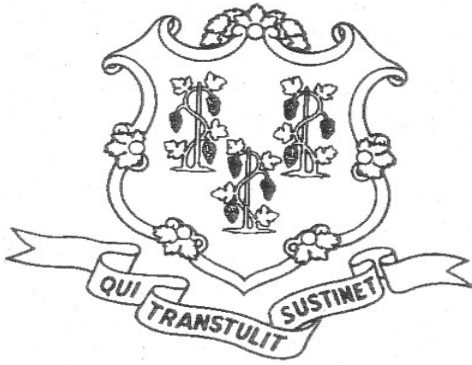


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Cheshire House Nursing & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 3396 East Main Street, Waterbury, CT 06705	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input checked="" type="checkbox"/> Other (CCNH) (RHNS)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2141c	RHNS	Other	Medicare Provider 07-5373
------------------	---------------	------	-------	------------------------------

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

For Department Use Only

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

General Information

Name of Facility (as licensed) Cheshire House Nursing & Rehabilitation Center	License No. 2141c	Report for Year Ended 9/30/2018	Page 1	of 37
--	----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Cheshire House Nursing & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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) David Sones			Printed Name (Owner) Martin Sbriglio		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

Table of Contents

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

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Cheshire House Nursing & Rehabilitation Center	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 3396 East Main Street, Waterbury, CT 06705				
Report Prepared By Ryders Health Management	Phone Number 203-381-1327	Date 2/11/2019		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facility 203-381-1327	Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Cheshire House Nursing & Rehabilitation Center		Address (No. & Street, City, State, Zip) 3396 East Main Street, Waterbury, CT 06705		
License Numbers:	CCNH 2141c	RHNS	Other	Medicare Provider No. 07-5373
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator David Sones		Nursing Home Administrator's License No.:		
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:	N/A	

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Cheshire House Nursing & Rehabilitation Ce	License No. 2141c	Report for Year Ended 9/30/2018	Page 3A	of 37
--	----------------------	------------------------------------	------------	----------

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

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Cheshire House Nursing & Rehabilitation Center	3396 East Main Street, Waterbury, CT 06705	CT	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Martin Sbriglio	3396 East Main Street, Waterbury, CT 06705	Owner	100

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
Martin Sbriglio	3396 East Main Street, Waterbury, CT 06705	Owner	100

General Information and Questionnaire Individual Proprietorship

Name of Facility Cheshire House Nursing & Rehabilitation Center	License No. 2141c	Report for Year Ended 9/30/2018	Page 3B	of 37
--	----------------------	------------------------------------	------------	----------

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Cheshire House Nursing & Rehabilitation Center	License No. 2141c	Report for Year Ended 9/30/2018	Page 4	of 37
--	----------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Ryders Health Management	88 Ryders Land, Stratford, CT 06641	<input type="radio"/>	<input checked="" type="radio"/>		Financial Management Support	16, m12	260,721	
Cheshire House Properties LLC	3396 East Main St., Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Rental Real Estate	22,9	480,000	
RHM (CT W/C Trust)	PO Box 30393, Hartford, CT 06150	<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp	15, 1a1	168,458	
RHM (C N A Healthpro)		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	27, 14a	13,300	
RHM (One Beacon)	199 Scott Swamp Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	27, 14c1	43,796	
RHM (Guardian Dental, PBS)		<input type="radio"/>	<input checked="" type="radio"/>		Health Ins	15, 1a5	373,988	
RHM (ADP Retirement Services)	4801 Olympia Plaza Drive, Suite 2000, Louisville, KY 40241	<input type="radio"/>	<input checked="" type="radio"/>		401k Plan	15, 1a7	2,188	
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Cheshire House Nursing & Rehabilitation Center	License No. 2141c	Report for Year Ended 9/30/2018	Page 5	of 37
--	----------------------	------------------------------------	-----------	----------

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

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility Cheshire House Nursing & Rehabilitation Center			License No. 2141c	Report for Year Ended 9/30/2018			Page 6	of 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, PO Box 642111, Pittsburgh, PA 15264-2111	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	06/01/15	60 months	12,955	12,955	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***
							12,955	

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

General Information and Questionnaire
Accounting Basis

Name of Facility Cheshire House Nursing & Rehabil	License No. 2141c	Report for Year Ended 9/30/2018	Page 7	of 37
--	----------------------	------------------------------------	-----------	----------

