

# State of Connecticut



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

Name of Facility (as licensed) Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center	
Address (No. & Street, City, State, Zip Code) 534 Town St., Moodus, CT 06469	
Type of Facility <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">                     Chronic and Convalescent  <input checked="" type="checkbox"/> Nursing Home only (CCNH)                 </div> <div style="width: 30%;">                     Rest Home with Nursing  <input checked="" type="checkbox"/> Supervision only (RHNS)                 </div> <div style="width: 30%;"> <input type="checkbox"/> (Specify)                 </div> </div>	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 1029-C	RHNS 179RH	(Specify)	Medicare Provider 07-5307
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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**For Department Use Only**

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

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### General Information

Name of Facility (as licensed) Chestelm Health Care, Inc. d/b/a Chestelm Health & R	License No. 1029-C	Report for Year Ended 9/30/2016	Page 1	of 37
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#### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab 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)		Date	Signed (Owner)		Date
Printed Name (Administrator) Brenda Marinan			Printed Name (Owner) Brinton Epright		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 534 Town St., Moodus, CT 06469				
Report Prepared By CJLC LLC		Phone Number 860-610-9009	Date 2/8/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

## General Information and Questionnaire

### Type of Facility - Organization Structure

	Phone No. of Facility 860-873-1455	Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Ce		Address (No. & Street, City, State, Zip) 534 Town St., Moodus, CT 06469		
License Numbers:	CCNH 1029-C	RHNS 179RH	(Specify)	Medicare Provider No. 07-5307
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input checked="" 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.				
<b>Administrator</b>				
Name of Administrator Brenda Marinaro		Nursing Home Administrator's License No.:	00932	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		









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

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center		License No. 1029-C		Report for Year Ended 9/30/2016		Page 4	of 37	
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	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?						<input checked="" type="radio"/> Yes <input type="radio"/> No	If "Yes," provide the following information:	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Healthcare Holdings, LLC	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Rent	22/9	600,000	600,000
Brenda Marinan	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Administrator	10/A2	100,027	100,027
Mark Epright	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Chief Financial Officer	10/A4	100,000	100,000
Chestelm Adult Day Services	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Snow Plowing	22/6f	6,650	6,650
Chestelm Adult Day Services	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Purchased food for adult day services	18/2a1	(24,000)	(24,000)
		<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"/>					

\* 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 Chestelm Health Care, Inc. d/b/a Chestelm Hea	License No. 1029-C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

## 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
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab			1029-C	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 901 Main Ave, Norwalk, CT 06851	<input type="radio"/>	<input checked="" type="radio"/>	Canon C7055	06/24/15	36 months	9,207	9,207	
Marlin Leasing Corp. 300 Fellowship Rd, Mt Laurel, NJ 08054	<input type="radio"/>	<input checked="" type="radio"/>	Phone System	06/30/15	36 months	17,398	17,398	
Mercedes Benz Financial 36455 Corporate Dr, Farmington Hills, MI 48331	<input type="radio"/>	<input checked="" type="radio"/>	Vehicle	Self Disallowed	Self Disallowed	29,443	29,443	
	<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"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>								56,048

\* 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 Chestelm Health Care, Inc. d/b/a Cl	License No. 1029-C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 CJLC LLC	225 Pitkin Street, East Hartford, CT 06108
2 Crowe Horwath LLP	175 Powder Forest Dr, Weatogue, CT 06089
3	
4	

Services Provided by This Firm (*describe fully*)

1 Medicaid Cost Report	\$ 8,100
2 Audit and Taxes	\$ 15,550
3	\$
4	\$
	Charge for Services Provided
	\$ 23,650

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Taboada Rochlin Govier LLC	(860) 357-5003
2 Letizia, Ambrose & Falls, P.C.	(203) 787-7000
3	
4	
5	

Address (*No. & Street, City, State, Zip Code*)  
 1 61 S Main St #205, West Hartford, CT 06107  
 2 667-669 State St N, New Haven, CT 06511  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 General Legal Representation Fees	\$ 7,000
2 Legal fee for 209a Compliant	\$ 700
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 7,700

