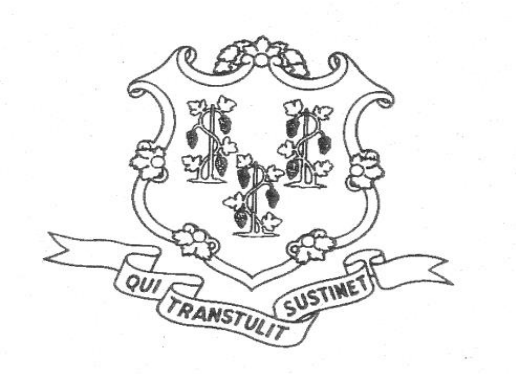
State of Connecticut



Annual Report of Long-Term Care Facility

Cost Year 2023

Name of Facility (as licensed) Cheshire House Nursing & Rehabilitation Center		
Address (No. & Street, City, State, Zip Code) 3396 East Main St., Waterbury, CT 06705		
Type of Facility ☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	☐ (Specify)	☐ (Specify)
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023	

License Numbers:	CCNH / RHNS 2141C	(Specify)	(Specify)	Medicare Provider 07-5373

Medicaid Provider Numbers:	CCNH / RHNS 6577	(Specify)	(Specify)

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	1	37

Administrator's/Owner's Certification

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

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Cheshire House Nursing & Rehabilitation Center	Period Covered:		From 10/1/2022	To 9/30/2023
Address of Facility 3396 East Main St., Waterbury, CT 06705				
Report Prepared By Ryders Health Management	Phone Number 203-381-1327		Date 1/16/2024	

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.

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General Information and Questionnaire

Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
203-381-1327	9/30/2023	2	37

Name of Facility (as shown on license)	Address (*No. & Street, City, State, Zip*)
Cheshire House Nursing & Rehabilitation Center	3396 East Main St., Waterbury, CT 06705

License Numbers:	CCNH / RHNS	(Specify)	(Specify)	Medicare Provider No.
	2141C			07-5373

Type of Facility (Check appropriate box(es))

☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined ☐ (Specify) ☐ (Specify)

Type of Ownership (Check appropriate box)

◉ Proprietorship ○ LLC ○ Partnership ○ Profit Corp. ○ Non-Profit Corp. ○ Government ○ 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? ○ Yes ◉ No If "Yes," explain fully.

Administrator

Name of Administrator	Nursing Home Administrator's License No.:
Craig Dumont	2086

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:

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General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	3	37

Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered
N/A		

Name of Partners/Members	Business Address	Title	% Owned
N/A			

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General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Ce	2141C	9/30/2023	3A	37

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

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

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

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General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	3B	37

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

Owner(s) of Facility
N/A

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General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	4	37

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? ⊙ Yes ○ No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
See Attached Schedule		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					

* Use additional sheets if necessary.

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

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General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Cent	2141C	9/30/2023	5	37

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

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

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

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

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

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

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

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General Information and Questionnaire
Other Lines of Business

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilita	2141C	9/30/2023	6	37

Square footage of entire facility.	23,431

Outpatient Therapy

Does the Facility provide outpatient therapy services?	Yes

If yes, please complete the following:

1,740	Square footage of therapy space.

Meals on Wheels

Does the facility provide Meals on Wheels?	No

If yes, please complete the following:

	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?	
	If yes, please state where costs are reported.	
No	Are drivers for the program included in the facility's payroll?	
	If yes, please complete the following:	
		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

If yes, please complete the following:

	Square footage of apartments
	Square footage of independent living
	Square footage of assisted living
	Please identify the services provided:

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General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility	License No.	Report for Year Ended	Page	of
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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:

