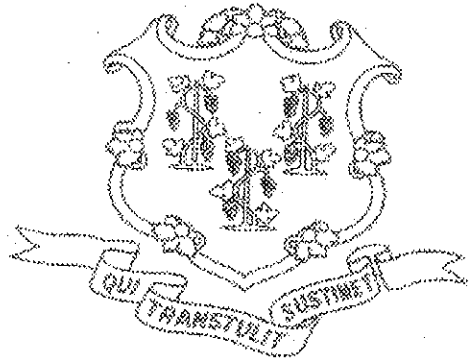


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Chestnut Point Care Center, LLC	
Address (No. & Street, City, State, Zip Code) 171 Main Street, East Windsor, CT 06088	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing <input checked="" type="checkbox"/> Supervision only (RHNS)
<input checked="" type="checkbox"/> NurseFac-Aids	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2314-CCNH	RHNS 234-RH	NurseFac-Aids AIDS	Medicare Provider 07-5436
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Medicaid Provider Numbers:	CCNH 23143	RHNS 90209	ICF-IID
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For Department Use Only

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

Table of Contents

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

General Information

Name of Facility (as licensed) Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2017	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 Chestnut Point Care Center, LLC [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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) Dennis Billings			Printed Name (Owner) Chris Wright		
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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Chestnut Point Care Center, LLC	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 171 Main Street, East Windsor, CT 06088				
Report Prepared By iCare Management, LLC	Phone Number 860-570-2140	Date 2/15/2017		
Item	Total	CCNH	RHNS	NurseFac- Aids
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 860-292-5394	Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Chestnut Point Care Center, LLC		Address (No. & Street, City, State, Zip) 171 Main Street, East Windsor, CT 06088		
License Numbers:	CCNH 2314-CCNH	RHNS 234-RH	NurseFac-Aids AIDS	Medicare Provider No. 07-5436
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 checked="" type="checkbox"/> NurseFac-Aids				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Dennis Billings		Nursing Home Administrator's License No.:	001999	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Partners/Members**

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2017	Page 3	of 37
Legal Name of Partnership/LLC Chestnut Point Care Center, LLC		Business Address 171 Main Street, East Windsor, CT 06088		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
V. Robert Salazar	2500 18th Street, Suite 200, Denver, CO 80211	Member		31.3	
David Sebbag	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member		21.4	
Ari Krausz	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member		21.3	
Solomon Melamed	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member		1	
Christopher Wright	341 Bidwell Street, Manchester, Ct 06040	Member		5	
Premier First Investors	245 S. Benton Street, Lakewood, CO 80226	Member		10	
Global World Investors	245 S. Benton Street, Lakewood, CO 80226	Member		10	

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

Related Parties*

Name of Related Individual or Company	Business Address	License No. 2314-CCNH		Report for Year Ended 9/30/2017		Indicate Where Costs are Included in Annual Report in Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**	Provided			
Bidwell Care Center, LLC	333 Bidwell St. Manchester, CT 06040				Shared Employees	-	-	-
Chelsea Place Care Center, LLC	25 Lorraine St. Hartford, CT 06105				Shared Employees	-	-	-
Chestnut Point Care Center, LLC	171 Main St. East Windsor, CT 06088				Laundry Services	19	3	-
Chestnut Point Care Center, LLC	171 Main St. East Windsor, CT 06088				Shared Employees	-	-	-
Farmington Care Center, LLC	20 Scott Swamp Rd. Farmington, CT 06032				Bank Fees	16	M	-
Farmington Care Center, LLC	20 Scott Swamp Rd. Farmington, CT 06032				Shared Employees	-	-	4,385 (4,385)
Kettle Brook Care Center, LLC	96 Prospect Hill Rd. East Windsor, CT 06088				Laundry Services	19	3	-
Kettle Brook Care Center, LLC	96 Prospect Hill Rd. East Windsor, CT 06088				Shared Employees	-	-	10,933 (10,933)
Meriden Care Center, LLC (Silver Springs)	33 Roy St. Meriden, CT 06450				Shared Employees	-	-	1,010 (1,010)
Trinity Hill Care Center, LLC	151 Hillside Ave. Hartford, CT 06106				Shared Employees	-	-	55,670 (55,670)
Westside Care Center, LLC	349 Bidwell St. Manchester, CT 06040				Shared Employees	-	-	(8,872) 8,872
Wintonbury Care Center, LLC	140 Park Ave. Bloomfield, CT 06002				Shared Employees	-	-	1,519 (1,519)
Secure Care Center LLC	60 West Street, Rocky Hill, CT 06067				Shared Employees	-	-	29,878 (29,878)
Touchpoints at Homecare LLC	1838 Silas Deane Hwy, Rocky Hill, CT 06067				Shared Employees	-	-	-
Touchpoints therapy	171 Main St. East Windsor, CT 06088				OT/PT/ST	13	5,8,10	400,590 (400,590)
Bidwell Realty, LLC	341 Bidwell St. Manchester, CT 06040				Building Lease & Rent	22,22,27	10,9,14	278,802 (278,802)
iCare Management, LLC	341 Bidwell St. Manchester, CT 06040				Postage & Legal	16, 15	M,E	11,448 (11,448)
iCare Health Management, LLC	341 Bidwell St. Manchester, CT 06040				Shared EEs not part of mngmt agmt	-	-	78,050 (78,050)
					Management Services, Direct	20	5j	57,797 (57,797)
					Management Services, Indirect	20	5j	7,827 (7,827)
					Management Services, Administrative	16	M12	161,421 (161,421)
					-	-	-	-
					-	-	-	-
					-	-	-	-
					-	-	-	-
					-	-	-	-
All 9 Care Centers, mngmt co, reality cos					Share Common 401k, Pension and Insurance plans, courier, legal and various other services			