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

**Schedule of Resident Statistics**

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center		License No. 1029-C			Report for Year Ended 9/30/2016				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	76	63	13		76	63	13		76	63	13	
B. On last day of THIS report period	76	63	13		76	63	13		76	63	13	
2. Number of Residents												
A. As of midnight of PREVIOUS report period	74	61	13		74	61	13		66	54	12	
B. As of midnight of THIS report period	72	61	11		66	54	12		72	61	11	
3. Total Number of Days Care Provided During Period												
A. Medicare	2,336	2,336			1,688	1,688			648	648		
B. Medicaid (Conn.)	17,392	13,771	3,621		12,814	10,180	2,634		4,578	3,591	987	
C. Medicaid (other states)												
D. Private Pay	5,706	4,792	914		4,319	3,589	730		1,387	1,203	184	
E. State SSI for RCH												
F. Other (Specify) Commerical & MM	665	665			593	593			72	72		
G. Total Care Days During Period (3A thru F)	26,099	21,564	4,535		19,414	16,050	3,364		6,685	5,514	1,171	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	26,099	21,564	4,535		19,414	16,050	3,364		6,685	5,514	1,171	

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

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm H			License No. 1029-C			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? <input type="radio"/> Yes <input checked="" type="radio"/> No										If "YES", provide the following information:			
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(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-IID				
No. of Residents	7		38	11	14	2							
Per Diem Rate													
a. One bed rm.			230.11	174.00									
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										63,138	63,138		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										242	242		
2. Restorative Treatments										97,555	97,555		
C. Other										19,934	19,934		
D. <b>Total Physical Therapy Treatments</b>										180,869	180,869		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										33,741	33,741		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										16,356	16,356		
2. Restorative Treatments													
C. Other										12,459	12,459		
D. <b>Total Speech Therapy Treatments</b>										62,556	62,556		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										45,424	45,424		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										106,464	106,464		
C. Other										21,556	21,556		
D. <b>Total Occupational Therapy Treatments</b>										173,444	173,444		

### Report of Expenditures - Salaries & Wages

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab	License No. 1029-C	Report for Year Ended 9/30/2016	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	74,406	1,547	25,621	533		
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	256,554	8,142	88,342	2,804		
5. Dietary Service						
a. Head Dietitian	25,120	27	8,650	9		
b. Food Service Supervisor	45,084	1,485	15,524	511		
c. Dietary Workers	193,214	12,861	66,531	4,429		
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	84,150	5,845	28,976	2,013		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	83,639	4,267	28,800	1,469		
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	47,688	2,995	16,421	1,031		
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	82,372	1,782	7,458	161		
b. RN						
1. Direct Care	542,450	12,346	49,111	1,118		
2. Administrative**	101,974	3,330	9,232	301		
c. LPN						
1. Direct Care	361,269	11,263	32,708	1,020		
2. Administrative**						
d. Aides and Attendants	1,058,679	59,193	95,849	5,359		
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	98,860	3,927	34,041	1,352		
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	47,255	1,483	16,272	511		
n. Marketing						
o. Other (Specify) See Attached Schedule	31,791	1,353	10,947	466		
<i>A-13. Total Salary Expenditures</i>	3,134,506	131,845	534,483	23,087		

\* 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	
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center				1029-C	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)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										
Mark Epright (10/1/15 to 9/30/16)	74,386	25,614		Standard Package	Chief Financial Officer	2,080	A4			

\* 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	
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center				1029-C	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)							
<b>Section III - Administrators***</b>										
Brenda Marinan (10/1/15 to 9/30/16)	74,406	25,621		Standard Package	Facility Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Chestelm Health Care, Inc. d/b/a Chestelm Health &	1029-C	9/30/2016	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	1,228	Contract	423	Contract		
3. Pharmacist	3,261	Contract	1,123	Contract		
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	237,875	4,141				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	18,745	Est. 233	6,455	Est. 80		
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 Meeting	186	2	64	1		
9. Speech Therapist						
a. Resident Care	67,499	1,110				
b. Other						
10. Occupational Therapist						
a. Resident Care	183,883	4,226				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	3,346	61	303	5		
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	20,864	1	3,861	1		
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>536,886</b>	<b>9,541</b>	<b>12,228</b>	<b>7</b>		

