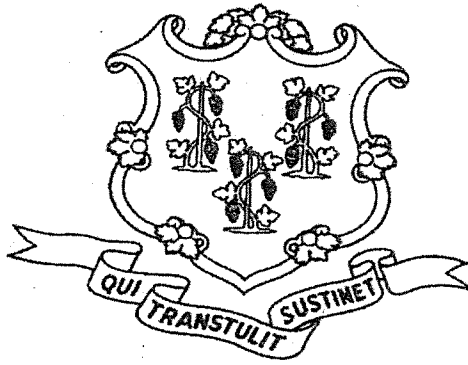


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Cheshire House Nursing & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 3396 East Main Street, Waterbury, CT 06705	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2141c	RHNS	(Specify)	Medicare Provider 07-5373
------------------	---------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 6577	RHNS	ICF-IID
----------------------------	--------------	------	---------

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) Cheshire House Nursing & Rehabilitation Center	License No. 2141c	Report for Year Ended 9/30/2016	Page 1	of 37
--	----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

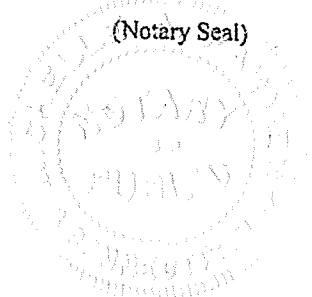
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Cheshire House Nursing & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 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>Stanley P. DeCosta Jr.</i>		Date 2/13/17	Signed (Owner) <i>Martin Sbriglio</i>		Date 2/13/2017
Printed Name (Administrator) Stanley P. DeCosta Jr.			Printed Name (Owner) Martin Sbriglio		
Subscribed and Sworn to before me: <i>Michelle A. Farmer</i>	State of CT	Date 2/13/17	Signed (Notary Public) <i>Michelle A. Farmer</i>		Comm. Expires
Address of Notary Public 189 Orange St. Stratford, CT. 06615					MICHELLE A. FARMER Notary Public - State of Connecticut My Commission Expires December 31, 2017



(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Cheshire House Nursing & Rehabilitation Center		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 3396 East Main Street, Waterbury, CT 06705				
Report Prepared By Ryders Health Management		Phone Number 203-381-1327	Date 1/24/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-381-1327	Report for Year Ended 9/30/2016	Page 2	of 37
---------------------------------------	------------------------------------	-----------	----------

Name of Facility (as shown on license) Cheshire House Nursing & Rehabilitation Center	Address (No. & Street, City, State, Zip) 3396 East Main Street, Waterbury, CT 06705
--	--

License Numbers: 2141c	CCNH	RHNS	(Specify)	Medicare Provider No. 07-5373
---------------------------	------	------	-----------	----------------------------------

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 type="radio"/> LLC	<input type="radio"/> Partnership	<input checked="" type="radio"/> Profit Corp.
<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust	

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
---	---------------------------	-------------------------------------	--------------------------

Administrator		
Name of Administrator Stanley P. DeCosta Jr.	Nursing Home Administrator's License No.:	001875

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name N/A	License No.:

General Information and Questionnaire
Corporate Owners

Name of Facility Cheshire House Nursing & Rehabilitation Ce	License No. 2141c	Report for Year Ended 9/30/2016	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		
Cheshire House Nursing & Rehabilitation Center	3396 East Main Street, Waterbury, CT 06705	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Martin Sbriglio	3396 East Main Street, Waterbury, CT 06705	Owner	100	
Names of Stockholders Owning at Least 10% of Shares				
Martin Sbriglio	3396 East Main Street, Waterbury, CT 06705	Owner	100	

General Information and Questionnaire Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of			
Cheshire House Nursing & Rehabilitation Center	2141c	9/30/2016	4	37			
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>							
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>If "Yes," provide the following information:</p>							
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 %**				
Ryders Health Management	88 Ryders Lane, Suite 208, Stratford, CT 06641	<input type="radio"/>	<input checked="" type="radio"/>	Financial & Management Support	16/m12	237,536	237,536
Cheshire House Properties LLC	3396 East Main Street, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	Rental Real Estate	22/9	480,000	480,000
RHM (CT W/C Trust)	PO Box 30393, Hartford, CT 06150	<input type="radio"/>	<input checked="" type="radio"/>	Workers Compensation	15/1a1	254,040	254,040
RHM (C N A Healthpro)	199 Scott Swamp Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	27/14a	11,491	11,491
RHM (One Beacon)		<input type="radio"/>	<input checked="" type="radio"/>	Liability Insurance	27/14c1	29,085	29,085
RHM (IHP, Guardian Dental, PBS)		<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	15/1a5	540,307	40,307
RHM (ADP retirements services)	4801 Olympia Plaza Drive, Sic. 2000, Louisville, KY 40241	<input type="radio"/>	<input checked="" type="radio"/>	401K Plan	15/1a7	9,831	9,831
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Cheshire House Nursing & Rehabilitation Cent	License No. 2141c	Report for Year Ended 9/30/2016	Page 5	of 37
--	----------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

1. In the preparation of this Report, were all costs allocated as required? 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.

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
Cheshire House Nursing & Rehabilitation Center		2141c		9/30/2016			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
GE Capital, P.O. Box 642111, Pittsburgh, PA 15264-2111	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	06/01/15	12 Months	6,962	6,962	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Total ***							6,962	

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes 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.

General Information and Questionnaire
Accounting Basis

Name of Facility Cheshire House Nursing & Rehabil	License No. 2141c	Report for Year Ended 9/30/2016	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum Advisors, LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Medicare cost reports, corp. tax returns, annual review of financial statements	\$	11,286	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	11,286
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No 15/1D				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Pullman & Comley, LLC 2 Waterbury Probate Court/Isaac Maki LLC 3 Murtha Cullina LLP 4 Joe D'Agostino 5 Kainen Escalera & McHale			Telephone Number 203-330-2000 860-240-6000 860-493-0870	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	850 Main Street, PO Box 7006, Bridgeport, CT 06601			
2	49 Leavenworth St, Waterbury, CT			
3	PO Box 150435, Hartford, CT 06115			
4	88 Ryders Lane, Stratford, CT			
5	21 Oak St, Hartford, CT 06106			
Services Provided by This Firm (<i>describe fully</i>)				
1	Marques Case - Disallowed	\$	696	
2	Conservatorship/Marques Settlement - Disallowed	\$	60,477	
3	Partners Pharmacy, Marques Case - Disallowed	\$	31,653	
4	Contract Review	\$	7,563	
5	Marques Case - Disallowed	\$	621	
			Charge for Services Provided	
			\$	101,010
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No 15/1e				

Schedule of Resident Statistics

Name of Facility	License No. 2141c		Report for Year Ended 9/30/2016						Page	of								
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	RHNS	CCNH	RHNS	CCNH	Total	RHNS	CCNH	Total	RHNS	CCNH	Total
			Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)												
1. Certified Bed Capacity																		
A. On last day of PREVIOUS report period	75	75		75		75		75		75		75		75		75		75
B. On last day of THIS report period	75	75		75		75		75		75		75		75		75		75
2. Number of Residents																		
A. As of midnight of PREVIOUS report period	72	72		72		72		72		72		72		72		72		72
B. As of midnight of THIS report period	72	72		72		72		72		72		72		72		72		72
3. Total Number of Days Care Provided During Period																		
A. Medicare	6,870	6,870		6,870		6,870		6,870		6,870		6,870		6,870		6,870		6,870
B. Medicaid (Conn.)	14,125	14,125		14,125		14,125		14,125		14,125		14,125		14,125		14,125		14,125
C. Medicaid (other states)																		
D. Private Pay	3,252	3,252		3,252		3,252		3,252		3,252		3,252		3,252		3,252		3,252
E. State SSI for RCH																		
F. Other (Specify) Hospice, VA, Managed Care	1,673	1,673		1,673		1,673		1,673		1,673		1,673		1,673		1,673		1,673
G. Total Care Days During Period (3A thru F)	25,920	25,920		25,920		25,920		25,920		25,920		25,920		25,920		25,920		25,920
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																		
A. Medicaid Bed Reserve Days	160	160		160		160		160		160		160		160		160		160
B. Other Bed Reserve Days	122	122		122		122		122		122		122		122		122		122
Total Resident Days (3G + 4A + 4B)	26,202	26,202		26,202		26,202		26,202		26,202		26,202		26,202		26,202		26,202

Schedule of Resident Statistics (Cont'd)

Name of Facility Cheshire House Nursing & Rehabilitation Ce	License No. 2141c	Report for Year Ended 9/30/2016	Page 9	of 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			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	14		40		18				
Per Diem Rate									
a. One bed rm.	See				\$478/\$395				
b. Two bed rms.	Attached		245.75		\$461/\$361				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,873	1,873		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	21,958	21,958		
D. Total Physical Therapy Treatments	23,831	23,831		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	178	178		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	364	364		
D. Total Speech Therapy Treatments	542	542		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,212	1,212		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	20,294	20,294		
D. Total Occupational Therapy Treatments	21,506	21,506		



STATE OF CONNECTICUT
 DEPARTMENT OF SOCIAL SERVICES
 OFFICE OF THE DEPUTY COMMISSIONER

Telephone
 (860) 424-5693
 Facsimile
 (860) 424-4860
 TDD
 1-800-842-4524

KATHLEEN M. BRENNAN
 Deputy Commissioner

June 30, 2016

Cheshire House Health Care Fac & Re
 3396 East Main Street
 Waterbury CT 06705

Provider Number: CCNH 000006577

Dear Provider:

For the rate period of July 1, 2015 through June 30, 2016, the following reimbursement rate for State-aided residents in your facility has been determined pursuant to Section 17b-340 of the Connecticut General Statutes (CGS), as amended, and the regulations promulgated pursuant thereto:

<u>Rate Period</u>	<u>Licensure</u>	<u>Per Diem</u>
7/1/2015 - 6/30/2016	CCNH	\$245.75

Pursuant to Public Act (PA) 15-5, rates shall not exceed those in effect for the period ending June 30, 2015, except pro rata fair rent increases for additions place in service in cost year ended September 30, 2014. Applicable rate increases for fair rent were issued September 2015. Notwithstanding any provisions of this section, the Department shall also provide increases, within available appropriations, to reflect reasonable costs mandated by collective bargaining agreement or otherwise provided by a facility to its employees.

If your facility chose to participate in the Wage and Benefit Enhancement Program, an interim rate add-on calculation was attached to this letter for your facility. This program incorporated three distinct rate components:

Part 1: Employee wages

Part 2: Pension plan improvements, health insurance, maintenance workers, contracted workers and training

Part 3: New pension plans

Please note, this rate add-on is interim subject to further adjustment for after-discovered differences in cost data as reported in the 2016 cost report, particularly as the result of desk review and/or field audit. In addition, due to year-to-year rate increase limitations in statute, changes to rates issued for prior rate periods due to audit, interim rate replacement, or other reasons could result in a revision to the rate issued herein.

Please be advised that, pursuant to section 17b-238(b) of the Connecticut General Statutes, if you believe that you have been aggrieved by this rate decision and would like to request a hearing, you must:

- (1) Send a written request to the Department of Social Services **within 10 days of the date of this letter**. The 10 days are measured from the date of this letter to the date of the postmark, email or delivery of the request; **AND**
- (2) Send a detailed, written description of all items of grievance **within 90 days of the date of this letter**. The 90 days are measured from the date of this letter to the date of the postmark, email or delivery of the detailed, written description of each specific item of grievance.

You must comply with both of these requirements in a timely manner in order for the Department to approve your request for a hearing. Please send both the 10-day letter and the detailed items of grievance to Theresa Messner, Department of Social Services, 55 Farmington Avenue, 9th Floor, Hartford, CT 06105 or Theresa.Messner@ct.gov.



7540 North 19th Avenue
 Phoenix, Arizona 85021
 (888) 873-4221
 fax (888) 543-2289
 www.SYNERTX.com

SYNERTX, a national provider of contract rehabilitation services and an industry leader in regulatory expertise, brings you the 2017 SNF Prospective Payment System (PPS) rates effective October 1, 2016.

2017 Prospective Payment System (PPS) RUG IV Rates Effective October 1, 2016
 These are the URBAN rates effective for New Haven county in CT. (Wage Factor: 1.2189)

Rate Class	Payment Amount
RUX	\$925.50
RUL	\$905.33
RUC	\$701.64
RUB	\$701.64
RUA	\$586.68
RVX	\$823.76
RVL	\$739.06
RVC	\$601.92
RVB	\$521.25
RVA	\$519.23
RHX	\$746.34
RHL	\$665.67
RHC	\$524.50
RHB	\$472.06
RHA	\$415.59
RMX	\$684.63
RML	\$628.16
RMC	\$460.77
RMB	\$432.53
RMA	\$355.90
RLX	\$601.26
RLB	\$447.99
RLA	\$288.66
ES3	\$844.95
ES2	\$661.42
ES1	\$590.83
HE2	\$570.66
HD2	\$534.36
HC2	\$504.11
HB2	\$498.06
HE1	\$473.86
HD1	\$445.63
HC1	\$421.42

Rate Class	Payment Amount
HB1	\$417.39
LE2	\$518.23
LD2	\$498.06
LC2	\$437.56
LB2	\$415.38
LE1	\$433.52
LD1	\$417.39
LC1	\$368.99
LB1	\$352.86
CE2	\$461.76
CD2	\$437.56
CC2	\$383.10
CB2	\$354.87
CA2	\$300.42
CE1	\$425.46
CD1	\$401.26
CC1	\$354.87
CB1	\$328.66
CA1	\$280.25
BB2	\$318.57
BA2	\$264.12
BB1	\$304.45
BA1	\$252.02
PE2	\$425.46
PD2	\$401.26
PC2	\$344.79
PB2	\$292.36
PA2	\$241.94
PE1	\$405.29
PD1	\$381.09
PC1	\$328.66
PB1	\$280.25
PA1	\$231.85

[Handwritten notes and scribbles in the right margin]

SYNERTX makes no expressed or implied warranty on the accuracy of the calculated rates. Your use of these rates and the information it provides is therefore undertaken at your own risk, and you hereby agree to hold SYNERTX harmless for any losses or damages that may result from error or omission.

These rates are based on the Federal Register Vol. 81, No. 151 dated August 5, 2016 - Medicare Program; Prospective Payment System and Consolidated Billing for Skilled Nursing Facilities for FY 2017; Notice.

The information provided should be verified by your own Accountant or Medicare Administrative Contractor (MAC) for accuracy.



Cheshire House

Nursing & Rehabilitation Center
3396 East Main St., Waterbury, CT 06705
Tel: (203) 754-2161 Fax: (203) 756-2293
www.rydershealth.com



GOVERNING BOARD MEMBERS
Dr. R. Sbriglio, MD/MPH, Chief Medical Director
Mr. M. Sbriglio, RN/RIHA, Administrative Consultant



CHARTING YOUR COURSE TO HEALTH

May 30, 2016

Dear Families and Responsible Parties:

Cheshire House Nursing & Rehabilitation Center prides itself in providing high quality patient care to our residents and the local community. We strive to continue to meet and exceed our quality standards and expectations and yours.

These quality standards, along with our increasing cost of operations and threatened cuts in state funding, make it necessary to adjust our room rates accordingly. Effective July 1, 2016 our room rates will be as follows:

Sub Acute Private Room	\$478.00/day
Sub Acute Semi-Private Room	\$461.00/day
Long Term Private Room	\$395.00/day
Long Term Semi-Private Room	\$361.00/day

These rates are very competitive and offer residents a tremendous value for the services and level of care we provide. We are very proud of our accomplishments here this past year and look forward to further improvements in the coming year.

Thank you for your continued support of Cheshire House. If you have any questions or would like additional information, please do not hesitate to contact us directly at (203) 754-2161.

