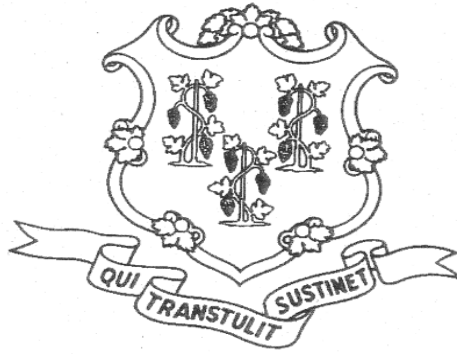


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Portland Care and Rehabilitation Centre Inc.	
Address (No. & Street, City, State, Zip Code) 333 Main Street, Portland CT 06480	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 871-C	RHNS	(Specify)	Medicare Provider 075214
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Medicaid Provider Numbers:	CCNH 8714	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Portland Care and Rehabilitation Centre Inc.	License No. 871-C	Report for Year Ended 9/30/2022	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 Portland Care and Rehabilitation Centre Inc. [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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) Gerald Yuska			Printed Name (Owner) Gerald Yuska		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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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 Portland Care and Rehabilitation Centre Inc.	Period Covered:	From 10/1/2021	To 9/30/2022	
Address of Facility 333 Main Street, Portland CT 06480				
Report Prepared By Gerald Yuska	Phone Number 860-342-0370	Date 1/5/2023		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$ 333,864	333,864		
2. Laundry wages paid	\$ 117,220	117,220		
3. Housekeeping wages paid	\$ 201,611	201,611		
4. Nursing wages paid	\$ 3,125,389	3,125,389		
5. All other wages paid	\$ 1,436,730	1,436,730		
6. Total Wages Paid	\$ 5,214,814	5,214,814		
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 5,214,814	5,214,814		

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 860-342-0370		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Portland Care and Rehabilitation Centre Inc.		Address (No. & Street, City, State, Zip) 333 Main Street, Portland CT 06480		
License Numbers:	CCNH 871-C	RHNS	(Specify)	Medicare Provider No. 075214
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" 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 Gerald Yuska		Nursing Home Administrator's License No.:	001765	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
Related Parties***

Name of Facility Portland Care and Rehabilitation Centre Inc.	License No. 871-C	Report for Year Ended 9/30/2022	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
		<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.
** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Portland Care and Rehabilitation Centre Inc.	License No. 871-C	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Portland Care and Rehabilitation Centre Inc.			License No. 871-C		Report for Year Ended 9/30/2022		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							
	<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 ***

* 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 Portland Care and Rehabilitation C	License No. 871-C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 AO&Company 2 Health Financial Systems 3 4	Address (No. & Street, City, State, Zip Code) 1000 Bridgeport Ave, Suite 210 Shelton CT 06484 Florida
---	---

Services Provided by This Firm (*describe fully*)

1 HUD Audit	\$ 20,195
2 Medicare Cost Report Software	\$ 525
3	\$
4	\$
	Charge for Services Provided
	\$ 20,720

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Nason Yeager 2 Cole Scholtz 3 Gordon & Rees LLP 4 5	Telephone Number 561-686-3307 561-514-4924 860-494-7511
---	--

Address (*No. & Street, City, State, Zip Code*)
 1 3001 PGA Blvd Palm Beach FL 33410
 2 2255 Glades Road, Suite 300 East Boca Ratomn FL 33431
 3 94 Glastonbury BLVD, Glastonbury CT
 4
 5

Services Provided by This Firm (*describe fully*)

1 Consulting (Delf Disallow)	\$ 2,204
2 Consulting (Delf Disallow)	\$ 1,632
3 Collection on Medicaid and Lawsuits	\$ 20,593
4	\$
5	\$
	Charge for Services Provided
	\$ 24,429

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

Schedule of Resident Statistics

Name of Facility Portland Care and Rehabilitation Centre Inc.			License No. 871-C		Report for Year Ended 9/30/2022				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	65	65			65	65						
B. On last day of THIS report period	65	65							65	65		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	56	56			56	56						
B. As of midnight of THIS report period	57	57							57	57		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,323	3,323			2,620	2,620			703	703		
B. Medicaid (Conn.)	11,849	11,849			8,748	8,748			3,101	3,101		
C. Medicaid (other states)												
D. Private Pay	6,042	6,042			4,474	4,474			1,568	1,568		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	21,214	21,214			15,842	15,842			5,372	5,372		
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)	21,214	21,214			15,842	15,842			5,372	5,372		

