Finance Other Benefits	75315	1,658	15	1a5
Wages Assistant Controller	75120	2,975	10	A4
Assistant Controller PRT	75220	211	15	1a4
Assistant Controller Benefits	75320	488	15	1a5
	<i>Total Management Fee</i>	<u><u>127,658</u></u>		
<i>Intercompany Interest Income</i>	59513	<u><u>51,521</u></u>	30	IV 5
<b>Wilton Meadows Health Care</b>				
<i>Nursing Quality Control Svc Allocation</i>	67850	9,618	13	b12
<i>Accounting Services</i>	73440	8,913	15	1D
<i>Administration Allocation</i>	73850	13,315		
<i>Computer Services</i>	73425	6,256	16	m11
		<u><u>38,102</u></u>		
<b>Hamden Health Care</b>				
<i>Allocation for Quality Control</i>		(29,483)	13	b12
<i>Allocation of Administrative Service from Candlewood</i>	73161, 76150	<u><u>(26,000)</u></u>		
		<u><u>(55,483)</u></u>		
<b>401K Plan-Other Participants TBI</b>				
	73310	<u><u>14,882</u></u>	15	1a7
Hamden				
Greens at Greenwich				
Greens at Cannondale				
Greenwich Woods				
Wilton Meadows				
Owners Management Co				
TransCon				

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

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

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.



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

CSP-7 Rev. 6/95

**General Information and Questionnaire  
Accounting Basis**

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 7	of 37 *
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 See attached	
2	
3	
4	

Services Provided by This Firm (*describe fully*)

1 See attached	\$ 19,054
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 19,054

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

- Yes     No    pg 15 line 1d

**Legal Services Information**

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

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 See attached	\$ 5,118
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 5,118

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

- Yes     No    Pg 15 line 1e

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 7a	of 37
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Ref	Interface Name	Amount	Vendor Total
Blum, Shapiro & Company, P.C.	Accrual for Medicaid Cost Report Prep pd. End 3/30/16	7,300	7,300
Howard, Wershale & Co.	Accrual for Medicare Cost Report Prep pd. End 3/30/16	2,841	2,841
Wilton Meadows	October 2015 Bookkeeping & Admin Supervision	1,413	
Wilton Meadows	November 2015 Bookkeeping & Admin Supervision	1,201	
Wilton Meadows	December 2015 Bookkeeping & Admin Supervision	1,438	
Wilton Meadows	January 2016 Bookkeeping & Admin Supervision	1,401	
Wilton Meadows	February 2016 Bookkeeping & Admin Supervision	1,499	
Wilton Meadows	March 2016 Bookkeeping & Admin Supervision	1,960	8,913
<b>Total Accounting Expenses</b>		<b>19,054</b>	<b>19,054</b>

**General Information and Questionnaire  
 Accounting Basis**

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 7b	of 37
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Ref	Interface Name	Transaction Date	Amount	Disallow
Baker & Hostetler LLP	Prof Services Thru 12/31/15 Re Gen Matters - Split	01/27/2016	308	
Goldman, Gruder & Woods, LLC	CW Vs E Curtin	12/01/2015	325	325
Goldman, Gruder & Woods, LLC	CW Vs D Cullen	12/01/2015	150	150
Goldman, Gruder & Woods, LLC	CW Vs E Curtin	12/01/2015	350	350
Goldman, Gruder & Woods, LLC	CW Vs D Cullen	12/01/2015	120	120
Goldman, Gruder & Woods, LLC	Legal Services Re CW (vs) Eileen Curtin	01/01/2016	100	100
Goldman, Gruder & Woods, LLC	Legal Services Re CW (vs) Marinette Putnam	03/01/2016	510	510
Goldman, Gruder & Woods, LLC	Legal Serv Re CW (vs) Marinette Putnam	03/01/2016	120	120
Goldman, Gruder & Woods, LLC	Legal Serv Re CW (vs) Julia Tedtsen	03/01/2016	1,853	1,853
Goldman, Gruder & Woods, LLC	Legal Serv Re CW (vs) Eileen Curtis	03/01/2016	30	30
Murtha Cullina LLP	ARAJE01-Accrue Martha Cullina Mar16 Invoic	03/31/2016	473	
Murtha Cullina LLP	General Services Through 10/31/15	11/11/2015	690	
Murtha Cullina LLP	Prof Services Thru 12/31/15 Re: General Matters	01/15/2016	90	