Sincerely,

Stanley DeCosta, BS, LNHA
Administrator

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Cheshire House Nursing & Rehabilitation Center	2141c	9/30/2016	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	104,425	2,341				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	153,779	9,215				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	59,545	2,290				
c. Dietary Workers	263,227	22,170				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	177,612	16,272				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	82,925	2,194				
b. Other Maintenance Workers	31,512	2,035				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	52,793	3,641				
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	89,980	2,344				
b. RN						
1. Direct Care	569,084	15,535				
2. Administrative**	237,288	6,120				
c. LPN						
1. Direct Care	841,556	30,226				
2. Administrative**						
d. Aides and Attendants	1,147,798	86,896				
e. Physical Therapists	597,908	17,834				
f. Speech Therapists	23,106	364				
g. Occupational Therapists	346,482	9,281				
h. Recreation Workers	84,265	4,569				
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	198,016	6,900				
n. Marketing						
o. Other (Specify) See Attached Schedule	12,695	822				
<i>A-13. Total Salary Expenditures</i>	<i>5,073,994</i>	<i>241,047</i>				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page		of	
Cheshire House Nursing & Rehabilitation Center		2141c		9/30/2016		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									
Martin Sbriglio, RN, NHA							Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	2,080	130,000
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).									
Jennifer Sbriglio			N/A	Physical Therapist Aide			A12E	419	10,176

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Cheshire House Nursing & Rehabilitation Center		2141c		9/30/2016		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***									
Stanley DeCosta	104,425		non-discriminatory	Administrative	2,341				
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Cheshire House Nursing & Rehabilitation Center	2141c	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	35,096	780				
2. Dentist	8,028	167				
3. Pharmacist	5,129	114				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	33,300	333				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Staff	863	8				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	61,495	1,230				
B-13 Total Fees Paid in Lieu of Salaries	143,910	2,632				

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Cheshire House Nursing & Rehabilitation Center	2141c	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 254,040	254,040			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 496,498	496,498			
5. Health Insurance	\$ 540,307	540,307			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 9,831	9,831			
8. Uniform Allowance	\$ 27,809	27,809			
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 58,557	58,557			
d. Accounting and Auditing	\$ 11,286	11,286			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 101,010	101,010			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 18,891	18,891			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 15,029	15,029			
2. Cellular Phones	\$ 1,793	1,793			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 304	304			
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	\$ 389,752	389,752			
Subtotal	\$ 1,925,107	1,925,107			

* 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**

Cheshire House Nursing & Rehabilitation Center
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Cheshire House Nursing & Rehabilitation Center	2141c	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,925,107	1,925,107			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 6,522	6,522			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,757	4,757			
5. Education Expenses Related to Seminars and Conventions	\$ 5,475	5,475			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 1,357	1,357			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 1,630	1,630			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,831	1,831			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 13,829	13,829			
4. Fund-Raising***	\$				
5. Medical Records	\$ 10,800	10,800			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,345	3,345			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 5,778	5,778			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 874	874			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 1,400	1,400			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$ 237,536	237,536			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 101,501	101,501			
C-14 Total Administrative & General Expenditures	\$ 2,321,742	2,321,742			

* 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)
Meals & Entertainment	\$ 1,630		
Total Other Travel and Entertainment	\$ 1,630	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Adv. & Pub. Rel. Donations	\$ 13,829		
Total Other Advertising	\$ 13,829	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 5,468		
ACHC Membership	\$ 310		
Total Dues	\$ 5,778	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Charitable Donations	\$ 1,400		
Total Contributions	\$ 1,400	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Data Processing - Computer Equipment	\$ 7,738		
Data Processing	\$ 68,568		
Physician Care - Employees	\$ 7,151		
Bank Charges	\$ 7,594		
Bank Charges - Lease	\$ 202		
Unemployment Tax Management	\$ 1,111		
Sales & Use Tax	\$ 627		
A/R Solutions - A/R Billing	\$ 7,720		
Elevator Renewal	\$ 240		
CLIA - Laboratory User Fee	\$ 150		
City of Waterbury - License Renewals	\$ 400		
Total Other Administrative and General	\$ 101,501	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Cheshire House Nursing & Rehabilitation	License No. 2141c	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Ryders Health Management, 88 Ryders Lane, Suite 208, Stratford, CT 06614	237,536	Financial and Managerial Services	16m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Cheshire House Nursing & Rehabilitation Center		2141c	9/30/2016		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 156,561	156,561			
2.	Non-Food Supplies	\$ 16,450	16,450			
3.	Other (Specify) _____ Food - Café	\$ 8,368	8,368			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 181,379	181,379			
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 type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No					If yes, specify cost.	
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No					If yes, specify amt.	\$1,391
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						30IV8
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 Cheshire House Nursing & Rehabilitation Center		License No. 2141c	Report for Year Ended 9/30/2016	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. \$	3,531	3,531		
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) Laundry Supplies	\$	673	673		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	4,204	4,204		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Cheshire House Nursing & Rehabilitation Cent		2141c	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	41,467	41,467		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*		\$			
d.	Other (<i>Specify</i>)		\$			
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 41,467	41,467		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from Partners Pharmacy		\$ 262,130	262,130		
b.	Medicine Cabinet Drugs		\$ 44,009	44,009		
c.	Medical and Therapeutic Supplies		\$			
d.	Ambulance/Limousine***		\$ 5,257	5,257		
e.	Oxygen					
1.	For Emergency Use		\$			
2.	Other***		\$ 35,529	35,529		
f.	X-rays and Related Radiological Procedures***		\$ 14,343	14,343		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 21,476	21,476		
i.	Recreation		\$ 24,543	24,543		
j.	Other (Specify)**** See Attached Schedule		\$ 208,891	208,891		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 616,177	616,177		

* 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)
Physician Care - Patients	\$ 16,977		
Medical Supplies	\$ 150,274		
Medical Supplements	\$ 5,907		
Medical Waste	\$ 4,497		
Medical Equipment	\$ 3,242		
Medical Equipment - Rental	\$ 1,350		
PT Supplies	\$ 26,645		
Total Other Resident Care	\$ 208,891	\$ -	\$ -

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

Name of Facility Cheshire House Nursing & Rehabilitation Center		License No. 2141c	Report for Year Ended 9/30/2016	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
ADP Fees	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Service	21,638				16 m11
PointClickCare	Unit 4, Mississauga, ON L5N 8E9	<input type="radio"/>	<input checked="" type="radio"/>		Software Services	19,256				16 m11
Environmental Systems Corporation	18 Jansen Court, West Hartford, CT, 06110	<input type="radio"/>	<input checked="" type="radio"/>		HVAC Servicing	29,820				22 6c
Winter Bros Waste Systems CT	307 White St., Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Disposal of Garbage	15,434				22 6c
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended		Page	of
Cheshire House Nursing & Rehabilitation Cen	2141c	9/30/2016		22	37
Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$	168,876	168,876		
b. Heat	\$	7,863	7,863		
c. Light & Power	\$	119,092	119,092		
d. Water	\$	19,193	19,193		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	6,962	6,962		
f. Other (<i>itemize</i>)	\$				
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$	321,986	321,986		
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$	9,741	9,741		
b. Building & Building Improvements	\$	188,382	188,382		
c. Non-Movable Equipment	\$	27,530	27,530		
d. Movable Equipment	\$	32,025	32,025		
*7e. Total Depreciation Costs (7a + b + c + d)	\$	257,678	257,678		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	480,000	480,000		
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$	141,795	141,795		
c. Personal property taxes	\$	21,004	21,004		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	900,477	900,477		

* 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)
Total Other Repairs and Maintenance	\$ -	\$ -	\$ -



Depreciation Schedule

Name of Facility Cheshire House Nursing & Rehabilitation Center		License No. 2141c		Report for Year Ended 9/30/2016					Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements										
1. Acquired prior to this report period		385,350		385,350	39,544	S/L	39 Years	9,741		
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
A-4. Subtotal									9,741	
B. Building and Building Improvements										
1. Acquired prior to this report period		7,183,767		7,183,767	1,427,719	S/L	Various	188,346		
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)		467		467				38		
B-4. Subtotal									188,384	
C. Non-Movable Equipment										
1. Acquired prior to this report period		354,829		354,829	264,798	S/L	Various	25,508		
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)		25,276		25,276				2,021		
C-4. Subtotal									27,529	
D. Movable Equipment										
1. Motor Vehicles (Specify name, model and year of each vehicle)										
a. Jeep				22,963	22,963	200DB	5 Years			
b.										
c.										
d.										
2. Movable Equipment										
a. Acquired prior to this report period		937,236		937,236	748,733	Various	Various	31,013		
b. Disposals (attach schedule)										
c. Acquired during this report period (attach schedule)		9,042		9,042				1,013		
D-3. Subtotal									32,026	
E. Total Depreciation									257,680	

Cheshire House Nursing & Rehabilitation Center
9/30/2016

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:				
11/25/2015	Roofing & Siding	\$ 360	10	\$ 30
12/31/2015	Sales & Use Tax	\$ 107	10	\$ 8
Total additions for Building Improvements		\$ 467		\$ 38 *
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:				
10/22/2015	Condensing Unit	\$ 4,114	5	\$ 754
3/16/2016	2 Hot Water Tanks	\$ 7,825	5	\$ 783
3/22/2016	Top Load Washer	1139.01	5	113.9
6/17/2016	HVAC Sandwich Coil	5020.56	5	251.03
9/8/2016	Compressor	7177.57	5	119.63
Total additions for Non-Movable Equipment		\$ 25,276		\$ 2,021 *
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:				
3/15/2016	Convection Steamer	\$ 6,517	5	\$ 760
3/30/2016	Bed	\$ 2,525	5	\$ 253
Total additions for Movable Equipment		\$ 9,042		\$ 1,013 *
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:				
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
264	Goodwill	8/10/93	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
265	ORGANIZATIONAL COSTS	8/10/93	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
Group: AUTOS											
1	JEEP	12/31/95	22,962.54	0.00	0.00	22,962.54	0.00	22,962.54	0.00	200DB	5.00
			<u>22,962.54</u>	<u>0.00c</u>	<u>0.00</u>	<u>22,962.54</u>	<u>0.00</u>	<u>22,962.54</u>	<u>0.00</u>		
Group: Computer Software											
352	HP Generators/Servers	2/28/14	5,671.59	0.00	0.00	1,890.53	1,890.53	3,781.06	1,890.53	S/L	3.00
353	Ash Creek Enterprises	4/30/14	717.92	0.00	0.00	239.31	239.31	478.62	239.30	S/L	3.00
354	Ash Creek Enterprises	5/31/14	588.02	0.00	0.00	196.01	196.01	392.02	196.00	S/L	3.00
355	Ash Creek Enterprises	6/30/14	20.27	0.00	0.00	6.76	6.76	13.52	6.75	S/L	3.00
356	Ash Creek Enterprises	7/30/14	50.67	0.00	0.00	16.89	16.89	33.78	16.89	S/L	3.00
369	Ash Creek Enterprises	4/30/15	920.57	0.00	0.00	127.86	306.86	434.72	485.85	S/L	3.00
			<u>7,969.04</u>	<u>0.00c</u>	<u>0.00</u>	<u>2,477.36</u>	<u>2,656.36</u>	<u>5,133.72</u>	<u>2,835.32</u>		
Group: COVENANTS-NOT TO COMPLETE											
209	Covenant Not to Compete	10/01/93	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	0.00	Amort	15.00
			<u>70,000.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>70,000.00</u>	<u>0.00</u>	<u>70,000.00</u>	<u>0.00</u>		
Group: EQUIPMENT MOVABLE											
21	ALLOCATION OF PURCHASE PI	3/31/94	124,000.00	0.00	0.00	124,000.00	0.00	124,000.00	0.00	200DB	7.00
22	1 LAKESIDE CART	8/25/94	1,060.00	0.00	0.00	1,060.00	0.00	1,060.00	0.00	200DB	7.00
23	1 GENDROM 24 WHEELCHAIR	8/12/94	609.50	0.00	0.00	609.50	0.00	609.50	0.00	200DB	7.00
24	10 HERITAGE CHAIRS	6/27/94	2,377.37	0.00	0.00	2,377.37	0.00	2,377.37	0.00	200DB	7.00
25	12 FALCON TABLES	8/07/94	2,252.52	0.00	0.00	2,252.52	0.00	2,252.52	0.00	200DB	7.00
26	14 VINYL MATTRESSES	8/02/94	798.00	0.00	0.00	798.00	0.00	798.00	0.00	200DB	7.00
27	1 GRAND PIANO W/ BENCH	8/29/94	11,150.14	0.00	0.00	11,150.14	0.00	11,150.14	0.00	200DB	7.00
28	3 CHANDELIER	9/10/94	2,223.88	0.00	0.00	2,223.88	0.00	2,223.88	0.00	200DB	7.00
29	LAMPS & ACCESSORIES	9/11/94	457.02	0.00	0.00	457.02	0.00	457.02	0.00	200DB	7.00
30	2 LOVESEATS	9/20/94	295.06	0.00	0.00	295.06	0.00	295.06	0.00	200DB	7.00
31	6 WING CHAIRS	9/10/94	2,049.19	0.00	0.00	2,049.19	0.00	2,049.19	0.00	200DB	7.00
32	SILK TREES	9/10/94	2,868.36	0.00	0.00	2,868.36	0.00	2,868.36	0.00	200DB	7.00
33	ARTWORK	9/10/94	302.10	0.00	0.00	302.10	0.00	302.10	0.00	200DB	7.00
34	24 CHIPPENDALE CHAIRS	9/10/94	2,481.46	0.00	0.00	2,481.46	0.00	2,481.46	0.00	200DB	7.00
35	12 BEDS	8/16/94	3,899.22	0.00	0.00	3,899.22	0.00	3,899.22	0.00	200DB	7.00
36	12 HED AND FOOT BOARDS	10/01/94	4,351.09	0.00	0.00	4,351.09	0.00	4,351.09	0.00	200DB	7.00
37	12 HED AND FOOT BOARDS	10/01/94	1,500.96	0.00	0.00	1,500.96	0.00	1,500.96	0.00	200DB	7.00
38	12 BED RAILS	10/01/94	1,308.25	0.00	0.00	1,308.25	0.00	1,308.25	0.00	200DB	7.00
39	NETWORK COMPUTER	10/01/94	1,903.76	0.00	0.00	1,903.76	0.00	1,903.76	0.00	200DB	5.00
40	WHEELCHAIRS	11/30/94	3,063.44	0.00	0.00	3,063.44	0.00	3,063.44	0.00	200DB	7.00