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility Portland Care and Rehabilitation Centre Inc.	License No. 871-C	Report for Year Ended 9/30/2022	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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	7	36		14				
Per Diem Rate								
a. One bed rm.	Various	266.40		479.00				
b. Two bed rms.	Various	266.40		431-456				
c. Three or more bed rms.	N/A	N/A		N/A				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	43	43		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	26	26		
2. Restorative Treatments				
C. Other				
D. Total Physical Therapy Treatments	69	69		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	63	63		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Speech Therapy Treatments	63	63		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	59	59		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	24	24		
2. Restorative Treatments				
C. Other				
D. Total Occupational Therapy Treatments	83	83		

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		
Portland Care and Rehabilitation Centre Inc.	871-C	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	183,710	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	276,793	8,750				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	333,864	17,447				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	201,611					
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	204,969	8,318				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	117,220	6,435				
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	168,269	2,385				
b. RN						
1. Direct Care	822,542	15,286				
2. Administrative**	127,028	2,277				
c. LPN						
1. Direct Care	538,711	13,189				
2. Administrative**						
d. Aides and Attendants	1,468,839	62,430				
e. Physical Therapists	321,857	6,300				
f. Speech Therapists						
g. Occupational Therapists	188,202	4,952				
h. Recreation Workers	185,259	5,577				
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	53,450	1,723				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	22,489					
<i>A-13. Total Salary Expenditures</i>	5,214,813	157,150				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Paid Time off Accural	\$ 22,489					
Total	\$ 22,489	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

**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
Portland Care and Rehabilitation Centre Inc.				871-C	9/30/2022				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Gerald Yuska	183,710				Administartor	2,080	A2	N/A		
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).										
Constance Yuska	109,809				Recreation	2,080		N/A		

* 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	
Portland Care and Rehabilitation Centre Inc.				871-C	9/30/2022			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Gerald Yuska	183,710				Administrator	2,080		N/A		
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		
Portland Care and Rehabilitation Centre Inc.	871-C	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	19,303	330				
2. Dentist	2,820	20				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	21,600	314				
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)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	43,723	664				

* 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 Portland Care and Rehabilitation Centre Inc.		License No. 871-C		Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Debra Weeks Jameson, Florida	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
LTC Management, Prospect CT 06712	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Dr. Matthew Raider, Portland CT	Medical Director	<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"/>			
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		<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
Portland Care and Rehabilitation Centre Inc.	871-C	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 118,879	118,879		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 74,042	74,042		
4. Social Security (F.I.C.A.)	\$ 384,437	384,437		
5. Health Insurance	\$ 277,904	277,904		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 4,360	4,360		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 20,720	20,720		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 24,429	24,429		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 40,616	40,616		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,165	13,165		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 374,786	374,786		
Subtotal	\$ 1,333,338	1,333,338		

* 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	(Specify)
Delete	\$ 3,000		
Manual Payroll Checks	\$ (536)		
Pre Employment Physicals	\$ 1,896		
Total	\$ 4,360	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Portland Care and Rehabilitation Centre Inc.	871-C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,333,338	1,333,338			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 9,155	9,155			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$ 3,138	3,138			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 22,664	22,664			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 1,197	1,197			
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	\$ 1,863	1,863			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 20,775	20,775			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 120,744	120,744			
C-14 Total Administrative & General Expenditures	\$ 1,512,874	1,512,874			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Medibag-Pharmacy Bags	\$ 1,197		
Total Other Advertising	\$ 1,197	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Service Charges	\$ 1,369		
Computer Services	\$ 44,283		
Gas for Trucks	\$ 14,431		
Marketing	\$ 4,905		
Licenses and Permits	\$ 3,618		
Payroll Services	\$ 18,923		
Penalties	\$ 10,970		
Other Travel and Entertainment (Disallow)	\$ 22,245		
Total Other Administrative and General	\$ 120,744	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Portland Care and Rehabilitation Centre II	License No. 871-C	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

*** 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
Portland Care and Rehabilitation Centre Inc.		871-C	9/30/2022	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 271,041	271,041		
2.	Non-Food Supplies	\$ 55,959	55,959		
3.	Other (<i>Specify</i>) _____	\$			
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>) _____					
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 327,000	327,000		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected 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)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. 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 Portland Care and Rehabilitation Centre Inc.		License No. 871-C	Report for Year Ended 9/30/2022		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
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>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	12,113	12,113		
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	12,113	12,113		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. 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 3D.