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

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum Advisors, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Tax returns, annual review of financial statements	\$ 14,008
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 14,008

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Joe D'Agostino 2 Seiger Gfeller Laurie LLP 3 Murtha Cullina LLP 4 Kainen Escalara & McHale 5	Telephone Number
--	------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Corporate matters - disallow	\$ 446
2 Collections - disallow	\$ 599
3 Health care regulatory issues, general matters	\$ 1,755
4 Employee matters - disallow	\$ 6,025
5	\$
	Charge for Services Provided
	\$ 8,826

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

Schedule of Resident Statistics

Name of Facility Cheshire House Nursing & Rehabilitation Center			License No. 2141c			Report for Year Ended 9/30/2018				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	75	75			75	75			75	75		
B. On last day of THIS report period	75	75			75	75			75	75		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	73	73			73	73			63	63		
B. As of midnight of THIS report period	63	63			63	63			63	63		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,679	4,679			3,472	3,472			1,207	1,207		
B. Medicaid (Conn.)	12,041	12,041			9,063	9,063			2,978	2,978		
C. Medicaid (other states)												
D. Private Pay	4,128	4,128			3,024	3,024			1,104	1,104		
E. State SSI for RCH												
F. Other (Specify) Hospice, Managed Care	4,220	4,220			3,248	3,248			972	972		
G. Total Care Days During Period (3A thru F)	25,068	25,068			18,807	18,807			6,261	6,261		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	258	258			189	189			69	69		
B. Other Bed Reserve Days	65	65			54	54			11	11		
5. Total Resident Days (3G + 4A + 4B)	25,391	25,391			19,050	19,050			6,341	6,341		

Schedule of Resident Statistics (Cont'd)

Name of Facility Cheshire House Nursing & Rehabilitation Ce	License No. 2141c	Report for Year Ended 9/30/2018	Page 9	of 37
--	----------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(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	Other
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	Other	R.C.H.	ICF-MR
No. of Residents	9	33		21				
Per Diem Rate								
a. One bed rm.	Various	248.30		520, 430				
b. Two bed rms.				501, 393				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Other
A. Medicare - Part B	2,155	2,155		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	13,493	13,493		
D. Total Physical Therapy Treatments	15,648	15,648		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	139	139		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	704	704		
D. Total Speech Therapy Treatments	843	843		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	882	882		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	14,306	14,306		
D. Total Occupational Therapy Treatments	15,188	15,188		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Cheshire House Nursing & Rehabilitation Center	2141c	9/30/2018	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	Other	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)	122,646	2,246				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	250,412	12,445				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	58,208	2,287				
c. Dietary Workers	265,650	21,347				
6. Housekeeping Service						
a. Head Housekeeper	6,183	374				
b. Other Housekeeping Workers	196,004	16,234				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	18,284	651				
b. Other Maintenance Workers	90,452	4,163				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	38,750	2,730				
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	98,503	2,133				
b. RN						
1. Direct Care	880,561	22,299				
2. Administrative**	212,104	5,464				
c. LPN						
1. Direct Care	838,926	28,455				
2. Administrative**						
d. Aides and Attendants	1,105,698	79,514				
e. Physical Therapists	528,333	14,085				
f. Speech Therapists	40,769	605				
g. Occupational Therapists	354,172	9,081				
h. Recreation Workers	83,393	4,480				
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	143,354	5,081				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	14,287	864				
<i>A-13. Total Salary Expenditures</i>	5,346,692	234,538				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
Medical Records	\$ 14,287	864				
Total	\$ 14,287	864	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
Rehab Management Fee	\$ 44,787	896				
Managed Care Consulting	\$ 5,542	74				
Total	\$ 50,329	970	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Cheshire House Nursing & Rehabilitation Center				2141c	9/30/2018			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	Other							
Section I - Operators/Owners										
Martin Sbriglio, RN, NHA								Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	2,118	130,000
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Cheshire House Nursing & Rehabilitation Center				2141c	9/30/2018			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	Other							
Section III - Administrators***										
Carol Salvietti - 10/1/17 - 6/18/18	88,031			Non Discriminatory	Administrative	1,646				
David Sones - 6/19/18 - 9/30/18	34,615			Non Discriminatory	Administrative	600				
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Cheshire House Nursing & Rehabilitation Center	2141c	9/30/2018	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other	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	42,930	859				
2. Dentist	6,650	67				
3. Pharmacist	5,841	78				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	40,571	811				
b. Other						
6. Social Worker	220	6				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	58,800	588				
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	1,200	12				
9. Speech Therapist						
a. Resident Care	13,859	277				
b. Other						
10. Occupational Therapist						
a. Resident Care	37,560	751				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	50,329	970				
B-13 Total Fees Paid in Lieu of Salaries	257,959	4,419				