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset #	d	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: EQUIPMENT MOVABLE (continued)													
41		5 USED HOSPITAL BEDS	12/31/94	750.00	0.00	0.00	0.00	750.00	0.00	750.00	0.00	200DB	7.00
42		PAYROLL COMPUTER	1/01/95	2,963.09	0.00	0.00	0.00	2,963.09	0.00	2,963.09	0.00	200DB	5.00
43		PAYROLL PRINTER	1/01/95	423.99	0.00	0.00	0.00	423.99	0.00	423.99	0.00	200DB	5.00
44		LAPTOP COMPUTER	2/01/95	1,824.00	0.00	0.00	0.00	1,824.00	0.00	1,824.00	0.00	200DB	5.00
45		HYDROCALLATOR	2/01/95	374.12	0.00	0.00	0.00	374.12	0.00	374.12	0.00	200DB	7.00
46		2 STORAGE CABINETS	2/01/95	1,361.04	0.00	0.00	0.00	1,361.04	0.00	1,361.04	0.00	200DB	7.00
47		SIX BEDS	2/01/95	4,284.75	0.00	0.00	0.00	4,284.75	0.00	4,284.75	0.00	200DB	7.00
48		15 BEDSIDE STANDS	3/01/95	3,295.28	0.00	0.00	0.00	3,295.28	0.00	3,295.28	0.00	200DB	7.00
49		14 HED AND FOOT BOARDS	2/01/95	1,751.12	0.00	0.00	0.00	1,751.12	0.00	1,751.12	0.00	200DB	7.00
50		SIX MATTRESSES	5/01/95	342.00	0.00	0.00	0.00	342.00	0.00	342.00	0.00	200DB	7.00
51		LEXAN TABLE TOPS	2/01/95	662.45	0.00	0.00	0.00	662.45	0.00	662.45	0.00	200DB	7.00
52		17 MIRRORS	3/01/95	1,261.40	0.00	0.00	0.00	1,261.40	0.00	1,261.40	0.00	200DB	7.00
53		SIX CHAIRS	7/01/95	635.68	0.00	0.00	0.00	635.68	0.00	635.68	0.00	200DB	7.00
54		WHEELCHAIR	4/01/95	291.50	0.00	0.00	0.00	291.50	0.00	291.50	0.00	200DB	7.00
55		WHEELCHAIR	4/01/95	265.00	0.00	0.00	0.00	265.00	0.00	265.00	0.00	200DB	7.00
56		4 WHEELCHAIRS	5/01/95	950.00	0.00	0.00	0.00	950.00	0.00	950.00	0.00	200DB	7.00
57		15 ARMCHAIRS	1/01/95	3,340.94	0.00	0.00	0.00	3,340.94	0.00	3,340.94	0.00	200DB	7.00
58		ICE MACHINE	6/09/95	560.57	0.00	0.00	0.00	560.57	0.00	560.57	0.00	200DB	7.00
59		WIRING WASHING MACHINES	8/30/95	128.20	0.00	0.00	0.00	128.20	0.00	128.20	0.00	200DB	7.00
60		PIPE & WIRING NEW DRYERS	8/30/95	544.80	0.00	0.00	0.00	544.80	0.00	544.80	0.00	200DB	7.00
61		17 USED HOSPITAL BEDS	1/31/95	2,550.00	0.00	0.00	0.00	2,550.00	0.00	2,550.00	0.00	200DB	7.00
62		STEAM TABLE DINING ROOM	3/31/95	1,600.00	0.00	0.00	0.00	1,600.00	0.00	1,600.00	0.00	200DB	7.00
63		DISHES	4/12/95	3,719.90	0.00	0.00	0.00	3,719.90	0.00	3,719.90	0.00	200DB	7.00
64		USED HOSPITAL BED	4/13/95	150.00	0.00	0.00	0.00	150.00	0.00	150.00	0.00	200DB	7.00
65		TV-RECREATION ROOM	4/02/95	856.43	0.00	0.00	0.00	856.43	0.00	856.43	0.00	200DB	7.00
66		ENTERTAINMENT CENTER-RE	4/28/95	484.34	0.00	0.00	0.00	484.34	0.00	484.34	0.00	200DB	7.00
67		CARPETING	4/28/95	516.48	0.00	0.00	0.00	516.48	0.00	516.48	0.00	200DB	7.00
68		PATIO FURNITURE	5/26/95	1,189.68	0.00	0.00	0.00	1,189.68	0.00	1,189.68	0.00	200DB	7.00
69		COMPUTER SYSTEM	6/30/95	2,029.00	0.00	0.00	0.00	2,029.00	0.00	2,029.00	0.00	200DB	5.00
70		UPGRADE COMPUTER SYSTEM	7/30/95	2,000.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	200DB	5.00
71		ICE MACHINE	7/30/95	2,544.00	0.00	0.00	0.00	2,544.00	0.00	2,544.00	0.00	200DB	7.00
72		32 OVER-BED TOP TABLES	7/30/95	1,015.66	0.00	0.00	0.00	1,015.66	0.00	1,015.66	0.00	200DB	7.00
73		6 HEAD & FOOT BOARDS	8/22/95	7,553.46	0.00	0.00	0.00	7,553.46	0.00	7,553.46	0.00	200DB	7.00
74		1 ELECTRIC BED	8/01/95	1,160.70	0.00	0.00	0.00	1,160.70	0.00	1,160.70	0.00	200DB	7.00
75		UPGRADE COMPUTER SYSTEM	8/22/95	147.34	0.00	0.00	0.00	147.34	0.00	147.34	0.00	200DB	5.00
76		CLOTHES DRYER	9/07/95	1,550.00	0.00	0.00	0.00	1,550.00	0.00	1,550.00	0.00	200DB	7.00
77		HOYER PARTNER ELECTRIC LI	7/31/95	3,869.00	0.00	0.00	0.00	3,869.00	0.00	3,869.00	0.00	200DB	7.00
78		13 WARDROBES	9/15/95	4,363.58	0.00	0.00	0.00	4,363.58	0.00	4,363.58	0.00	200DB	7.00
79		4 CHAIRS	9/29/95	700.98	0.00	0.00	0.00	700.98	0.00	700.98	0.00	200DB	7.00
80		26 DRAWER CABINETS WITH L	9/30/95	6,053.13	0.00	0.00	0.00	6,053.13	0.00	6,053.13	0.00	200DB	7.00
81		28 BLUE VINYL MATTRESSES	9/30/95	1,596.00	0.00	0.00	0.00	1,596.00	0.00	1,596.00	0.00	200DB	7.00
82		MINOLTA COPIER	9/30/95	3,368.68	0.00	0.00	0.00	3,368.68	0.00	3,368.68	0.00	200DB	7.00
83		COMPUTER NETWORK	9/30/95	2,428.54	0.00	0.00	0.00	2,428.54	0.00	2,428.54	0.00	200DB	5.00
84		BEDDING	6/30/95	4,024.64	0.00	0.00	0.00	4,024.64	0.00	4,024.64	0.00	200DB	7.00
85		COMPUTER EQUIP.	6/30/95	2,226.00	0.00	0.00	0.00	2,226.00	0.00	2,226.00	0.00	200DB	5.00
86		COMPUTER EQUIPMENT	8/31/95	1,000.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	200DB	5.00
87		LAUNDRY EQUIPMENT	10/03/95	4,828.95	0.00	0.00	0.00	4,828.95	0.00	4,828.95	0.00	200DB	5.00
88		OKIDATA 350 PRINTER	10/20/95	783.29	0.00	0.00	0.00	783.29	0.00	783.29	0.00	200DB	7.00
89		GUEST CHAIRS	10/25/95	1,617.56	0.00	0.00	0.00	1,617.56	0.00	1,617.56	0.00	200DB	7.00

Asset #	d	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: EQUIPMENT MOVABLE (continued)													
90		BOOKCASE	10/27/95	1,325.21	0.00		0.00	1,325.21	0.00	1,325.21	0.00	200DB	7.00
91		3 DESKS	11/20/95	1,123.84	0.00		0.00	1,123.84	0.00	1,123.84	0.00	200DB	7.00
92		486 DX 4/100MHZ SYSTEM	11/30/95	1,482.94	0.00		0.00	1,482.94	0.00	1,482.94	0.00	200DB	5.00
93		HUMAN RESOURCES DESK	11/30/95	734.03	0.00		0.00	734.03	0.00	734.03	0.00	200DB	7.00
94		2 DESKS	12/27/95	833.33	0.00		0.00	833.33	0.00	833.33	0.00	200DB	7.00
95		SNOW BLOWER	12/31/95	855.37	0.00		0.00	855.37	0.00	855.37	0.00	200DB	7.00
96		PULSE OXIMETER	1/23/96	795.00	0.00		0.00	795.00	0.00	795.00	0.00	200DB	7.00
97		2 DESKS	1/31/96	509.01	0.00		0.00	509.01	0.00	509.01	0.00	200DB	7.00
98		FOOD PROCESSOR	1/31/96	750.00	0.00		0.00	750.00	0.00	750.00	0.00	200DB	7.00
99		COMPUTER SYSTEM	2/29/96	2,117.88	0.00		0.00	2,117.88	0.00	2,117.88	0.00	200DB	5.00
100		WASHER	4/19/96	450.00	0.00		0.00	450.00	0.00	450.00	0.00	200DB	7.00
101		VERTICLE BLINDS	7/31/96	820.44	0.00		0.00	820.44	0.00	820.44	0.00	200DB	7.00
102		ARM CHAIR	9/18/96	601.12	0.00		0.00	601.12	0.00	601.12	0.00	200DB	7.00
103		UNIDENTIFIED	9/30/96	5,084.52	0.00		0.00	5,084.52	0.00	5,084.52	0.00	200DB	7.00
104		COMPUTER HARD DRIVE	12/21/96	315.95	0.00		0.00	315.95	0.00	315.95	0.00	200DB	7.00
105		COZY CARE CHAIR	3/05/97	770.83	0.00		0.00	770.83	0.00	770.83	0.00	200DB	7.00
106		5 DRAWER LATERAL FILE CAB	4/04/97	1,192.50	0.00		0.00	1,192.50	0.00	1,192.50	0.00	200DB	5.00
107		MINUTEMAN 450 UPS	4/17/97	528.94	0.00		0.00	528.94	0.00	528.94	0.00	200DB	5.00
108		COMPUTER SET UP	5/29/97	2,319.28	0.00		0.00	2,319.28	0.00	2,319.28	0.00	200DB	5.00
109		OBRA SOFTWARE	6/03/97	800.00	0.00		0.00	800.00	0.00	800.00	0.00	200DB	7.00
110		SONICATOR	6/13/97	1,000.00	0.00		0.00	1,000.00	0.00	1,000.00	0.00	200DB	7.00
111		DESK	7/01/97	1,055.79	0.00		0.00	1,055.79	0.00	1,055.79	0.00	200DB	7.00
112		500 MINI BLINDS	7/10/97	901.00	0.00		0.00	901.00	0.00	901.00	0.00	200DB	7.00
113		2 RECLINER CHAIRS	7/10/97	450.50	0.00		0.00	450.50	0.00	450.50	0.00	200DB	7.00
114		1 RECLINER CHAIR	7/14/97	295.95	0.00		0.00	295.95	0.00	295.95	0.00	200DB	7.00
115		STENCLAVE	7/23/97	684.31	0.00		0.00	684.31	0.00	684.31	0.00	200DB	7.00
116		COZY CARE CHAIR	8/06/97	797.14	0.00		0.00	797.14	0.00	797.14	0.00	200DB	7.00
117		CORP EXPRESS - FILE CABINET	11/17/97	1,942.32	0.00		0.00	1,942.32	0.00	1,942.32	0.00	200DB	7.00
118		2 DESKS/CHAIRS	1/29/98	1,725.00	0.00		0.00	1,725.00	0.00	1,725.00	0.00	200DB	7.00
119		COMPUSA - COMPUTER/PRINT	4/24/98	964.19	0.00		0.00	964.19	0.00	964.19	0.00	200DB	7.00
120		HOME DEPOT - LAWN MOWER	4/08/98	4,653.40	0.00		0.00	4,653.40	0.00	4,653.40	0.00	200DB	5.00
121		3 AIR CONDITIONERS	6/26/98	1,752.71	0.00		0.00	1,752.71	0.00	1,752.71	0.00	200DB	5.00
122		WAREHOUSE FIXTURE DOORS	6/29/98	528.00	0.00		0.00	528.00	0.00	528.00	0.00	200DB	7.00
123		COMPUSA COMPUTER/PRINT	8/27/98	1,778.00	0.00		0.00	1,778.00	0.00	1,778.00	0.00	200DB	5.00
124		AHCA FACILITATOR (QUALITY	9/29/99	561.79	0.00		0.00	561.79	0.00	561.79	0.00	200DB	5.00
125		ACHIEVE HLTH SYSTEM(RT S	9/29/99	529.99	0.00		0.00	529.99	0.00	529.99	0.00	200DB	7.00
126		18' REFRIGERATOR	9/24/99	120,000.00	0.00		0.00	120,000.00	0.00	120,000.00	0.00	200DB	7.00
127		ELECTRIC RANGE	9/30/99	2,114.70	0.00		0.00	2,114.70	0.00	2,114.70	0.00	200DB	7.00
128		EQUIPMENT	9/30/99	222.60	0.00		0.00	222.60	0.00	222.60	0.00	200DB	7.00
129		INVACARE CONTINUING (MICI	11/30/99	5,024.54	0.00		0.00	5,024.54	0.00	5,024.54	0.00	200DB	7.00
130		FLOOR ROLLER RENTAL	12/31/99	3,400.00	0.00		0.00	3,400.00	0.00	3,400.00	0.00	200DB	7.00
131		PARTNER PHONE SYSTEM	12/31/99	204.00	0.00		0.00	204.00	0.00	204.00	0.00	200DB	7.00
132		DISHWASHER	4/10/00	14,310.00	0.00		0.00	14,310.00	0.00	14,310.00	0.00	200DB	7.00
133		DISHWASHER	5/17/00	2,976.48	0.00		0.00	2,976.48	0.00	2,976.48	0.00	200DB	7.00
134		WAREHOUSE STORE FIXTURES	6/28/00	13,204.03	0.00		0.00	13,204.03	0.00	13,204.03	0.00	200DB	5.00
135		2 DELL COMPUTERS	7/12/00	1,000.00	0.00		0.00	1,000.00	0.00	1,000.00	0.00	200DB	7.00
136		WAREHOUSE STORE FIXTURES	8/09/00	1,105.73	0.00		0.00	1,105.73	0.00	1,105.73	0.00	200DB	7.00
137		WAREHOUSE STORE FIXTURE	9/30/00		0.00		0.00		0.00		0.00	200DB	7.00
138		INVACARE ELECTRIC BED & M	11/30/00		0.00		0.00		0.00		0.00	200DB	7.00

Asset #	d	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: EQUIPMENT MOVABLE (continued)												
139		DELL COMPUTER	12/31/00	1,617.15	0.00	0.00	1,617.15	0.00	1,617.15	0.00	200DB	7.00
140		DIRECTEC FILES	1/31/01	17,238.04	0.00	0.00	17,238.04	0.00	17,238.04	0.00	200DB	7.00
141		ELECTRIC BED & MATTRESS	1/31/01	997.35	0.00	0.00	997.35	0.00	997.35	0.00	200DB	7.00
142		DIRECTEC - SUPPLIES	1/31/01	628.12	0.00	0.00	628.12	0.00	628.12	0.00	200DB	7.00
143		NETWORK CABLES	2/14/01	1,164.94	0.00	0.00	1,164.94	0.00	1,164.94	0.00	200DB	7.00
145		FURNISHINGS	4/30/01	40,511.00	0.00	0.00	40,511.00	0.00	40,511.00	0.00	200DB	7.00
146		DELL COMPUTER	10/31/01	1,710.85	0.00	0.00	1,710.85	0.00	1,710.85	0.00	200DB	5.00
147		REFURBISHED CHILLER UNIT	5/02/02	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	200DB	7.00
148		DESK & CREDENZA	9/15/95	2,564.35	0.00	0.00	2,564.35	0.00	2,564.35	0.00	200DB	7.00
149		DIFFERENCE	1/01/00	18.72	0.00	0.00	18.72	0.00	18.72	0.00	200DB	5.00
194		SUNSHELTER AWNINGS	7/15/02	5,132.52	0.00	0.00	5,132.52	0.00	5,132.52	0.00	200DB	7.00
195		MATTRESS LEG SLING	9/30/02	1,698.24	0.00	0.00	1,698.24	0.00	1,698.24	0.00	200DB	7.00
196		Invacare HPL	12/31/02	2,046.35	0.00	0.00	2,046.35	0.00	2,046.35	0.00	S/L	5.00
197		Invacare low HT Bed	1/01/03	1,155.40	0.00	0.00	1,155.40	0.00	1,155.40	0.00	S/L	5.00
198		Invacare power lift	1/01/03	1,358.02	0.00	0.00	1,358.02	0.00	1,358.02	0.00	S/L	5.00
199		Ray Spinellei	5/31/03	1,404.50	0.00	0.00	1,404.50	0.00	1,404.50	0.00	S/L	5.00
200		Network hardware	8/31/03	1,077.48	0.00	0.00	1,077.48	0.00	1,077.48	0.00	S/L	5.00
202		Whirpool	10/01/03	2,742.43	0.00	0.00	2,742.43	0.00	2,742.43	0.00	S/L	7.00
212		10 electric beds wit rails	3/31/05	11,845.95	0.00	0.00	11,845.95	0.00	11,845.95	0.00	S/L	5.00
213		1 electric bed with rail	8/31/05	1,456.94	0.00	0.00	1,456.94	0.00	1,456.94	0.00	S/L	5.00
218		MMS Medical Supply - electric bed	12/20/05	1,726.64	0.00	0.00	1,726.64	0.00	1,726.64	0.00	S/L	5.00
219		MMS Medical Supply - Monitor and	1/20/06	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	0.00	S/L	5.00
220		MMS Medical Supply - Electric Bec	2/10/06	8,561.04	0.00	0.00	8,561.04	0.00	8,561.04	0.00	S/L	5.00
221		Caretracker System Hardware/Softw	3/03/06	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	5.00
222		Caretracker System Hardware/Softw	3/31/06	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	5.00
223		Caretracker System Hardware/Softw	3/31/06	9,816.14	0.00	0.00	9,816.14	0.00	9,816.14	0.00	S/L	5.00
224		MMS Medical Supply - Wheelchair	3/31/06	1,956.00	0.00	0.00	1,956.00	0.00	1,956.00	0.00	S/L	5.00
225		2 Retractable Awning Arms	7/31/06	1,285.00	0.00	0.00	1,285.00	0.00	1,285.00	0.00	S/L	5.00
228		Dell computer	9/01/06	4,900.15	0.00	0.00	4,900.15	0.00	4,900.15	0.00	S/L	5.00
232		MSC - 18 Beds and Rails	10/31/06	20,511.00	0.00	0.00	20,511.00	0.00	20,511.00	0.00	S/L	5.00
233		R. SPinelli - Bariatric Wheelchair	12/31/06	1,222.70	0.00	0.00	1,222.70	0.00	1,222.70	0.00	S/L	5.00
234		Nustep - Stationary Bike	3/26/07	3,850.00	0.00	0.00	3,850.00	0.00	3,850.00	0.00	S/L	5.00
242		Direct Supply - Tray Truck	1/31/08	1,814.11	0.00	0.00	1,814.11	0.00	1,814.11	0.00	S/L	5.00
243		MMS - beds and rails	4/30/08	2,801.61	0.00	0.00	2,801.61	0.00	2,801.61	0.00	S/L	5.00
254		Air Mattress	11/30/08	1,134.31	0.00	0.00	1,134.31	0.00	1,134.31	0.00	S/L	7.00
255		Floor Buffer	2/28/09	1,090.20	0.00	0.00	1,090.20	0.00	1,090.20	0.00	S/L	7.00
256		Electric Patient Lift	4/09/09	1,431.33	0.00	0.00	1,431.33	0.00	1,431.33	0.00	S/L	7.00
257		Patient Lift Stand	4/30/09	1,769.14	0.00	0.00	1,769.14	0.00	1,769.14	0.00	S/L	7.00
299		MMS	5/31/12	4,563.65	0.00	0.00	2,173.17	651.95	2,825.12	1,738.53	S/L	7.00
303		Who But W.B. Mason	4/15/12	118,901.85	0.00	0.00	41,615.66	11,890.19	53,505.85	65,396.00	S/L	10.00
304		MMS	4/15/12	93,050.36	0.00	0.00	32,567.64	9,305.04	41,872.68	51,177.68	S/L	10.00
305		HD Supply	4/15/12	424.97	0.00	0.00	148.75	42.50	191.25	233.72	S/L	10.00
306		Harbor Linen	4/15/12	27,303.24	0.00	0.00	9,556.12	2,730.32	12,286.44	15,016.80	S/L	10.00
307		Eastern Bag and Paper	4/15/12	2,837.67	0.00	0.00	995.19	283.77	1,276.96	1,560.71	S/L	10.00
308		Complements Art Gallery	4/15/12	13,530.00	0.00	0.00	4,735.50	1,353.00	6,088.50	7,441.50	S/L	10.00
310		Total Fitness Equipment	1/31/12	4,247.62	0.00	0.00	2,224.94	606.80	2,831.74	1,415.88	S/L	7.00
350		Meal Delivery Cart	3/31/14	6,806.40	0.00	0.00	1,361.28	1,361.28	2,722.56	4,083.84	S/L	5.00
351		Bladder Scanner	4/30/14	6,284.17	0.00	0.00	1,256.83	1,256.83	2,513.66	3,770.51	S/L	5.00
367		C&C Janitorial Supplies - Extract V	9/02/15	5,947.76	0.00	0.00	99.13	1,189.55	1,288.68	4,659.08	S/L	5.00