**Total Legal** 5,118 **3,558 Disallowed Expenses**



Schedule of Resident Statistics

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016				Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
		Total CCNH Level	Total RHNS Level	Total CCNH	Total RHNS (Specify)		
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period	148	148	148	148	148	148	
B. On last day of THIS report period	148	148	148	148	148	148	
2. Number of Residents							
A. As of midnight of PREVIOUS report period	135	135	135	135	130	130	
B. As of midnight of THIS report period							
3. Total Number of Days Care Provided During Period							
A. Medicare	3,157	3,157	3,157	3,157	17,961	17,961	
B. Medicaid (Conn.)	17,961	17,961					
C. Medicaid (other states)							
D. Private Pay	2,786	2,786	2,786	2,786			
E. State SSI for RCH							
F. Other (Specify) Hospice/Managed Care/Evercare	323	323	323	323			
G. Total Care Days During Period (3A thru F)	24,227	24,227	24,227	24,227			
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)	24,227	24,227	24,227	24,227			

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

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

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 9	of 37
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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			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	13	96		21				
Per Diem Rate								
a. One bed rm.	N/A	N/A		N/A				
b. Two bed rms.	PPS	218.80		436.00				
c. Three or more bed rms.	N/A	N/A		N/A				

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,218	2,218		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	8,960	8,960		
D. <b>Total Physical Therapy Treatments</b>	11,178	11,178		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	309	309		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	890	890		
D. <b>Total Speech Therapy Treatments</b>	1,199	1,199		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	1,109	1,109		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	9,206	9,206		
D. <b>Total Occupational Therapy Treatments</b>	10,315	10,315		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Candlewood Valley Care Center	2207C	3/31/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	71,621	1,045				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	211,929	7,534				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	34,261	1,046				
c. Dietary Workers	228,296	14,273				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	30,307	1,046				
b. Other Maintenance Workers	28,995	1,892				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	109,432	5,975				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	14,117	284				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	95,701	2,099				
b. RN						
1. Direct Care	703,391	19,669				
2. Administrative**	207,777	5,125				
c. LPN						
1. Direct Care	501,170	16,641				
2. Administrative**	129,410	8,361				
d. Aides and Attendants	1,058,223	69,886				
e. Physical Therapists	5,445	266				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	118,399	5,726				
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	113,244	4,391				
n. Marketing	25,577	476				
o. Other (Specify)						
See Attached Schedule	83,538	3,984				
<i>A-13. Total Salary Expenditures</i>	3,770,833	169,719				

\* 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
Other Nursing Admin	\$ 83,538	3,984				
<b>Total</b>	<b>\$ 83,538</b>	<b>3,984</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Nursing Admin - See pg. 14a	\$ 23,774	Disallowed				
IV Nurse - See pg. 14a	\$ 4,100	Disallowed				
Purchased Services from Related Parties	\$ 9,618	195				
<b>Total</b>	<b>\$ 37,492</b>	<b>195</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>



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) Candlewood Valley Care Center		License No. 2207C		Report for Year Ended 3/31/2016		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Ann Rogers	71,621		Same as employees	Administrator	1,045	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

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

## 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		
Candlewood Valley Care Center	2207C	3/31/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	21,840	520				
2. Dentist	6,697	Disallowed				
3. Pharmacist	5,253	84				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	220,567	3,204				
b. Other						
6. Social Worker						
7. Recreation Worker	6,930	44				
8. Physicians						
a. Medical Director (entire facility)	21,000	104				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	6,000	Disallowed				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	55,158	500				
b. Other						
10. Occupational Therapist						
a. Resident Care	198,515	2,743				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	30,924	400				
2. Administrative***						
b. LPN						
1. Direct Care	20,242	400				
2. Administrative***						
c. Aides	1,236	30				
d. Other						
12. Other (Specify) See Attached Schedule	37,492	195				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>631,854</b>	<b>8,224</b>				

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

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

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





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

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 14a	of 37
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A/C #	Category	Consultant	Total Paid	Total Hours	
69155	Dietician	Laura Koski	21,840	520	\$42/hr
			<u>21,840</u>	<u>520</u>	\$46.58/hr limit in 2015
87110	Dentist	Healthdrive Dental	6,697	0	Disallow
85050	Pharmacist	Value Health Care Services	6,253	84	2 days/month-7 hrs per visit - disallow
80960					
80970					
80980					
80960	Physical Therapy	Preferred Therapy	220,567	3,204	
61660	Entertainment	Various - see attached pg. 14b	6,930	44	59 Performances @ 45 min each
87100	Medical Director	Dr. Kenneth Marci	21,000	104	\$158.90/hr limit in 2015
	Medical Consultant	Dr. Anthony Viola	6,000		Disallow
			<u>27,000</u>	<u>104</u>	
82950					
82980					
82990					
82960	Speech Therapy	Preferred Therapy	55,158	500	
81950					
81980					
81990					
81960	Occupational Therapy	Preferred Therapy	198,515	2,743	
63310	Agency R.N.	Professional Healthcare Services	30,924	400	
63320	Agency L.P.N.	Ready Nurse	17,879	350	
		Professional Healthcare Services	2,363	50	
			<u>20,242</u>	<u>400</u>	
63330	Agency C.N.A.	Geron Nursing Respite Care	1,236	30	
67850	Nursing Admin-Purch Svc				
	Related Parties	Quality Assurance - WM	9,618	195	Castaneda
			<u>9,618</u>	<u>195</u>	
	IV Nurse	Value Health Care-IV Nurse	4,100		IV Nurse Consultants -avg cost of \$150/start; 1hr per start.
	Nursing Admin	Associated Northwest Urology	3		Disallow
		Technical Gas Products, Inc.	13,255		Disallow
		Preferred Therapy	10,456		Disallow
		University Physicians	60		Disallow
			<u>23,774</u>		

