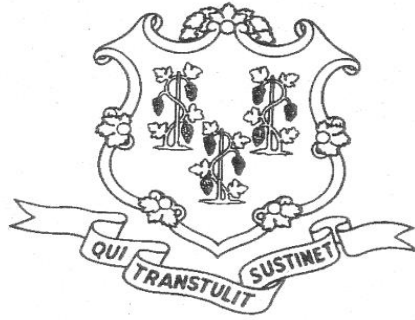


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Manchester Manor Health Care Center	
Address (No. & Street, City, State, Zip Code) 385 West Center St., Manchester, CT 06040	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2237-C	(Specify)	(Specify)	Medicare Provider 07-5333
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Medicaid Provider Numbers:	CCNH / RHNS 8417	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023	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 Manchester Manor Health Care Center [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, 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) Dalia Alberdi			Printed Name (Owner) Mark Gottlieb		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Manchester Manor Health Care Center		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 385 West Center St., Manchester, CT 06040				
Report Prepared By CJLC LLC		Phone Number 860-610-9009	Date	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-646-0129		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Manchester Manor Health Care Center		Address (No. & Street, City, State, Zip) 385 West Center St., Manchester, CT 06040		
License Numbers:	CCNH / RHNS 2237-C	(Specify)	(Specify)	Medicare Provider No. 07-5333
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input 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 Dalia Alberdi		Nursing Home Administrator's License No.:	2147	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Partners/Members**

Name of Facility Manchester Manor Health Care Center		License No. 2237-C	Report for Year Ended 9/30/2023	Page 3	of 37
Legal Name of Partnership/LLC		Business Address	State(s) and/or Town(s) in Which Registered		
Name of Partners/Members	Business Address	Title	% Owned		
Moshe Gottlieb	1999 Cedar Bridge Avenue	Manager	20		
Moshe Sonnenschein	1999 Cedar Bridge Avenue	Manager	26.66		
Shlomo Goldberger	1999 Cedar Bridge Avenue	Manager	26.66		
Pinchos Bak	1999 Cedar Bridge Avenue	Manager	26.66		

**General Information and Questionnaire
 Related Parties***

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023	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	%**				
CT-3 Consulting LLC		<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	16/m12	412,276	412,276
See various Balance Sheet item.		<input type="radio"/>	<input checked="" type="radio"/>			31-34		
		<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 Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023	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
Other Lines of Business

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility. 0				
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
	Square footage of therapy space.			
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
	Square footage of kitchen			
	Number of meals served per week			
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
	Square footage of apartments			
	Square footage of independent living			
	Square footage of assisted living			
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Manchester Manor Ho	License No. 2237-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Manchester Manor Health Care Center			License No. 2237-C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	126	126			126	126						
B. On last day of THIS report period	126	126							126	126		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	119	119			119	119						
B. As of midnight of THIS report period	113	113							113	113		
3. Total Number of Days Care Provided During Period												
A. Medicare	12,846	12,846			9,756	9,756			3,090	3,090		
B. Medicaid (Conn.)	20,889	20,889			15,298	15,298			5,591	5,591		
C. Medicaid (other states)												
D. Private Pay	8,888	8,888			6,500	6,500			2,388	2,388		
E. State SSI for RCH												
F. Other (Specify) Commercial	822	822			742	742			80	80		
G. Total Care Days During Period (3A thru F)	43,445	43,445			32,296	32,296			11,149	11,149		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	212	212			175	175			37	37		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	43,657	43,657			32,471	32,471			11,186	11,186		

Schedule of Resident Statistics (Cont'd)

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH / RHNS	(Specify)	(Specify)	