Book Asset Detail 10/01/15 - 9/30/16

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: EQUIPMENT MOVABLE (continued)											
372	Convection Steamer	3/15/16	6,517.03	0.00c	0.00	0.00	760.32	760.32	5,756.71	S/L	5.00
373	Bed/Ultracare	3/30/16	2,525.21	0.00c	0.00	0.00	252.52	252.52	2,272.69	S/L	5.00
	EQUIPMENT MOVABLE		946,278.44	0.00c	0.00	749,729.12	32,025.67	781,754.79	164,523.65		
Group: GOODWILL											
268	15 Bed License	10/01/09	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	GOODWILL		0.00	0.00c	0.00	0.00	0.00	0.00	0.00		
Group: IMPROVEMENTS											
150	ARCHITECT AND ENGINEER FE	4/11/94	50,815.00	0.00	0.00	27,857.01	1,302.95	29,159.96	21,655.04	S/L	39.00
151	IMPROVEMENTS	12/01/94	38,376.94	0.00	0.00	20,700.13	984.02	21,684.15	16,692.79	S/L	39.00
152	DOORS	2/01/95	7,325.43	0.00	0.00	4,373.01	187.83	4,560.84	2,764.59	S/L	39.00
153	WALL COVERING	4/01/95	250.00	0.00	0.00	250.00	0.00	250.00	0.00	200DB	7.00
154	HOT WATER BOILER	1/01/95	3,223.94	0.00	0.00	1,711.93	82.67	1,794.60	1,429.34	S/L	39.00
155	TILING	1/01/95	537.50	0.00	0.00	285.36	13.78	299.14	238.36	S/L	39.00
156	PLUMBING LAUNDRY AREA	2/01/95	4,761.23	0.00	0.00	2,517.89	122.08	2,639.97	2,121.26	S/L	39.00
157	DUCT WORK	2/01/95	3,309.54	0.00	0.00	1,735.81	84.86	1,820.67	1,488.87	S/L	39.00
158	ARCHITECT FEES	3/01/95	900.00	0.00	0.00	900.00	0.00	900.00	0.00	200DB	10.00
159	MOTION DETECTOR	2/01/95	610.11	0.00	0.00	322.59	15.64	338.23	271.88	S/L	39.00
160	WIRING	1/01/95	2,101.14	0.00	0.00	1,109.71	53.88	1,163.59	937.55	S/L	39.00
161	PAINTING LOWER RENOVATIO	6/01/95	1,563.02	0.00	0.00	1,563.02	0.00	1,563.02	0.00	200DB	7.00
162	13 DOOR ALARMS	6/01/95	857.81	0.00	0.00	857.81	0.00	857.81	0.00	200DB	7.00
163	ALUMINUM SIDING WINDOW	6/01/95	1,470.00	0.00	0.00	764.79	37.69	802.48	667.52	S/L	39.00
164	WIRING	4/01/95	4,500.69	0.00	0.00	2,361.63	115.40	2,477.03	2,023.66	S/L	39.00
165	DOOR FRAMES	3/01/95	639.48	0.00	0.00	336.87	16.40	353.27	286.21	S/L	39.00
166	COMPOUND	1/01/95	83.70	0.00	0.00	44.51	2.15	46.66	37.04	S/L	39.00
167	INSULATION	1/01/95	2,735.95	0.00	0.00	1,452.64	70.15	1,522.79	1,213.16	S/L	39.00
168	ARCHITECT AND ENGINEERING	6/30/95	21,425.00	0.00	0.00	11,166.05	549.36	11,715.41	9,709.59	S/L	39.00
169	WIRING	8/09/95	1,864.38	0.00	0.00	961.95	47.80	1,009.75	854.63	S/L	39.00
170	UNIDENTIFIED	9/30/95	127,366.14	0.00	0.00	71,469.85	3,265.80	74,735.65	52,630.49	S/L	39.00
171	UNIDENTIFIED	4/30/96	56,581.70	0.00	0.00	28,161.20	1,450.81	29,612.01	26,969.69	S/L	39.00
172	DRAWINGS FOR NEW BASEMEI	10/25/96	1,800.00	0.00	0.00	873.01	46.15	919.16	880.84	S/L	39.00
173	DUCT WORK	10/25/96	3,452.30	0.00	0.00	1,674.48	88.52	1,763.00	1,689.30	S/L	39.00
174	MACHINERY RENTAL FOR PIP	11/11/96	2,000.00	0.00	0.00	965.77	51.28	1,017.05	982.95	S/L	39.00
175	NEW SIDEWALKS	11/08/96	5,021.53	0.00	0.00	2,424.94	128.76	2,553.70	2,467.83	S/L	39.00
176	HANDICAP ENTRANCE	1/01/97	3,011.15	0.00	0.00	1,447.64	77.21	1,524.85	1,486.30	S/L	39.00
177	RISERS FOR NEW DOORWAY	5/20/97	1,010.10	0.00	0.00	474.83	25.90	500.73	509.37	S/L	39.00
178	CONCRETE PARKING LOT	6/30/97	3,976.43	0.00	0.00	1,860.75	101.96	1,962.71	2,013.72	S/L	39.00
179	ALARM SYSTEM	1/23/98	973.78	0.00	0.00	440.11	24.97	465.08	508.70	S/L	39.00
180	PAVING	2/28/98	13,568.00	0.00	0.00	6,132.01	347.90	6,479.91	7,088.09	S/L	39.00
181	IMPROVEMENTS	10/31/99	1,185,587.98	0.00	0.00	488,753.93	30,399.69	519,153.62	666,434.36	S/L	39.00
182	IMPROVEMENTS	1/31/00	26,708.54	0.00	0.00	10,758.26	684.83	11,443.09	15,265.45	S/L	39.00
183	IMPROVEMENTS	2/29/00	53,851.31	0.00	0.00	21,377.07	1,380.80	22,757.87	31,093.44	S/L	39.00
184	IMPROVEMENTS	4/30/00	15,426.70	0.00	0.00	6,114.95	395.56	6,510.51	8,916.19	S/L	39.00
185	IMPROVEMENTS	5/31/00	36,837.22	0.00	0.00	14,522.81	944.54	15,467.35	21,369.87	S/L	39.00
186	IMPROVEMENTS	6/30/00	120,738.85	0.00	0.00	47,342.26	3,095.87	50,438.13	70,300.72	S/L	39.00

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: IMPROVEMENTS (continued)											
187	IMPROVEMENTS	7/31/00	68,839.64	0.00	0.00	26,845.02	1,765.12	28,610.14	40,229.50	S/L	39.00
188	IMPROVEMENTS	9/30/00	141,675.54	0.00	0.00	54,841.35	3,632.71	58,474.06	83,201.48	S/L	39.00
189	SUPERIOR BLUEPRINT DRAWI	10/27/97	615.90	0.00	0.00	237.51	15.79	253.30	362.60	S/L	39.00
190	CITY OF WATERBURY	8/15/98	4,999.00	0.00	0.00	1,928.04	128.18	2,056.22	2,942.78	S/L	39.00
191	IMPROVEMENTS	9/30/00	17,479.03	0.00	0.00	6,739.84	448.18	7,188.02	10,291.01	S/L	39.00
192	IMPROVEMENTS	11/30/00	165,380.61	0.00	0.00	62,950.64	4,240.53	67,191.17	98,189.44	S/L	39.00
193	IMPROVEMENTS	2/28/01	43,810.91	0.00	0.00	16,349.07	1,123.36	17,472.43	26,338.48	S/L	39.00
210	Painting, Fixing Wallpaper	6/15/05	6,200.50	0.00	0.00	1,642.90	158.99	1,801.89	4,398.61	S/L	39.00
211	Deposit to R/R Diesel Storage Tank	9/30/05	6,500.00	0.00	0.00	1,666.70	166.67	1,833.37	4,666.63	S/L	39.00
215	Absolute Tank Removal	1/20/06	7,542.00	0.00	0.00	1,869.34	193.38	2,062.72	5,479.28	S/L	39.00
216	Improvements - Spray foam insulati	7/11/06	15,636.24	0.00	0.00	3,708.60	400.93	4,109.53	11,526.71	S/L	39.00
217	Spino's Paving	9/05/06	4,000.00	0.00	0.00	931.59	102.56	1,034.15	2,965.85	S/L	39.00
229	Lindquist - Doors and elevator lite k	2/20/07	6,056.99	0.00	0.00	1,333.08	155.31	1,488.39	4,568.60	S/L	39.00
230	Lindquist - Perimeter Seals	2/20/07	1,044.06	0.00	0.00	229.78	26.77	256.55	787.51	S/L	39.00
231	Antonios - Toli Floors	4/12/07	18,329.40	0.00	0.00	3,994.83	469.98	4,464.81	13,864.59	S/L	39.00
237	Lindquist - Oak door	11/26/07	1,573.04	0.00	0.00	315.92	40.33	356.25	1,216.79	S/L	39.00
238	Simplex Grinnell - sprinkler system	5/30/08	5,921.35	0.00	0.00	1,113.42	151.83	1,265.25	4,656.10	S/L	39.00
239	Schmid Electric - exterior lighting	7/31/08	1,178.00	0.00	0.00	216.50	30.21	246.71	931.29	S/L	39.00
240	Mary Gray Design Services - wall c	8/27/08	3,358.93	0.00	0.00	610.09	86.13	696.22	2,662.71	S/L	39.00
241	Lindquist - doors	8/31/08	2,289.60	0.00	0.00	415.86	58.71	474.57	1,815.03	S/L	39.00
249	Mary Gray Design Services	10/27/08	646.20	0.00	0.00	446.96	64.62	511.58	134.62	S/L	10.00
250	Fire Protection Sprinkler Heads	4/30/09	2,544.00	0.00	0.00	1,632.40	254.40	1,886.80	657.20	S/L	10.00
251	Installation Cables	5/30/09	1,415.00	0.00	0.00	896.17	141.50	1,037.67	377.33	S/L	10.00
252	LED Nightlights	5/31/09	5,771.92	0.00	0.00	3,655.54	577.19	4,232.73	1,539.19	S/L	10.00
253	PCV Sleeves	5/31/09	1,272.00	0.00	0.00	805.60	127.20	932.80	339.20	S/L	10.00
266	Bowman Signs - Sandblasted Sign	12/21/09	3,731.20	0.00	0.00	3,731.20	0.00	3,731.20	0.00	S/L	5.00
270	Bellinghausen Electrical Contractor	9/30/12	5,239.40	0.00	0.00	403.02	134.34	537.36	4,702.04	S/L	39.00
271	Boggio, Matthew	7/31/12	26,679.08	0.00	0.00	2,166.25	684.08	2,850.33	23,828.75	S/L	39.00
272	Galla, Gregory	7/31/12	8,800.00	0.00	0.00	714.53	225.64	940.17	7,859.83	S/L	39.00
273	Perri Mechanical	5/31/12	6,655.95	0.00	0.00	568.90	170.67	739.57	5,916.38	S/L	39.00
274	Ranno, Michael	6/30/12	2,040.00	0.00	0.00	170.01	52.31	222.32	1,817.68	S/L	39.00
275	Home Depot Credit Services	5/31/12	1,945.55	0.00	0.00	166.30	49.89	216.19	1,729.36	S/L	39.00
276	All About Service S&P Carting	5/31/12	702.65	0.00	0.00	60.07	18.02	78.09	624.56	S/L	39.00
277	G.T.D. Services, Inc.	6/30/12	5,949.00	0.00	0.00	495.75	152.54	648.29	5,300.71	S/L	39.00
278	Raintech Sound and Communicator	6/30/12	584.66	0.00	0.00	48.72	63.71	112.43	472.23	S/L	39.00
279	Scott Design, LLC	6/30/12	1,600.00	0.00	0.00	133.35	41.03	174.38	1,425.62	S/L	39.00
280	Karnco	6/30/12	197.81	0.00	0.00	16.48	5.07	21.55	176.26	S/L	39.00
281	Home Depot Credit Services	6/30/12	1,405.45	0.00	0.00	117.13	36.04	153.17	1,252.28	S/L	39.00
282	Treasurer, State of Connecticut	7/31/12	200.00	0.00	0.00	16.24	5.13	21.37	178.63	S/L	39.00
283	Waterbury Health Dept.	7/31/12	50.00	0.00	0.00	4.05	1.28	5.33	44.67	S/L	39.00
284	Karnco	7/31/12	3,268.94	0.00	0.00	265.43	83.82	349.25	2,919.69	S/L	39.00
285	Monteiro, Kathryn	7/31/12	64.75	0.00	0.00	5.26	1.66	6.92	57.83	S/L	39.00
286	Lord Chamberlain	7/31/12	28.71	0.00	0.00	2.34	0.74	3.08	25.63	S/L	39.00
288	Boggio, Matthew	9/30/12	21,820.65	0.00	0.00	1,678.50	559.50	2,238.00	19,582.65	S/L	39.00
289	Galla, Gregory	9/30/12	8,800.00	0.00	0.00	676.92	225.64	902.56	7,897.44	S/L	39.00
289	Perri Mechanical Contractors	9/30/12	10,000.00	0.00	0.00	769.23	256.41	1,025.64	8,974.36	S/L	39.00
290	Home Depot Credit Services	9/30/12	756.71	0.00	0.00	58.20	19.40	77.60	679.11	S/L	39.00
291	Universal Copy	9/30/12	71.25	0.00	0.00	5.49	1.83	7.32	63.93	S/L	39.00
292	Bellinghausen Electrical Contractor	9/30/12	937.75	0.00	0.00	72.12	24.04	96.16	841.59	S/L	39.00