**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
Candlewood Valley Care Center	2207C	03/31/16	14b	37

Consultant	Category	Total Paid
Anita Siarkowski	Accordion Entertainment 10/28	125
Anita Siarkowski	Entertainment 3/25/16	125
Bill Vogel	Entertainment 10/2	130
Bill Vogel	Entertainment 12/11	130
Brian Horberg	Entertainment 3/27/16	125
Candace Coates	Harp Music 2/14	200
Candlewood Valley Health Center	Reimbures Petty Cash - Feb 2016	100
Chris Merwin	Music 12/4/15	100
Danny Russo	Music 10/15	125
Danny Russo	Music 11/6	125
Danny Russo	Music 12/10	125
Ethel Kaufman	Piano & Drums 3/3/16	100
Frank Palmer	Entertainment 11/20	125
Frank Palmer	Entertainment 12/18	125
Frank Palmer	Entertainment 1/15/16	125
Hank Milligan	Piano 10/16	100
Hank Milligan	Piano Entertainment 11/27	100
Hank Milligan	Piano Music 12/25 Lunch	100
James i. Moore	Entertainment 2/18/16	75
Jane S. Marin	Singer With Autoharp 11/4	110
Joel Blumert	Singer-guitarist 10/9	125
Joel Blumert	Entertainment 12/31/15	125
Joel Blumert	Entertainment 1/6/16	125
John Maile	Entertainment 2/5/16	120
Larry Ayce Crasilli	Music 10/22	150
Larry Ayce Crasilli	Music 11/12	150
Larry Ayce Crasilli	Music 11/26	150
Larry Ayce Crasilli	Music 12/17	150
Larry Ayce Crasilli	Entertainment /28/16	150
Larry Ayce Crasilli	Music 2/25	150
Larry Ayce Crasilli	Entertainment 3/24/16	150
Larry Batter	Music 10/8	135
Larry Batter	Entertainment 2/4/16	135
Petri School Of Irish Dancing Foundation	Entertainment 3/12/16	75
Pierce Campbell	Music 2/11	150
Pratt Nature Center, Inc.	Monthly Visit - Autumn Arts & Crafts	75
Pratt Nature Center, Inc.	Festive Arts & Crafts Program	75
Pratt Nature Center, Inc.	Holiday Sing Along 12/8	75
Pratt Nature Center, Inc.	Winter Craft W/Residents	75
Pratt Nature Center, Inc.	Crafts With Residents	75
Pratt Nature Center, Inc.	Craft 3/22/16	75
Robert Brophy	The Blue Yodels - Music 11/19	125
Robin O'Herin	Music Program 10/30	125
Robin O'Herin	Entertainment 1/1/16	125
Robin O'Herin	Music Program 3/31/16	125
Salvador Salgado	Music 10/14	135
Salvador Salgado	Music 11/18	135
Salvador Salgado	Music 12/16	135
Salvador Salgado	Entertainment 1/20/16	135
Tom Sansone	Vocal & Instrumental 10/1/15	140
Tom Sansone	Vocal & Instrumental 11/5	140
Tom Sansone	Entertainment 1/21/16	140
Wayne Targove	Music 3/4	100
William A. Michael	One Piece Band 3/10	135
Willie Nininger	Music 12/3	125
Willie Nininger	Entertainment 1/14/16	125
Willie Nininger	Performance 3/17	125
	<b>6,930</b>	Pg. 14a

## 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
Candlewood Valley Care Center	2207C	3/31/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 134,787	134,787		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 93,847	93,847		
4. Social Security (F.I.C.A.)	\$ 269,692	269,692		
5. Health Insurance	\$ 658,805	658,805		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 14,882	14,882		
8. Uniform Allowance	\$ 94	94		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 1,523	1,523		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 19,054	19,054		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 5,118	5,118		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 12,349	12,349		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 20,703	20,703		
2. Cellular Phones	\$ 3,161	3,161		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 402,533	402,533		
<b>Subtotal</b>	\$ 1,636,548	1,636,548		