* 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 Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2017	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 (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

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
Accounting Basis

Name of Facility Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2017	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		Address (No. & Street, City, State, Zip Code)		
1 O'Connor, Davies LLP		100 Great Meadow Road, Ste 401, Wethersfield, CT 06109		
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Taxes, financial statements, accounting support		\$	4,303	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	4,303
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 15D				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 iCare Health Management, LLC			860-570-2140	
2 Starble and Harris			860-678-7775	
3 Durant Nichols / Robinson & Cole, LLP			860-275-8200	
4 Various others (American Arbitration , Various Arbitration, Murtha Cullina, Jackson Lewis))				
5 Starble and Harris, iCare Health Management LLC			860-678-7775 & 860-570-2140	
Address (No. & Street, City, State, Zip Code)				
1 341 Bidwell Street, Manchester CT				
2 32 Main Street, Avon, CT				
3 280 Trumbull St, Hartford, CT				
4				
5 32 Main Street, Avon, CT & 341 Bidwell Street, Manchester CT				
Services Provided by This Firm (<i>describe fully</i>)				
1 Lease and contract issues, general legal advice, Labor Law		\$	10,183	
2 Lease and contract issues, general legal advice, union funds advice		\$	6,734	
3 Employment law, arbitrations, contract negotiations		\$	4,560	
4 Employment Arbitrations, healthcare law		\$	68	
5 Conservatorships		\$	474	
			Charge for Services Provided	
			\$	22,019
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 15E				

Schedule of Resident Statistics

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH			Report for Year Ended 9/30/2017				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total NurseFac-Aids	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	NurseFac-Aids	Total	CCNH	RHNS	NurseFac-Aids
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	60	58	2		60	58	2		60	58	2	
B. On last day of THIS report period	60	58	2		60	58	2		60	58	2	
2. Number of Residents												
A. As of midnight of PREVIOUS report period	51	50	1		51	50	1		58	57	1	
B. As of midnight of THIS report period	54	53	1		58	57	1		54	53	1	
3. Total Number of Days Care Provided During Period												
A. Medicare	2,412	2,412			1,881	1,881			531	531		
B. Medicaid (Conn.)	14,450	14,085	365		10,566	10,293	273		3,884	3,792	92	
C. Medicaid (other states)												
D. Private Pay	929	929			742	742			187	187		
E. State SSI for RCH												
F. Other (Specify) Insurance	313	313			243	243			70	70		
G. Total Care Days During Period (3A thru F)	18,104	17,739	365		13,432	13,159	273		4,672	4,580	92	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	18,104	17,739	365		13,432	13,159	273		4,672	4,580	92	

Schedule of Resident Statistics (Cont'd)