Book Asset Detail 10/01/15 - 9/30/16

FYE: 9/30/2016

Asset #	d	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: IMPROVEMENTS (continued)												
293		NCL Services, LLC	9/30/12	5,750.00	0.00	0.00	442.32	147.44	589.76	5,160.24	S/L	39.00
294		Monteiro, Kathryn	8/31/12	66.00	0.00	0.00	5.21	1.69	6.90	59.10	S/L	39.00
295		All About Service S&P Carling	8/31/12	632.78	0.00	0.00	50.04	16.23	66.27	566.51	S/L	39.00
296		Superior Products Distributors, Inc	8/31/12	16.17	0.00	0.00	1.26	0.41	1.67	14.50	S/L	39.00
297		Environmental Systems	8/31/12	46,931.40	0.00	0.00	3,710.39	1,203.37	4,913.76	42,017.64	S/L	39.00
300		Reclass to Improvements	4/15/12	3,430,241.79	0.00	0.00	307,842.22	87,954.92	395,797.14	3,034,444.65	S/L	39.00
311		Personal Property/Cost Seg	4/15/12	631,879.00	0.00	0.00	56,707.10	16,202.03	72,909.13	558,969.87	S/L	39.00
312		Land Improvements/Cost Seg	4/15/12	483,243.00	0.00	0.00	43,367.97	12,390.85	55,758.82	427,484.18	S/L	39.00
328		Improvements	10/01/12	85,910.79	0.00	0.00	9,372.09	3,124.03	12,496.12	73,414.67	S/L	27.50
347		Flooring & Painting Room 15	10/31/13	2,836.14	0.00	0.00	283.61	283.61	567.22	2,268.92	S/L	10.00
348		Flooring & Painting Room 14	10/31/13	3,096.70	0.00	0.00	309.67	309.67	619.34	2,477.36	S/L	10.00
349		Built in Shelves	11/30/13	720.00	0.00	0.00	72.00	72.00	144.00	576.00	S/L	10.00
361		Concrete Sidewalk Repairs	1/31/15	2,718.61	0.00	0.00	181.24	271.86	453.10	2,265.51	S/L	10.00
362		DeSantis, Paul - easement agreement	11/18/14	5,000.00	0.00	0.00	416.67	500.00	916.67	4,083.33	S/L	10.00
363		Cintas Fire Protection - 42 Smoke I	12/31/14	6,832.99	0.00	0.00	512.47	683.30	1,195.77	5,637.22	S/L	10.00
364		Fire Dampers, Repairs, and Painting	1/16/15	1,680.00	0.00	0.00	112.00	168.00	280.00	1,400.00	S/L	10.00
365		Complements Art Gallery - Painting	7/16/15	4,045.00	0.00	0.00	67.42	404.50	471.92	3,573.08	S/L	10.00
366		Pelletier Roofing & Siding - Roof R	9/02/15	10,900.00	0.00	0.00	90.83	1,090.00	1,180.83	9,719.17	S/L	10.00
370		Pelletier Roofing & Siding	11/25/15	359.99	0.00	0.00	0.00	30.00	30.00	329.99	S/L	10.00
371		Sales & Use Tax	12/31/15	107.00	0.00	0.00	0.00	8.03	8.03	98.97	S/L	10.00
				7,173,839.32	0.00c	0.00	1,417,333.33	188,383.80	1,605,717.13	5,568,122.19		
Group: LAND IMPROVEMENT												
2		SURVEYING & CIVIL ENGINEE	1/03/94	1,950.00	0.00	0.00	1,950.00	0.00	1,950.00	0.00	150DB	15.00
3		LAND EXCAVATION	4/15/97	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	0.00	150DB	15.00
309		Patriot Construction	4/15/12	379,900.00	0.00	0.00	34,093.60	9,741.03	43,834.63	336,065.37	S/L	39.00
				385,350.00	0.00c	0.00	39,543.60	9,741.03	49,284.63	336,065.37		
Group: NON-MOVABLE EQUIPMENT												
8		BED ALARM	2/01/95	354.85	0.00	0.00	354.85	0.00	354.85	0.00	200DB	7.00
9		BEDS	1/01/95	309.93	0.00	0.00	309.93	0.00	309.93	0.00	200DB	7.00
11		LARGE SCREEN TV	1/01/95	246.50	0.00	0.00	246.50	0.00	246.50	0.00	200DB	7.00
12		UNIDENTIFIED	8/30/95	53,340.85	0.00	0.00	53,340.85	0.00	53,340.85	0.00	200DB	7.00
13		INSTALL LINE AC	9/30/95	4,732.45	0.00	0.00	4,732.45	0.00	4,732.45	0.00	200DB	7.00
14		GAS VENT FOR DISHWASHER	12/31/95	892.31	0.00	0.00	892.31	0.00	892.31	0.00	200DB	7.00
15		GREGIAN LADY	2/29/00	1,547.60	0.00	0.00	1,547.60	0.00	1,547.60	0.00	200DB	7.00
16		WHIRLPOOL	5/15/00	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	0.00	200DB	7.00
17		LOCKNETICS DELAY EGRESS	11/30/01	2,968.00	0.00	0.00	2,968.00	0.00	2,968.00	0.00	200DB	7.00
201		Door control	1/31/03	1,431.00	0.00	0.00	1,431.00	0.00	1,431.00	0.00	S/L	7.00
203		New Phone System	6/02/04	25,305.00	0.00	0.00	25,305.00	0.00	25,305.00	0.00	S/L	5.00
204		Telephone	7/13/04	1,007.00	0.00	0.00	1,007.00	0.00	1,007.00	0.00	S/L	5.00
205		Alarm System	11/05/03	425.00	0.00	0.00	425.00	0.00	425.00	0.00	S/L	7.00
206		Transmitter	11/24/03	148.74	0.00	0.00	148.74	0.00	148.74	0.00	S/L	7.00
207		Alarm System	11/24/03	962.18	0.00	0.00	962.18	0.00	962.18	0.00	S/L	7.00
208		Feed Cables	8/31/04	2,893.80	0.00	0.00	2,893.80	0.00	2,893.80	0.00	S/L	7.00
214		replacement hot water heater	11/19/04	2,978.45	0.00	0.00	2,978.45	0.00	2,978.45	0.00	S/L	5.00

Book Asset Detail 10/01/15 - 9/30/16

Asset #	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period	
Group: NON-MOVABLE EQUIPMENT (continued)												
226	Telephone System Expansion	3/31/06	5,995.00	0.00	0.00	5,995.00	0.00	5,995.00	0.00	S/L	5.00	
227	Telephone System Expansion	8/23/06	359.70	0.00	0.00	359.70	0.00	359.70	0.00	S/L	5.00	
235	M. J. Fahy - ice maker	7/31/07	1,139.46	0.00	0.00	1,139.46	0.00	1,139.46	0.00	S/L	5.00	
236	Warehouse - Ice Machine Cuber	7/31/07	2,862.00	0.00	0.00	2,862.00	0.00	2,862.00	0.00	S/L	5.00	
244	M&R - air cooling system	4/30/08	64,872.00	0.00	0.00	64,872.00	0.00	64,872.00	0.00	S/L	5.00	
245	Environmental Systems - upgrade S	8/26/08	7,685.00	0.00	0.00	7,685.00	0.00	7,685.00	0.00	S/L	5.00	
246	Environmental Systems - repair of c	9/30/08	2,173.00	0.00	0.00	2,173.00	0.00	2,173.00	0.00	S/L	5.00	
247	Environmental Systems - heating se	9/30/08	1,608.90	0.00	0.00	1,608.90	0.00	1,608.90	0.00	S/L	5.00	
248	Electranet - 2 fiberglass cams	9/30/08	3,384.00	0.00	0.00	3,384.00	0.00	3,384.00	0.00	S/L	5.00	
259	Infrared Door	1/31/09	1,908.00	0.00	0.00	1,908.00	0.00	1,908.00	0.00	S/L	5.00	
258	Environmental Systems	2/28/09	1,583.64	0.00	0.00	1,583.64	190.80	1,462.80	445.20	S/L	10.00	
260	Sump Pump	5/30/09	3,950.00	0.00	0.00	3,950.00	158.36	3,791.64	382.74	S/L	10.00	
261	Panel	6/30/09	2,079.86	0.00	0.00	2,079.86	395.00	1,684.86	1,053.33	S/L	10.00	
262	Freight For Panel	6/30/09	13.18	0.00	0.00	13.18	207.99	194.81	571.93	S/L	10.00	
263	Annunciator - Printer	7/31/09	2,544.00	0.00	0.00	2,544.00	8.25	2,535.75	3.61	S/L	10.00	
267	Re-Gasket Rear Boiler	10/31/09	6,021.86	0.00	0.00	6,021.86	254.40	5,767.46	720.80	S/L	10.00	
269	Allied Satellite	3/31/11	8,612.50	0.00	0.00	8,612.50	860.27	7,752.23	71.66	S/L	7.00	
298	Raintech Sound & Communication,	8/27/12	6,710.80	0.00	0.00	6,710.80	1,230.36	5,480.44	1,845.52	S/L	7.00	
301	Hartford Provision	4/15/12	8,742.88	0.00	0.00	8,742.88	958.69	7,784.19	2,796.15	S/L	7.00	
302	Generator	4/15/12	77,801.76	0.00	0.00	77,801.76	4,371.43	73,430.33	3,122.47	S/L	7.00	
325	Proline - Compressor and refrigerati	8/31/13	4,278.44	0.00	0.00	4,278.44	38,900.89	43,179.33	27,786.33	S/L	7.00	
326	Furniture and Fixtures	10/01/12	4,881.98	0.00	0.00	4,881.98	611.21	4,270.77	2,393.88	S/L	7.00	
327	Other Equipment	10/01/12	626.67	0.00	0.00	626.67	2,092.29	2,718.96	2,092.26	S/L	7.00	
357	Speed Queen Dryer	11/30/13	4,599.63	0.00	0.00	4,599.63	375.99	4,975.62	125.35	S/L	5.00	
358	15 Dry Wall Sprinkler Heads	5/31/14	7,880.54	0.00	0.00	7,880.54	919.93	8,800.47	2,759.77	S/L	5.00	
360	Ice Maker	1/31/14	4,991.42	0.00	0.00	4,991.42	1,576.11	6,567.53	4,728.32	S/L	5.00	
368	H.O. Penn - Radiator 3N-2913	10/13/14	6,516.06	0.00	0.00	6,516.06	998.28	7,514.34	2,994.86	S/L	5.00	
374	Condensing Unit	10/22/15	4,113.80	0.00c	0.00	4,113.80	1,303.21	5,417.01	3,909.64	S/L	5.00	
375	2 Hot Water Tanks	3/16/16	7,825.23	0.00c	0.00	7,825.23	0.00	7,825.23	3,359.60	S/L	5.00	
376	Bolt Down Top Load Washer	3/22/16	1,139.01	0.00c	0.00	1,139.01	0.00	1,139.01	7,042.71	S/L	5.00	
377	HVAC Sandwich Coil	6/17/16	5,020.56	0.00c	0.00	5,020.56	0.00	5,020.56	1,025.11	S/L	5.00	
378	Compressor	9/08/16	7,177.57	0.00c	0.00	7,177.57	0.00	7,177.57	4,769.53	S/L	5.00	
			377,642.11	0.00c	0.00	271,709.91	24,873.49	296,583.40	81,058.71			
NON-MOVABLE EQUIPMENT												
Grand Total			8,984,041.45	0.00c	0.00	2,573,755.86	257,680.35	2,831,436.21	6,152,605.24			

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Cheshire House Nursing & Rehabilitation Center		2141c		9/30/2016		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Covenants not to Compete	3	94	15 Years	70,563	70,000				
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

Name of Facility Cheshire House Nursing & Rehabilitat	License No. 2141c	Report for Year Ended 9/30/2016	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	03/01/94				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	75				
6. Square Footage	23,431				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed			
b. Date Mortgage Obtained	10/26/05	05/01/12			
c. Interest Rate for the Cost Year	400.00%	400.00%			
d. Term of Mortgage (number of years)	12	5			
e. Amount of Principal Borrowed	2,189,859	4,731,035			
f. Principal balance outstanding as of 9/30/2016					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Cheshire House Nursing & Rehabilita		2141c	9/30/2016		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)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Cheshire House Nursing & Rehabi		2141c		9/30/2016		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)				\$	11,079	11,079	
Interest \$1,412.14& Interest/Finance Charge \$9,666.51							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	11,079	11,079	
14. Insurance							
a. Insurance on Property (buildings only)				\$	11,491	11,491	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	29,085	29,085	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	40,576	40,576	
15. Total All Expenditures (A-13 thru C-14)				\$	9,656,990	9,656,990	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Cheshire House Nursing & Rehabilitation Center			2141c	9/30/2016	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.	10	A12g	Occupational Therapy	\$ 346,482	346,482		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 58,557	58,557		
10.	15	1e	Accounting & Legal	\$ 93,447	93,447		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	17	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,630	1,630		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 13,829	13,829		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,400	1,400		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 874	874		
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 1,391	1,391		
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)				\$ 517,610	517,610		

* 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	m8a	Chamber of Commerce	\$ 874		
Total Other A&G Adjustments			\$ 874	\$ -	\$ -

Cheshire House

2016 Outpatient Cost report Disallowance calculation

Facility Sq. Ft. - **51,670**
 Outpatient Square footage(Pt room) **2,985**

	MED A	MED B	MC	Out Patient	GRAND TOTAL	Inpatient Total	Outpatient Total	as % of total
Total	15,028	1,873	6,930	2,171	26,002	23,831	2,171	8.3%
PT	14,342	1,212	5,952	84	21,590	21,506	84	0.4%
OT	286	178	78	9	551	542	9	1.6%
SLP	29,656	3,263	12,960	2,264	48,143	45,879	2,264	4.7%

Sq. Ft used for Outpatient (363 X 4.7%)
 140 (Formula is total Outpatient SF (815) times % of outpatient as %, this year is 4.7%)

Sq. Ft. % of facility is 140 divided by total 51,670
 0.27% (Formula is above number times total facility sq footage)

Cost Report	Amount	Page & item #	Disallow on
PT Salaries	\$597,908	pg10 12e	Page 28 1
PT Services	\$0	pg13 B5a	
PT Supplies	\$26,645	pg20 5j	29 34
OT Supplies	\$0	pg20 5j	29 34
Heat	\$7,863	22 6b	29 39
Electricity	\$119,092	22 6c	29 39
Water	\$19,193	22 6d	29 39
Real Estate taxes	\$141,795	22 10b	29 37
Property ins.	\$11,491	27 14a	29 39
Umbrella	\$29,085	27 14c1	29 39
	\$53,039		

Use this amount and not the full amount

Use the full amount since it is an OT expense

Use this amount and not the full amount

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

Name of Facility				License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center				2141c	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 517,610	517,610		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 262,130	262,130		
28.	20	5d	Ambulance/Limousine	\$ 5,257	5,257		
29.	20	5f	X-rays, etc	\$ 14,343	14,343		
30.	20	5h	Laboratory	\$ 21,476	21,476		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 35,529	35,529		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10b	Unallowable Property and Real Estate Taxes	\$ 385	385		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 397	397		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 110	110		
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.	30	IV5	Interest Income on Accounts Rec	\$ 108	108		
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)				\$ 857,345	857,345		

*** 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.

Cheshire House Nursing & Rehabilitation Center
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Ancillary Costs			\$ -	\$ -	\$ -

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)
22	6b	Heat (associated with outpatient)	\$ 21		
22	6c	Electricity (associated with outpatient)	\$ 324		
22	6d	Water (associated with outpatient)	\$ 52		
Total Other Property Adjustments			\$ 397	\$ -	\$ -