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)	(Specify)
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	24	62		27				
Per Diem Rate								
a. One bed rm.		#####		545.00				
b. Two bed rms.				460.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	204	204			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	1,561	1,561			
D. Total Physical Therapy Treatments	1,766	1,766			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	50	50			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	251	251			
D. Total Speech Therapy Treatments	301	301			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	225	225			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	1,761	1,761			
D. Total Occupational Therapy Treatments	1,985	1,985			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours									
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	158,599		2,126							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	260,710		8,410							
5. Dietary Service										
a. Head Dietitian										
b. Food Service Supervisor										
c. Dietary Workers	593,799		27,370							
6. Housekeeping Service										
a. Head Housekeeper										
b. Other Housekeeping Workers	234,729		13,810							
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance										
b. Other Maintenance Workers	111,659		3,849							
8. Laundry Service										
a. Supervisor										
b. Other Laundry Workers	68,398		4,019							
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	317,585		5,425							
b. RN										
1. Direct Care	1,038,108		28,008							
2. Administrative**	184,366		5,404							
c. LPN										
1. Direct Care	1,497,419		48,183							
2. Administrative**										
d. Aides and Attendants	2,035,503		112,404							
e. Physical Therapists										
f. Speech Therapists										
g. Occupational Therapists										
h. Recreation Workers	149,185		7,988							
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	98,684		4,716							
n. Marketing										
o. Other (Specify) See Attached Schedule	52,252		1,855							
<i>A-13. Total Salary Expenditures</i>	6,800,995		273,565							

* 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 in the Adjustment column.

**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	
Manchester Manor Health Care Center				2237-C	9/30/2023			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)	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

**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
Manchester Manor Health Care Center				2237-C		9/30/2023			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)	(Specify)							
Section III - Administrators***										
Dalia Alberdi	158,599					2,126	A2			
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
Manchester Manor Health Care Center	2237-C	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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									
2. Dentist									
3. Pharmacist	13,215		226						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	519,105		16,443						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	87,200		1,038						
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	99,634		1,211						
b. Other									
10. Occupational Therapist									
a. Resident Care	584,870	(584,870)	11,324						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	6,460		81						
2. Administrative***	46,500		623						
b. LPN									
1. Direct Care	489,134		8,538						
2. Administrative***									
c. Aides	411,250		12,595						
d. Other									
12. Other (Specify) See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	2,257,367	(584,870)	52,080						

* 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 in the Adjustment column.

*** 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 Manchester Manor Health Care Center		License No. 2237-C		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Elmo Villanueva	Medical Director, LPN	<input type="radio"/>	<input checked="" type="radio"/>			
Garnet SNF Care Reimbursement Consulting, LLC	Nursing Admin	<input type="radio"/>	<input checked="" type="radio"/>			
John F. Wenceslao MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Wayne Paulekas, MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Esther Olshin	Nursing Admin	<input type="radio"/>	<input checked="" type="radio"/>			
HelathPro Heritage, LLC	PT/ST/OT	<input type="radio"/>	<input checked="" type="radio"/>			
Satyarani Tallapureddy, M.D	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
IntelyCare- CT	LPN, CNA, RN	<input type="radio"/>	<input checked="" type="radio"/>			
Sambacare	LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>			
All American Healthcare Services Inc	LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>			
Norton and Associates, Inc.	LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>			
Twomagnets Inc. dba . Clipboard Health	LPN, CNA	<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"/>			

* 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
Manchester Manor Health Care Center	2237-C	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
I. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 78,549	78,549						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 91,154	91,154						
4. Social Security (F.I.C.A.)	\$ 522,648	522,648						
5. Health Insurance	\$ 198,334	198,334						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 191,551	191,551						
8. Uniform Allowance	\$ 569	569						
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*	\$ 180,300	180,300	(180,300)					
d. Accounting and Auditing	\$ 34,069	34,069						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 16,445	16,445						
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 15,613	15,613						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 21,061	21,061						
2. Cellular Phones	\$ 2,078	2,078						
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	\$ 16,262	16,262						
3. Resident Day User Fee	\$							
Subtotal	\$ 1,368,632	1,368,632	(180,300)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

General Information and Questionnaire
Accounting Basis

Name of Facility Manchester Manor Health Care Cen	License No. 2237-C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 CJLC LLC	225 Pitkin Street East Hartford, CT 06108
2 Pease Bell, CPAs	411 Boulevard of the Americas, Lakewood, NJ 08701
3	
4	

Services Provided by This Firm (*describe fully*)

1 Medicaid Cost Report, Consulting Services	\$ 8,250
2 Accounting Services	\$ 25,819
3	\$
4	\$
	Charge for Services Provided
	\$ 34,069