Name of Facility Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	NurseFac-Aids	Lost			Gained			CCNH	RHNS	NurseFac-Aids	
	(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	NurseFac-Aids
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	NurseFac-Aids	R.C.H.	ICF-MR
No. of Residents	8	42	1	3				
Per Diem Rate								
a. One bed rm.								
b. Two bed rms.	580.00	212.00	153.00	434.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	NurseFac-Aids
A. Medicare - Part B	3,004	2,943		61
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,342	1,315		27
C. Other	7,007	6,866		141
D. Total Physical Therapy Treatments	11,353	11,124		229

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	NurseFac-Aids
A. Medicare - Part B	158	155		3
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	76	74		2
C. Other	317	311		6
D. Total Speech Therapy Treatments	551	540		11

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	NurseFac-Aids
A. Medicare - Part B	840	823		17
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	784	768		16
C. Other	5,798	5,681		117
D. Total Occupational Therapy Treatments	7,422	7,272		150

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017	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	NurseFac-Aids	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)	113,345	1,858				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	117,658	4,811				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	21,453	1,147				
c. Dietary Workers	136,965	10,597				
6. Housekeeping Service						
a. Head Housekeeper	54,022					
b. Other Housekeeping Workers	93,845	9,588				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	5,846	516				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	21,034	1,807				
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	174,749	3,643				
b. RN						
1. Direct Care	322,958	8,411				
2. Administrative**	60,637	1,471				
c. LPN						
1. Direct Care	370,718	13,263				
2. Administrative**						
d. Aides and Attendants	564,791	36,139				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	56,142	3,343				
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	46,144	2,086				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	11,455	805				
A-13. Total Salary Expenditures	2,171,764	99,483				

* 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 Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2017			Page 11	of 37	
		CCNH	RHNS	NurseFac-Aids			
Name	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
Section I - Operators/Owners							
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).							

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	NurseFac-Aids	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	22,050	490				
2. Dentist						
3. Pharmacist	5,593	100				2
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	194,673	2,636				53
b. Other						
6. Social Worker	1,445					
7. Recreation Worker	11,236	35+Cable				
8. Physicians						
a. Medical Director (entire facility)	21,600	126				
b. Utilization Review (Title 18 and 19 only) monthly meeting		5				
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) Physician Care Contract Services	6,732	32				
9. Speech Therapist						
a. Resident Care	20,784	273				6
b. Other						
10. Occupational Therapist						
a. Resident Care	134,056	1,751				35
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	200,842	3,085				
2. Administrative***	83,300	1,579				
b. LPN						
1. Direct Care	54,267	1,256				
2. Administrative***						
c. Aides	28,921	1,248				
d. Other						
12. Other (Specify) See Attached Schedule	127,556	2,662				
B-13 Total Fees Paid in Lieu of Salaries	913,055	15,241				96

* 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 Chestnut Point Care Center, LLC		License No. 2314-CCNH		Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Omnicare	Pharmacy Consulting	<input type="radio"/>	<input checked="" type="radio"/>			
Tocuhpoints Therapy	Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Chelsea Place, Chestnut Point, Kettle Brook, Trinity Hill, Wintonbury, Farmington, Silver	Shared Employees	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Healthdrive Physician Services	Audiology, Dental and Podiatry	<input type="radio"/>	<input checked="" type="radio"/>			
Dr Cagna Richard	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
Ready Nurse, Nurse Network	Nursing pool (RN, LPN,CNA)	<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"/>			
		<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
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017	15	37
Item	Total	CCNH	RHNS	NurseFac-Aids
I. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 142,620	142,620		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 202,790	202,790		
5. Health Insurance	\$ 141,168	141,168		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 57,553	57,553		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 7,347	7,347		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 100,349	100,349		
d. Accounting and Auditing	\$ 4,303	4,303		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 22,019	22,019		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 13,976	13,976		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,941	13,941		
2. Cellular Phones	\$ 459	459		
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	\$ 1,469	1,469		
3. Resident Day User Fee	\$ 382,363	382,363		
Subtotal	\$ 1,090,357	1,090,357		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017		16	37
Item	Total	CCNH	RHNS	NurseFac-Aids	
Subtotals Brought Forward:	1,090,357	1,090,357			
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 436	436			
4. Employee Travel	\$ 106	106			
5. Education Expenses Related to Seminars and Conventions	\$ 2,235	2,235			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 643	643			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 324	324			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 2,566	2,566			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 26,367	26,367			
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	\$ 3,314	3,314			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,244	4,244			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 285	285			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 85,341	85,341			
12. Administrative Management Services**	\$ 161,421	161,421			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 22,509	22,509			
C-14 Total Administrative & General Expenditures	\$ 1,400,148	1,400,148			