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Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended	Page	of
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	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30 Total	Period 10/1 Thru 6/30 CCNH / RHNS	Period 10/1 Thru 6/30 (Specify)	Period 10/1 Thru 6/30 (Specify)	Period 7/1 Thru 9/30 Total	Period 7/1 Thru 9/30 CCNH / RHNS	Period 7/1 Thru 9/30 (Specify)	Period 7/1 Thru 9/30 (Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	75	75			75	75						
B. On last day of THIS report period	75	75							75	75		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	75	75			75	75						
B. As of midnight of THIS report period	66	66							66	66		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,280	3,280			2,783	2,783			497	497		
B. Medicaid (Conn.)	15,093	15,093			10,818	10,818			4,275	4,275		
C. Medicaid (other states)												
D. Private Pay	2,602	2,602			2,127	2,127			475	475		
E. State SSI for RCH												
F. Other (Specify) Managed Care	4,250	4,250			3,124	3,124			1,126	1,126		
G. Total Care Days During Period (3A thru F)	25,225	25,225			18,852	18,852			6,373	6,373		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	240	240			194	194			46	46		
B. Other Bed Reserve Days	44	44			44	44						
5. ***Total Resident Days*** **(3G + 4A + 4B)**	25,509	25,509			19,090	19,090			6,419	6,419		

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Schedule of Resident Statistics (Cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	9	37

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

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(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	3	43		20				
Per Diem Rate								
a. One bed rm.	Various	320.47		$457.60/$551.20				
b. Two bed rms.				$419.12/$531.44				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	2,047	2,047			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	16,605	16,403		202	
D. ***Total Physical Therapy Treatments***	18,652	18,450		202	
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	359	359			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	1,266	1,266			
D. ***Total Speech Therapy Treatments***	1,625	1,625			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	2,762	2,762			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	16,371	16,371			
D. ***Total Occupational Therapy Treatments***	19,133	19,133			

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	10	37

Are time records maintained by all individuals receiving compensation? ⊙ Yes ○ No

	Total Cost and Hours								
Item	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)	130,396		2,100						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	319,374		12,637						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	62,052		1,891						
c. Dietary Workers	339,265		19,125						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	186,087		11,045						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	60,975		2,090						
b. Other Maintenance Workers	39,285		2,089						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	84,483		4,923						
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	132,926		2,254						
b. RN									
1. Direct Care	850,259		16,728						
2. Administrative**									
c. LPN									
1. Direct Care	865,611		24,563						
2. Administrative**									
d. Aides and Attendants	1,167,451		54,527						
e. Physical Therapists	395,453		10,427						
f. Speech Therapists	82,004		1,792						
g. Occupational Therapists	308,429	(308,429)	8,165	-8,165					
h. Recreation Workers	115,377		5,327						
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	230,671		8,467						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	15,248		942						
A-13. Total Salary Expenditures	5,385,347	(308,429)	189,092	-8,165					

* 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)

	CCNH / RHNS			(Specify)			(Specify)		
Position	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**
Medical Records	$ 15,248		942						
Total	$ 15,248	$ -	942	$ -	$ -	-	$ -	$ -	-

Schedule of Other Fees (Page 13)

	CCNH / RHNS			(Specify)			(Specify)		
Service	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**
Total	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-

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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
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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										
Mr. Martin Sbriglio, RN, NHA								Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	3,657	254,808
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.

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

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	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* **										
Meghan Nonamake 10/01/2022-11/26/2022	16,657			Non Discriminatory	Administrative	375	A2			
Joanne Gabriel 11/28/2022-12/03/2022	4,000			Non Discriminatory	Administrative	40	A2			
Craig Dumont 12/05/2022-09/30/2023	109,739			Non Discriminatory	Administrative	1,685	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.

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B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	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	42,000		840						
2. Dentist	4,500		60						
3. Pharmacist	2,863		57						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	43,300		351						
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	897								
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	68,037		775						
2. Administrative***									
b. LPN									
1. Direct Care	335,594		5,117						
2. Administrative***									
c. Aides	179,498		4,347						
d. Other									
12. Other (Specify) See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	676,688		11,547						

* 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.

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Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	14	37

Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
ValueRx	Pharmacy Consultant	⊙	○	Common Ownership
Laura Koski, 339 Washington Road, Terryville, CT 06786	Dietician Consultant	○	⊙	
LTC Management	Dental Consultant	○	⊙	
Mass Tech Imaging	ST	○	⊙	
Franklin Medical Group	Medical Director	○	⊙	
Stalling Physicians	Medical Director	○	⊙	
Amidan Nursing Staffing	Nurse Pool	○	⊙	
Mindseeker Professional	Nurse Pool	○	⊙	
The Nurse Network	Nurse Pool	○	⊙	
Delta-T Group	Nurse Pool	○	⊙	
Signature Staff Services	Nurse Pool	○	⊙	
MAS Medical Staffing Corp	Nurse Pool	○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	

* Use additional sheets if necessary.
** Refer to Page 4 for definition of related.

