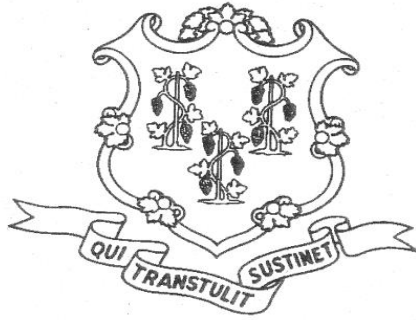


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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 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 9/30/2022

License Numbers:	CCNH / RHNS 871-C	(Specify)	(Specify)	Medicare Provider 075214
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Medicaid Provider Numbers:	CCNH / RHNS 8714	(Specify)	(Specify)
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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, 2022 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 10/1/2022	To 9/30/2022
Address of Facility 333 Main Street, Portland CT 06480				
Report Prepared By Gerald Yuska		Phone Number 806-342-0370	Date 1/26/2024	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$ 340,759	340,759		
2. Laundry wages paid	\$ 112,389	112,389		
3. Housekeeping wages paid	\$ 158,441	158,441		
4. Nursing wages paid	\$ 3,189,625	3,189,625		
5. All other wages paid	\$ 1,271,642	1,271,642		
6. Total Wages Paid	\$ 5,072,856	5,072,856		
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 5,072,856	5,072,856		

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 / RHNS 871-C	(Specify)	(Specify)	Medicare Provider No. 075214
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="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator 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"/>					
		<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
Other Lines of Business

Name of Facility Portland Care and Rehabilitation Cen	License No. 871-C	Report for Year Ended 9/30/2022	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				
Apartment, 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 Portland Care and Rel	License No. 871-C	Report for Year Ended 9/30/2022	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 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 / RHNS Level	Total	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	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	57	57			57	57						
B. As of midnight of THIS report period	58	58							58	58		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,519	3,519			2,636	2,636			883	883		
B. Medicaid (Conn.)	12,696	12,696			9,714	9,714			2,982	2,982		
C. Medicaid (other states)												
D. Private Pay	5,254	5,254			3,860	3,860			1,394	1,394		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	21,469	21,469			16,210	16,210			5,259	5,259		
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)	21,469	21,469			16,210	16,210			5,259	5,259		

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 / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)		

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

Change in Resident Days	CCNH / RHNS	(Specify)	(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	10	32		16				
Per Diem Rate								
a. One bed rm.	Various	N/A		503.00				
b. Two bed rms.	Various	266-280		453-479				
c. Three or more bed rms.	N/A	N/A		N/A				

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	40		40		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	23		23		
2. Restorative Treatments					
C. Other					
D. Total Physical Therapy Treatments	63		63		
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B					
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	13		13		
2. Restorative Treatments					
C. Other					
D. Total Speech Therapy Treatments	13		13		
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	59		59		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	26		26		
2. Restorative Treatments					
C. Other					
D. Total Occupational Therapy Treatments	85		85		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility Portland Care and Rehabilitation Centre Inc.	License No. 871-C	Report for Year Ended 9/30/2022	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)	170,824	(85,435)	2,080							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	212,063		7,098							
5. Dietary Service										
a. Head Dietitian										
b. Food Service Supervisor										
c. Dietary Workers	340,759		16,782							
6. Housekeeping Service										
a. Head Housekeeper										
b. Other Housekeeping Workers	158,441		9,164							
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance										
b. Other Maintenance Workers	174,453		6,525							
8. Laundry Service										
a. Supervisor										
b. Other Laundry Workers	112,389		6,106							
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	177,876		2,349							
b. RN										
1. Direct Care	901,237		15,534							
2. Administrative**	128,152		2,194							
c. LPN										
1. Direct Care	519,856		14,029							
2. Administrative**										
d. Aides and Attendants	1,462,504		59,540							
e. Physical Therapists	326,148		6,501							
f. Speech Therapists										
g. Occupational Therapists	189,160	(189,160)	4,369							
h. Recreation Workers	161,912	(72,326)	3,774							
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	63,946		2,112							
n. Marketing										
o. Other (Specify) See Attached Schedule	-26,864									
A-13. Total Salary Expenditures	5,072,856	(346,921)	158,157							

* 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 of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Paid Time Off	\$ (26,864)								
Total	\$ (26,864)	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	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)	(Specify)							
Section I - Operators/Owners										
Gerald Yska	170,824				Administrator	2,080		N/A	2,080	
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					Recreation	2,080		N/A	2,080	

* 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)	(Specify)							
Section III - Administrators***										
Gerald Yuska	170,824				Administrator	2,080	A2	N/A	2,080	
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.