\* 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**

Candlewood Valley Care Center  
3/31/2016

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
Group Benefit	\$ 1,395		
Employee Physicals	\$ 128		
<b>Total</b>	\$ 1,523	\$ -	\$ -

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Candlewood Valley Care Center	2207C	3/31/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	1,636,548	1,636,548			
<b>i. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 65	65			
2. Holiday Parties for Staff	\$ 3,116	3,116			
3. Gifts to Staff and Residents	\$ 10,036	10,036			
4. Employee Travel	\$ 10,420	10,420			
5. Education Expenses Related to Seminars and Conventions	\$ 2,206	2,206			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 3,477	3,477			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 4,066	4,066			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$ 594	594			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 19,766	19,766			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,866	4,866			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 5,745	5,745			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 83	83			
9. Subscriptions	\$ 1,183	1,183			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$				
12. Administrative Management Services**	\$ 57,429	57,429			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 112,154	112,154			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,871,754	1,871,754			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising Promotions	\$ 5,789		
Business Promotions	\$ 13,977		
<b>Total Other Advertising</b>	\$ 19,766	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues - See page 16b	\$ 5,745		
<b>Total Dues</b>	\$ 5,745	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Purchased Services	\$ 23,456		
Computer Purchased Services	\$ 6,256		
Faculty and Employee Licenses	\$ 3,295		
Bank Charges	\$ 3,896		
Late Charges	\$ 75		
Employee Background Checks	\$ 210		
Consulting Fees	\$ 19,682		
Data Processing Fees	\$ 5,911		
Software Maintenance	\$ 13,955		
Professional Liability and Employee Practices Insurance	\$ 32,460		
Technology Credit	\$ (4,196)		
Medical Records Supplies	\$ 6,765		
Small Equipment Purchase	\$ 389		
<b>Total Other Administrative and General</b>	\$ 112,154	\$ -	\$ -

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

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year 3/31/2016	Page 16b	of 37
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Reference	Total	Dues	Subscriptions	Chamber of Commerce	Description
American College of Health Care Administrators	158	158			Annual Membership, Ann Rogers
AMDA membership	154	154			Membership Fee - Dr Marici, Med Dir
APIC	97	97			Memb Renewal - Evelyn Spina #91249
CAHCF	837	837			Membership Dues - October
CAHCF	837	837			Membership Dues - November
CAHCF	837	837			Membership Dues - December
CAHCF	837	837			Membership Dues - Jan 2016
CAHCF	837	837			Membership Dues - February
CAHCF	837	837			Membership Dues - March
Candlewood Valley Health Center	60	60			Reimburse Petty Cash - December
Candlewood Valley Health Center	40	40			Reimb Petty Cash Dec 2015
Creative Forecasting	10	10			Activity Planning: 12/14-11/15
Creative Forecasting	20	20			Activity Planning: 12/15-11/16
GNMBA	75	75			Membership 2015
GNMBA	75	75			Membership 2016 - adjust to \$75
New Milford Chamber of Commerce	83			83	New Milford Chamber of Commerce Dues for 2016
PNC Bank	36	36			CPA license renewal
The News Times	46		46		Deliveries WE 9/13
The News Times	46		46		Deliveries WE 02/01/15
The News Times	46		46		Deliveries WE 10/18
The News Times	46		46		Deliveries WE 10/25
The News Times	46		46		Deliveries WE 11/1/15
The News Times	46		46		Deliveries WE 11/08/15
The News Times	46		46		Deliveries WE 11/15/15
The News Times	46		46		Deliveries WE 11/29/15
The News Times	46		46		Deliveries WE 12/6/15
The News Times	46		46		Deliveries WE 12/13/15
The News Times	46		46		Deliveries WE 12/27/15
The News Times	46		46		Deliveries WE 1/10/16
The News Times	46		46		Deliveries W/E 1/17/16
The News Times	46		46		Deliveries W/E 2/7/16
The News Times	46		46		Deliveries W/E 2/14/16
The News Times	46		46		Deliveries WE 2/21/15
The News Times	46		46		Deliveries W/E 2/28/16
The News Times	46		46		Deliveries W/E 11/22/15
The News Times	46		46		Deliveries W/E 12/20/15
The News Times	46		46		Deliveries W/E 1/3/16
The News Times	46		46		Deliveries W/E 1/24/16
The News Times	46		46		Deliveries W/E 1/31/16
The News Times	46		46		Deliveries W/E 10/4/15
The News Times	46		46		Deliveries W/E 3/13/16
The News Times	46		46		Deliveries W/E 3/20/16
The News Times	46		46		Deliveries W/E 3/27/16
<b>Totals:</b>	<b>7,011</b>	<b>5,745</b>	<b>1,183</b>	<b>83</b>	