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	Telephone Number
1 Ulmer & Berne	
2 Windels Marx	
3 Constable Town of Manchester/HR Direct	
4 Gershon Spiegel	
5 Murtha Cullina	

Address (*No. & Street, City, State, Zip Code*)

1 275 Madison Ave #2002m New York, NY 10016
2 156 W 56th St 22nd Floor, Reception NY 10019
3 41 Center Street PO Box 191, Manchester, CT 06045-0191
4 Lakewood, NJ
5 280 Trumbull Street, Hartford, CT 06103

Services Provided by This Firm (*describe fully*)

1 Litigation and Dispute Resolution	\$ 1,749
2 Commercial Law Professional Services	\$ 3,333
3 Processing of paperwork for CEO/Staffing & Recruitment Services	\$ 201
4 Engagement Fee	\$ 5,005
5 Legal Services	\$ 6,157
	Charge for Services Provided
	\$ 16,445

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

- Yes No 15/1e

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

Name of Facility	License No.	Report for Year Ended					Page	of
Manchester Manor Health Care Center	2237-C	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:	1,368,632	1,368,632	(180,300)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment \$								
2. Holiday Parties for Staff \$								
3. Gifts to Staff and Residents \$	29,972	29,972	(14,986)					
4. Employee Travel \$	346	346						
5. Education Expenses Related to Seminars and Conventions \$	4,165	4,165						
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>) \$	41,621	41,621						
2. Advertising Telephone Directory (<i>all such expenses</i>)*** \$								
3. Advertising Other (<i>Specify</i>)*** \$	32,713	32,713	(32,713)					
See Attached Schedule								
4. Fund-Raising*** \$								
5. Medical Records \$								
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$								
7. Postage \$	2,174	2,174						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) \$	6,809	6,809						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$								
9. Subscriptions \$	254	254						
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>) \$	71,214	71,214						
12. Administrative Management Services** \$	412,276	412,276						
13. Other (<i>Specify</i>) \$	291,049	291,049	(20,098)					
See Attached Schedule								
C-14 Total Administrative & General Expenditures	\$ 2,261,225	2,261,225	(248,097)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Marketing	\$ 14,434	\$ (14,434)				
idesign	\$ 18,279	\$ (18,279)				
Total Other Advertising	\$ 32,713	\$ (32,713)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Association For Long Term care	\$ 48					
CT Association of Health Care	\$ 6,761					
Total Dues	\$ 6,809	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Start Up Costs	\$ 63,991					
Miscellaneous	\$ 395					
Professional Fees	\$ 16,769					
IT Fees	\$ 23,285					
Software	\$ 120,924					
Criminal Checks	\$ 15,002					
Licenses	\$ 1,239					
Bank Fees	\$ 3,861					
CC Processing Fees	\$ 20,098	\$ (20,098)				
Payroll Processing Fees	\$ 17,837					
Equip Rental	\$ 631					
ID Wholesalers	\$ 85					
Med-Net Compliance, LLC	\$ 6,832					
State of Delaware	\$ 100					
Total Other Administrative and General	\$ 291,049	\$ (20,098)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Manchester Manor Health Care Center	2237-C	9/30/2023	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 #
CT-3 Consulting LLC	412,276	Management Services	16/m12