* 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	NurseFac-Aids
MEALS	\$ 324		\$ -
Total Other Travel and Entertainment	\$ 324	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	NurseFac-Aids
COMMUNICATIONS SPECIAL EVENTS	\$ 26,367		\$ -
Total Other Advertising	\$ 26,367	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	NurseFac-Aids
ALTCFM			
CAHCF Dues	\$ 4,088		\$ (3)
OTHER DUES	\$ 157		\$ 3
Total Dues	\$ 4,244	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	NurseFac-Aids
CONTRIBUTIONS	\$ 285		\$ -
Total Contributions	\$ 285	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	NurseFac-Aids
SOCIAL SERVICE SUPPLIES	\$ 175		\$ -
SOC SVC MINOR EQUIPMENT	\$ -		\$ -
ADMINISTRATIVE MINOR EQUIPMENT	\$ 48		\$ -
EMPLOYEE RELATIONS	\$ 7,183		\$ -
EMPLOYEE RELATIONS-OTHER	\$ 325		\$ -
PERMITS & LICENSES	\$ 2,595		\$ -
VOLUNTEER EXPENSE	\$ -		\$ -
BANK FEES	\$ 11,543		\$ -
CMS REVISIT USER FEES	\$ -		\$ -
PENALTIES	\$ -		\$ -
LATE FEES	\$ 640		\$ -
Rounding	\$ 0		\$ -
Total Other Administrative and General	\$ 22,509	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017	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 #	
iCare Management, LLC/iCare Health Management, LLC	161,421	Management of financial statements, A/R, A/P, Payroll, Financial Accounting and Management, Clinical	Pg 16 M12	
iCare Management, LLC/iCare Health Management, LLC	57,797	MANAGEMENT FEES- DIRECT CARE	Pg 20 j	
iCare Management, LLC/iCare Health Management, LLC	7,827	MANAGEMENT FEES- INDIRECT CARE	Pg 20 j	

* 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
Chestnut Point Care Center, LLC		2314-CCNH	9/30/2017		18	37
Item		Total	CCNH	RHNS	NurseFac-Aids	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 117,254	117,254			
2.	Non-Food Supplies	\$ 11,703	11,703			
3.	Other (Specify) _____ DIETARY SUPPLEMENTS	\$ 10,936	10,936			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 10,717	10,717			
c. Management Services**		\$				
d. Other (Specify) _____ DIETARY MINOR EQUIPMENT		\$ 1,874	1,874			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 152,484	152,484			
2F. Dietary Questionnaire		Total	CCNH	RHNS	NurseFac-Aids	
G.	Resident Meals: Total no. of meals served per day:*	149	149			
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 type="radio"/> Yes	<input checked="" 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 Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	NurseFac-Aids
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. \$	5,491	5,491	
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)	\$	28,010	28,010	
c.	Management Services**	\$			
d.	Other (Specify) LAUNDRY MINOR EQUIPMENT	\$	96	96	
3E.	Total Laundry Expenditures (3a + b + c + d)	\$	33,596	33,596	
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
Chestnut Point Care Center, LLC		2314-CCNH	9/30/2017		20	37
Item			Total	CCNH	RHNS	NurseFac-Aids
4.	Housekeeping	Sq. Ft. Serviced				
	a. In-House Care	by Personnel				
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	15,990	15,990		
	b. Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced				
	(<i>Complete Schedule C-2 att. Page 21</i>)	by Personnel				
		Amt. \$				
	c. Management Services*		\$			
	d. Other (<i>Specify</i>)		\$			
	HOUSEKEEPING MINOR EQUIPMENT					
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 15,990	15,990		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from		\$ 89,823	89,823		
	OMNICARE PHARMACY					
	b. Medicine Cabinet Drugs		\$ 8,058	8,058		
	c. Medical and Therapeutic Supplies		\$ 25,164	25,164		
	d. Ambulance/Limousine***		\$ 14,195	14,195		
	e. Oxygen					
	1. For Emergency Use		\$ 1,920	1,920		
	2. Other***		\$			
	f. X-rays and Related Radiological Procedures***		\$ 1,216	1,216		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
	h. Laboratory***		\$ 5,296	5,296		
	i. Recreation		\$			
	j. Other (Specify)****		\$ 138,336	138,336		
	See Attached Schedule					
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 284,007	284,007		