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

Name of Facility	License No.	Report for Year Ended	Page of
Candlewood Valley Care Center	2207C	3/31/2016	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 #
TransCon Builders, Inc.	57,429	See page 4b	Page 16 Line M12

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



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

Name of Facility Candlewood Valley Care Center		License No. 2207C	Report for Year Ended 3/31/2016	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 158,246	158,246			
2. Non-Food Supplies	\$ 15,202	15,202			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 600	600			
c. Management Services**	\$				
d. Other (Specify) _____	\$ 4,537	4,537			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 178,585</b>	<b>178,585</b>			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.	
L. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.	\$1,776
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Page 30, IV1
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.	
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

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

Name of Facility Candlewood Valley Care Center		License No. 2207C	Report for Year Ended 3/31/2016	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	11,364	11,364	
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
		Amt. \$			
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
		Amt. \$			
4.	Repair and/or purchase of linens.***	Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify)		\$	37,417	37,417	
Chemicals/Detergents \$4,492; Supplies \$562; Equipment Rental \$7,637; Purchased Services \$2,204; Gas \$22,502					
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	48,781	48,781	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility Candlewood Valley Care Center		License No. 2207C	Report for Year Ended 3/31/2016		Page 20	of 37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	18,605	18,605		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	133,918	133,918		
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> )	\$				
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	152,523	152,523		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	135,057	135,057		
	Medicare \$107,285; Medicaid \$3,979; Medicare OTC \$903; Managed Care \$21,257; EverCare \$863; Facility \$770					
b.	Medicine Cabinet Drugs	\$	21,818	21,818		
c.	Medical and Therapeutic Supplies	\$	6,218	6,218		
d.	Ambulance/Limousine***	\$	18,961	18,961		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	7,750	7,750		
f.	X-rays and Related Radiological Procedures***	\$	8,751	8,751		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	36,062	36,062		
i.	Recreation	\$	1,273	1,273		
j.	Other (Specify)**** See Attached Schedule	\$	186,723	186,723		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	422,613	422,613		

\* 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)
Supplies	\$ 2,623		
Medical Equipment Rental	\$ 7,023		
Specialty Mattresses	\$ 17,335		
Small Equipment Purchase	\$ 11,096		
Cable TV	\$ 8,081		
Equipment Rental	\$ 17,312		
Nursing Supplies	\$ 65,986		
Glucose Testing Supplies	\$ 1,460		
Incontinent Care	\$ 26,141		
Gloves	\$ 8,279		
Wound Care Supplies	\$ 8,642		
Nutritional Supplements	\$ 2,455		
Syringes	\$ 745		
Medical Supplies - Evercare	\$ 59		
Medical Supplies - Medicare	\$ 8,279		
Supplies - Resident Personal	\$ 22		
Beauty Shop Expense	\$ 1,059		
Tube Feeding - Medicare	\$ 126		
<b>Total Other Resident Care</b>	<b>\$ 186,723</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Candlewood Valley Care Center		License No. 2207C	Report for Year Ended 3/31/2016	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Saucier		O	O		Repair/Maintenance & Service Contracts	22,616			22	6f
Stericycle, Inc		O	O		Medical Waste Removal	13,622			22	6f
SMS Hospitality & Management Co., LLC		O	O		Housekeeping Services	133,918			20	4b
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							

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

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

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016			Page 22	of 37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 30,972	30,972				
b. Heat	\$ 80,213	80,213				
c. Light & Power	\$ 71,785	71,785				
d. Water	\$ 30,377	30,377				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 3,389	3,389				
f. Other ( <i>itemize</i> )	\$ 100,561	100,561				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 317,297	317,297				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 135,421	135,421				
c. Non-Movable Equipment	\$ 2,150	2,150				
d. Movable Equipment	\$ 15,954	15,954				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 153,525	153,525				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 1,668	1,668				
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 1,668	1,668				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 53,542	53,542				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 6,504	6,504				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 215,239	215,239				

\* 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)
Small Equipment Purchase	\$ 6,256		
Trash Removal	\$ 27,466		
Service Contracts	\$ 30,368		
Grounds Maintenance	\$ 16,499		
Equipment Rental	\$ 15		
Purchased Services	\$ 200		
Minor Decorating	\$ 3,579		
Lease Items not meeting page 6 criteria	\$ 991		
Supplies	\$ 15,187		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 100,561</b>	<b>\$ -</b>	<b>\$ -</b>