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			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Cheshire House Nursing & Rehabilitation	2141c	9/30/2016		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,372,304	4,372,304			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,065,067)	(1,065,067)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,302,538	1,302,538			
b. Medicare Room and Board Contractual Allowance **	\$ (1,068,248)	(1,068,248)			
4. a. Private-Pay Residents and Other	\$ 3,686,251	3,686,251			
b. Private-Pay Room and Board Contractual Allowance **	\$ (403,595)	(403,595)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 177,161	177,161			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (177,161)	(177,161)			
c. Prescription Drugs - Non-Medicare	\$ 92,552	92,552			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
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	\$ 535,973	535,973			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (535,973)	(535,973)			
c. Physical Therapy - Non-Medicare	\$ 369,279	369,279			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 25,036	25,036			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (25,036)	(25,036)			
c. Speech Therapy - Non-Medicare	\$ 17,295	17,295			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 546,807	546,807			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (546,807)	(546,807)			
c. Occupational Therapy - Non-Medicare	\$ 287,367	287,367			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 8,641	8,641			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,599,320	7,599,320			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 1,391	1,391			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 108	108			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 8,636	8,636			
V. Total Other Revenue (1 thru 8)	\$ 10,135	10,135			
VI. Total All Revenue (III +V)	\$ 7,609,454	7,609,454			

* 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 - Medicare A	\$ 22,476		
	C/A - X-Ray - Medicare A	\$ (22,476)		
	Lab - Medicare A	\$ 5,558		
	C/A - Lab - Medicare A	\$ (5,558)		
	Total Other Resident Revenue - Medicare	\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	X-Ray - Private Insurance	\$ 418		
	X-Ray - Managed Care	\$ 6,765		
	Lab - Private Insurance	\$ 9		
	Lab - Private Pay	\$ 70		
	Lab - Managed Care	\$ 1,379		
	Total Other Resident Revenue	\$ 8,641	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income		\$ 108		
	Total Interest Income		\$ 108	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Bad Debt Recovery	\$ 8,636		
	Total Other Revenue	\$ 8,636	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitati	2141c	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	9,166
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,442,333
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	267,644
Loans & Exchanges	(3,380)			
Refunds	22,497			
15 Bed Purchase	248,527			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,719,144
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	385,350	\$	336,068
	Accum. Depreciation	49,282		Net
3. Buildings	*Historical Cost	7,184,234	\$	5,578,517
	Accum. Depreciation	1,605,717		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	380,105	\$	78,388
	Accum. Depreciation	301,717		Net
6. Movable Equipment	*Historical Cost	946,278	\$	164,524
	Accum. Depreciation	781,755		Net
7. Motor Vehicles	*Historical Cost	22,963	\$	
	Accum. Depreciation	22,963		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	6,157,496

* 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
Cheshire House Nursing & Rehabilitati	2141c	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	7,876,640
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)				
			\$	5,563
5. Investments Related to Resident Care (<i>itemize</i>)				
			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)				
			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)				
Due from Aaron Manor			1,613	
Due from Ryders Health Management			3,190	
			\$	4,803
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
			\$	10,366
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
			\$	7,887,006

* 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
Cheshire House Nursing & Rehabilitation Cen		2141c	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	745,113
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	81,149
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	252,509
Patient Fund	21,178	Aflac - Group	456		
Accrued Expenses	9,831	Accrued PTO	101,826		
Accrued User Fee	103,165				
Aflac - Individual	16,054				
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,078,770

* 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 Cheshire House Nursing & Rehabilitation C		License No. 2141c	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,078,770	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 7,988,282	
Due from Martin Sbriglio		40,000			
Due to Bel-Air		396,310			
Due to Lord Chamberlain, Chamberlain Manor &		1,095,834			
Due to CH Realty		6,456,138			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 7,988,282	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 9,067,053	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilita	2141c	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	(89,373)
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,179,633)
6. Gain or Loss for Period			\$	88,959
10/1/2015 thru 9/30/2016				
7. Total Net Worth			\$	(1,180,047)
C. Total Reserves and Net Worth			\$	(1,180,047)
D. Total Liabilities, Reserves, and Net Worth			\$	7,887,006

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation	2141c	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(1,269,006)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	9,745,949
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	9,656,990
D. Net Income or Deficit			\$	88,959
E. Balance			\$	(1,180,047)
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. Balance at End of Period			\$	(1,180,047)
09/30/16				

I. Preparer's/Reviewer's Certification

Name of Facility Cheshire House Nursing & Rehabilitation	License No. 2141c	Report for Year Ended 9/30/2016	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)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Elizabeth Maglio</i>	Title <i>Controller</i>	Date Signed <i>2/14/17</i>		
Printed Name of Preparer Elizabeth Maglio				
Address Address 88 Ryders Lane, Suite 208, Stratford, CT 06614		Phone Number 203-381-1327		

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
31 A1		1000	Cash - Peoples Bank	136,985.67
31 A1		1005	Cash - Webster Bank	(154,042.27)
31 A1		1010	Cash - Payroll	902.61
31 A1		1015	Cash - Peoples PMA	2,607.89
31 A1		1020	Cash - Webster Money Market	
31 A1		1025	Cash - Resident Funds	21,177.56
31 A1		1030	Cash - Petty Cash	1,535.00
31 A1		1070	Cash - Deposit in Transit	
31 A2		1110	AVR - Private Pay	8,311.36
31 A2		1115	AVR - Applied Income	13,687.20
31 A2		1120	AVR - Med A Coins from Private	10,025.32
31 A2		1125	AVR - Med B Coins from Private	2,684.42
31 A2		1130	AVR - Medicaid Pending	121,105.88
31 A2		1135	AVR - Medicaid	307,839.37
31 A2		1136	Medicaid Rate Retro	
31 A2		1140	AVR-Med A Coins from Medicaid	77,776.44
31 A2		1145	AVR-Med B Coins from Medicaid	9,645.36
31 A2		1150	AVR - Medicare A	308,335.24
31 A2		1155	AVR - Medicare B	135,338.04
31 A2		1157	AVR - Managed Medicare A	106,475.56
31 A2		1160	AVR-Medicare A coins from Ins	75,306.50
31 A2		1165	AVR-Medicare B coins from Ins	8,874.18
31 A2		1170	AVR - Private Insurance	97,581.29
31 A2		1175	AVR - Veterans Administration	37,042.29
31 A2		1180	AVR - Managed Care	154,909.31
31 A2		1185	AVR - Hospice	10,871.03
31 A2		1190	AVR - Hospice Medicaid	5,856.03
31 A2		1195	AVR - Resident AL	
31 A2		1198	AVR - Coinsurance	
31 A2		1200	Refunds	22,497.00
31		1215	Medicaid Advances	
31 A2		1212	Due from Medicaid	10,668.25
31 A2		1220	Bad Debt	
31		1245	Allowance for Doubtful Accts	(60,000.00)
31 A8		1250	Loans & Exchanges	(3,379.50)
31		1420	Prepaid Expense	
31		1430	Prepaid Insurance	
31 A5a		1460	Prepaid Corporate Taxes	
31 B9		1600	Work in Progress	
31 B7		1650	Autos	
31 B7		1655	AD - Auto	22,962.54
31 B2		1670	Land Improvements	(22,962.54)
31 B2		1675	AD-Land Improvements	385,350.00
31 B4		1700	Improvements	(49,282.00)
31 B3		1705	AD - Improvements	7,184,234.07
31 B3		1710	Building Improvements - Phase 1	(1,605,717.13)
31 B3		1715	A/D Bldgs Improvements - Phase 1	

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
31 B3	1720	Building Improvements - Phase 2		
31 B3	1725	A/D Bldgs Improvements - Phase 2		
31 B4	1790	Allow. Deprec. LHI		
31 B6	1810	Equipment - Movable	946,278.44	
31 B6	1815	AD - Movable Equipment	(781,754.79)	
31 B5	1820	Non-Movable Equipment	372,133.46	
31 B5	1825	AD - Non-Movable Equipment	(301,717.12)	
31 B5	1837	Computer Software	7,971.33	
31 A8	1900	15 Bed Purchase	248,526.85	
32 D3	1905	Organizations Costs	562.50	
32 D3	1910	Goodwill	5,000.00	
32 D3	1915	Accumulated Amortization - GW		
32 D3	1920	Convenants not to compete	70,000.00	
32 D3	1925	Amortization convenants	(70,000.00)	
32 D7	1950	Due from Aaron Manor	1,613.09	
32 D7	1955	Due from Bel-Air Manor		
32 D7	1960	Due from Cheshire House		
32 D7	1965	Due from Chamberlain Manor		
32 D7	1970	Due from Greentree Manor		
32 D7	1975	Due from Lord Chamberlain		
32 D7	1980	Due from Mystic Manor		
32 D7	1985	Due from Ryders Health Management	3,190.12	
32 D7	1989	Due Frm LightH Home Healthcare		
32 D7	1991	Due From AM Realty		
32 D7	1992	Due From BA Realty		
32 D7	1993	Due From CH Realty		
32 D7	1994	Due From GT Realty		
32 D7	1995	Due From LC Realty		
32 D7	1996	Due From MM Realty		
33 A1	2020	Accounts Payable	(745,112.58)	
33 A2	2030	Note Payable - Pharmacy		
33 A3	2051	Notes Payable - Auto		
33 A9	2055	Peoples United Bank - 15 Beds		
33 A12	2080	Sales Tax Payable		
33 A12	2200	Patient Fund	(21,177.56)	
33 A12	2210	FSA Liability		
33 A12	2212	Aflac - Individual	(16,053.58)	
33 A12	2213	Aflac - Group	(455.60)	
33 A12	2240	Accrued ADP Fees		
33 A12	2250	Accrued Expenses		
33 A12	2255	Accrued User Fee	(9,831.00)	
33 A12	2260	Accrued 401K Withholding	(103,165.00)	
33 A12	2265	Accrued Pension		
33 A4	2270	Accrued Payroll	(81,148.67)	
33 A12	2280	Accrued PTO		
33 A12	2350	Corporate Taxes Payable	(101,826.48)	
33 A12	2360	Deferred Corporate Taxes		

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
33 A12		2380	Accrued Rate Adjustment	
34 B4		2400	Due From/To Officers	
34 B4		2404	Due to M. Sbriglio, CEO	(40,000.00)
34 B4		2410	Due to Aaron Manor	
34 B4		2415	Due to Bel-Air Manor	(396,309.69)
34 B4		2420	Due to Chamberlain Manor	(663,528.82)
34 B4		2425	Due to Cheshire House	
34 B4		2430	Due to Greentree Manor	
34 B4		2435	Due to Lord Chamberlain	(234,972.50)
34 B4		2440	Due to Mystic Healthcare	
34 B4		2445	Due to Ryders Health	(197,332.99)
34 B4		2450	Due to AM Realty	
34 B4		2455	Due to BA Realty	
34 B4		2460	Due to CH Realty	(6,456,138.06)
34 B4		2465	Due to Cham Manor Realty	
34 B4		2470	Due to GT Realty	
34 B4		2475	Due to LC Realty	
34 B4		2480	Due to MM Realty	
34 B1		2510	Note Payable / Car Long Term	
35 B1		2900	Additional Paid-In Capital	
35		2910	Capital Stock	89,372.54
35		2940	Retained Earnings	1,179,633.39
35		2950	Profit/Loss - Past Period	
36 G1		2960	Distributions	
30 I 4a		3000	R&B - Private Pay	(2,472,559.24)
30 I 1a		3010	R&B - Medicaid	(4,372,304.25)
30 I 3a		3020	R&B - Medicare A	(1,302,538.00)
30 I 4a		3030	R&B - Private Insurance	(49,200.00)
30 I 4a		3060	R&B - Managed Care	(280,840.00)
30 I 4a		3070	R&B - Hospice	(47,750.00)
30 I 4a		3080	R&B - Managed Medicare	(799,332.00)
30 I 4a		3090	R&B - Hospice Medicaid	(36,570.00)
30 I 1b		3100	C/A - Medicaid	1,065,066.67
30 I 3b		3110	C/A - Medicare A - R & B	(1,083,476.48)
30 I 4b		3115	C/A - Managed Medicare A	(134,613.00)
30 I 4b		3118	C/A - Hospice	(990.00)
30 I 4b		3120	C/A - Managed Care	529,477.92
30 Zero Out		3130	C/A - Medicare A Ancillary	1,313,009.47
30 I 3b		3140	C/A - Medicare B	15,228.96
30 Zero Out		3145	C/A Therapies - A	
30 I 4b		3150	C/A - Hospice Medicaid	9,719.80
30 I 1a		3210	Medicaid Rate Adjustment	
30 I 1a		3220	Medicaid Prior Period Rate Adj	
30 I 1a		3230	Medicare Rate Adjustment	
30 I 3a		3240	Medicare Prior Period Rate Adj	
30 I 3a		3250	Medicare A Rate Adjustment	
30 I 3a		3270	Medicare Settlement	

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
30 I 4a		3280	BCBS Discount	
30 I 4a		3300	Misc Private Charges	
30 II 6 b		3305	Misc Income	
30 II 6 b		3310	Physiatrist Services - Med B	
30 II 6 b		3320	Outpatient Therapy Revenue	
		3340	Finance Charge	
30 IV 7		3350	Beauty Care Revenue	
30 IV 8		3400	Bad Debt Recovery	(8,635.57)
30 II 2 c		3410	Incont Supply Private Pay	
30 Zero Out		3430	Incont Supplies Med A	
Will not show up next		3450	Incont Supplies Managed Care	
		3460	Gifts/Donations Revenue	
		3470	Meals Income	
30 II 6 b		3475	Café Income	(1,391.00)
30 IV 5		3480	Interest Income	(107.93)
30 II 6 b		3485	Rental Income	
30 II 3 c		3500	PT - Private Pay	62.91
30 II 3 c		3510	PT - Medicaid	(410.13)
30 Zero Out		3520	PT - Medicare A	(535,972.87)
30 II 3 c		3530	PT - Medicare B	(119,730.06)
30 II 3 c		3540	PT - Private Insurance	(13,899.67)
30 II 3 c		3600	PT - Managed Care	(235,302.45)
30 II 5 c		3610	OT - Private Pay	(253.24)
30 II 5 c		3620	OT - Medicaid	
30 Zero Out		3630	OT - Medicare A	(546,806.59)
30 II 5 c		3640	OT - Medicare B	(36,968.90)
30 II 5 c		3650	OT - Private Insurance	(12,464.77)
30 II 5 c		3660	OT - Managed Care	(237,680.55)
30 II 4 c		3700	ST - Private Pay	(85.03)
30 II 4 c		3710	ST - Medicaid	(0.03)
30 Zero Out		3720	ST - Medicare A	(25,035.91)
30 II 4 c		3730	ST - Medicare B	(8,429.55)
30 II 4 c		3740	ST - Private Insurance	
30 II 4 c		3750	ST - Managed Care	(8,779.91)
30 II 2 c		3800	Medical Supply-Private pay	
30 Zero Out		3820	Medical Supply-Med A	
30 II 2 c		3830	Medical Supply-Priv Insurance	
30 II 2 c		3840	Medical Supply-Managed Care	
30 II 1 c		3905	Pharmacy - Medicaid	(2,664.37)
30 Zero Out		3910	Pharmacy - Medicare A	(177,160.62)
30 II 1 c		3915	Pharmacy - Private Insurance	(3,915.60)
30 II 1 c		3920	Pharmacy - Managed Care	(85,972.43)
30 Zero Out		3935	X-ray - Medicare A	(22,475.80)
30 II 6 b		3940	X-ray - Private Insurance	(418.43)
30 II 6 b		3945	X-ray - Managed Care	(6,764.90)
		3950	Lab - Private Pay	(69.71)
30 Zero Out		3960	Lab - Medicare A	(5,557.88)