*** 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
Manchester Manor Health Care Center		2237-C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 277,831	277,831						
2. Non-Food Supplies	\$ 41,357	41,357						
3. Other (Specify) _____	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 4,102	4,102						
c. Other (Specify) _____ Dietary Supplements	\$ 31,631	31,631						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 354,921	354,921						
2E. Dietary Questionnaire		Total	CCNH / RHNS		(Specify)	(Specify)		
F. Resident Meals:	Total no. of meals served per day:*	3	3					
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		License No.	Report for Year Ended				Page	of
Manchester Manor Health Care Center		2237-C	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	3,732	3,732				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Laundry Supplies		\$	8,580	8,580				
3D. Total Laundry Expenditures (3a + b + c)		\$	12,312	12,312				
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
Manchester Manor Health Care Center		2237-C	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
	a. In-House Care	Sq. Ft. Serviced by Personnel						
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	28,269	28,269				
	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>) Housekeeping Equipment	\$	908	908				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	29,178	29,178				
5.	Resident Care (Supplies)**							
	a. Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Pharmacy	\$	337,221	337,221	(337,221)			
	b. Medicine Cabinet Drugs	\$	40,350	40,350				
	c. Medical and Therapeutic Supplies	\$	140,670	140,670				
	d. Ambulance/Limousine***	\$						
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	25,274	25,274	(25,274)			
	f. X-rays and Related Radiological Procedures***	\$	24,426	24,426	(24,426)			
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
	h. Laboratory***	\$	94,824	94,824	(94,824)			
	i. Recreation	\$	9,263	9,263				
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$	19,385	19,385				
	m. Other (Specify)**** See Attached Schedule	\$	69,231	69,231	(22,626)			
	n. Physical Therapy Expense	\$	2,384	2,384				
	o. Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	763,027	763,027	(504,371)			

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

Name of Facility Manchester Manor Health Care Center			License No. 2237-C		Report for Year Ended 9/30/2023				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)	(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"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Manchester Manor Health Care Center	2237-C	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 149,526	149,526						
b. Heat	\$ 55,938	55,938						
c. Light & Power	\$ 103,796	103,796						
d. Water	\$ 32,548	32,548						
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 4,158	4,158						
f. Other (<i>itemize</i>)	\$ 86,433	86,433						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 432,399	432,399						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 15,274	15,274						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 15,274	15,274						
8. Amortization (<i>Complete att. Schedule Page 24*</i>)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 6,011	6,011						
d. Other (<i>Specify</i>)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 6,011	6,011						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,767,073	1,767,073						
10. Property Taxes								
a. Real estate taxes paid by owner	\$ 122,126	122,126						
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$							
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,910,484	1,910,484						

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Manchester Manor Health Care Center			2237-C	9/30/2023			22b	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						
Supreme Corp	<input type="radio"/>	<input checked="" type="radio"/>	4 Container			4,158	4,158	
	<input checked="" type="radio"/>	<input 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"/>						
Total ***							4,158	

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

Depreciation Schedule

Name of Facility Manchester Manor Health Care Center			License No. 2237-C		Report for Year Ended 9/30/2023			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													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		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								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						57,002			1,061			11,400	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative						32,644						3,874	
d. Standard Resident													
e. Specialized Resident													
Total Acquired during this report period						32,644						3,874	
D-3. Subtotal													15,274
E. Total Depreciation													15,274