Candlewood Valley Care Center  
3/31/2016

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/16/2016	Electric Steamer, Steamer Stand	\$ 6,786	7	\$ 242
3/16/2016	20 Arm Chairs	\$ 5,570	7	\$ 199
<b>Total additions for Movable Equipment</b>		\$ 12,356		\$ 441 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Candlewood Valley Care Center		License No. 2207C		Report for Year Ended 3/31/2016			Page 24	of 37
		Date of Acquisition Month 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
Item								
<b>A. Organization Expense</b>								
1.								
2.								
3.								
<b>A-4. Subtotal</b>								
<b>B. Mortgage Expense</b>								
1. Deferred Financing Costs - 2nd mort		2014	10 years	33,403	5,004		1,668	
2.								
3.								
<b>B-4. Subtotal</b>							1,668	
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
<b>C-4. Subtotal</b>								
<b>D. Total Amortization</b>							1,668	

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 25	of 37
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**11. Property Questionnaire**

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*

Yes  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	N/A				
2. Date Structure Completed	N/A				
3. If <b>NOT</b> Original Owner, Date of Purchase	06/10/98				
4. Date of Initial Licensure	06/10/98				
5. Total Licensed Bed Capacity	148				
6. Square Footage	53,395				
7. Acquisition Cost					
a. Land	216,000				
b. Building	6,340,000				

**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	04/01/14			
c. Interest Rate for the Cost Year	5.00%			
d. Term of Mortgage (number of years)	10			
e. Amount of Principal Borrowed	8,000,000			
f. Principal balance outstanding as of 3/31/2016	7,141,343			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

**Part C - Arms-Length Leases for Real Property Improvements Only**

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Candlewood Valley Care Center	2207C	3/31/2016	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$ 95,345	95,345		
Name of Lender	Rate			
PNC	5.00%			
Address of Lender				
P.O. Box 94528, Cleveland, OH 44101				
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				
<b>12 B7. Total Building Interest Expense (A1 - A4 + B5)</b>	<b>\$ 95,345</b>	<b>95,345</b>		

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Candlewood Valley Care Center		2207C		3/31/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				95,345	95,345		
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) Interest Expense				\$	2,550	2,550	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	97,895	97,895	
14. Insurance							
a. Insurance on Property (buildings only)				\$	6,429	6,429	
b. Insurance on Automobiles				\$	906	906	
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)				\$	7,335	7,335	
15. Total All Expenditures (A-13 thru C-14)				\$	7,714,709	7,714,709	

**D. Adjustments to Statement of Expenditures**

Name of Facility Candlewood Valley Care Center				License No. 2207C	Report for Year Ended 3/31/2016	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 47,197	47,197		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	10a/1	Occupational Therapy	\$ 198,515	198,515		
7.			Other - See attached Schedule	\$ 45,249	45,249		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 3,558	3,558		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,081	2,081		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L4	Automobile Expense (e.g. personal use)	\$ 1,088	1,088		
18.	16	m2/m	Unallowable Advertising *	\$ 20,360	20,360		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 57,429	57,429		
22.	20	5j	Barber and Beauty	\$ 1,059	1,059		
23.			Other - See attached Schedule	\$ 25,944	25,944		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	iv5	Meals to employees, guests and others who are not residents	\$ 1,776	1,776		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 404,256	404,256		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	a12n	Wages- Marketing	\$ 25,577		
10	a2	Administrator wages over allowable	\$ 21,620		
<b>Total Other Salaries Adjustment</b>			\$ 47,197	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b2	Dentist	\$ 6,697		
13	b12	Nursing Administration	\$ 23,773		
13	b12	IV Nurse	\$ 4,100		
13	b8a	Medical Director salary over allowable	\$ 4,679		
13	b8c	Medical Consultant	\$ 6,000		
13	b5b	PT - Outpatient	\$ -		
13	b9b	ST - Outpatient	\$ -		
<b>Total Other Fees Adjustments</b>			\$ 45,249	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Late Fees	\$ 75		
16	m13	Bank Charges	\$ 3,896		
16	m8a	Chamber of Commerce Dues	\$ 83		
16	m9	Other Unallowable Dues	\$ 36		
22	8b	Amortization of Intangibles	\$ 1,668		
16		Benefits on Disallowed Marketing Salary Noted Above (20%)	5,115		
16		Benefits on Disallowed Administrative Salary Noted Above (20%)	\$ 4,324		
16	L4	Condo Rent	\$ 3,451		
16	m9	Newspapers	\$ 1,183		
16	13	Employee Relations	\$ 6,113		
<b>Total Other A&amp;G Adjustments</b>			\$ 25,944	\$ -	\$ -



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

Name of Facility			License No.	Report for Year Ended	Page	of	
Candlewood Valley Care Center			2207C	3/31/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 404,256	404,256		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 135,057	135,057		
28.	20	5d	Ambulance/Limousine	\$ 18,961	18,961		
29.	20	5f	X-rays, etc	\$ 8,751	8,751		
30.	20	5h	Laboratory	\$ 36,062	36,062		
31.	20	5c	Medical Supplies	\$ 6,218	6,218		
32.	20	5e2	Oxygen (non emergency)	\$ 7,750	7,750		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 56,935	56,935		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 10,735	10,735		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 6,429	6,429		
<b>Other - Miscellaneous</b>							
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	\$ 279,087	279,087		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 970,241	970,241		

\*\*\* 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.