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C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023					15	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	$	159,613	159,613					
2. Disability Insurance	$							
3. Unemployment Insurance	$							
4. Social Security (F.I.C.A.)	$	449,296	449,296					
5. Health Insurance	$	329,403	329,403					
6. Life Insurance (employees only) (not-owners and not-operators)	$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	$	117,218	117,218					
8. Uniform Allowance	$	17,985	17,985					
9. Other (*Specify*) See Attached Schedule	$							
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	$							
c. Bad Debts*	$		116,050	(116,050)				
d. Accounting and Auditing	$	15,007	15,007					
e. Legal (*Services should be fully described on Page 15b)*	$	14,224	43,305	(29,082)				
f. Insurance on Lives of Owners and Operators (*Specify*)*	$							
g. Office Supplies	$	12,941	12,941					
h. Telephone and Cellular Phones								
1. Telephone & Pagers	$	14,094	14,094					
2. Cellular Phones	$	2,851	2,851					
i. Appraisal (*Specify purpose and attach copy*)*	$							
j. Corporation Business Taxes (*franchise tax*)	$							
k. Other Taxes (*Not related to property - See Page 22)*								
1. Income*	$							
2. Other (*Specify*) See Attached Schedule	$							
3. Resident Day User Fee	$	401,040	401,040					
Subtotal	$	1,533,672	1,678,804	(145,132)				

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

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

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

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General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabil	2141C	9/30/2023	15b	37

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

⊙ Accrual ○ Cash ○ Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 CJLC Consulting, LLC	225 Pitkin St., East Hartford, CT 06108
2 Marcum, LLP	555 Long Warf Dr., New Haven, CT 06511
3 Whitlesey PC	2319 Whitney Ave., Hamden, CT 06518
4	

Services Provided by This Firm (*describe fully*)

1	Tax Return, yeat end financial review, consulting	$ 8,437
2	Consulting	$ 1,813
3	Tax Work	$ 4,758
4		$

Charge for Services Provided: $ 15,007

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 See Attached	
2	
3	
4	
5	

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1		$
2		$
3		$
4		$
5		$

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	16	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:		1,533,672	1,678,804	(145,132)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	$							
2. Holiday Parties for Staff	$	12,865	12,865					
3. Gifts to Staff and Residents	$							
4. Employee Travel	$	2,124	2,124					
5. Education Expenses Related to Seminars and Conventions	$	6,686	6,686					
6. Automobile Expense (*not purchase or depreciation*)	$	4,584	4,584					
7. Other (*Specify*)	$		3,548	(3,548)				
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (*all such expenses*)	$	13,479	13,479					
2. Advertising Telephone Directory (*all such expenses*)***	$							
3. Advertising Other (*Specify*)***	$		10,409	(10,409)				
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	$	5,410	5,410					
* 8. Dues and Membership Fees to Professional Associations (*Specify*) See Attached Schedule	$	5,468	5,468					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	$							
9. Subscriptions	$							
10. Contributions*** See Attached Schedule	$							
11. Services Provided by Contract (*Specify and Complete Schedule C-2, Page 21 for each firm or individual)*	$	124,768	124,768					
12. Administrative Management Services**	$	398,473	398,473					
13. Other (*Specify*) See Attached Schedule	$	40,471	87,827	(47,356)				
C-14 Total Administrative & General Expenditures	$	2,148,000	2,354,444	(206,445)				

* 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 expensein the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Meals & Entertainment	$ 3,548	$ (3,548)				
Total Other Travel and Entertainment	$ 3,548	$ (3,548)	$ -	$ -	$ -	$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Adv & Pub Relations Donations	$ 10,409	$ (10,409)				
Total Other Advertising	$ 10,409	$ (10,409)	$ -	$ -	$ -	$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CAHCF	$ 5,468					
Total Dues	$ 5,468	$ -	$ -	$ -	$ -	$ -