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health & Re		1029-C	9/30/2016	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
		<input type="radio"/>	<input checked="" type="radio"/>		
Elmo Villanueva, MD 506 Cromwell Ave # 201, Rocky Hill, CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Mustapha Kernal, MD 11 Friendship St; Newport, Rhode Island 02840	Physiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
Khybery Kassem, M MD 514 Westchester Rd, Colchester, CT 06415	Medical Staff Meetings	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Medical 888 Worcester St, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Podiatry Group 888 Worcester St, Wellesley, MA 02482	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
Favorite Healhcare Staffing PO Box 803356, Kansas City, MO 64180	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Omincare 900 Omincare Center, 201 East Fourth St.,	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network, Inc. 653 Main St, Plantsville, CT 06479	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Preferred Therapy Solutions 850 Silas Deane Hwy #2, Wethersfield, CT 06109	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health	1029-C	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 206,921	176,777	30,143		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 77,458	66,174	11,284		
4. Social Security (F.I.C.A.)	\$ 271,600	232,035	39,566		
5. Health Insurance	\$ 314,523	268,704	45,818		
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 16,730	14,293	2,437		
8. Uniform Allowance	\$ 14,266	10,612	3,654		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 35,684	30,486	5,198		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 10,494	7,806	2,688		
d. Accounting and Auditing	\$ 23,650	17,592	6,058		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 7,700	5,728	1,972		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 36,720	27,315	9,406		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 8,130	6,048	2,082		
2. Cellular Phones	\$ 11,964	8,899	3,064		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$				
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 489,030	363,770	125,260		
<b>Subtotal</b>	\$ 1,524,871	1,236,239	288,631		

\* 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**

Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center  
9/30/2016

Attachment Page 15

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Misc Employee Benefits	\$ 25,533	\$ 4,354	
Employee Physicals	\$ 4,953	\$ 845	
<b>Total</b>	<b>\$ 30,486</b>	<b>\$ 5,198</b>	<b>\$ -</b>

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Chestelm Health Care, Inc. d/b/a Chestelm Health & I	1029-C	9/30/2016	16	37	
Item		Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>		1,524,871	1,236,239	288,631	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	2,158	1,606	553	
4. Employee Travel	\$	20	15	5	
5. Education Expenses Related to Seminars and Conventions	\$	16,706	12,427	4,279	
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	2,450	1,823	628	
7. Other ( <i>Specify</i> )	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	15,647	11,639	4,008	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$	2,992	2,226	766	
3. Advertising Other ( <i>Specify</i> )***	\$	42,072	31,295	10,776	
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	6,870	5,111	1,760	
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> )	\$	6,553	4,849	1,704	
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	364	271	93	
9. Subscriptions	\$	16,677	12,405	4,272	
10. Contributions***	\$	1,815	1,350	465	
See Attached Schedule					
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	102,959	76,587	26,372	
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> )	\$	782	580	202	
See Attached Schedule					
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$</b>	<b>1,742,936</b>	<b>1,398,423</b>	<b>344,513</b>	

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

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

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

**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Advertising - Promo & Mktg	\$ 31,295	\$ 10,776	
<b>Total Other Advertising</b>	\$ 31,295	\$ 10,776	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
ICNC	\$ 28	\$ 10	
AANAC	\$ 88	\$ 31	
Membership Renewal	\$ 141	\$ 49	
CAHCF	\$ 4,097	\$ 1,439	
ALTCFM	\$ 266	\$ 94	
ACHCA	\$ 229	\$ 81	
<b>Total Dues</b>	\$ 4,849	\$ 1,704	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
Donations	\$ 1,350	\$ 465	
<b>Total Contributions</b>	\$ 1,350	\$ 465	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Licenses & Permits	\$ 595	\$ 205	
Service Charges - Bank	\$ 123	\$ 42	
Service Charges - Credit Card	\$ 2,798	\$ 963	
Bank Reconciliation Adjustment	\$ (2)	\$ (1)	
Prior Period Adjustments	\$ (3,214)	\$ (1,107)	
Amazon Membership	\$ 73	\$ 26	
Sam's Membership	\$ 207	\$ 73	
<b>Total Other Administrative and General</b>	\$ 580	\$ 202	\$ -