*** 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
Portland Care and Rehabilitation Centre Inc.		871-C	9/30/2022		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	27,615	27,615		
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)	\$	27,615	27,615		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from ValueRX	\$	154,907	154,907		
b.	Medicine Cabinet Drugs	\$	16,969	16,969		
c.	Medical and Therapeutic Supplies	\$	110,667	110,667		
d.	Ambulance/Limousine***	\$	8,247	8,247		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	10,722	10,722		
f.	X-rays and Related Radiological Procedures***	\$	2,218	2,218		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	9,226	9,226		
i.	Recreation	\$	6,472	6,472		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	15,241	15,241		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	334,669	334,669		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
PT Supplies	\$ 5,004		
Medical Supplies Unallow	\$ 10,227		
Resident Care Other	\$ 10		
Total Other Resident Care	\$ 15,241	\$ -	\$ -

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

Name of Facility Portland Care and Rehabilitation Centre Inc.			License No. 871-C	Report for Year Ended 9/30/2022	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
		<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"/>								
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		<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
Portland Care and Rehabilitation Centre Inc.	871-C	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 157,398	157,398				
b. Heat	\$ 17,247	17,247				
c. Light & Power	\$ 84,409	84,409				
d. Water	\$ 54,614	54,614				
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$ 42,350	42,350				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 356,018	356,018				
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$ 27,286	27,286				
b. Building & Building Improvements	\$ 68,392	68,392				
c. Non-Movable Equipment	\$ 15,155	15,155				
d. Movable Equipment	\$ 43,502	43,502				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 154,335	154,335				
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,174	4,174				
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,174	4,174				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 58,679	58,679				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 8,192	8,192				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 225,380	225,380				

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

Depreciation Schedule

Name of Facility Portland Care and Rehabilitation Centre Inc.		License No. 871-C		Report for Year Ended 9/30/2022				Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period		666,455		666,455	552,985	Straight line	Various	27,286					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal									27,286				
B. Building and Building Improvements													
1. Acquired prior to this report period		3,768,049		3,783,161	1,984,911	Straight Line	Various	68,304					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		15,112						88					
B-4. Subtotal									68,392				
C. Non-Movable Equipment													
1. Acquired prior to this report period		227,985		227,985	143,691	Straight Line	Various	15,155					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal									15,155				
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
a. Chevy Truck and Tractor (Fully Depreciated)		X		5	2010	36,361		44,260	44,260	Straight Line	5		
b. 2018 Dodge Journey, 2020 Ford Raptor						122,033		122,033	9,565	Straight Line	5	24,068	
c. 2020 F-350 with flow		X		2	2021	53,754		28,000	17,918	Straight Line	5	10,751	
d.													
2. Movable Equipment													
a. Acquired prior to this report period						456,289		456,289	405,201	Straight Line		8,396	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative													
d. Standard Resident						14,763						287	
e. Specialized Resident													
Total Acquired during this report period						14,763						287	
D-3. Subtotal									43,502				
E. Total Depreciation									154,335				

Schedule of Land Improvements Acquired during this report period

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

*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:				
Builders Hardware	Fire Doors that failed inspection that needs to be upgraded(not in place yet backordered)	\$ 6,649	40	\$ -
Builders Surplus	Cabinets for pantries	\$ 8,463	40	\$ 88
Total additions for Building Improvement		\$ 15,112		\$ 88
Deletions:				
Total deletions for Building Improvement		\$ -		\$ -

*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:				
Total additions for Non-Movable Equipment		\$ -		\$ -
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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
Procure	Hoyer Lift for Patients	Standard Resident	\$ 6,581	10	\$ 219
Procure	Sit to Stand with a scale	Standard Resident	\$ 8,182	10	\$ 68
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipmen			\$ 14,763		\$ 287
Deletions:					
Total deletions for Movable Equipmen			\$ -		\$ -