* 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	NurseFac-Aids
NURSING ADMIN SUPPLIES	\$ 123		\$ -
NURSING MINOR EQUIP	\$ 6,454		\$ -
MEDICAL RECORDS SUPPLIES	\$ -		\$ -
MEDICAL RECORDS MINOR EQUIPMENT	\$ -		\$ -
MANAGEMENT ALLOCATIONS - DIRECT	\$ 57,797		\$ -
NON-COVERED PPS DR. VISITS	\$ 458		\$ -
RESIDENT CARE SUPPLIES	\$ 23		\$ -
CENTRAL SUPPLY MINOR EQUIPMENT	\$ 4,043		\$ -
PERSONAL CARE SUPPLIES	\$ 3,187		\$ -
INCONTINENCY SUPPLIES	\$ 16,708		\$ -
VACCINE RESIDENTS	\$ (1,170)		\$ -
PATIENT SPECIAL NEEDS	\$ 325		\$ -
PHYSICAL THERAPY SUPPLIES	\$ -		\$ -
PHYSICAL THERAPY EQUIPMENT RENT	\$ -		\$ -
PHYSICAL THERAPY MINOR EQUIPMENT	\$ -		\$ -
OCCUPATIONAL THERAPY SUPPLIES	\$ -		\$ -
OCCUPATIONAL THERAPY EQUIP RENTAL	\$ -		\$ -
OCCUPATIONAL THERAPY MINOR EQUIP	\$ -		\$ -
SPEECH THERAPY SUPPLIES	\$ -		\$ -
SPEECH THERAPY EQUIPMENT RENT	\$ -		\$ -
SPEECH THERAPY MINOR EQUIPMENT	\$ -		\$ -
RENTALS FOR NURSING EQUIPMENT NON BILLABLE	\$ 31,256		\$ -
EQUIPMENT RENTAL: AIDS UNIT	\$ -		\$ -
PEN THERAPY SUPPLIES - NOT BILLABLE TO PART B	\$ 89		\$ -
PEN THERAPY FOOD NOT BILLABLE TO PART B	\$ -		\$ -
HI LOW BED RENTAL & MATTRESSES	\$ -		\$ -
IV THERAPY SUPPLIES	\$ 7,179		\$ -
IV THERAPY CONTRACT SERVICE	\$ -		\$ -
MEDICAL WASTE CONTRACT SERVICE	\$ 861		\$ -
ACTIVITIES SUPPLIES	\$ 3,178		\$ -
ACTIVITIES MINOR EQUIPMENT	\$ -		\$ -
MANAGEMENT ALLOCATION - INDIRECT	\$ 7,827		\$ -
ADMISSIONS SUPPLIES	\$ -		\$ -
MEDICAL COURIER SERVICES FOR SPECIAL PRESCRIPTIONS	\$ -		\$ -
STRIKE COSTS NON REIMBURSABLE	\$ -		\$ -
Total Other Resident Care	\$ 138,336	\$ -	\$ -

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

Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				Page of		
		Yes	No			CCNH	RHNS	NurseFac-Aids	Pg		Line	
Name of Facility: Chestnut Point Care Center, LLC License No.: 2314-CCNH Report for Year Ended: 9/30/2017												
Health Services Group		O	O	VENDOR	Housekeeping Services						20	4b
Kettle Brook Care Center/Unitex Textile Rental Services	3220 Tillman Drive, Bensalem, PA 19020	O	O	VENDOR	Laundry Services	28,010					19	3b
Eagle Elevator		O	O	VENDOR	Elevator Contract						22	6F
Bioserve, Inc.		O	O	VENDOR	Medical Waste	861					22	6F
Brightview Landscaping/PMC Landscaping		O	O	VENDOR	Snow Removal/Landscaping	11,885					22	6F
CWPM		O	O	VENDOR	Trash removal	11,358					22	6F
American HealthTech		O	O	VENDOR	Software Maintenance Contract	17,989					16	M11
Automatic Data Processing	P.O. Box 9001006, Louisville, KY 40290	O	O	VENDOR	Payroll Services	19,496					16	M11
National Datacare Corp		O	O	VENDOR	Resident Trust Software	2,507					16	M11
Prime Care Technology services		O	O	VENDOR	Computer Consulting Services	22,367					16	M11
Priority Express		O	O	VENDOR	Courier Services	2,068					16	M11
Point Right Inc		O	O	VENDOR	Nursing Software	4,680					16	M11
		O	O	VENDOR								
		O	O	VENDOR								