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
30 II 6 b		3965	Lab - Private Insurance	(9.15)
30 II 6 b		3970	Lab - Managed Care	(1,379.30)
10 A2		4110	Administrator	104,424.52
10 A4		4120	Salaries - Office	153,778.88
16 m5		4210	Repair/Maint. Storage Fees	1,800.00
16 m11		4220	Data Processing	68,567.56
16 m11		4225	Data Processing - Computer Equipmer	7,738.02
15 1a7		4230	Pension Expense	9,831.00
16 m13		4240	Bank Charges	7,594.40
16 m 13		4245	Bank Charges - Lease	201.55
15 19		4250	Office Supplies	18,891.26
15 1h		4260	Telephone	15,028.62
15 1h2		4265	Telephone - Mobile	1,793.25
22 6 e		4267	Lease Postage Meter	489.22
16 M13		4268	Beepers	
16 16		4270	Travel - Motor Vehciles	1,356.56
16 16		4271	Repair/Maint Auto	
16 m3		4290	Adv. & Pub. Rel. Donations	13,829.26
16 m 10		4291	Charitable Donations	1,400.00
16 m2		4292	Adv. Tel. Directory	
16 m9		4295	Subscriptions - Facility	
16 m13		4300	Fees & License Exp.	790.00
16 m8		4301	Dues	6,651.90
16 m7		4310	Postage	3,344.95
16 15		4320	Educational & Seminars	5,475.30
16 m13		4325	Physician Care - Employees	7,151.05
15 1a8		4340	Uniform Allowance	27,808.78
15 1d		4350	Accounting	11,286.47
15 1e		4360	Legal	101,009.89
16 11		4370	Patient Gifts & Parties	
16 13		4380	Employee Party & Awards	6,522.10
16 17		4385	Meals & Entertainment	1,630.14
16 14		4390	Employee Travel	4,756.73
16 11		4392	Patient Travel	5,257.25
15 1a2,3,4		4400	Payroll Taxes	496,498.44
15 k2		4410	Sewer Use Tax	
27 14b		4418	Insurance - Auto	
27 14c1		4419	Insurance - Liability	29,084.98
27 14a		4420	Insurance - Property	11,490.75
15 1a1		4421	Insurance - WC	254,039.53
15 1f		4422	Insurance - Officers	
16 m13		4450	Miscellaneous Expense	58,556.82
15 1c		4460	Bad Debts	1,831.11
16 m1		4470	Help Wanted	
15 1a5		4480	Group Insurance	540,307.06
16 m12		4500	Management Fee	237,536.28
22 10c		4520	Personal Property Expense	21,004.36

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
22 10b		4530	Real Estate Taxes	141,795.16
27 12C1		4532	Interest - Auto	
15 1K3		4535	Provider User Fee Tax	389,752.00
27 12D		4540	Interest Expense	1,412.14
22 9		4550	Rent - Related Party	480,000.00
22 7d		4590	Depreciation - Auto	
		4610	Depreciation - Land Improvements	9,738.39
22 7a		4615	Depre - Land Improvements	
22 7a		4620	Deprec. Leasehold Improvements	188,384.60
22 7d		4630	Deprec. Movable Equipment	32,024.92
22 7c		4635	Depr. Non-Movable Equipment	27,529.81
22 8a		4640	Amortization	
10 A7a		5100	Maintenance Supervisor	82,924.58
10 A7b		5110	Maintenance Asst. Wages	31,511.87
22 6b		5120	Fuel	356.41
22 6b		5130	Gas	7,506.19
22 6c		5140	Electricity	119,091.98
22 6d		5150	Water	19,193.34
22 6d		5155	Sewer	
22 6a		5160	Maint. & Repair Supplies	32,517.13
22 6a		5180	Repair & Maint. Service	136,358.52
22 6e		5185	Copier Expense	6,472.79
10 A5c		5210	Dietary Wages	263,226.80
18 2a1		5220	Food	156,560.65
18		5225	Food Café	8,368.18
10 A5a		5250	Dietician -Payroll	
13 B1		5255	Dietician - Consultant	35,095.50
10 A5b		5260	Food Service Supervisor	59,545.42
18 2a2		5280	Supplies & Exp. Dietary	13,979.28
18 2a2		5285	Dietary Equipment	2,470.83
10 A8b		5310	Laundry Aide	52,792.71
19 3a1		5320	Linen & Bedding	3,531.47
19 3b		5370	Purch. Serv. Laundry	
19 3a4		5380	Supplies Laundry	672.93
10 A6b		5410	Housekeeping Aide	177,612.11
10 A6a		5420	Housekeeping Supervisor	
20 4a1		5490	Supplies & Exp. Housekeeping	41,467.02
10 A12a		6010	Director of Nursing	89,979.55
10 A12a		6020	Asst. Director of Nurses	150,755.07
10 12B2		6022	MDS Coordinator	
10 12B2		6030	Staff Development	
10 A12b		6110	RN	569,083.62
10 A12c		6120	LPN	841,555.74
10 A12d		6130	Nurses Aide	1,147,798.30
13 B11c		6275	Nursing Pool Exp. - C.N.A.	
13 B11b		6280	Nursing Pool Exp. - LPN	
13 B11a		6285	Nursing Pool Exp. - RN	

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
20 5j		6290	Medical Supplies	150,273.66
20 5j		6291	Medical Supplements	5,906.92
20 5j		6292	Medical Waste	4,497.35
20 5j		6293	Medical Equipment	3,241.56
20 5j		6294	Medical Equipment - Rental	1,350.48
20 5j		6295	Medical Supplies - Medicare	
20 5j		7190	Physician Care - Patients	16,976.67
20 5a2		7200	Medicare Drugs	168,649.29
10 A12n		7250	Infection Control	86,533.30
20 5b		7280	House Drugs	44,008.62
20 5b		7290	Managed Care Drugs	93,480.61
10 A12h		7510	TRD Staff Wages	37,297.93
10 A12h		7520	Recreational Supervisor	46,966.88
20 5i		7580	Supplies & Exp. Recreation	24,542.53
13 B12		7710	Other Consulting Fees	20,552.93
20 5h		7730	Lab & EKG	21,475.65
20 5f		7732	Medicare X-Ray	14,342.94
20 5e2		7740	Oxygen	35,528.93
10 A12e		7820	Physical Therapy Salaries	597,907.77
10 A12e		7825	Rehab Aide	
13 B3		7860	Pharmacy Consultant	5,129.00
13 B12		7865	Therapy Management Consultant	50,400.00
13 B9a		7866	Speech Therapy - Managed Care	
13 B9a		7869	Speech Therapy Services	
13 B9a		7870	Speech Therapy - Part A	
13 B9a		7871	Speech Therapy - Part B	
13 B9a		7872	Speech Therapy Salaries	23,105.71
10 A12F		7874	Occupational Therapy Services	
20 5j		7875	Occupational Therapy - Part A	
20 5j		7876	Occupational Therapy - Managed Care	
20 5j		7879	Occupational Therapy Supplies	
20		7880	Occupational Therapy - Private	
13 b5a		7881	Physical Therapy Services	
13 b5a		7882	Physical Therapy - Part B	
13 b5a		7883	Physical Therapy - Managed Care	
13 B12		7884	Rehab Management Fee	
20 5j		7885	PT Supplies	26,644.83
13 B8e		7890	Medical Staff	863.00
10 A12g		7891	Occupational Therapy Salaries	346,482.08
16 m6		7910	Beauty Care Supplies	
13 B2		7920	Dental Hygienist	
13 B2		7930	Dental Care	
20 5g		7932	Dental Supplies	8,027.50
13 B2		7935	Dental Consultant	
13 B6		7940	Social Services Consultant	
10 A12m		7950	Social Services Salaries	198,016.28
13 B8a		7960	Medical Director	33,300.00

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	2016 Amount
10	120	7970	Medical Records Wages	12,694.65
27	12D	8225	Late Fees / Finance Charge	9,666.51
15	1j	8260	Provision for Corp. Taxes	303.56
16	M13	8270	Fines & Penalties	
Assets				7,887,005.85
Liabilities				(9,067,052.53)
Capital				1,269,005.93
Revenue				(9,745,949.39)
Expenses				9,656,990.14
Profit				0.00
Profit				(88,959.25)
Total Assets				7,887,005.85
Total Liabilities, Capital, and Profit				(7,887,005.85)
Should wash as A=OE +L				0.00

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
10	A2	4110	Administrator	104,424.52
10	A4	4120	Salaries - Office	153,778.88
10	A5b	5260	Food Service Supervisor	59,545.42
10	A5c	5210	Dietary Wages	263,226.80
10	A6a	5420	Housekeeping Supervisor	0.00
10	A6b	5410	Housekeeping Aide	177,612.11
10	A7a	5100	Maintenance Supervisor	82,924.58
10	A7b	5110	Maintenance Asst. Wages	31,511.87
10	A8b	5310	Laundry Aide	52,792.71
10	A12a	6010	Director of Nursing	89,979.55
10	A12b1	6110	RN	569,083.62
10	A12c	6120	LPN	841,555.74
10	A12d	6130	Nurses Aide	1,147,798.30
10	A12o	7825	Rehab Aide	0.00
10	A12e	7820	Physical Therapy Salaries	597,907.77
10	A12f	7872	Speech Therapy Salaries	23,105.71
10	A12g	7891	Occupational Therapy Salaries	348,462.08
10	A12h	7510	TRD Staff Wages	37,297.93
10	A12h	7520	Recreational Supervisor	46,966.88
10	A12m	7950	Social Services Salaries	198,016.28
10	A12b2	6022	MDS Coordinator	150,755.07
10	A12b2	6030	Staff Development	0.00
10	A12b2	7250	Infection Control (This is an RN)	86,533.30
10	12O	7970	Medical Records Wages	12,694.65
10	A5a	5250	Dietician	0.00
				<u>5,073,993.77</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
13	B2	7930	Dental Care	0.00
13	B2	7920	Dental Hygienist	0.00
13	B2	7935	Dental Consultant	8,027.50
13	B1	5255	Dietician - Consultant	35,095.50
13	B9a	7869	Speech Therapy Services	0.00
13	B9a	7870	Speech Therapy - Part A	0.00
13	B9a	7871	Speech Therapy - Part B	0.00
13	B9a	7866	Speech Therapy - Managed Care	0.00
13	B3	7860	Pharmacy Consultant	5,129.00
13	b5a	7881	Physical Therapy Services	0.00
13	b5a	7882	Physical Therapy - Part B	0.00
13	b5a	7883	Physical Therapy - Managed Care	0.00
13	B6	7940	Social Services Consultant	0.00
13	B8a	7960	Medical Director	33,300.00
13	B8e	7890	Medical Staff	863.00
13	B12	7865	Rehab Management Fee	50,400.00
13	B12	7710	Other Consulting Fees	20,552.93
13	B11a	6285	Nursing Pool Exp. - RN	0.00
13	B11b	6280	Nursing Pool Exp. - LPN	0.00
13	B11c	6275	Nursing Pool Exp. - C.N.A.	0.00
				<u>153,367.93</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
15	1a1	4421	Insurance - WC	254,039.53
15	1a4	4400	Payroll Taxes	496,498.44
15	1a5	4480	Group Insurance	540,307.06
15	1a7	4230	Pension Expense	9,831.00
15	1a8	4340	Uniform Allowance	27,808.78
15	1c	4460	Bad Debts	58,556.82
15	1d	4350	Accounting	11,286.47
15	1e	4360	Legal	101,009.89
15	1f	4422	Insurance - Officers	0.00
15	1g	4250	Office Supplies	18,891.26
15	1h1	4260	Telephone	15,028.62
15	1h2	4265	Telephone - Mobile	1,793.25
15	1h2	4268	Beepers	0.00
15	1j	8260	Provision for Corp. Taxes	303.56
15	k2	4410	Sewer Use Tax	0.00
15	1k3	4535	Provider User Fee Tax	389,752.00
				<u>1,925,106.68</u>

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
16	11	4370	Gifts to Staff & Residents	0.00
16	12	4380	Employee Party & Awards	6,522.10
16	14	4390	Employee Travel	4,756.73
16	15	4320	Educational & Seminars	5,475.30
16	16	4270	Travel - Motor Vehicles	1,356.56
16	16	4271	Repair/Maint Auto	0.00
16	m6	7910	Beauty Care Supplies	0.00
16	m5	4210	Record Retention & Storage Fees	10,800.00
16	17	4385	Meals & Entertainment	1,630.14
16	m1	4470	Help Wanted	1,831.11
16	m2	4292	Adv. Tel. Directory	0.00
16	m3	4290	Adv. & Pub. Rel. Donations	13,829.26
16	m7	4310	Postage	3,344.95
16	m8a	4301	Dues	6,651.90
16	m9	4295	Subscriptions - Facility	0.00
16	m10	4291	Charitable Donations	1,400.00
16	m12	4500	Management Fee	237,536.28
16	m11	4225	Data Processing - Computer Equipm	7,738.02
16	m11	4220	Data Processing	68,567.56
16	m13	4300	Fees & License Exp.	790.00
16	m13	4450	Miscellaneous Expense	0.00
16	m13	4325	Physican Care - Employees	7,151.05
16	m13	4240	Bank Charges	7,594.40
16	m13	4245	Bank Charges - Lease	201.55
16	M13	8270	Fines & Penalties	0.00
				387,176.91

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
18	2a1	5220	Food	156,560.65
18	2a3	5225	Food Café	8,368.18
18	2a2	5280	Supplies & Exp. Dietary	13,979.28
18	2a2	5285	Dietary Equipment	2,470.83
				181,378.94

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
19	3a1-4	5320	Linen & Bedding	3,531.47
19	3d	5380	Supplies Laundry	672.93
19	3b	5370	Purch. Serv. Laundry	0.00
				4,204.40

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
20	4a1	5490	Supplies & Exp. Housekeeping	41,467.02
20	5a2	7200	Medicare Drugs	168,649.29
20	5a2	7290	Managed Care Drugs	93,480.61
20	5b	7280	House Drugs	44,008.62
20	5d	4392	Patient Travel	5,257.25
20	5e2	7740	Oxygen	35,528.93
20	5f	7732	Medicare X-Ray	14,342.94
20	5g	7932	Dental Supplies	0.00
20	5h	7730	Lab & EKG	21,475.65
20	5i	7580	Supplies & Exp. Recreation	24,542.53
20	5j	7190	Physician Care - Patients	16,976.67
20	5j	6290	Medical Supplies	150,273.66
20	5j	6291	Medical Supplements	5,906.92
20	5j	6292	Medical Waste	4,497.35
20	5j	6293	Medical Equipment	3,241.56
20	5j	6294	Medical Equipment - Rental	1,350.48
20	5j	6295	Medical Supplies - Medicare	0.00
20	5j	7885	PT Supplies	26,644.83
20	5j	7874	Occupational Therapy Services	0.00
20	5j	7875	Occupational Therapy - Part A	0.00
20	5j	7876	Occupational Therapy - Managed C	0.00
20	5j	7880	Occupational Therapy - Private	0.00
20	5j	7879	Occupational Therapy Supplies	0.00
				657,644.31

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
22	6a	5180	Maint. & Repair Supplies	32,517.13
22	6a	5180	Repair & Maint. Service	136,358.52
22	6c	5140	Electricity	119,091.98
22	6d	5150	Water	19,193.34
22	6d	5155	Sewer	0.00
22	6b	5120	Fuel	356.41
22	6b	5130	Gas	7,506.19
22	6e	5185	Copier Expense	6,472.79
22	6e	4267	Lease Postage Meter	489.22
				321,985.58