Annual Report of Long-Term Care Facility

CSP-13 Rev. 3/2023

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 / 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	19,653	344							
2. Dentist	2,820	24							
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)	27,200	325							
b. Utilization Review (Title 18 and 19 only) monthly meeting	200	6							
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	49,873	699							

* 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 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, Propect 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"/>			
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		<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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 111,565	111,565						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 43,237	43,237						
4. Social Security (F.I.C.A.)	\$ 378,302	378,302						
5. Health Insurance	\$ 215,522	215,522						
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	\$ 1,654	1,654						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$							
d. Accounting and Auditing	\$ 120,050	120,050						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 31,260	31,260						
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 33,569	33,569						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 17,253	17,253						
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	\$ 377,666	377,666						
Subtotal	\$ 1,330,078	1,330,078						

* 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 Portland Care and Rehabilitation C	License No. 871-C	Report for Year Ended 9/30/2022	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
 If "No," explain.
 No

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 AO&Co	1000 Bridgeport Ave, Suite 210 Shelton CT 06484 Florida Port Richey Florida
2 HFS	
3 Ryan	
4 H&R Block	

Services Provided by This Firm (*describe fully*)

1 HUD Audit	\$
2 Accounting Services	\$
3 Tax Advice (Self Disallow)	\$
4	\$
Charge for Services Provided	
\$	

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	Telephone Number
1 Gordon & Rees	860-494-7511
2	
3	
4	
5	

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

1 94 Glastonbury Blvd, Glastonbury CT
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 Collection	\$	31,260
2	\$	
3	\$	
4	\$	
5	\$	
Charge for Services Provided		
\$		31,260

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

- Yes
 No

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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:	1,330,078	1,330,078					
l. Travel and Entertainment							
1. Resident Travel and Entertainment \$							
2. Holiday Parties for Staff \$		6,892	(6,892)				
3. Gifts to Staff and Residents \$							
4. Employee Travel \$							
5. Education Expenses Related to Seminars and Conventions \$	2,358	2,358					
6. Automobile Expense (<i>not purchase or depreciation</i>) \$							
7. Other (<i>Specify</i>) \$		18,396	(18,396)				
See Attached Schedule							
m. Other Administrative and General Expenses							
1. Advertising Help Wanted (<i>all such expenses</i>) \$	16,567	16,567					
2. Advertising Telephone Directory (<i>all such expenses</i>)*** \$							
3. Advertising Other (<i>Specify</i>)*** \$	399	399					
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 \$	1,418	1,418					
* 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 \$	55	55					
10. Contributions*** \$	700	700					
See Attached Schedule							
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) \$	21,623	21,623					
12. Administrative Management Services** \$							
13. Other (<i>Specify</i>) \$	75,944	77,497	(1,553)				
See Attached Schedule							
C-14 Total Administrative & General Expenditures	\$ 1,449,142	1,475,983	(26,841)				

* 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
Travel and Entertainment	\$ 18,396	\$ (18,396)				
Total Other Travel and Entertainment	\$ 18,396	\$ (18,396)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Pharmacy Bags	\$ 399					
Total Other Advertising	\$ 399	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Contributions	\$ 700					
Total Contributions	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Bank Service Charges	\$ 3,541					
Computer Services	\$ 40,896					
Flowers to Residents	\$ 91					
Gas	\$ 8,909					
Marketing	\$ 3,911					
Licenses and Permits	\$ 1,325					
Payroll Services	\$ 17,271					
Penalties	\$ 1,553	\$ (1,553)				
Total Other Administrative and General	\$ 77,497	\$ (1,553)	\$ -	\$ -	\$ -	\$ -