* 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 Cheshire House Nursing & Rehabilitation Center		License No. 2141c	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthdrive Dental Group, 888 Worcester St., Wellesley, MA 02482	Denta Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Elizabeth Meisel, 72 Basswood Road, Farmington, CT 06032	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Peter Giacomazzi, 509 Wolcott Road, Wolcott, CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. George Barchini, 19 Waterbury Road, Thomaston, CT 06787	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Alex Deshields, 270 Farmington Ave, Farmington, CT 06032	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Healthpro, 307 International Circle, Suite 100, Hunt Valley, MD 21030	Rehab Consultant, Therapy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<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.
 ** 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
Cheshire House Nursing & Rehabilitation Center	2141c	9/30/2018		15	37
Item	Total	CCNH	RHNS	Other	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 168,458	168,458			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 467,039	467,039			
5. Health Insurance	\$ 373,988	373,988			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 2,188	2,188			
8. Uniform Allowance	\$ 26,544	26,544			
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 90,304	90,304			
d. Accounting and Auditing	\$ 14,008	14,008			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 8,826	8,826			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 18,443	18,443			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 15,005	15,005			
2. Cellular Phones	\$ 1,835	1,835			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250			
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	\$ 366,001	366,001			
Subtotal	\$ 1,552,887	1,552,887			

* 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**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Other
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	Other
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Cheshire House Nursing & Rehabilitation Center	2141c	9/30/2018		16	37
Item	Total	CCNH	RHNS	Other	
Subtotals Brought Forward:	1,552,887	1,552,887			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 6,688	6,688			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 3,438	3,438			
5. Education Expenses Related to Seminars and Conventions	\$ 5,994	5,994			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 3,157	3,157			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 1,561	1,561			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 5,858	5,858			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 18,792	18,792			
4. Fund-Raising***	\$				
5. Medical Records	\$ 10,800	10,800			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,677	4,677			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6,940	6,940			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 400	400			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 67,285	67,285			
12. Administrative Management Services**	\$ 260,721	260,721			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 32,892	32,892			
C-14 Total Administrative & General Expenditures	\$ 1,982,089	1,982,089			

* 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	Other
Meals & Entertainment	\$ 1,561		
Total Other Travel and Entertainment	\$ 1,561	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Adv & Pub Rel Donations	\$ 18,792		
Total Other Advertising	\$ 18,792	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
CAHCF	\$ 5,614		
COC	\$ 1,277		
American Express	\$ 49		
Total Dues	\$ 6,940	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
Charitable Donations	\$ 400		
Total Contributions	\$ 400	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Fees & License	\$ 4,028		
Physician Care - Employees	\$ 15,024		
Bank Charges	\$ 11,290		
Bank Charges Lease	\$ 484		
A/R assistance - not collections	\$ 605		
Unemployment tax management	\$ 1,373		
Misc	\$ 88		
Total Other Administrative and General	\$ 32,892	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation	2141c	9/30/2018	17	37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
Ryders Health Management	260,721	Financial and Management Services	16, m2	

*** 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 Cheshire House Nursing & Rehabilitation Center	License No. 2141c	Report for Year Ended 9/30/2018	Page 18	of 37
Item	Total	CCNH	RHNS	Other
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 150,374	150,374		
2. Non-Food Supplies	\$ 15,199	15,199		
3. Other (<i>Specify</i>) _____ Food - Café	\$ 9,557	9,557		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$			
c. Other (<i>Specify</i>) _____ Dietary Equipment	\$ 783	783		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 175,913	175,913		
2F. Dietary Questionnaire	Total	CCNH	RHNS	Other
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input 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.