*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 Improvemen		\$ -		\$ -
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Portland Care and Rehabilitation Centre Inc.			871-C		9/30/2022			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. Capitalized Financing Costa	9	2006	40	166,941				4,174	
2.									
3.									
B-4. Subtotal									4,174
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									4,174

* 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 Portland Care and Rehabilitation Cent	License No. 871-C	Report for Year Ended 9/30/2022	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		01/01/69		
2. Date Structure Completed		09/30/71		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		01/01/71		
5. Total Licensed Bed Capacity		65		
6. Square Footage		40,000		
7. Acquisition Cost				
a. Land		1,815,050		
b. Building		946,061		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing		Fixed		
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained		06/23/05		
c. Interest Rate for the Cost Year		365.00%		
d. Term of Mortgage (number of years)		40		
e. Amount of Principal Borrowed		4,080,500		
f. Principal balance outstanding as of 01/05/2023		3,273,157		
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
Portland Care and Rehabilitation Cen		871-C	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Berkaid Commercial Mortgage		3.65%					
Address of Lender							
118 Welsh RoadHorsham, PA 19044-2207							
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			121,909	121,909			
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$	121,909	121,909			

(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
Portland Care and Rehabilitation Ce		871-C		9/30/2022		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				121,909	121,909		
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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 121,909	121,909		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 12,817	12,817		
b. Insurance on Automobiles				\$ 7,834	7,834		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 171,854	171,854		
GL=\$152,935, HUD MIP= \$18,918							
14d. Total Insurance Expenditures (14a + b + c)				\$ 192,505	192,505		
15. Total All Expenditures (A-13 thru C-14)				\$ 8,368,619	8,368,619		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre Inc.				871-C	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$ 1,000	1,000		
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$ 188,202	188,202		
4.			Other - See attached Schedule	\$ 171,587	171,587		
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	\$ 3,836	3,836		
11.			Telephone	\$ 9,301	9,301		
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	\$ 22,245	22,245		
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	\$ 23,125	23,125		
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)				\$ 419,296	419,296		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A2	Gerald Yuska (Related Party) Admin Salary	\$ 101,534		
10	A12H	Constance Yuska (Recreation/Social Services)	\$ 70,053		
Total Other Salaries Adjustment			\$ 171,587	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	2	Holiday Staff	\$ 9,155		
16	AG	Penalties	\$ 10,970		
15	Attachment	Delete	\$ 3,000		
Total Other A&G Adjustments			\$ 23,125	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Portland Care and Rehabilitation Centre Inc.			871-C	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 419,296	419,296		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$ 154,907	154,907		
28.			Ambulance/Limousine	\$ 8,247	8,247		
29.			X-rays, etc	\$ 2,218	2,218		
30.			Laboratory	\$ 9,226	9,226		
31.			Medical Supplies	\$ 10,227	10,227		
32.			Oxygen (non emergency)	\$ 10,722	10,722		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 3,354	3,354		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$ 24,068	24,068		
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 3,706	3,706		
Page 27 - Insurance							
40.			Mortgage Insurance	\$ 18,918	18,918		
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)				\$ 664,889	664,889		