Candlewood Valley Care Center  
3/31/2016

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Specialty Mattresses	\$ 17,335		
20	5j	Nursing Supplies	\$ 4,324		
20	5j	Medical Supplies - Medicare	\$ 8,279		
20	5j	Medical Equipment Rental	\$ 24,335		
20	5j	Supplies - Resident Personal	\$ 22		
20	5j	OT Supplies	\$ 2,455		
20	5j	Medical Supplies - Evercare	\$ 59		
20	5j	Tube Feeding Medicare	\$ 126		
<b>Total Other Ancillary Costs</b>			\$ 56,935	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Cable TV	\$ 8,081		
22	6f	Small Equipment Purchase	\$ 2,336		
27	14b	Insurance on Disallowed Vehicles	\$ 76		
27	14a	Auto Insurance	\$ 242		
<b>Total Other Property Adjustments</b>			\$ 10,735	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense	\$ 2,550		
22	6b-d	Outpatient Therapy Utilities Disallowance	\$ 573		
22	6f	Minor Decorating	\$ 3,579		
30	IV8	Misc. Income	\$ 10,785		
		Adjustment - Prior Year Insurance Expense	\$ 261,600		
<b>Total Other Adjustments</b>			<b>\$ 279,087</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Candlewood Valley Care Center	2207C	3/31/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 8,238,726	8,238,726				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,069,357)	(4,069,357)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,376,511	1,376,511				
b. Medicare Room and Board Contractual Allowance **	\$ 529,937	529,937				
4. a. Private-Pay Residents and Other	\$ 1,021,843	1,021,843				
b. Private-Pay Room and Board Contractual Allowance **	\$ 86,300	86,300				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 139,139	139,139				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (139,231)	(139,231)				
c. Prescription Drugs - Non-Medicare	\$ 28,056	28,056				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (20,963)	(20,963)				
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	\$ 437,952	437,952				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (369,562)	(369,562)				
c. Physical Therapy - Non-Medicare	\$ 58,819	58,819				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (31,707)	(31,707)				
4. a. Speech Therapy - Medicare	\$ 100,376	100,376				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (76,417)	(76,417)				
c. Speech Therapy - Non-Medicare	\$ 23,582	23,582				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (11,945)	(11,945)				
5. a. Occupational Therapy - Medicare	\$ 436,263	436,263				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (403,254)	(403,254)				
c. Occupational Therapy - Non-Medicare	\$ 32,837	32,837				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (22,384)	(22,384)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 2,533	2,533				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,368,054	7,368,054				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 1,776	1,776				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 51,586	51,586				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 10,785	10,785				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 64,147	64,147				
<b>VI. Total All Revenue</b> (III + V)	\$ 7,432,201	7,432,201				

\* 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)
	X-Ray	\$ 8,211		
	Lab	\$ 20,921		
	Oxygen	\$ 4,793		
	Contractual Allowance - X-Ray and Lab	\$ (29,132)		
	Contractual Allowance - Oxygen	\$ (4,793)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
	X-Ray	\$ 615		
	Lab	\$ 3,882		
	Oxygen	\$ 662		
	Contractual Allowance - X-Ray and Lab	\$ (2,390)		
	Contractual Allowance - Oxygen	\$ (236)		
<b>Total Other Resident Revenue</b>		<b>\$ 2,533</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income	65	\$ 65		
	Interest Income - Intercompany	51,521	\$ 51,521		
<b>Total Interest Income</b>			<b>\$ 51,586</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	Misc. Income	\$ 10,785		
<b>Total Other Revenue</b>		<b>\$ 10,785</b>	<b>\$ -</b>	<b>\$ -</b>

**F. Statement of Revenue**

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 30b	of 37
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Account Name	Savings Interest Cash	Medicare / Private Insurance A/R	Security Deposit Interest Cash	Total	G/L Balance	Difference
Oct-15	10			10	10	-
Nov-15	12			12	12	-
Dec-15	11			11	11	-
Jan-16	12			12	12	-
Feb-16	11			11	11	-
Mar-16	10			10	10	-
Apr-16						-
May-16						-
Jun-16						-
Jul-16						-
Aug-16						-
Sep-16						-
<b>Totals</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>65</b>	<b>65</b>	<b>-</b>