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/31/2022	Laptop	Administrative	\$ 1,470	5	\$ 294
11/30/2022	Laptop	Administrative	\$ 1,470	5	\$ 270
11/30/2022	Scale Attachment	Administrative	\$ 824	5	\$ 151
12/31/2022	Hardware and Fiber Cable	Administrative	\$ 4,592	5	\$ 765
12/31/2022	Laptop	Administrative	\$ 925	5	\$ 154
12/31/2022	Monitor	Administrative	\$ 390	5	\$ 65
12/31/2022	Monitor	Administrative	\$ 175	5	\$ 29
12/31/2022	Microsoft Surface Dock	Administrative	\$ 331	5	\$ 44
12/31/2022	Apple iPad	Administrative	\$ 445	5	\$ 59
1/31/2023	Wifi Ports	Administrative	\$ 1,165	5	\$ 175
1/31/2023	Laptop	Administrative	\$ 745	5	\$ 112
2/27/2023	The Webstaurant Store	Administrative	\$ 529	5	\$ 70
2/28/2023	Laptop	Administrative	\$ 780	5	\$ 104
2/28/2023	Ice Maker	Administrative	\$ 3,450	5	\$ 460
3/31/2023	Computer and Initial Setup	Administrative	\$ 780	5	\$ 91
3/31/2023	Computer and Initial Setup	Administrative	\$ 1,541	5	\$ 180
3/31/2023	Computer and Initial Setup	Administrative	\$ 765	5	\$ 89
3/31/2023	Ice Bin	Administrative	\$ 1,371	5	\$ 160
4/30/2023	Laptop and Initial Setup	Administrative	\$ 945	5	\$ 95
5/31/2023	Computer and Initial Setup	Administrative	\$ 781	5	\$ 65
5/31/2023	Temperature Control Cartridge	Administrative	\$ 1,063	5	\$ 89
6/30/2023	Laptop and Initial Setup	Administrative	\$ 745	5	\$ 50
7/31/2023	Laptop	Administrative	\$ 745	5	\$ 37
7/31/2023	Computer	Administrative	\$ 781	5	\$ 39
7/31/2023	Walk behind floor scrubber	Administrative	\$ 2,681	5	\$ 134
8/31/2023	Computer and Initial Setup	Administrative	\$ 781	5	\$ 26
8/31/2023	Digital Scale	Administrative	\$ 1,627	5	\$ 54
9/30/2023	Laptop	Administrative	\$ 745	5	\$ 12
Total additions for Movable Equipment			\$ 32,644		\$ 3,874 *
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
10/31/2022	New Block Heater	\$ 729	10	\$ 73
11/30/2022	Install New Concealed Ducted Unit	\$ 6,510	10	\$ 597
11/30/2022	Intercom	\$ 1,295	10	\$ 119
11/30/2022	Pressure Reducing Valve	\$ 2,049	10	\$ 188
12/31/2022	Custom Printed Sign	\$ 1,173	10	\$ 98
12/31/2022	Hand Sink and Installation	\$ 3,246	10	\$ 270
1/31/2023	Re-circulation Pump	\$ 2,120	10	\$ 159
1/31/2023	Water, Belts, and Bypass Hose	\$ 2,381	10	\$ 179
2/28/2023	Patient Lift	\$ 1,275	10	\$ 85
3/31/2023	Recreation Door and Replaced Controller	\$ 1,431	10	\$ 83
5/31/2023	Fire Sprinkler	\$ 3,529	10	\$ 147
6/30/2023	Compressor and put a new harness wire	\$ 4,435	10	\$ 148
7/31/2023	Bleeder Valve, tees, and Tee Zone Valve	\$ 996	10	\$ 25
7/31/2023	Installed Digital Temperature Control in Walk in Cooler	\$ 1,265	10	\$ 32
7/31/2023	Installed Front Main Exterior Door	\$ 1,274	10	\$ 32
8/31/2023	Installed New Pump, Disconnected and Removed Old Pump	\$ 4,103	10	\$ 68
9/30/2023	Installed Water Pressure Valve	\$ 1,290	10	\$ 11
9/30/2023	Receptacles	\$ 3,009	10	\$ 25
9/30/2023	Installed (3) three Mercury Pull Stations	\$ 1,348	10	\$ 112
Total additions for Leasehold Improvement		\$ 43,456		\$ 2,450 *
Deletions:				

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Manchester Manor Health Care Center			License No. 2237-C		Report for Year Ended 9/30/2023			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.									
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				35,612	452			3,561	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				43,456				2,450	
C-4. Subtotal									6,011
D. Total Amortization									6,011

* 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 Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023	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				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		126		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
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
Manchester Manor Health Care Center		2237-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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	
Manchester Manor Health Care Ce		2237-C		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify) LOC Interest				\$	83,262	83,262				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	83,262	83,262				
14. Insurance										
a. Insurance on Property (buildings only)				\$	37,435	37,435				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) GLPI, ELPI Insurance				\$	110,431	110,431				
14d. Total Insurance Expenditures (14a + b + c)				\$	147,865	147,865				
15. Total All Expenditures (A-13 thru C-14)				\$	15,053,035	15,053,035	(1,337,338)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Manchester Manor Health Care Center	2237-C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,346,574	5,346,574			
b. Medicaid Room and Board Contractual Allowance **	\$ 1	1			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 8,245,202	8,245,202			
b. Medicare Room and Board Contractual Allowance **	\$ 2,019	2,019			
4. a. Private-Pay Residents and Other	\$ 4,080,058	4,080,058			
b. Private-Pay Room and Board Contractual Allowance **	\$ 199	199			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 39,059	39,059			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 162	162			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 150	150			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 180,357	180,357			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 1,501	1,501			
c. Physical Therapy - Non-Medicare	\$				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 62,027	62,027			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (190)	(190)			
c. Speech Therapy - Non-Medicare	\$				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 256,951	256,951			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 821	821			
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 17,310	17,310			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 3,996	3,996			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 18,236,198	18,236,198			
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	\$ 4,408	4,408			
5. Interest Income (<i>Specify</i>)	\$ 745	745			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 135	135			
8. Other (<i>Specify</i>)	\$ 7,328	7,328			
V. Total Other Revenue (1 thru 8)	\$ 12,617	12,617			
VI. Total All Revenue (III +V)	\$ 18,248,815	18,248,815			