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
Bank Charges	$ 15,765					
Bank Charges - Lease	$ 121					
Physician Care Employees	$ 16,264					
Fines & Penalties	$ 47,356	$ (47,356)				
AR Consulting - Bookkeeeping Serives, Not Collections	$ 3,669					
Zoom Renewal	$ 430					
Unemployment Tax Management	$ 1,565					
American Express Renewal	$ 50					
Fees & Liceneses	$ 2,408					
Donations	$ 200					
Total Other Administrative and General	$ 87,827	$ (47,356)	$ -	$ -	$ -	$ -

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Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Cheshire House Nursing & Rehabilitation	2141C	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 #
Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	398,473	Financial and Manerial Services	Page 16, Line 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.**

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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
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	18	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	$	173,768	173,768					
2. Non-Food Supplies	$	22,997	22,997					
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)	$	196,764	196,764					

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?	○ Yes	⊙ No	
H.	Did you receive revenue from employees?	○ Yes	⊙ 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?	○ Yes	⊙ No	If yes, specify cost.
K.	Is any revenue collected from these people?	○ Yes	⊙ 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?	○ Yes	⊙ No	If yes, specify cost.
N.	Is any revenue collected from employees?	○ Yes	⊙ 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.

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C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs (See Note on Page 5)

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	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. $	10,129	10,129					
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)*	$							
c. Other (*Specify*) Laundry Supplies	$	4,386	4,386					
3D. ***Total Laundry Expenditures*** (3a + b + c)	$	14,515	14,515					

3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	○ Yes	⊙ No	If yes, specify cost.	
G. Did you receive revenue from employees?	○ Yes	⊙ 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?	○ Yes	⊙ No	If yes, specify cost.	
J. Did you receive revenue from these people?	○ Yes	⊙ 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.

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Cent	2141C	9/30/2023	20	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4. Housekeeping	Sq. Ft. Serviced by Personnel							
a. In-House Care								
1. Supplies - Cleaning (*Mops, pails, brooms, etc.*)	Amt. $	37,371	37,371					
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21*)	Sq. Ft. Serviced by Personnel							
	Amt. $							
C. Other (*Specify*)	$							
4D. ***Total Housekeeping Expenditures*** (4a + b + c)	$	37,371	37,371					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy	$							
2. Purchased from ValueRx	$		290,467	(290,467)				
b. Medicine Cabinet Drugs	$	35,866	35,866					
c. Medical and Therapeutic Supplies	$							
d. Ambulance/Limousine***	$		4,758	(4,758)				
e. Oxygen								
1. For Emergency Use	$							
2. Other***	$		72,848	(72,848)				
f. X-rays and Related Radiological Procedures***	$		14,242	(14,242)				
g. Dental (*Not dentists who should be included under salaries or fees*)	$							
h. Laboratory***	$		61,121	(61,121)				
i. Recreation	$	17,469	17,469					
j. Direct Management Services*	$							
k. Indirect Management Services*	$							
l. Cable TV	$							
m. Other (Specify)**** See Attached Schedule	$	191,246	192,699	(1,453)				
n. Physical Therapy Expense	$		19,228	(19,228)				
o. Speech Therapy Expense	$							
5P. ***Total Resident Care Expenditures*** (5a - 5o)	$	244,581	708,697	(464,117)				

* 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
Medical Supplies	$ 162,189					
Medical Supplements	$ 6,539					
Medical Waste	$ 536					
Medical Equipment	$ 1,453	$ (1,453)				
Medical Equipment - Rental	$ 20,088					
Pysician Care - Patients	$ 1,894					
Total Other Resident Care	$ 192,699	$ (1,453)	$ -	$ -	$ -	$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	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
Point Click Care	PO Box 8500, Philadelphia, PA 19178	○	⊙		Computer Software Support Services	48,790			16	m11
ADP	1 ADP Plaza, Milford, CT 06460	○	⊙		Payroll Processing Services	18,234			16	m11
USA Waste & Recycling	PO Box 728, East Winsor, CT 06088	○	⊙		Rubbish Removal	37,334			22	6a
LC Landscaping Services	31 Hinman Road, Bethany, CT 06524	○	⊙		Landscaping and Snow Removal	14,610			22	6a
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							

* 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).