* 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 Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2017		Page 22	of 37
Item		Total	CCNH	RHNS	NurseFac-Aids	
6. Maintenance & Operation of Plant						
a.	Repairs & Maintenance	\$ 20,924	20,924			
b.	Heat	\$ 7,696	7,696			
c.	Light & Power	\$ 40,691	40,691			
d.	Water	\$ 12,753	12,753			
e.	Equipment Lease (<i>Provide detail on page 6</i>)	\$ 28,397	28,397			
f.	Other (<i>itemize</i>)	\$ 45,655	45,655			
	See Attached Schedule					
6g.	Total Maint. & Operating Expense (6a - 6f)	\$ 156,117	156,117			
7. Depreciation (<i>complete schedule page 23*</i>)						
a.	Land Improvements	\$				
b.	Building & Building Improvements	\$ 7,536	7,536			
c.	Non-Movable Equipment	\$				
d.	Movable Equipment	\$ 25,918	25,918			
*7e.	Total Depreciation Costs (7a + b + c + d)	\$ 33,453	33,453			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a.	Organization Expense	\$				
b.	Mortgage Expense	\$				
c.	Leasehold Improvements	\$ 89,620	89,620			
d.	Other (<i>Specify</i>)	\$				
*8e.	Total Amortization Costs (8a + b + c + d)	\$ 89,620	89,620			
9.	Rental payments on leased real property less real estate taxes included in item 10b	\$ 232,397	232,397			
10. Property Taxes						
a.	Real estate taxes paid by owner	\$				
b.	Real estate taxes paid by lessor	\$ 59,663	59,663			
c.	Personal property taxes	\$ 7,570	7,570			
11.	Total Property Expenses (7e + 8e + 9 + 10)	\$ 422,704	422,704			

* 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	NurseFac-Aids
PLANT SUPPLIES	\$ 9,457		\$ -
PLANT CONTRACT SERVICE LABOR	\$ -		\$ -
ELEVATOR CONTRACT SERVICE	\$ -		\$ -
FIRE/SPRINKLER CONTRACT SERVICE	\$ 6,711		\$ -
LANDSCAPING CONTRACT SERVICE	\$ 7,843		\$ -
SNOW REMOVAL CONTRACT SERVICE	\$ 4,041		\$ -
TRASH REMOVAL CONTRACT SERVICE	\$ 11,358		\$ -
HVAC CONTRACT SERVICE	\$ -		\$ -
SECURITY CONTRACT SERVICE	\$ -		\$ -
PLANT CONTRACT SERVICE OTHER	\$ 4,255		\$ -
PLANT MINOR EQUIPMENT	\$ 1,938		\$ -
RENT AUTO	\$ 26		\$ -
RENT EQUIPMENT	\$ -		\$ -
RENT OTHER	\$ 26		\$ -
Total Other Repairs and Maintenance	\$ 45,655	\$ -	\$ -

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Chestnut Point Care Center, LLC			2314-CCNH		9/30/2017			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.									
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				1,325,848	686,014			88,737	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				24,070				883	
C-4. Subtotal									89,620
D. Total Amortization									89,620

* 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 Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2017	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" 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		04/01/99		
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		60		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed HUD			
b. Date Mortgage Obtained	05/30/13			
c. Interest Rate for the Cost Year	3.25%			
d. Term of Mortgage (number of years)	24			
e. Amount of Principal Borrowed	1,185,300			
f. Principal balance outstanding as of 9/30/2017				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)	Sale of real estate			
h. Date of Refinancing	08/09/17			
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
Summit Chestnut SNF, LLC	171 Main Street, East Windsor, CT	08/09/17	15 year with 2-5 year extension	\$180,000 yr 1

