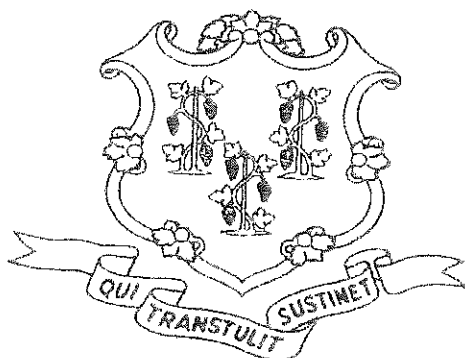


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Chestnut Point Care Center, LLC	
Address (No. & Street, City, State, Zip Code) 171 Main Street, East Windsor, CT 06088	
Type of Facility	
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> NurseFac-Aids	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2314-CCNH	RHNS 234-RH	NurseFac-Aids	Medicare Provider 07-5436
------------------	-------------------	----------------	---------------	------------------------------

Medicaid Provider Numbers:	CCNH 23143	RHNS 90209	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2015	Page 1	of 37
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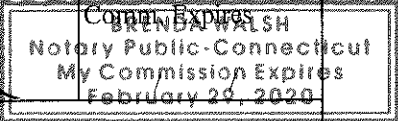
**Administrator's/Owner's Certification**

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 Chestnut Point Care Center, LLC [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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) <i>Brian Nyberg</i>		Date 2/10/16	Signed (Owner) <i>Chris Wright</i>		Date 2/10/16
Printed Name (Administrator) Brian Nyberg			Printed Name (Owner) Chris Wright		
Subscribed and Sworn to before me: <i>Brian Nyberg</i>	State of CT	Date 2/10/16	Signed (Notary Public) <i>Brenda Walsh</i>		
Address of Notary Public 341 Bidwell Street, Manchester, CT 06040					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Chestnut Point Care Center, LLC		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 171 Main Street, East Windsor, CT 06088				
Report Prepared By Denise MacKinnon		Phone Number 860-570-2140 ext 15	Date	
Item	Total	CCNH	RHNS	NurseFac- Aids
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-292-5394		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Chestnut Point Care Center, LLC		Address (No. & Street, City, State, Zip) 171 Main Street, East Windsor, CT 06088		
License Numbers:	CCNH 2314-CCNH	RHNS 234-RH	NurseFac-Aids	Medicare Provider No. 07-5436
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> NurseFac-Aids				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No           If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Brian Nyberg		Nursing Home Administrator's License No.:	001943	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire**  
**Partners/Members**

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2015	Page of 3   37
Legal Name of Partnership/LLC Chestnut Point Care Center, LLC		Business Address 171 Main Street, East Windsor, CT 06088		State(s) and/or Town(s) in Which Registered CT
Name of Partners/Members	Business Address	Title	% Owned	
V. Robert Salazar	2500 18th Street, Suite 200, Denver, CO 80211	Member	31.3	
David Sebbag	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member	21.4	
Ari Krausz	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member	21.3	
Solomon Melamed	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member	1	
Christopher Wright	341 Bidwell Street, Manchester, Ct 06040	Member	5	
Premier First Investors	245 S. Benton Street, Lakewood, CO 80226	Member	10	
Global World Investors	245 S. Benton Street, Lakewood, CO 80226	Member	10	







**Related Parties\***

Name of Facility		License No.	Report for Year Ended	Page	of	
Chestnut Point Care Center, LLC			9/3/2015	4	37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No			
Bidwell Care Center, LLC	333 Bidwell St. Manchester, CT 06040				-	-
Chelsea Place Care Center, LLC	25 Lorraine St. Hartford, CT 06105				-	-
Chestnut Point Care Center, LLC	171 Main St. East Windsor, CT 06088			19	3	-
Chestnut Point Care Center, LLC	171 Main St. East Windsor, CT 06088					-
Farmington Care Center, LLC	20 Scott Swamp Rd. Farmington, CT 06032			16	M	(796)
Farmington Care Center, LLC	20 Scott Swamp Rd. Farmington, CT 06032					(4,254)
Kettle Brook Care Center, LLC	96 Prospect Hill Rd. East Windsor, CT 06088			19	3	(72,185)
Kettle Brook Care Center, LLC	96 Prospect Hill Rd. East Windsor, CT 06088					-
Menden Care Center, LLC (Silver Springs)	33 Roy St. Meriden, CT 06450					-
Trinity Hill Care Center, LLC	151 Hillside Ave. Hartford, CT 06106				75,853	(75,853)
Westside Care Center, LLC	349 Bidwell St. Manchester, CT 06040					-
Wintonbury Care Center, LLC	140 Park Ave. Bloomfield, CT 06002					-
Secure Care Center LLC	60 West Street, Rocky Hill, CT 06067				574	(574)
Touchpoints therapy	171 Main St. East Windsor, CT 06088			13	5,8,10	(415,880)
Bidwell Realty, LLC	341 Bidwell St. Manchester, CT 06040			22,22,27	10,9,14	(326,426)
iCare Management, LLC	341 Bidwell St. Manchester, CT 06040			16, 15	M,E	(15,411)
iCare Health Management, LLC	341 Bidwell St. Manchester, CT 06040					(58,586)
				20	5j	(51,073)
				20	5j	(18,145)
				16	M12	(113,284)
						-
						-
						-
						-
All 9 Care Centers, mgmt co, realty cos						
Share Common 401k, Pension and Insurance plans, courier, legal and various other services						

\* Use additional sheets if necessary.