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

Name of Facility	License No.	Report for Year Ended					Page	of
Cheshire House Nursing & Rehabilitation Cen	2141C	9/30/2023					22	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	$	163,303	163,303					
b. Heat	$	28,612	28,612					
c. Light & Power	$	89,674	89,674					
d. Water	$	23,467	23,467					
e. Equipment Lease (*Provide detail on page 22b*)	$	14,740	14,740					
f. Other (*itemize*)	$							
See Attached Schedule								
6g. ***Total Maint. & Operating Expense*** (6a - 6f)	$	319,796	319,796					
7. Depreciation (*complete schedule page 23**)								
a. Land Improvements	$	9,732	9,732					
b. Building & Building Improvements	$	203,076	203,076					
c. Non-Movable Equipment	$	36,984	36,984					
d. Movable Equipment	$	46,884	46,884					
*7e. ***Total Depreciation Costs*** (7a + b + c + d)	$	296,676	296,676					
8. Amortization (*Complete att. Schedule Page 24**)								
a. Organization Expense	$							
b. Mortgage Expense	$							
c. Leasehold Improvements	$							
d. Other (*Specify*)	$							
*8e. ***Total Amortization Costs*** (8a + b + c + d)	$							
9. Rental payments on leased real property less real estate taxes included in item 10b	$	360,000	360,000					
10. Property Taxes								
a. Real estate taxes paid by owner	$							
b. Real estate taxes paid by lessor	$	156,244	156,244					
c. Personal property taxes	$	20,396	20,396					
11. ***Total Property Expenses*** (7e + 8e + 9 + 10)	$	833,317	833,317					

* 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
Total Other Repairs and Maintenance	$ -	$ -	$ -	$ -	$ -	$ -

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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
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	22b	37

Name and Address of Lessor	Related * to Owners, Operators, Officers Yes	Related * to Owners, Operators, Officers No	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Wells Fargo	○	⊙	Copy Machine			8,458	8,458
BBI Technologies	○	⊙	Copy Machine			7,866	7,866
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					

Is a Mileage Log Book Maintained for All Leased Vehicles ? ○ Yes ○ No **Total ***** 16,324

* 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.

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Depreciation Schedule

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	23	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	427,988		427,988	108,551	Various	Various		
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	7,511,621		7,511,621	2,798,471	Various	Various		
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	568,477		568,477	472,324	Various	Various		
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	44,757		44,757		Various	Various	3,694	
C-4. Subtotal								3,694

	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. Jeep		x	12	1995	22,963		22,963	22,963	200/dc	5 years		
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period					1,088,738		1,088,738	1,025,641	Various	Various		
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative												
d. Standard Resident					5,253		5,253		Various	Various	557	
e. Specialized Resident												
Total Acquired during this report period					5,253		5,253				557	
D-3. Subtotal												557
E. ***Total Depreciation***												4,251

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:					
Total additions for Building Improvements		$ -		$ -	*
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:					
11/30/2022	Generator Battery	$ 1,563	5	$ 261	
1/10/2023	Hot Water Storage Tank	$ 3,425	10	$ 257	
1/20/2023	Heat Exchanges Roof	$ 8,125	5	$ 1,219	
2/7/2023	Pump	$ 3,097	5	$ 413	
2/28/2023	Hot Water Storage Tank	$ 3,425	10	$ 200	
3/8/2023	Hot Water Storage Tank	$ 755	10	$ 44	
3/15/2023	Sprinkler	$ 2,138	5	$ 249	
4/11/2023	Tanks	$ 5,246	10	$ 262	
4/13/2023	Disposer	$ 1,635	5	$ 164	
5/22/2023	Tanks	$ 1,667	10	$ 69	
5/26/2023	Sprinkler	$ 1,400	5	$ 117	
5/31/2023	Controllers	$ 2,801	5	$ 187	
8/1/2023	Gas Alarm	$ 3,983	5	$ 133	
8/4/2023	Blower	$ 1,742	5	$ 58	
9/8/2023	Condenser	$ 1,344	5	$ 22	
9/12/2023	Motor	$ 2,410	5	$ 40	
Total additions for Non-Movable Equipment		$ 44,757		$ 3,694	*
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 Movable Category	Cost	Useful Life	Depreciation	
Additions:						
2/28/2023	Computer	Standard Resident	$ 1,086	3	$ 211	
4/30/2023	Controller Box	Standard Resident	$ 1,368	3	$ 190	
7/31/2023	Software Modern Email Security	Standard Resident	$ 1,777	3	$ 99	
8/8/2023	Computer	Standard Resident	$ 1,021	3	$ 57	
		PICK A CATEGORY				
		PICK A CATEGORY				
Total additions for Movable Equipment			$ 5,253		$ 557	*
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**