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
Chestnut Point Care Center, LLC		2314-CCNH	9/30/2017		26	37
Item			Total	CCNH	RHNS	NurseFac-Aids
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
Chestnut Point Care Center, LLC		2314-CCNH		9/30/2017		27	37
Item				Total	CCNH	RHNS	NurseFac-Aids
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) INTEREST				\$	36,242	36,242	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	36,242	36,242	
14. Insurance							
a. Insurance on Property (buildings only)				\$	6,072	6,072	
b. Insurance on Automobiles				\$	1,058	1,058	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	21,170	21,170	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Other insurance, crime				\$	1,485	1,485	
14d. Total Insurance Expenditures (14a + b + c)				\$	29,785	29,785	
15. Total All Expenditures (A-13 thru C-14)				\$	5,615,891	5,615,891	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Chestnut Point Care Center, LLC			2314-CCNH	9/30/2017	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	NurseFac-Aids
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$	100,349	100,349	
10.			Accounting & Legal	\$			
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.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (c.g. personal use)	\$			
18.			Unallowable Advertising *	\$	26,367	26,367	
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$	51,971	50,936	1,035
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$	178,687	177,652	1,035

* 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	NurseFac-Aids
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
16a		PENALTIES	\$ -		\$ -
16a		LATE FEES	\$ 640		\$ -
16a		PRIOR PERIOD EXPENSES			
		rounding	\$ 0		
		Provider User Fee for Medicare days	\$ 50,296		\$ 1,035
Total Other A&G Adjustments			\$ 50,936	\$ -	\$ 1,035

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Chestnut Point Care Center, LLC			2314-CCNH	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	NurseFac-Aids
Subtotals Brought Forward				\$ 178,687	177,652		1,035
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$ 14,195	14,195		
29.			X-rays, etc	\$ 1,216	1,216		
30.			Laboratory	\$ 5,296	5,296		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 1,172	1,172		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1	1		
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)			\$ 200,567	199,532		1,035

*** 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.

Chestnut Point Care Center, LLC
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
20	5J		457.85		-
13	B5A	PT-Resident Care (for outpatient therapy - see schedule)	238		
13	B9A	ST-Resident Care (for outpatient therapy - see schedule)	238		
13	B10A	OT-Resident Care (for outpatient therapy - see schedule)	238		
Total Other Ancillary Costs			\$ 1,172	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
20	4A1	Houskeeping Supplies (for Outpatient Therapy - see schedule)	\$ 0		
20	4B	Housekeeping purchased services (for Outpatient Therapy see schedule)	\$ -		
22	6B	Heat (for outpatient Therapy see schedule)	\$ 0		
22	6C	Light and Power (for outpatient therapy see schedule)	\$ 0		
22	6D	water (for outpatient therapy see schedule)	\$ 0		
22	6A	Repair&Maint (for outpatient therapy see schedule)	\$ 0		
Total Other Adjustments			\$ 1	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017			30	37
Item	Total	CCNH	RHNS	NurseFac-Aids		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 3,098,474	3,098,474				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,277,745	1,277,745				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 492,607	492,607				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 80,615	80,615				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (80,615)	(80,615)				
c. Prescription Drugs - Non-Medicare	\$ 9,852	9,852				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (9,852)	(9,852)				
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	\$ 279,461	279,461				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (213,236)	(213,236)				
c. Physical Therapy - Non-Medicare	\$ 62,888	62,888				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (62,888)	(62,888)				
4. a. Speech Therapy - Medicare	\$ 41,958	41,958				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (29,439)	(29,439)				
c. Speech Therapy - Non-Medicare	\$ 7,750	7,750				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (7,750)	(7,750)				
5. a. Occupational Therapy - Medicare	\$ 226,420	226,420				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (204,208)	(204,208)				
c. Occupational Therapy - Non-Medicare	\$ 43,312	43,312				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (41,008)	(41,008)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 27,791	27,791				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 2,999	2,999				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 5,002,877	5,002,877				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 23	23				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 825	825				
V. Total Other Revenue (1 thru 8)	\$ 848	848				
VI. Total All Revenue (III + V)	\$ 5,003,725	5,003,725				