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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 273,876	273,876						
2. Non-Food Supplies	\$ 53,278	53,278						
3. Other (Specify) _____	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) _____	\$							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 327,154	327,154						
2E. Dietary Questionnaire		Total	CCNH / RHNS	(Specify)		(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	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. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	15,184	15,184				
c. Other (Specify)		\$						
3D. Total Laundry Expenditures (3a + b + c)		\$	15,184	15,184				
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	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. \$	29,957	29,957				
	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)	\$	29,957	29,957				
5.	Resident Care (Supplies)**							
	a. Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from ValueRx	\$	169,445	(169,445)				
	b. Medicine Cabinet Drugs	\$	20,297	20,297				
	c. Medical and Therapeutic Supplies	\$	96,387	96,387				
	d. Ambulance/Limousine***	\$	8,051	(8,051)				
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	17,894	(17,894)				
	f. X-rays and Related Radiological Procedures***	\$	5,199	(5,199)				
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
	h. Laboratory***	\$	14,210	(14,210)				
	i. Recreation	\$	2,782	7,782	(5,000)			
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$	7,200	9,786	(2,586)			
	m. Other (Specify)**** See Attached Schedule	\$	9,455	(9,455)				
	n. Physical Therapy Expense	\$	2,696	2,696				
	o. Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	129,362	361,202	(231,840)			

* 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.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Unallowed Medical Supplies	\$ 9,423	\$ (9,423)				
Resident Care other	\$ 32	\$ (32)				
Total Other Resident Care	\$ 9,455	\$ (9,455)	\$ -	\$ -	\$ -	\$ -

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)	(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
Portland Care and Rehabilitation Centre Inc.	871-C	9/30/2022					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 123,066	123,066						
b. Heat	\$ 21,954	21,954						
c. Light & Power	\$ 68,539	68,539						
d. Water	\$ 54,047	54,047						
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$							
f. Other (<i>itemize</i>)	\$ 26,892	26,892						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 294,498	294,498						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$ 27,286	27,286						
b. Building & Building Improvements	\$ 68,948	68,948						
c. Non-Movable Equipment	\$ 15,865	15,865						
d. Movable Equipment	\$ 18,377	42,784	(24,407)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 130,476	154,883	(24,407)					
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	\$ 61,767	61,767						
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$ 6,090	6,090						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 202,507	226,914	(24,407)					

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Exterminator	\$ 690					
Hazardous Waste	\$ 709					
Elevator Services	\$ 973					
Rubbish Removal	\$ 15,485					
Snow Removal	\$ 899					
Truck Expense	\$ 8,096					
Other	\$ 40					
Total Other Repairs and Maintenance	\$ 26,892	\$ -	\$ -	\$ -	\$ -	\$ -

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 22b	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 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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input 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.

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	580,271	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		3,783,161		3,783,161	2,053,302	Straight Line	Various	68,683					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		53,170						265					
B-4. Subtotal									68,948				
C. Non-Movable Equipment													
1. Acquired prior to this report period		227,984		227,985	158,846	Straight Line	Various	14,621					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		29,834						1,244					
C-4. Subtotal									15,865				
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost	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	Exclusive of Land							
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Chevy Truck and Tractor(Fully Depri		X		5	2010	36,361		44,260	44,261	Straight Line	5		
b. 2018 Dodge Journey, 2020 Ford Rap						122,033		122,033	33,633	Straight Line	5	28,467	
c. 2020 F-350 ith plow		X		2	2021	53,754		28,000	28,669	Straight Line	5	6,690	
d.													
2. Movable Equipment													
a. Acquired prior to this report period						458,626		456,289	415,935	Straight Line	Various	7,627	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative													
d. Standard Resident													
e. Specialized Resident													
Total Acquired during this report period													
D-3. Subtotal													42,784
E. Total Depreciation													154,883

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Fire Doors	Fire Doors per Inspection	\$ 5,530	40	\$ 138
Fire Doors	Install of Fire Doors	\$ 5,105	40	\$ 127
Elevator Jack	Install of Elevator Jack to get to code per state	\$ 42,535	40	\$ -
Total additions for Building Improvements		\$ 53,170		\$ 265
Deletions:				
Total deletions for Building Improvements		\$ -		\$ -

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Washer	Daniels Equipment Washer	\$ 14,917	10	\$ 622
Washer	Daniels Equipment Washer	\$ 14,917	10	\$ 622
Total additions for Non-Movable Equipment		\$ 29,834		\$ 1,244
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:					
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ -		\$ - *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Portland Care and Rehabilitation Centre Inc.			License No. 871-C		Report for Year Ended 9/30/2022			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. Capitalized Financing	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	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
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 <u>09/30/2023</u>	3,185,806			
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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Berkadia 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		118,811	118,811					
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 118,811	118,811					