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Amortization Schedule*

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Center	2141C	9/30/2023	24	37

Item	Date of Acquisition: Month	Date of Acquisition: Year	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
A. **Organization Expense**									
1. Covenants not to Compete	3	94	15 Years	70,563	70,000				
2.									
3.									
A-4. Subtotal									
B. **Mortgage Expense**									
1.									
2.									
3.									
B-4. Subtotal									
C. **Leasehold Improvements and Other**									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. ***Total Amortization***									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitat	2141C	9/30/2023	25	37

11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* ○ Yes ⊙ No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total
1. Date Land Purchased	
2. Date Structure Completed	
3. If **NOT** Original Owner, Date of Purchase	03/01/94
4. Date of Initial Licensure	
5. Total Licensed Bed Capacity	75
6. Square Footage	23,431
7. Acquisition Cost	
a. Land	
b. Building	

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained	09/20/17			
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)	10			
e. Amount of Principal Borrowed	5,334,405			
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.

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilita	2141C	9/30/2023	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*)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabi	2141C	9/30/2023	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*) $ Interest Expense	1,831	1,831					
13. ***Total All Interest Expense*** (12B7 + 12C3 + 12D) $	1,831	1,831					
14. Insurance							
a. Insurance on Property (buildings only) $	19,720	19,720					
b. Insurance on Automobiles $							
c. Insurance other than Property (as specified above)							
1. Umbrella (*Blanket Coverage*) $	74,114	74,114					
2. Fire and Extended Coverage $							
3. Other (*Specify*) $							
14d. ***Total Insurance Expenditures (14a + b + c)*** $	93,834	93,834					
15. ***Total All Expenditures (A-13 thru C-14)*** $	9,635,451	10,622,607	(978,990)	(8,165)			

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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation	2141C	9/30/2023	30	37

Item		Total	CCNH / RHNS	(Specify)	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (*CT only*)	$	6,099,440	6,099,440		
b. Medicaid Room and Board Contractual Allowance **	$	(1,546,376)	(1,546,376)		
2. a. Medicaid (*All other states*)	$				
b. Other States Room and Board Contractual Allowance **	$				
3. a. Medicare Residents *(all inclusive)*	$	1,588,397	1,588,397		
b. Medicare Room and Board Contractual Allowance **	$	472,858	472,858		
4. a. Private-Pay Residents and Other	$	3,229,973	3,229,973		
b. Private-Pay Room and Board Contractual Allowance **	$	(1,044,545)	(1,044,545)		
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	$	285,467	285,467		
b. Prescription Drugs - Medicare Contractual Allowance **	$	(285,467)	(285,467)		
c. Prescription Drugs - Non-Medicare	$	36,299	36,299		
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	$	260,951	260,951		
b. Physical Therapy - Medicare Contractual Allowance **	$	(260,951)	(260,951)		
c. Physical Therapy - Non-Medicare	$	428,759	428,759		
d. Physical Therapy - Non-Medicare Contractual Allowance **	$				
4. a. Speech Therapy - Medicare	$	52,811	52,811		
b. Speech Therapy - Medicare Contractual Allowance **	$	(52,811)	(52,811)		
c. Speech Therapy - Non-Medicare	$	102,133	102,133		
d. Speech Therapy - Non-Medicare Contractual Allowance **	$				
5. a. Occupational Therapy - Medicare	$	273,611	273,611		
b. Occupational Therapy - Medicare Contractual Allowance **	$	(273,611)	(273,611)		
c. Occupational Therapy - Non-Medicare	$	466,129	466,129		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	$				
6. a. Other *(Specify)* - Medicare	$				
b. Other *(Specify)* - Non-Medicare	$	2,475	2,475		
III. *Total Resident Revenue* (Section I. thru Section II.)	$	9,835,542	9,835,542		
IV. Other Revenue*					
1. Meals sold to guests, employees & others	$	400	400		
2. Rental of rooms to non-residents	$				
3. Telephone	$				
4. Rental of Television and Cable Services	$				
5. Interest Income *(Specify)*	$	319	319		
6. Private Duty Nurses' Fees	$				
7. Barber, Coffee, Beauty and Gift shops	$				
8. Other (*Specify*)	$	2,160	2,160		
V. Total Other Revenue (1 thru 8)	$	2,879	2,879		
VI. Total All Revenue (III +V)	$	9,838,421	9,838,421		