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
22	7b	4620	Deprec. Leasehold Improvements	188,384.60
22	7b	4610	Depreciation - Land Improvements	9,738.39
22	7c	4635	Depr. Non-Movable Equipment	27,529.81
22	7d	4590	Depreciation - Auto	0.00
22	7d	4630	Deprec. Movable Equipment	32,024.92
22	8a	4640	Amortization	0.00
22	7a	4615	Depre - Land Improvements	0.00
22	9	4550	Rent - Related Party	480,000.00
22	10b	4530	Real Estate Taxes	141,795.16
22	10c	4520	Personal Property Expense	21,004.36
				<u>900,477.24</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
27	12C1	4532	Interest - Auto	0.00
27	12D	4540	Interest Expense	1,412.14
27	12D	8225	Interest / Finance Charge	9,666.51
27	14b	4418	Insurance - Auto	0.00
27	14c1	4419	Insurance - Liability	29,084.98
27	14a	4420	Insurance - Property	11,490.75
				<u>51,654.38</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
30	I 1a	3010	R&B - Medicaid	(4,372,304.25)
30	I 1a	3210	Medicaid Rate Adjustment	0.00
30	I 1a	3220	Medicaid Prior Period Rate Adj	0.00
30	I 1b	3100	C/A - Medicaid	1,065,066.67
30	I 3a	3020	R&B - Medicare A	(1,302,538.00)
30	I 3a	3270	Medicare Steeement	0.00
30	I 1a	3230	Medicare Rate Adjustment	0.00
30	I 3a	3250	Medicare A Rate Adjustment	0.00
30	I 3a	3240	Medicare Prior Period Rate Adj	0.00
30	I 3b	3110	C/A - Medicare A - R & B	(1,083,476.48)
30	I 3b	3140	C/A - Medicare B	15,228.96
30	I 4a	3000	R&B - Private Pay	(2,472,559.24)
30	I 4a	3030	R&B - Private Insurance	(49,200.00)
30	I 4a	3060	R&B - Managed Care	(280,840.00)
30	I 4a	3070	R&B - Hospice	(47,750.00)
30	I 4a	3080	R&B - Managed Medicare	(789,332.00)
30	I 4a	3090	R&B - Hospice Medicaid	(36,570.00)
30	I 4a	3280	BCBS Discount	0.00
30	I 4a	3300	Misc Private Charges	0.00
30	I 4b	3115	C/A - Managed Medicare A	(134,613.00)
30	I 4b	3118	C/A - Hospice	(990.00)
30	I 4b	3120	C/A - Managed Care	529,477.92
30	I 4b	3150	C/A - Hospice Medicaid	9,719.80
30	II 1 c	3915	Pharmacy - Private Insurance	(3,915.60)
30	II 1 c	3920	Pharmacy - Managed Care	(85,972.43)
30	II 2 c	3800	Medical Supply-Private pay	0.00
30	II 2 c	3830	Medical Supply-Priv Insurance	0.00
30	II 2 c	3840	Medical Supply-Managed Care	0.00
30	II 3 c	3500	PT - Private Pay	62.91
30	II 3 c	3510	PT - Medicaid	(410.13)
30	II 3 c	3530	PT - Medicare B	(119,730.06)
30	II 3 c	3540	PT - Private Insurance	(13,899.67)
30	II 3 c	3600	PT - Managed Care	(235,302.45)
30	II 4 c	3700	ST - Private Pay	(85.03)
30	II 4 c	3710	ST - Medicaid	(0.03)
30	II 4 c	3730	ST - Medicare B	(8,429.55)
30	II 4 c	3740	ST - Private Insurance	0.00
30	II 4 c	3750	ST - Managed Care	(8,779.91)
30	II 5 c	3610	OT - Private Pay	(253.24)
30	II 5 c	3620	OT - Medicaid	0.00
30	II 5 c	3640	OT - Medicare B	(36,968.90)
30	II 5 c	3650	OT - Private Insurance	(12,464.77)
30	II 5 c	3660	OT - Managed Care	(237,680.55)
OTHER RESIDENT REVENUE				
30	II 6 b	3310	Physiatrist Services - Med B	0.00
30	II 6 b	3320	Outpatient Therapy Revenue	0.00
30	II 6 b	3940	X-ray - Private Insurance	(418.43)
30	II 6 b	3945	X-ray - Managed Care	(6,764.90)
30	II 6 b	3305	Misc Income	0.00
30	II 6 b	3460	Gifts/Donations	0.00
30	II 6 b	3470	Meals Income	0.00
30	II 6 b	3475	Café Income	(1,391.00)
30	II 6 b	3485	Rental Income	0.00
30	II 6 b	3905	Pharmacy - Medicaid	(2,664.37)
30	II 6 b	3965	Lab - Private Insurance	(9.15)
30	II 6 b	3950	Lab - Private Pay	(69.71)
30	II 6 b	3970	Lab - Managed Care	(1,379.30)
30	IV.5	3450	Interest Income	(107.93)
30	IV.5	3340	Finance Charge	0.00
30	IV.7	3350	Beauty Care Revenue	0.00
30	IV.8	3400	Bad Debt Recovery	(6,835.57)
30	II 2 c	3410	Incont Supply Private Pay	0.00
30	Zero Out	3145	C/A - Therapies - A	0.00
30	30	3520	PT - Medicare A	(535,972.87)
30	30	3630	OT - Medicare A	(546,806.59)
30	30	3720	ST - Medicare A	(25,035.91)
30	Zero Out	3130	C/A - Medicare A Ancillary	1,313,009.47

Cheshire House
Trial Balance - Coded to Cost Report
10/1/15 - 9/30/16

30	3430 Incont Supplies Med A	0.00
30	3820 Medical Supply-Med A	0.00
30	3910 Pharmacy - Medicare A	(177,160.62)
30	3935 X-ray - Medicare A	(22,475.80)
30	3960 Lab - Medicare A	(5,557.68)

(9,745,949.39)

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost	Cost				
Report	Report	Account	Account		Amount
Page	Line	Number	Name		
31	A1	1000	Cash - Peoples Bank		136,985.67
31	A1	1005	Cash - Webster Bank		(154,042.27)
31	A1	1020	Cash - Webster Money Market		0.00
31	A1	1070	Cash - Deposit in Transit		0.00
31	A1	1010	Cash - Payroll		902.61
31	A1	1015	Cash - Peoples PMA		2,607.89
31	A1	1030	Cash - Petty Cash		1,535.00
31	A1	1025	Cash - Resident Funds		21,177.56
31	A2	1110	A/R - Private Pay		8,311.36
31	A2	1115	A/R - Applied Income		13,687.20
31	A2	1120	A/R - Med A Coins from Private		10,025.32
31	A2	1125	A/R - Med B Coins from Private		2,684.42
31	A2	1130	A/R - Medicaid Pending		121,105.88
31	A2	1135	A/R - Medicaid		307,839.37
31	A2	1136	Medicaid Rate Retro		0.00
31	A2	1140	A/R-Med A Coins from Medicaid		77,776.44
31	A2	1145	A/R-Med B Coins from Medicaid		9,645.36
31	A2	1150	A/R - Medicare A		308,335.24
31	A2	1155	A/R - Medicare B		135,338.04
31	A2	1157	A/R - Managed Medicare A		106,475.56
31	A2	1160	A/R-Medicare A coins from Ins		75,306.50
31	A2	1165	A/R-Medicare B coins from Ins		8,874.18
31	A2	1170	A/R - Private Insurance		97,581.29
31	A2	1175	A/R - Veterans Administration		37,042.29
31	A2	1180	A/R - Managed Care		154,909.31
31	A2	1185	A/R - Hospice		10,871.03
31	A2	1190	A/R - Hospice Medicaid		5,856.03
31	A2	1195	A/R - Resident AL		0.00
31	A2	1198	A/R - Coinsurance		0.00
31	A2	1212	Due from Medicaid		10,668.25
31	A2	1220	Bad Debt		0.00
31	A2	1245	Allowance for Doubtful Accts		(60,000.00)
31	A5a	1420	Prepaid Expenses		0.00
31	A5a	1460	Prepaid Corporate Taxes		0.00
31	A8	1215	Medicaid Advances		0.00
31	A8	1250	Loans & Exchanges		(3,379.50)
31	A8	1200	Refunds		22,497.00
31	A8	1900	15 Bed Purchase		248,526.85
31	B2	1670	Land Improvements		385,350.00
31	B2	1675	AD-Land Improvements		(49,282.00)
31	B3	1700	Improvements		7,184,234.07
31	B3	1710	Building Improvements - Phase 1		0.00
31	B3	1720	Building Improvements - Phase 2		0.00
31	B3	1790	Allow. Deprec. LHI		0.00
31	B3	1705	AD improvements		(1,605,717.13)
31	B3	1715	A/D Bldgs Improvements - Phase 1		0.00
31	B3	1725	A/D Bldgs Improvements - Phase 2		0.00
31	B5	1820	Non-Movable Equipment		372,133.46
31	B5	1837	Computer Software		7,971.33
31	B5	1825	AD - Non-Movable Equipment		(301,717.12)
31	B6	1810	Equipment - Movable		946,278.44
31	B6	1815	AD - Movable Equipment		(781,754.79)
31	B7	1650	Autos		22,962.54
31	B7	1655	AD Autos		(22,962.54)
31	B9	1600	Work In Progress		0.00
					<u>7,876,640.14</u>

Cost	Cost				
Report	Report	Account	Account		Amount
Page	Line	Number	Name		
32	D3	1910	Goodwill		5,000.00
32	D3	1915	Accumulated Amortization - GW		0.00
32	D3	1905	Organizations Costs		562.50
32	D3	1920	Convenants not to compete		70,000.00
32	D3	1925	Amortization convenants		(70,000.00)
32	D7	1950	Due from Aaron Manor		1,613.09
32	D7	1955	Due from Bel-Air Manor		0.00
32	D7	1960	Due from Cheshire House		0.00
32	D7	1965	Due from Chamberlain Manor		0.00
32	D7	1970	Due from Greentree Manor		0.00
32	D7	1975	Due from Lord Chamberlain		0.00
32	D7	1980	Due from Mystic Manor		0.00
32	D7	1985	Due from Ryders Health Manageme		3,190.12
32	D7	1989	Due Frm LightH Home Healthcare		0.00
32	D7	1991	Due From AM Realty		0.00
32	D7	1992	Due From BA Realty		0.00
32	D7	1193	Due From CH Realty		0.00
32	D7	1994	Due from GT Realty		0.00
32	D7	1995	Due From LC Realty		0.00
32	D7	1996	Due From MM Realty		0.00
					<u>10,365.71</u>

Cheshire House
 Trial Balance - Coded to Cost Report
 10/1/15 - 9/30/16

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
33	A1	2020	Accounts Payable	(745,112.58)
33	A2	2030	Note Payable - Pharmacy	0.00
33	A4	2270	Accrued Payroll	(81,148.67)
33	A9	2055	Peoples United Bank - 15 Beds	0.00
33	A12	2080	Sales Tax Payable	0.00
33	A12	2200	Patient Fund	(21,177.56)
33	A12	2210	FSA Liability	0.00
33	A12	2250	Accrued Expenses	(9,831.00)
33	A12	2255	Accrued User Fee	(103,165.00)
33	A12	2240	Accrued ADP Fees	0.00
33	A12	2260	Accrued 401K Withholding	0.00
33	A12	2212	Aflac - Individual	(16,053.58)
33	A12	2213	Aflac - Group	(455.60)
33	A12	2265	Accrued Pension	0.00
33	A12	2280	Accrued PTO	(101,826.48)
33	A12	2350	Corporate Taxes Payable	0.00
33	A12	2360	Deferred Corporate Taxes	0.00
33	A12	2380	Accrued Rate Adjustment	0.00
				<u>(1,078,770.47)</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
34	B4	2400	Due From/To Officers	0.00
34	B4	2404	Due to M. Striglio, CEO	(40,000.00)
34	B4	2410	Due to Aaron Manor	0.00
34	B4	2415	Due to Bel-Air Manor	(396,309.69)
34	B4	2420	Due to Chamberlain Manor	(663,528.82)
34	B4	2425	Due to Cheshire House	0.00
34	B4	2430	Due to Greentree Manor	0.00
34	B4	2435	Due to Lord Chamberlain	(234,972.50)
34	B4	2440	Due to Mystic Healthcare	0.00
34	B4	2445	Due To Ryders Health	(197,332.99)
34	B4	2450	Due to AM Realty	0.00
34	B4	2455	Due to BA Realty	0.00
34	B4	2460	Due to CH Realty	(6,456,138.06)
34	B4	2465	Due to Cham Manor Realty	0.00
34	B4	2470	Due to GT Realty	0.00
34	B4	2475	Due to LC Realty	0.00
34	B4	2480	Due to MM Realty	0.00
34	B1	2051	Notes Payable - Auto	0.00
				<u>(7,988,282.06)</u>

Cost Report Page	Cost Report Line	Account Number	Account Name	Amount
35	B1	2910	Capital Stock	89,372.54
35	B1	2900	Additional Paid-In Capital	0.00
36	G1	2960	Distributions	0.00
35	B5	2940	Retained Earnings	
35		2950	Profit/Loss - Current Period	(88,959.25)
				<u>413.29</u>

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

Facility Name Cheshire House

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 2015? 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 2016, 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 2015?

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:

STATE OF CONNECTICUT - DEPARTMENT OF SOCIAL SERVICES
STATEMENT OF RESIDENT'S/INDIVIDUAL'S PERSONAL FUNDS ACCOUNT

Balances as of 05/31/15

DDS Service Office Waterbury

Facility Name Cheshire House
Street 3396 East Main Street
City/Town Waterbury State CT Zip 06705
Phone No. (203)754-2161

Administrator Joanne Gorenstein
Administrator's Signature
Bank Name Peoples Bank
Aggregate Bank Account No. 034-7007537

Personal Funds Custodian: Joanne Gorenstein

Name	Medicaid Number	Personal Funds in Aggregate Acct	Petty Cash In Facility	Bank Name & Account No.	Burial Funds Amounts	Bank Name or Funeral H.
Angelillo, Marjorie	001794564	(\$14.00)	0			
Anzardi, Shirley	2794275	-14	0			
Bailey, Nancy	001286451	1	0			
Barton, Richard	003102108	\$ (33.00)	0			
Beaudry, Florence	001842945	\$ 0.84	0			
Bessette, Lorraine	N/A	\$ 0.12	0			
Berube, Genevieve	002294338	\$ 73.49	0			
Boccardi, Marie	003328918	\$ 13.18	0			
Brown, Esther	003773414	\$ 0.26	0			
Brown, Mary	N/A	\$ 0.12	0			
Charette, Joseph	003750759	\$ 41.26	0			
Conti, Claire	003334637	\$ 22.00	0			
Contois, Carol	002305007	\$ (17.00)	0			
Culligan, Mary	003318061	\$ 249.82	0			
Cummings, Violet	003057424	\$ 1,689.28	0			
Deleskis, Rosanna	003563106	\$ (998.75)	0			
Devito, Carmela	002302414	\$ 14.00	0			
Devito, Peter	N/A	\$ 25.00	0			
Difronzo, Carmella	N/A	\$ (0.01)	0			
Difronzo, Irene	N/A	\$ 15.00	0			

Distefano, Lucy Ann	003679006		\$	1,577.78	0							
DO NOT USE Hanlon, Shirli	002779695		\$	28.00	0							
Doolan, Catherine	N/A		\$	18.00	0							
Fava, Mary	003595615		\$	181.09	0							
Ferrone, Grace	003524147		\$	553.56	0							
Goldfracht, Helen	N/A		\$	14.00	0							
Graveline, Charlotte	003097793		\$	9.82	0							
Gugliotti, Mary	003640729		\$	1.94	0							
Guire, Gress	N/A		\$	12.00	0							
Hanlon, Shirley	002779695		\$	(8.23)	0							
Hardy, Raymond	N/A		\$	(12.00)	0							
Howard, Doris	003468757		\$	81.60	0							
Howard, Richard	003574673		\$	23.75	0							
Ingraham, Lorette	003332088		\$	691.00	0							
Ingraham, Paul	N/A		\$	0.08	0							
Klein, Frances J.	003165872		\$	(275.00)	0							
Lawson, Madeline	003481458		\$	252.65	0							
Leone, Joseph	003224965		\$	4.42	0							
Lockwood, Eileen	N/A		\$	0.32	0							
Madore, Armand	003053279		\$	0.16	0							
Mastroianni, Josephine	002517514		\$	52.68	0							
Mayo, Dana H.	001705811		\$	24.00	0							
Mayo, Margaret	001705809		\$	(5.71)	0							
McAllen, Genevive C.	002902754		\$	1,151.47	0							
McAllen, Helen	N/A		\$	(17.00)	0							
Molloy, Margaret	002635905		\$	1.83	0							
Mouco, Mary B.	003446146		\$	1,222.39	0							
Mueller, Florence	N/A		\$	26.00	0							
Nobrega, Maria	003338089		\$	36.11	0							
Palladino, Helen	003351391		\$	(40.24)	0							
Parkington, Carol	001248140		\$	1,388.54	0							
Peircey, Marjorie	003333652		\$	6.00	0							
Petit, Jenniel	N/A		\$	686.00	0							
Poidomani, Lena	N/A		\$	67.13	0							
Povilaitis, Elizabeth	N/A		\$	1.78	0							
Rosenbaum, Arlene	N/A		\$	11.00	0							
Russo, Josephine	N/A		\$	8.09	0							