(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 C		871-C		9/30/2022				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:				118,811	118,811					
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)				\$ 118,811	118,811					
14. Insurance										
a. Insurance on Property (buildings only)				\$ 17,284	17,284					
b. Insurance on Automobiles				\$ 5,881	9,587	(3,706)				
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$ 98,800	117,230	(18,430)				
GL=98,800 HUD MIP=18,430.29										
14d. Total Insurance Expenditures (14a + b + c)				\$ 121,965	144,101	(22,136)				
15. Total All Expenditures (A-13 thru C-14)				\$ 7,465,087	8,116,533	(651,446)				

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)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 3,406,210	3,406,210			
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>)	\$				
b. Medicare Room and Board Contractual Allowance **	\$ 1,355,207	1,355,207			
4. a. Private-Pay Residents and Other	\$ 3,220,792	3,220,792			
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	\$				
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	\$ 16,931	16,931			
b. Other (<i>Specify</i>) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,999,140	7,999,140			
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>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$				
V. Total Other Revenue (1 thru 8)	\$				
VI. Total All Revenue (III +V)	\$ 7,999,140	7,999,140			

* 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)
	Interest Income	\$ 813		
	Dividend Income	\$ 233		
	Other Incum	\$ 15,885		
Total Other Resident Revenue - Medicare		\$ 16,931	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

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

Schedule of Other Revenue

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

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>)			\$	83,993
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	374,076
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	157,491
a. Undeposited Funds	15,419			
b. Prepaid Property Tax	12,284			
c. State Took	425			
d. See Schedule	129,363			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	61,907

See Schedule	61,907			
A-9. Total Current Assets (Lines A1 thru 8)			\$	677,467
B. Fixed Assets				
1. Land			\$	181,505
2. Land Improvements	*Historical Cost	666,455	\$	58,898
	Accum. Depreciation	607,557	Net	
3. Buildings	*Historical Cost	3,836,331	\$	1,714,081
	Accum. Depreciation	2,122,250	Net	
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
5. Non-Movable Equipment	*Historical Cost	257,818	\$	83,107
	Accum. Depreciation	174,711	Net	
6. Movable Equipment	*Historical Cost	458,626	\$	35,064
	Accum. Depreciation	423,562	Net	
7. Motor Vehicles	*Historical Cost	212,148	\$	70,428
	Accum. Depreciation	141,720	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	94,601
HUD financing Cost	94,601			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,237,684

* 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 Building Insurance	\$ 109,586
		Prepaid Mtg Ins Premium	\$ 15,359
		F your life	\$ 2,918
		prepaid assholes	\$ 1,500
		Total Prepaid Expenses	\$ 129,363

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

Page Ref	Line Ref	Description	
		HUD Escrow Account	\$ 61,907
		Total Other Current Assets (Itemize)	\$ 61,907

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

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

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	
		Facility Loan	\$ 25,000
		Sales Tax Payable	
		True up	\$ 1,036
		Total Other Current Liabilities (Itemize)	\$ 26,036

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	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre	871-C	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	2,915,151
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)			\$ 2,915,151	

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre Inc.		871-C	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	285,220
2. Notes Payable (<i>itemize</i>)				\$	25,950
Capital One				6,938	
Home Depot				802	
BOA Card				18,210	
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>)				\$	95,922
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	7,444
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	89,772
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	502,158
401K Accrual		24 Property Accrual	18,439		
Unum Payable		5,689 PTO Accrual	240,928		
User Fee Payable		189,390 Gerald Payable	5,472		
Resident Funds		16,180 See Schedule	26,036		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,006,466

* 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:				1,006,466
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 3,118,176
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)				\$ 3,118,176
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,124,642

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

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Cent	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			\$	(1,268,870)
5. Cumulated Earnings			\$	(493,218)
6. Gain or Loss for Period			\$	(117,403)
	10/1/2022	thru	9/30/2022	
7. Total Net Worth			\$	(1,209,491)
C. Total Reserves and Net Worth			\$	(1,209,491)
D. Total Liabilities, Reserves, and Net Worth			\$	2,915,151

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>				
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				
Gerald Yuska				
Address Address		Phone Number		
333 Main Street, Portland CT 06480		860-342-0370		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Gerald Yuska		860-342-0370		
Contact Email Address				
yuskagerald4@gmail.com				