* *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)
	Oxygen	$ 10,179		
	X-Ray	$ 13,561		
	Lab	$ 49,711		
	Contractuals Allowances	$ (73,451)		
Total Other Resident Revenue - Medicare		$ -	$ -	$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Private - Insurance	$ 65		
	X-Ray - Managed Care	$ 615		
	Lab - Manged Care	$ 1,795		
Total Other Resident Revenue		$ 2,475	$ -	$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
	Interest Income		$ 319		
Total Interest Income			$ 319	$ -	$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Bad Debt Recovery	$ 2,160		
Total Other Revenue		$ 2,160	$ -	$ -

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G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitati	2141C	9/30/2023	31	37

Account				Amount
Assets				
A. Current Assets				
1. Cash (*on hand and in banks*)				$ 734,267
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				$ 1,183,300
3. Other Accounts Receivable (Excluding Owners or Related Parties)				$
4 Inventories				$
5. Prepaid Expenses				$ 3,810
a. Prepaid Expenses		935		
b. Prepaid Insurance		2,876		
c.				
d. See Schedule				
6. Interest Receivable				$
7. Medicare Final Settlement Receivable				$
8. Other Current Assets (*itemize*)				$ 207,987
Loans and Exchanges		(54,535)		
Refunds		13,995		
15 Bed Purchase		248,527		
See Schedule				
A-9. ***Total Current Assets*** (Lines A1 thru 8)				$ 2,129,364
B. Fixed Assets				
1. Land				$
2. Land Improvements	*Historical Cost	427,988		$ 309,705
	Accum. Depreciation	118,283	Net	
3. Buildings	*Historical Cost	7,511,621		$ 4,510,074
	Accum. Depreciation	3,001,547	Net	
4. Leasehold Improvements	*Historical Cost			$
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	613,232		$ 103,924
	Accum. Depreciation	509,308	Net	
6. Movable Equipment	*Historical Cost	1,093,992		$ 21,466
	Accum. Depreciation	1,072,525	Net	
7. Motor Vehicles	*Historical Cost	22,963		$
	Accum. Depreciation	22,963	Net	
8. Minor Equipment-Not Depreciable				$
9. Other Fixed Assets (*itemize*)				$
See Schedule				
B-10. ***Total Fixed Assets*** (Lines B1 thru 9)				$ 4,945,169

* 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	
Total Prepaid Expenses			$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Due from Bel-Air Manor	$ 9,455
		Due from Greentree Manor	$ 113,805
		Due from Mystic Healthcare	$ 100,766
		Due from Ryders Health Management	$ 20,813
		Due from Lighthouse Home Care	$ 7,900
		Due from Lighthouse Home Healthcare	$ 15,000
Total Other Assets			$ 267,738

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	
Total Other Current Liabilities (Itemize)			$ -

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

Page Ref	Line Ref	Description	
		Due to Aaron Manor	$ 93,077
		Due to Chamberlain Manor	$ 1,214,910
		Due to Lord Chamberlain	$ 9,316
		Due to CH Realty	$ 5,523,620
Total Other Current Liabilities (Itemize)			$ 6,840,922

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitati	2141C	9/30/2023	32	37

Account				Amount
			Total Brought Forward:	$ 7,074,533
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	75,563		
	Accum. Depreciation	70,000	Net	$ 5,563
4. Goodwill (Purchased Only)				$
5. Investments Related to Resident Care (*itemize*)				$
6. Loans to Owners or Related Parties (*itemize*)				$
Name and Address	Amount	Loan Date		
7. Other Assets (*itemize*)				$ 267,738
See Schedule		267,738		
D-8. ***Total Investments and Other Assets*** (Lines D1 thru 7)				$ 273,301
D-9. ***Total All Assets*** (Lines A9 + B10 + C8 + D8)				$ 7,347,834