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
Cheshire House Nursing & Rehabilitation Center		2141c	9/30/2018		19	37
Item		Total	CCNH	RHNS	Other	
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. \$	7,905	7,905			
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 (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$					
c. Other (<i>Specify</i>) Laundry Supplies	\$	4,566	4,566			
3D. Total Laundry Expenditures (3a + b + c)	\$	12,471	12,471			
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.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Cheshire House Nursing & Rehabilitation Cent	2141c	9/30/2018	20	37	
Item		Total	CCNH	RHNS	Other
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	38,235	38,235		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	38,235	38,235		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	304,221	304,221		
b. Medicine Cabinet Drugs	\$	32,083	32,083		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	7,882	7,882		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	46,011	46,011		
f. X-rays and Related Radiological Procedures***	\$	25,050	25,050		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	44,219	44,219		
i. Recreation	\$	26,325	26,325		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	187,008	187,008		
5M. Total Resident Care Expenditures (5a - 5j)	\$	672,799	672,799		

* 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	Other
Physician Care - Patients	\$ 21,317		
Medical Supplies	\$ 122,012		
Medical Supplements	\$ 10,512		
Medical Waste	\$ 9,720		
Medical Equipment	\$ 1,176		
Medical Equipment - Rental	\$ 2,361		
PT Supplies	\$ 19,910		
Total Other Resident Care	\$ 187,008	\$ -	\$ -

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

Name of Facility Cheshire House Nursing & Rehabilitation Center			License No. 2141c		Report for Year Ended 9/30/2018			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	Other	Pg	Line
ADP Fees	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll service	17,234			16	m11
Point Click Caree	Unit 4, Mississauga, ON	<input type="radio"/>	<input checked="" type="radio"/>		Software services	14,977			16	m11
Environmental Systems Corporation	18 Jansen Court, West Hartford, CT 06110	<input type="radio"/>	<input checked="" type="radio"/>		HVAC Servicing	60,771			22	226c
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Cheshire House Nursing & Rehabilitation Cen	2141c	9/30/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 208,123	208,123				
b. Heat	\$ 6,679	6,679				
c. Light & Power	\$ 107,559	107,559				
d. Water	\$ 27,729	27,729				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 12,955	12,955				
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 363,045	363,045				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 9,741	9,741				
b. Building & Building Improvements	\$ 191,206	191,206				
c. Non-Movable Equipment	\$ 38,348	38,348				
d. Movable Equipment	\$ 37,535	37,535				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 276,830	276,830				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 480,000	480,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 146,859	146,859				
c. Personal property taxes	\$ 20,698	20,698				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 924,387	924,387				

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See Attached	\$ 177,289	10	\$ 17,729
Total additions for Building Improvements		\$ 177,289		\$ 17,729 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/18/2017	Patio canopy	\$ 2,649	10	\$ 265
10/11/2017	Mixing valve	\$ 2,388	10	\$ 239
10/11/2017	Attic renovations	\$ 2,094	10	\$ 209
10/24/2017	Boiler	\$ 7,564	10	\$ 756
10/25/2017	Expansion Tank	\$ 1,313	10	\$ 131
10/31/2017	Heating system	\$ 4,950	10	\$ 495
12/21/2017	Heating & cooling project	\$ 12,030	10	\$ 1,203
12/31/2017	HVAC	\$ 2,346	10	\$ 235
1/17/2018	Recess lights	1800	10	\$ 180
3/19/2018	Generator	2162.77	10	\$ 216
8/28/2018	AC compressor	6518.19	10	\$ 652
Total additions for Non-Movable Equipment		\$ 45,815		\$ 4,582 *
Deletions:				