Intercompany interest	Wilton	Greenwich	Hamden	TransCon	Total	G/L Balance	Difference
Oct-15					-	-	-
Nov-15					-	-	-
Dec-15				26,033	26,033	26,033	-
Jan-16					-	-	-
Feb-16				8,214	8,214	8,214	-
Mar-16				17,274	17,274	17,274	-
Apr-16					-	-	-
May-16					-	-	-
Jun-16					-	-	-
Jul-16					-	-	-
Aug-16					-	-	-
Sep-16					-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,521</b>	<b>51,521</b>	<b>51,521</b>	<b>-</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Candlewood Valley Care Center	2207C	3/31/2016	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	150,234
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,585,615
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	68,015
a. Prepaid Expenses	29,668			
b. Prepaid Insurance	8,424			
c. Prepaid Taxes	29,923			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,803,864
B. Fixed Assets				
1. Land			\$	216,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>13,180,854</u>		\$	5,931,204
	Accum. Depreciation <u>7,249,650</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>41,982</u>		\$	20,118
	Accum. Depreciation <u>21,864</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,787,581</u>		\$	82,197
	Accum. Depreciation <u>1,705,384</u>	Net		
7. Motor Vehicles	*Historical Cost <u>12,453</u>		\$	
	Accum. Depreciation <u>12,453</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
Construction in Progress				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	6,249,519

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

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Candlewood Valley Care Center		2207C	3/31/2016	32	37
Account			Amount		
			Total Brought Forward:	\$	8,053,383
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
\$					
2. Land Improvements					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
3. Buildings					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
5. Movable Equipment					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
6. Motor Vehicles					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable					
\$					
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
\$					
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$					
3. Organization Expense					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care ( <i>itemize</i> )					
\$					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
\$ 3,452,199					
Name and Address		Amount	Loan Date		
Various - See attached		3,452,199	Various		
7. Other Assets ( <i>itemize</i> )					
Deposits				11,172	\$
Deferred financing costs, net				26,731	\$
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
\$ 3,490,102					
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					
\$ 11,543,485					

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



### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Candlewood Valley Care Center	2207C	3/31/2016	32a	37

<b>Loans to Owners or Related Parties</b>	<b>Amount</b>
TransCon Builders, Inc.	\$ 3,346,447
Wilton Meadows	105,752
	<u><b>\$ 3,452,199</b></u>

**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
Candlewood Valley Care Center		2207C	3/31/2016	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	939,472
2. Notes Payable ( <i>itemize</i> )				\$	64,960
Current portion of Capital Lease Obligation				6,456	
Current portion of Notes Payable				58,504	
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	762,394
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	76,389
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	180,697
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	16,535
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	710,608
Accrued 401k Employer Liability		31,741	Security Deposits	22,500	
Accrued Provider User Fee		183,378	Accrued Home Office AI	86,018	
Accrued Operating Expenses		384,975	Other Payroll Deductions	(141)	
Accrued Sales Tax		2,137			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,751,055</b>

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

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 34	of 37
Account				Amount
Total Brought Forward:				2,751,055
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$ 6,960,646
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 124,611
Name and Address of Lender	Amount	Loan Date		
Hamden Health Care	124,611	Various		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
_____				
_____				
_____				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 7,085,257
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 9,836,312

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

Name of Facility	License No.	Report for Year Ended	Page	of
Candlewood Valley Care Center	2207C	3/31/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	1,988,681
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(282,508)
7. Total Net Worth			\$	1,707,173
<b>C. Total Reserves and Net Worth</b>			\$	1,707,173
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	11,543,485

### H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Candlewood Valley Care Center		2207C	3/31/2016	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2015			\$	1,988,681
B.	Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	7,432,201
C.	Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	7,714,709
D.	Net Income or Deficit			\$	(282,508)
E.	Balance			\$	1,706,173
F.	Additions				
	1. Additional Capital Contributed ( <i>itemize</i> )				
	2. Other ( <i>itemize</i> )				
F-3.	Total Additions			\$	
G.	Deductions				
	1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
	Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount		
	2. Other Withdrawings ( <i>Specify</i> )			\$	
	Purpose	Amount			
	3. Total Deductions			\$	
H.	<b>Balance at End of Period</b>		03/31/16	\$	1,706,173

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

Name of Facility Candlewood Valley Care Center	License No. 2207C	Report for Year Ended 3/31/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Blum, Shapiro &amp; Company, P.C.</i>		Title		Date Signed <i>2/6/17</i>
Printed Name of Preparer Blum Shapiro & Company, P.C.				
Address Address 2 Enterprise Drive, Suite 302, Shelton, CT 06484			Phone Number (203) 944-2100	