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

Name of Facility Chestelm Health Care, Inc. d/b/a Chesteln	License No. 1029-C	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 #
N/A			

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

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

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & R	License No. 1029-C	Report for Year Ended 9/30/2016	Page 18	of 37
<b>Item</b>	<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 212,401	157,997	54,404	
2. Non-Food Supplies	\$ 26,938	20,038	6,900	
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,548	1,151	396	
c. Management Services**	\$			
d. Other (Specify) _____ Small Equipment	\$ 470	349	120	
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 241,357</b>	<b>179,536</b>	<b>61,821</b>	
<b>2F. Dietary Questionnaire</b>	<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
G. Resident Meals: Total no. of meals served per day:*	3	3		
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                                   If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No                                   If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                                   If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                                   If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                                   If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health & Re		1029-C	9/30/2016		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
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. \$	2,577	1,917	660	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) Supplies		\$	9,243	6,875	2,367	
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		\$	<b>11,820</b>	<b>8,792</b>	<b>3,027</b>	
<b>3F. Laundry Questionnaire</b>						
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	
Chestelm Health Care, Inc. d/b/a Chestelm Hea	1029-C	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. \$	29,938	22,270	7,668	
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. \$	2,034	1,513	521	
c. Management Services*	\$				
d. Other ( <i>Specify</i> ) Supplies	\$	213	158	55	
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	32,186	23,942	8,244	
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Partners Pharmacy	\$	124,814	92,844	31,970	
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	95,418	70,978	24,440	
d. Ambulance/Limousine***	\$	706	525	181	
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	17,979	13,374	4,605	
f. X-rays and Related Radiological Procedures***	\$	8,552	6,361	2,190	
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	6,638	4,937	1,700	
i. Recreation	\$	15,235	11,333	3,902	
j. Other (Specify)**** See Attached Schedule	\$	92,707	73,179	19,527	
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>	\$	362,048	273,531	88,517	

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

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

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

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



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

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center			License No. 1029-C		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*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	10,208	3,515		22	6f
MDI Achieve		<input type="radio"/>	<input checked="" type="radio"/>		Software Maintenance	25,370	8,736		16	m11
		<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"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Chestelm Health Care, Inc. d/b/a Chestelm He	1029-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 87,785	65,299	22,485			
b. Heat	\$ 39,379	29,292	10,086			
c. Light & Power	\$ 55,951	41,620	14,331			
d. Water	\$ 3,448	2,565	883			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 56,048	41,692	14,356			
f. Other ( <i>itemize</i> )	\$ 33,906	25,222	8,685			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 276,516	205,689	70,827			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 664	494	170			
d. Movable Equipment	\$ 45,367	33,746	11,620			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 46,031	34,241	11,790			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 83,005	61,744	21,261			
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 83,005	61,744	21,261			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 600,000	446,316	153,684			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 40,913	30,433	10,479			
c. Personal property taxes	\$ 7,563	5,626	1,937			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 777,512	578,360	199,152			

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Purchased Services - Plant &	\$ 10,208	\$ 3,515	
Snow Plowing - Plant & Maint	\$ 4,947	\$ 1,703	
Grounds Maintenance	\$ 2,237	\$ 770	
Grounds Landscaping	\$ 6,318	\$ 2,175	
Small Equipment Purchase - Pl	\$ 1,513	\$ 521	
<b>Total Other Repairs and Maintenance</b>	<b>\$ 25,222</b>	<b>\$ 8,685</b>	<b>\$ -</b>