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

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation Cen	2141C	9/30/2023	33	37

Account					Amount
Liabilities					
A.	Current Liabilities				
	1. Trade Accounts Payable				$ 1,536,825
	2. Notes Payable (*itemize*)				$
	See Schedule				
	3. Loans Payable for Equipment (*Current portion*) (*itemize*)				$
	Name of Lender	Purpose	Amount	Date Due	
	4. Accrued Payroll (*Exclusive of Owners and/or Stockholders only*)				$ 107,722
	5. Accrued Payroll (*Owners and/or Stockholders only*)				$
	6. Accrued Payroll Taxes Payable				$
	7. Medicare Final Settlement Payable				$
	8. Medicare Current Financing Payable				$
	9. Mortgage Payable (*Current Portion*)				$
	10. Interest Payable (*Exclusive of Owner and/or Related Parties*)				$
	11. Accrued Income Taxes*				$
	12. Other Current Liabilities (*itemize*)				$ 1,084,128
	Patient Refund	22,071			
	Accrued Expenses	34,018			
	Accrued User Fee	904,898			
	Accrued PTO	123,142	See Schedule		
A-13.	***Total Current Liabilities*** (Lines A1 thru 12)				$ 2,728,676

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

(Carry Total forward to next page)

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation C	2141C	9/30/2023	34	37

Account				Amount
			Total Brought Forward:	2,728,676
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (*itemize*)				$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				$
3. Loans from Owners or Related Parties (*itemize*)				$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (*itemize*)				$ 6,876,522
Due to Martin Sbriglio, CEO		35,600		
See Schedule		6,840,922		
B-5. ***Total Long-Term Liabilities*** (Lines B1 thru 4)				$ 6,876,522
C. ***Total All Liabilities*** (Lines A-13 + B-5)				$ 9,605,198

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitat	2141C	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 (*Equity)*	$
	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	$ (89,373)
	3. Paid-in Surplus	$
	4. Treasury Stock	$
	5. Cumulated Earnings	$ (1,383,805)
	6. Gain or Loss for Period 10/1/2022 thru 9/30/2023	$ (784,186)
	7. Total Net Worth	$ (2,257,364)
C.	***Total Reserves and Net Worth***	$ (2,257,364)
D.	***Total Liabilities, Reserves, and Net Worth***	$ 7,347,834

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H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitatio	2141C	9/30/2023	36	37

Account				Amount
A.	Balance at End of Prior Period as shown on Report of 09/30/2022			$ (1,331,570)
B.	Total Revenue (*From Statement of Revenue Page 30*)			$ 9,838,421
C.	Total Expenditures (*From Statement of Expenditures Page 27*)			$ 10,622,607
D.	Net Income or Deficit			$ (784,186)
E.	Balance			$ (2,115,756)
F.	Additions			
	1. Additional Capital Contributed (*itemize*)			
	2. Other (*itemize*)			
	Out of period Adjustment			(141,608)
F-3.	Total Additions			$ (141,608)
G.	Deductions			
	1. Drawings of Owners/Operators/Partners (*Specify*)			$
	Name and Address (*No., City, State, Zip*)	Title	Amount	
	2. Other Withdrawings *(Specify)*			$
	Purpose		Amount	
	3. Total Deductions			$
H.	***Balance at End of Period***	09/30/23		$ (2,257,364)

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I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page	of
Cheshire House Nursing & Rehabilitation	2141C	9/30/2023	37	37

Check appropriate category

☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	☐ (Specify)	☐ (Specify)

Preparer/Reviewer Certification

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.

Signature of Preparer	Title	Date Signed

Printed Name of Preparer
Gennaro Evangelista

Addres Address	Phone Number
88 Ryders Lane, Stratford, CT 06614	203-381-1327

Contacted Person Regarding Additional Information Needed Regarding This Report	Phone Number
Gennaro Evangelista	203-381-1327

Contact Email Address
gevangelista@rydershealth.com