* 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	Nurse/Fac-Aids
	Lab Medicare	\$ 27,061		
	Lab Medicare CA	\$ (27,061)		
	Oxygen Medicare	\$ 128		
	Oxygen Medicare CA	\$ (128)		
	Equipment rental	\$ 2,620		
	Equipment rental CA	\$ (2,620)		
	Pen Therapy	\$ -		
	Pen Therapy CA	\$ -		
	Therapy Beds Medicare	\$ -		
	Therapy Beds Medicare CA	\$ -		
	Radiology Medicare	\$ 1,376		
	Radiology Medicare CA	\$ (1,376)		
	IV Therapy	\$ 8,457		
	IV Therapy CA	\$ (8,457)		
	Medical Transportation	\$ -		
	Medical Transportation CA	\$ -		
	Glucose testing	\$ -		
	Glucose testing CA	\$ -		
	Outpatient therapy Medicare	\$ 27,791		
	Total Other Resident Revenue - Medicare	\$ 27,791	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Nurse/Fac-Aids
	Lab	3,290.00		
	Lab CA	(3,290.00)		
	Oxygen	\$ 155		\$ -
	Oxygen CA	\$ (155)		\$ -
	Equipment rental	\$ 5,413		
	Equipment rental CA	\$ (5,413)		
	Pen Therapy	\$ -		
	Pen Therapy CA	\$ -		
	Therapy Beds	\$ -		
	Therapy Beds CA	\$ -		
	Radiology	\$ 65		
	Radiology CA	\$ (65)		
	Medical Transportation	\$ -		
	Medical Transportation CA	\$ -		
	Glucose Testing	\$ -		
	Glucose Testing CA	\$ -		
	IV therapy	\$ 935		\$ -
	IV therapy CA	\$ (935)		\$ -
	Flu shot revenue	\$ 994		
	Outpatient therapy	\$ -		
	prior period revenue	\$ 2,005		
	rounding	\$ -		
	Total Other Resident Revenue	\$ 2,999	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Nurse/Fac-Aids
	INTEREST INCOME		\$ 23		
	Total Interest Income		\$ 23	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Nurse/Fac-Aids
	MEALS	\$ -		
	TELEVISION INCOME	\$ 450		
	CONCESSIONS / VENDING INCOME	\$ -		
	RESIDENT LATE FEE REVENUE	\$ -		
	RESIDENT ATTORNEY FEE REVENUE	\$ -		
	TELEPHONE INCOME	\$ -		
	OTHER INCOME	\$ 375		
	OPTUM DIVIDENDS REVENUE	\$ -		
	Total Other Revenue	\$ 825	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(109,991)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	565,501
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	19,527
5. Prepaid Expenses			\$	143,137
a. Prepaid Insurance	121,412			
b. Prepaid Property Taxes	18,739			
c. Prepaid Expenses Other	2,986			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(188,665)
Due From (to) Related Parties	(169,364)			
Other Owners reserves	(19,301)			
A-9. Total Current Assets (Lines A1 thru 8)			\$	429,509
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 108,185		\$	97,700
	Accum. Depreciation 10,485	Net		
4. Leasehold Improvements	*Historical Cost 1,349,919		\$	574,285
	Accum. Depreciation 775,634	Net		
5. Non-Movable Equipment	*Historical Cost 12,016		\$	(1)
	Accum. Depreciation 12,017	Net		
6. Movable Equipment	*Historical Cost 465,340		\$	89,167
	Accum. Depreciation 376,173	Net		
7. Motor Vehicles	*Historical Cost 836		\$	
	Accum. Depreciation 836	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
Construction in Progress				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	761,152

* 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
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,190,661
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			\$	76,204
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	20,162
	Patient Trust Funds	17,607		
	Long Term Deposit - primicare	2,555		
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	96,366
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,287,027

* 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
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	367,518
2. Notes Payable (<i>itemize</i>)			\$	758,457
Working Capital Line of Credit				758,457
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>)			\$	29,443
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>)			\$	814,592
Related Party Payables				534,575
Accrued Expenses				41,491
Accrued Resident User Fees				88,847
Accrued Workers Comp Expense				149,679
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,970,011

* 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 Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,970,011	
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>)				\$	
Patient Trust Funds		17,607			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 17,607	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,987,618	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017	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			\$	1,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(89,425)
6. Gain or Loss for Period	10/1/2016	thru 9/30/2017	\$	(612,166)
7. Total Net Worth			\$	(700,591)
C. Total Reserves and Net Worth			\$	(700,591)
D. Total Liabilities, Reserves, and Net Worth			\$	1,287,027

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$ 5,003,725	
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$ 5,615,891	
D. Net Income or Deficit			\$ (612,166)	
E. Balance			\$ (612,166)	
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 Withdrawals (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <i>Balance at End of Period</i>			\$ (612,166)	
			09/30/17	

I. Preparer's/Reviewer's Certification

Name of Facility Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2017	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 (RHINS)	<input checked="" type="checkbox"/> NurseFac-Aids		
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		Title		Date Signed
Printed Name of Preparer				
iCare Management, LLC				
Address			Phone Number	
341 Bidwell Street, Manchester, CT 06040			860-570-2140	