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Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center  
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/14/2015	Lenovo ThinkPad (2)	\$ 4,483	5	\$ 897
7/15/2016	Dell Inspiron 3000 Series	\$ 1,612	5	\$ 81
7/15/2016	Dell Inspiron 7000 Series	\$ 978	5	\$ 49
7/31/2016	BP Monitor	\$ 2,060	5	\$ 69
11/9/2015	Elite Low Bed	\$ 1,393	7	\$ 182
11/27/2015	Remy Arm Chair	\$ 2,345	7	\$ 279
2/3/2016	Capri 2way Lift Chair	\$ 2,055	7	\$ 196
6/10/2016	Bedside Cabinet	\$ 3,288	7	\$ 157
9/23/2016	Capri 2way Lift Chair	\$ 2,055	7	\$ -
<b>Total additions for Movable Equipment</b>		<b>\$ 20,268</b>		<b>\$ 1,908</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ -</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
7/22/2016	Front Entrance carpet	9,456	15	\$ 105
5/27/2016	Accelerator Installation	6,924	15	\$ 154
2/24/2016	North Wing Interior Painting	6,442	15	\$ 286
5/31/2016	(2) 4" Feed Pipes Replacement	2,548	15	\$ 57
5/18/2016	Window Treatment for 9 Rooms	2,376	15	\$ 53
6/2/2016	New Flooring for Room 54	1,182	15	\$ 26
<b>Total additions for Leasehold Improvement</b>		<b>\$ 28,928</b>		<b>\$ 681</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ -</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab C			1029-C		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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Var	2,762,784	1,742,966			82,324	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				28,928				681	
C-4. Subtotal									83,005
<b>D. Total Amortization</b>									83,005

\* 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 Chestelm Health Care, Inc. d/b/a Ches	License No. 1029-C	Report for Year Ended 9/30/2016	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
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 <b>NOT</b> Original Owner, Date of Purchase	4/1/1983				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	76				
6. Square Footage	31,196				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Fixed				
b. Date Mortgage Obtained	05/20/98				
c. Interest Rate for the Cost Year	7.65%				
d. Term of Mortgage (number of years)	30				
e. Amount of Principal Borrowed	4,365,200				
f. Principal balance outstanding as of 9/30/2015	4,164,116				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
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
Chestelm Health Care, Inc. d/b/a Ches		1029-C	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. <b>Total Building Interest Expense</b> (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	
Chestelm Health Care, Inc. d/b/a C		1029-C		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)				\$	10,617	7,898	2,720
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	10,617	7,898	2,720
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$	10,420	7,751	2,669
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	45,355	33,738	11,617
Insurance - General							
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$	55,775	41,489	14,286
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$	7,728,868	6,389,050	1,339,818

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Ce				1029-C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 183,883	183,883		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 10,494	7,806	2,688	
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 10,884	8,054	2,830	
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 2,450	1,823	628	
18.	16	m2, n	Unallowable Advertising *	\$ 45,064	33,521	11,543	
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,815	1,350	465	
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ (3,903)	(2,903)	(999)	
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 250,686	233,533	17,153	

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Service Charges - Bank	\$ 42	\$ 15	
16	m13	Bank Reconciliation Adjustment	\$ (2)	\$ (1)	
16	m13	Prior Period Adjustments	\$ (3,214)	\$ (1,107)	
16	m8a	Chamber of Commerce	\$ 271	\$ 93	
<b>Total Other A&amp;G Adjustments</b>			\$ (2,903)	\$ (999)	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab			1029-C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 250,686	233,533	17,153	
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a	Prescription Drugs	\$ 124,814	92,844	31,970	
28.	20	5d	Ambulance/Limousine	\$ 706	525	181	
29.	20	5f	X-rays, etc	\$ 8,552	6,361	2,190	
30.	20	5h	Laboratory	\$ 6,638	4,937	1,700	
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 17,979	13,374	4,605	
33.			Occupational Therapy	\$ 6,288	6,288		
34.			Other - See Attached Schedule	\$ 15,119	11,247	3,873	
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.	22	6e	Depreciation on Unallowable Motor Vehicles	\$ 29,443	21,788	7,655	
37.			Unallowable Property and Real Estate Taxes	\$ 1,074	795	279	
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14b	Property Insurance	\$ 10,420	7,751	2,669	
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.	30	IV3	Radio and Television Revenue	\$ 4,266	3,173	1,093	
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 475,985	402,616	73,368	

\*\*\* 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.

Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center  
9/30/2016

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Consolidated Billed Expenses	\$ 4,301	\$ 1,481	
20	5j	IV Therapy Expense	\$ 6,946	\$ 2,392	
<b>Total Other Ancillary Costs</b>			\$ 11,247	\$ 3,873	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

### F. Statement of Revenue

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelr 1029-C		License No.		Report for Year Ended 9/30/2016		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)			
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 5,831,889	4,824,856	1,007,032				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,059,399)	(1,677,891)	(381,507)				
2. a. Medicaid ( <i>All other states</i> )	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,076,828	1,076,828					
b. Medicare Room and Board Contractual Allowance **	\$ 429,325	429,325					
4. a. Private-Pay Residents and Other	\$ 2,029,154	1,782,919	246,235				
b. Private-Pay Room and Board Contractual Allowance **	\$ 3,171	3,171					
<b>II. Other Resident Revenue</b>							
1. a. Prescription Drugs - Medicare	\$ 105,018	105,018					
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$ 9,949	9,949					
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	\$ 626,135	626,135					
b. Physical Therapy - Medicare Contractual Allowance **	\$						
c. Physical Therapy - Non-Medicare	\$ 3,112	3,112					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$ 205,752	205,752					
b. Speech Therapy - Medicare Contractual Allowance **	\$						
c. Speech Therapy - Non-Medicare	\$ 2,702	2,702					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$ 632,195	632,195					
b. Occupational Therapy - Medicare Contractual Allowance **	\$						
c. Occupational Therapy - Non-Medicare	\$ 57,691	57,691					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (1,437,112)	(1,437,112)					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 49,855	49,855					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,566,265	6,694,506	871,760				
<b>IV. Other Revenue*</b>							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$ 4,266	3,173	1,093				
4. Rental of Television and Cable Services	\$						
5. Interest Income ( <i>Specify</i> )	\$ 331	246	85				
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other ( <i>Specify</i> )	\$ 100	74	26				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 4,697	3,494	1,203				
<b>VI. Total All Revenue</b> (III +V)	\$ 7,570,962	6,697,999	872,963				