Total deletions for Non-Movable Equipment		\$ -		\$ -

**

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/2/2017	Invacare lift	\$ 2,686	5	\$ 537
10/31/2017	Telehealth	\$ 769	5	\$ 154
2/16/2018	Chair lift	\$ 2,133	5	\$ 427
12/14/2017	HVAC keypad	\$ 1,803	5	\$ 361
4/23/2018	Chair lift	\$ 4,255	5	\$ 851
5/21/2018	Beds	\$ 4,192	5	\$ 838
5/14/2018	Wheelchair scale	\$ 2,337	5	\$ 467
6/30/2018	Telehealth	\$ 775	5	\$ 155
6/30/2018	Computers	\$ 1,510	5	\$ 302
6/30/2018	Computers	2073.83	5	\$ 415
7/24/2018	Unimac Washer	15246.34	5	\$ 3,049
9/19/2018	Bladder scanner	7243.51	5	\$ 1,449
9/17/2018	Chair lift	2812.96	5	\$ 563
Total additions for Movable Equipment		\$ 47,837		\$ 9,567
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Cheshire House Nursing & Rehabilitation Center			License No. 2141c	Report for Year Ended 9/30/2018			Page 24	of 37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Covenants not to Compete	3	94	15 Years	70,563	70,000				
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Cheshire House Nursing & Rehabilitat	License No. 2141c	Report for Year Ended 9/30/2018	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	03/01/94				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	75				
6. Square Footage	23,431				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed			
b. Date Mortgage Obtained	10/26/05	05/01/12			
c. Interest Rate for the Cost Year	400.00%	400.00%			
d. Term of Mortgage (number of years)	12	5			
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Cheshire House Nursing & Rehabilita		2141c	9/30/2018			26	37
Item		Total	CCNH	RHNS	Other		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Cheshire House Nursing & Rehabi	2141c	9/30/2018	27	37		
Item			Total	CCNH	RHNS	Other
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment \$						
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (<i>Specify</i>) \$						
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 (<i>Specify</i>) Interest Expense \$						
			22,899	22,899		
13. Total All Interest Expense (12B7 + 12C3 + 12D) \$						
			22,899	22,899		
14. Insurance						
a. Insurance on Property (buildings only) \$						
			13,300	13,300		
b. Insurance on Automobiles \$						
			1,491	1,491		
c. Insurance other than Property (as specified above)						
1. Umbrella (<i>Blanket Coverage</i>) \$						
			43,796	43,796		
2. Fire and Extended Coverage \$						
3. Other (<i>Specify</i>) \$						
14d. Total Insurance Expenditures (14a + b + c) \$						
			58,588	58,588		
15. Total All Expenditures (A-13 thru C-14) \$						
			9,855,076	9,855,076		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center				2141c	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
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	\$			
10.			Accounting	\$			
10a.			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 (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
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)				\$			

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other A&G Adjustments			\$ -	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Cheshire House Nursing & Rehabilitation Center			2141c	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$			
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			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.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$			

*** 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.

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Cheshire House Nursing & Rehabilitation	2141c	9/30/2018			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,226,380	4,226,380				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,525,794)	(1,525,794)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,199,999	2,199,999				
b. Medicare Room and Board Contractual Allowance **	\$ 690,714	690,714				
4. a. Private-Pay Residents and Other	\$ 3,980,994	3,980,994				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,029,117)	(1,029,117)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 200,346	200,346				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (200,346)	(200,346)				
c. Prescription Drugs - Non-Medicare	\$ 148,546	148,546				
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	\$ 472,326	472,326				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (472,326)	(472,326)				
c. Physical Therapy - Non-Medicare	\$ 401,467	401,467				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 53,272	53,272				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (53,272)	(53,272)				
c. Speech Therapy - Non-Medicare	\$ 62,418	62,418				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 522,462	522,462				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (522,462)	(522,462)				
c. Occupational Therapy - Non-Medicare	\$ 383,001	383,001				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 0	0				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 27,915	27,915				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,566,522	9,566,522				
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>)	\$ 354	354				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 15,827	15,827				
V. Total Other Revenue (1 thru 8)	\$ 16,181	16,181				
VI. Total All Revenue (III +V)	\$ 9,582,702	9,582,702				