* 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)	(Specify)
30 II6a	Vaccine Revenue	\$ 20,216		
30 II6a	Other Ancillary	\$ (2,906)		
Total Other Resident Revenue - Medicare		\$ 17,310	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 II6b	Vaccine	\$ 17		
30 II6b	Other Ancillary	\$ 3,979		
30 II6b	Other Revenue	\$ 0		
Total Other Resident Revenue		\$ 3,996	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
30 IV5	Interest Income		\$ 745		
Total Interest Income			\$ 745	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 IV8	Pinsurance-Incentive Payment	\$ 2,100		
30 IV8	Insurance Reimbursement	\$ 5,162		
30 IV8	Credit Card Cash Back	\$ 67		
Total Other Revenue		\$ 7,328	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Manchester Manor Health Care Center	2237-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,827,766
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,648,206
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	78,192
a. _____				
b. _____				
c. _____				
d. See Schedule		78,192		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,554,164
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>79,068</u>		\$	72,605
	Accum. Depreciation <u>6,463</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>89,645</u>		\$	73,310
	Accum. Depreciation <u>16,336</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	313,365

See Schedule		313,365		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	459,281

* 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	
		Prepaid Expenses	\$ 30,759
		Prepaid Expenses-RE Taxes	\$ 32,068
		Prepaid Insurance	\$ 166,556
		Prepaid Insurance-Installments	\$ (151,191)
		Total Prepaid Expenses	\$ 78,192

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	
		Fixed Assets	\$ 313,365
		Total Other Fixed Assets (Itemize)	\$ 313,365

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	
		LOC-Manchester	\$ 2,175,263
		LOC-Capex	\$ 250,692
		Accrued Expenses	\$ 52,958
		Accrued-Accounting Fees	\$ 7,693
		Accrued-Health Insurance	\$ 58,703
		Payables	\$ 20,982
		Due to Employee	\$ 645
		Due from prior Owner	\$ (162,629)
		Due from	\$ 254,507
		Total Other Current Liabilities (Itemize)	\$ 2,658,814

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 Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 5,013,444	
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)			\$ 5,013,444	

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

G. Balance Sheet (cont'd)

Name of Facility Manchester Manor Health Care Center		License No. 2237-C	Report for Year Ended 9/30/2023	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	456,818
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>)				\$	288,725
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	10,917
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>)				\$	2,658,814

See Schedule					2,658,814
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,415,274

* 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 Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023		Page 34	of 37
Account				Amount	
Total Brought Forward:				3,415,274	
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>)				\$ (2,003,898)	
Name and Address of Lender	Amount	Loan Date			
Various	(2,003,898)				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (2,003,898)	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,411,375	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Manchester Manor Health Care Center	2237-C	9/30/2023	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			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	406,289
6. Gain or Loss for Period			\$	3,195,780
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	3,602,069
C. Total Reserves and Net Worth			\$	3,602,069
D. Total Liabilities, Reserves, and Net Worth			\$	5,013,444

H. Changes in Total Net Worth

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	397,735
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	18,248,815
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	15,053,035
D. Net Income or Deficit			\$	3,195,780
E. Balance			\$	3,593,515
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			\$	3,593,515
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<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				
CJLC LLC				
Address Address		Phone Number		
225 Pitkin St., East Hartford, CT 06108		860-610-9009		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
CJLC		860-610-9009		
Contact Email Address				
annualreports@cjlc.com				