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30/116a	Medicare A - Oxygen	\$ 10,235		
30/116a	Medicare A - X-Ray	\$ 6,494		
30/116a	Medicare A - Physician Care	\$ (5,044)		
30/116a	Medicare A - Lab	\$ 5,156		
30/116a	Medicare A - Contractual Adju	\$ (1,024,183)		
30/116a	Medicare A - Sequestration	\$ (20,660)		
30/116a	Medicare A - Prior Year Adjus	\$ 2,828		
30/116a	Managed Medicare - Oxygen	\$ 4,316		
30/116a	Managed Medicare - X-Ray	\$ 1,276		
30/116a	Manged Medicare - Lab	\$ 968		
30/116a	Managed Medicare - Ancillary	\$ (157,961)		
30/116a	Managed Medicare - Prior Year	\$ 821		
30/116a	Medicare B - Vaccines	\$ 272		
30/116a	Medicare B - Lab	\$ 1,155		
30/116a	Medicare B - Contractual Adju	\$ (246,545)		
30/116a	Medicare B - Sequestration	\$ (6,669)		
30/116a	Medicare B - Prior Year Adjus	\$ (22)		
30/116a	Managed Care B - Contractual	\$ (10,125)		
30/116a	Managed Care B - Prior Year A	\$ 576		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,437,112)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30/116b	Private SNF - Lab	\$ 55		
30/116b	Managed Care - Oxygen	\$ 1,763		
30/116b	Managed Care - X-Ray	\$ 618		
30/116b	Managed Care - Lab	\$ 381		
30/116b	Managed Care - Contractual Ad	\$ (72,968)		
30/116b	Managed Care - Prior Year Adj	\$ (477)		
30/116b	Blue Cross Contractual Adj	\$ (1,994)		
30/116b	Insurance - Prior Year Adjust	\$ (12,891)		
30/116b	Hospice XIX - Prior Year Adju	\$ 698		
30/116b	Outpatient - Physical Therapy	\$ 55,519		
30/116b	Outpatient - Occupational The	\$ 18,204		
30/116b	Outpatient - Speech Therapy	\$ 28,224		
30/116b	Outpatient - Contractual Adju	\$ (30,897)		
30/116b	Outpatient - Prior Year Adjus	\$ (1,941)		
30/116b	Outpatient Part B ? Physical	\$ 150,232		
30/116b	Outpatient Part B OT	\$ 18,567		
30/116b	Outpatient Part B- Speech Th	\$ 1,614		
30/116b	Outpatient -Part B Cont Adj	\$ (99,372)		
30/116b	Outpatient - Prior Year Adju	\$ (26)		
30/116b	Outpatient Private- Contract	\$ (4,842)		
30/116b	Outpatient Private - Prior Yr	\$ (612)		
<b>Total Other Resident Revenue</b>		<b>\$ 49,855</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30/1V5	Interest Income		\$ 246	\$ 85	
<b>Total Interest Income</b>			<b>\$ 246</b>	<b>\$ 85</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30/1V8	Charitable Donations	\$ 74	\$ 26	
<b>Total Other Revenue</b>		<b>\$ 74</b>	<b>\$ 26</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Health Care, Inc. d/b/a Chestel	1029-C	9/30/2016	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	182,281
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	880,510
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	2,400
5. Prepaid Expenses			\$	181,103
a. Deposits - Form 8752	9,160			
b. Prepaid - Insurance- Mortgage	90,463			
c. Prepaid - Insurance - Other	68,125			
d. Prepaid - Health Insurance	13,355			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,246,294
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>2,791,712</u>		\$	965,741
	Accum. Depreciation <u>1,825,971</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>60,962</u>		\$	2,946
	Accum. Depreciation <u>58,016</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,287,759</u>		\$	170,299
	Accum. Depreciation <u>1,117,460</u>	Net		
7. Motor Vehicles	*Historical Cost <u>76,131</u>		\$	30,050
	Accum. Depreciation <u>46,081</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	329,581
Construction In Progress	89,599			
Book vrs Cost	239,982			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	1,498,617

\* 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
Chestelm Health Care, Inc. d/b/a Chestel	1029-C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	2,744,911
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	(171,939)
Escrow / Reserves			(11,074)	
Goodwill			1,086	
Due From Related Parties			(161,951)	
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	(171,939)
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	2,572,972

\* 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 Chestelm Health Care, Inc. d/b/a Chestelm	License No. 1029-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount
Total Brought Forward:				1,171,869
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ (1,444)
Name and Address of Lender	Amount	Loan Date		
Due to Related Parties	(1,444)			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ (1,444)
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,170,426

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

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Health Care, Inc. d/b/a Ches	1029-C	9/30/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,560,453
6. Gain or Loss for Period			\$	(157,906)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	1,402,546
<b>C. Total Reserves and Net Worth</b>			\$	1,402,546
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,572,972

### H. Changes in Total Net Worth

Name of Facility Chestelm Health Care, Inc. d/b/a Chestel	License No. 1029-C	Report for Year Ended 9/30/2016	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(830,989)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	7,570,962
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	7,728,868
D. Net Income or Deficit			\$	(157,906)
E. Balance			\$	(988,895)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(988,895)
				09/30/16

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

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm	License No. 1029-C	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 checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
CJLC LLC				
Address			Phone Number	
225 Pitkin Street, East Hartford, CT 06108			860-610-9009	