* 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	Other
	Oxygen - Med A	\$ 7,467		
	X-Ray - Med A	\$ 19,217		
	Lab - Med A	\$ 35,381		
	Contractuals	\$ (62,065)		
Total Other Resident Revenue - Medicare		\$ 0	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
	Remedy Shared Savings	\$ 7,699		
	X-Ray - Private Insurance	\$ 89		
	X-Ray - Managed Care	\$ 5,565		
	Oxygen - Private Insurance	\$ 35		
	Oxygen - Managed Care	\$ 4,585		
	Lab - Managed Care	\$ 9,909		
	Lab - Private Insurance	\$ 34		
Total Other Resident Revenue		\$ 27,915	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
	Interest Income		\$ 354		
Total Interest Income			\$ 354	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
	Café Income	\$ 15,827		
Total Other Revenue		\$ 15,827	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation	2141c	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	252,897
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,072,887
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	6,515
a. Prepaid Expenses	5,598			
b. Prepaid Insurance	917			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	251,539
Loans & Exchanges	(5,097)			
Refunds	8,109			
Bed Purchase	248,527			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,583,839
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	385,350	\$	316,583
	Accum. Depreciation	68,767	Net	
3. Buildings	*Historical Cost	7,373,430	\$	5,388,063
	Accum. Depreciation	1,985,367	Net	
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
5. Non-Movable Equipment	*Historical Cost	482,739	\$	108,476
	Accum. Depreciation	374,263	Net	
6. Movable Equipment	*Historical Cost	1,006,349	\$	153,319
	Accum. Depreciation	853,030	Net	
7. Motor Vehicles	*Historical Cost	22,963	\$	
	Accum. Depreciation	22,963	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	5,966,442

* 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 Cheshire House Nursing & Rehabilitati	License No. 2141c	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 7,550,280	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
3. Buildings			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
4. Non-Movable Equipment			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
5. Movable Equipment			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
6. Motor Vehicles			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$ 5,563	
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>)			\$ 242,495	

See Schedule			242,495	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 248,057	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 7,798,337	

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
		Prepaid Corporate Taxes	\$ 206,021
		Exchange	\$ 226,448
		Prepaid Insurance	\$ 2,525
		Prepaid Expenses	\$ 126,173
		Total Prepaid Expenses	\$ 561,167

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
		Total Other Current Assets (Itemize)	\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
		Total Other Fixed Assets (Itemize)	\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Due from Aaron Manor	\$ 46
		Due from Cheshire House	\$ 173,597
		Due from Douglas Manor	\$ 7,102
		Due from Greentree Manor	\$ 143,111
		Due from Mystic Healthcare	\$ 800,775
		Due from Ryders Health Management	\$ 86,311
		Due from Lighthouse Home Care	\$ 98,000
		Due from Lighthouse Home Health	\$ 239,347
		Investment in Subsidiary	\$ 1,000
		Due to/from Subsidiary	\$ (866,293)
		Due from Ryders Rehab	\$ 160,274
		Total Other Assets	\$ 843,270

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
		Total Notes Payable	\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
		Construction Loan	\$ 233,681
		Allac	\$ 51,990
		Patient Fund	\$ 54,182
		Accrued Expenses	\$ 44,216
		Accrued User Fee	\$ 648,824
		Accrued PTO	\$ 373,586
		Total Other Current Liabilities (Itemize)	\$ 1,406,478

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
		Due to Aaron Manor	\$ 1,555
		Due to Cheshire House	\$ 3,732
		Due to Greentree Manor	\$ (546)
		Due to Ryders Health	-7000
		Total Other Current Liabilities (Itemize)	\$ (2,258)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Cen		2141c	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	808,996
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
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>)				\$	112,833
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>)				\$	314,926
Patient Fund		9,446	Accrued PTO	101,537	
Accrued Expenses		13,860			
Accrued User Fee		178,356			
Aflac		11,728	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,236,755

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Cheshire House Nursing & Rehabilitation C	License No. 2141c	Report for Year Ended 9/30/2018		Page 34	of 37
Account				Amount	
Total Brought Forward:				1,236,755	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 7,413,458	
See Schedule		7,413,458			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 7,413,458	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 8,650,214	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilita	2141c	9/30/2018	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			\$	(89,373)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(490,131)
6. Gain or Loss for Period	10/1/2017	thru 9/30/2018	\$	(272,373)
7. Total Net Worth			\$	(851,877)
C. Total Reserves and Net Worth			\$	(851,877)
D. Total Liabilities, Reserves, and Net Worth			\$	7,798,337

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation	2141c	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(579,503)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,582,702
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,855,075
D. Net Income or Deficit			\$	(272,373)
E. Balance			\$	(851,876)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(851,876)
				09/30/18

I. Preparer's/Reviewer's Certification

Name of Facility Cheshire House Nursing & Rehabilitation	License No. 2141c	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other		
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				
Elizabeth Maglio				
Address Address			Phone Number	
88 Ryders Lane, Stratford, CT 06614			203-381-1327	