*** 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	(Specify)
20	L	PT Supplies	\$ 3,354		
Total Other Ancillary Costs			\$ 3,354	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
pg27	14b	Car Insurance	\$ 3,706		
Total Other Property Adjustments			\$ 3,706	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Portland Care and Rehabilitation Centre	I 871-C	9/30/2022			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 3,181,515	3,181,515				
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>)	\$ 1,251,880	1,251,880				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 2,737,401	2,737,401				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
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	\$ 107,586	107,586				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$					
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$					
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 623,823	623,823				
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,902,205	7,902,205				
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>)	\$ 548	548				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 201,783	201,783				
V. Total Other Revenue (1 thru 8)	\$ 202,331	202,331				
VI. Total All Revenue (III +V)	\$ 8,104,536	8,104,536				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30	Managed Medicare	\$ 623,823		
Total Other Resident Revenue - Medicare		\$ 623,823	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30	Interest on Bank Accounts		\$ 548		
Total Interest Income			\$ 548	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30	Grant Monies	\$ 25,198		
30	Dividend Income	\$ 282		
30	Deferred Revenue	\$ 161,398		
30	Grant Monies from Worker Comp Trust	\$ 14,790		
30	Medical Records Requests	\$ 115		
Total Other Revenue		\$ 201,783	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre	871-C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	120,204
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	264,409
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	200,279
a. Prepaid Property Taxes	11,173			
b. Prepaid Building Insurance	171,840			
c. Prepaid Mtg Ins Premium	15,766			
d. See Schedule	1,500			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	87,433
State owed money	425			
Undeposited Funds	1,938			
Loan Payable	2,000			
See Schedule	83,070			
A-9. Total Current Assets (Lines A1 thru 8)			\$	672,325
B. Fixed Assets				
1. Land			\$	181,505
2. Land Improvements	*Historical Cost	666,455	\$	86,184
	Accum. Depreciation	580,271		Net
3. Buildings	*Historical Cost	3,783,161	\$	1,729,858
	Accum. Depreciation	2,053,303		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	227,985	\$	69,139
	Accum. Depreciation	158,846		Net
6. Movable Equipment	*Historical Cost	456,289	\$	42,692
	Accum. Depreciation	413,597		Net
7. Motor Vehicles	*Historical Cost	212,148	\$	105,586
	Accum. Depreciation	106,562		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	98,774
See Schedule		98,774		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,313,738

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description		
31	A5	Prepaid Legal	\$	1,500
Total Prepaid Expenses			\$	1,500

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

Page Ref	Line Ref	Description		
31	A8	HUD Escrow Reserve	\$	83,070
Total Other Current Assets (Itemize)			\$	83,070

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

Page Ref	Line Ref	Description		
31	B9	Financing Costs	\$	98,774
Total Other Other Fixed Assets (Itemize)			\$	98,774

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description		
Total Other Assets			\$	-

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		
33	A12	Gerald Payable	\$	596
33	A12	Facility Loan	\$	100,000
33	A12	User Fee Payable	\$	98,142
Total Other Current Liabilities (Itemize)			\$	198,738

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

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

G. Balance Sheet (cont'd)

Name of Facility Portland Care and Rehabilitation Centre	License No. 871-C	Report for Year Ended 9/30/2022	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	2,986,063
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
3. Buildings				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
4. Non-Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
5. Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
6. Motor Vehicles				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
*Historical Cost _____				
Accum. Depreciation _____			Net	\$
4. Goodwill (Purchased Only)			\$	
5. 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>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 2,986,063	

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre Inc.		871-C	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	172,946
2. Notes Payable (<i>itemize</i>)				\$	15,974
Capital One				5,745	
Home Depot Card				282	
Bank of America Card				9,947	
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>)				\$	88,542
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	7,226
7. Medicare Final Settlement Payable				\$	1,036
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	86,559
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	499,367
401K Accrual		24 Water and Sewer Accura	10,145		
Unum Payable		853 PTO Accrual	267,792		
State Loan Payable		6,122 Resident Account	18,064		
Resient Fund Accrual		(2,371) See Schedule	198,738		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	871,650

* 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 Portland Care and Rehabilitation Centre Inc.	License No. 871-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount
Total Brought Forward:				871,650
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 3,207,948
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>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,207,948
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,079,598

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

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centr	871-C	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	39,000
3. Paid-in Surplus			\$	631,000
4. Treasury Stock			\$	(1,269,840)
5. Cumulated Earnings			\$	(229,618)
6. Gain or Loss for Period	10/1/2021	thru 9/30/2022	\$	(264,077)
7. Total Net Worth			\$	(1,093,535)
C. Total Reserves and Net Worth			\$	(1,093,535)
D. Total Liabilities, Reserves, and Net Worth			\$	2,986,063

H. Changes in Total Net Worth

Name of Facility Portland Care and Rehabilitation Centre	License No. 871-C	Report for Year Ended 9/30/2022	Page 36	of 37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$		
D. Net Income or Deficit			\$		
E. Balance			\$		
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			\$		
			09/30/22		

I. Preparer's/Reviewer's Certification

Name of Facility Portland Care and Rehabilitation Centre	License No. 871-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Gerald Yuska				
Address Address			Phone Number	
333 Main Street Portland CT 06480			860-918-8596	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Gerald Yuska			860-918-8596	
Contact Email Address				
yuskagerald4@gmail.com				