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

## General Information and Questionnaire Related Parties\*

Name of Facility Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2015	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				
See Attached		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input 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 Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				

## General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH		Report for Year Ended 9/30/2015		Page 6	of 37	
Name and Address of Lessor	4850 Joule Street, Suite A-1 Reno, NV	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	
		Yes	No					
Accelerated Care Plus Corp.	4850 Joule Street, Suite A-1 Reno, NV	<input type="radio"/>	<input checked="" type="radio"/>	OmniStim Electrotherapy and Omnisound Therapeutic Ultrasound Equipment	05/18/10	automatic annual	21,010	
ADP, Inc., One ADP Drive MS-100, Augusta, GA 30909		<input type="radio"/>	<input checked="" type="radio"/>	Time Clocks and Payroll Punch Equip	06/01/10	60 Months	8,444	
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101		<input type="radio"/>	<input checked="" type="radio"/>	Copier	03/07/14	48 Months	8,531	
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101		<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/10/14	48 Months	216	
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
<b>Total ***</b>							<b>38,201</b>	

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.

**General Information and Questionnaire  
Accounting Basis**

Name of Facility Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 O'Connor, Davies LLP		100 Great Meadow Road, Ste 401, Wethersfield, CT 06109		
2				
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Taxes, financial statements, accounting support		\$ 3,749		
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 3,749	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    15D				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 iCare Health Management, LLC			860-570-2140	
2 Starble and Harris			860-678-7775	
3 Robinson & Colse, LLP			914-872-6767	
4 Various others (American Arbitration , Various Arbitration, Murtha Cullina,Robinson))				
5 Starble and Harris, iCare Health Management LLC				
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 341 Bidwell Street, Manchester CT				
2 32 Main Street, Avon, CT				
3 280 Trumbull St, Hartford, CT				
4				
5 32 Main Street, Avon, CT & 341 Bidwell Street, Manchester CT				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Lease and contract issues, general legal advice, Labor Law		\$ 13,681		
2 Lease and contract issues, general legal advice, union funds advice		\$ 5,783		
3 Employment law, arbitrations, contract negotiations		\$ 975		
4 Employment Arbitrations, healthcare law		\$ 1,827		
5 Collections		\$ 605		
			Charge for Services Provided	
			\$ 22,870	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    15E				

### Schedule of Resident Statistics

Name of Facility Chestnut Point Care Center, LLC	License No. 2314-CCNH		Report for Year Ended 9/30/2015				Page 8	of 37
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total NurseFac-Aids	Total	CCNH		
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	60	58	2		60	58	2	
B. On last day of THIS report period	60	58	2		60	58	2	
2. Number of Residents								
A. As of midnight of PREVIOUS report period	53	52	1		53	52	1	
B. As of midnight of THIS report period	52	51	1		49	48	1	
3. Total Number of Days Care Provided During Period								
A. Medicare	2,468	2,468			1,870	1,870		598
B. Medicaid (Conn.)	14,822	14,457	365		11,287	11,014	273	3,443
C. Medicaid (other states)								
D. Private Pay	411	411			11	11		400
E. State SSI for RCH								
F. Other (Specify) Insurance	1,173	1,173			1,116	1,116		57
G. Total Care Days During Period (3A thru F)	18,874	18,509	365		14,284	14,011	273	4,498
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. <b>Total Resident Days (3G + 4A + 4B)</b>	18,874	18,509	365		14,284	14,011	273	4,498

### Schedule of Resident Statistics (Cont'd)

Name of Facility Chestnut Point Care Center, LLC			License No. 2314-CCNH			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	NurseFac-Aids	Lost			Gained			CCNH	RHNS	NurseFac-Aids	
	(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	NurseFac-Aids			
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	CCNH	RHNS	NurseFac-Aids	R.C.H.	ICF-MR				
No. of Residents	7		39	1	5								
Per Diem Rate													
a. One bed rm.													
b. Two bed rms.	500.00		198.00	153.00	427.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	NurseFac-Aids		
A. Medicare - Part B								3,537	3,537				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								603	603				
C. Other								8,292	8,292				
D. <b>Total Physical Therapy Treatments</b>								12,432	12,432				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								66	66				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								6	6				
C. Other								190	190				
D. <b>Total Speech Therapy Treatments</b>								262	262				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,030	1,030				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								458	458				
C. Other								6,661	6,661				
D. <b>Total Occupational Therapy Treatments</b>								8,149	8,149				

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	NurseFac-Aids	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)	135,990	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	86,559	3,724				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	40,718	2,238				
c. Dietary Workers	138,787	10,722				
6. Housekeeping Service						
a. Head Housekeeper	46,777	504				
b. Other Housekeeping Workers	80,104	7,887				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	225	16				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	19,986	1,726				
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	172,656	3,800				
b. RN						
1. Direct Care	446,179	10,719				
2. Administrative**	57,718	2,017				
c. LPN						
1. Direct Care	301,574	10,992				
2. Administrative**						
d. Aides and Attendants	458,020	32,098				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	55,505	3,763				
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	48,558	2,086				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	15,508	1,183				
A-13. Total Salary Expenditures	2,104,865	95,559				

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

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

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





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

Name of Facility		License No.		Report for Year Ended		Page	of			
Chestnut Point Care Center, LLC		2314-CCNH		9/30/2015		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	NurseFac-Aids							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

\* 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) Chestnut Point Care Center, LLC		License No. 2314-CCNH		Report for Year Ended 9/30/2015		Page 12	of 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							
<b>Section III - Administrators***</b>									
Brian Nyberg	135,990		same as employees less union funds	Administrator	2,086				
<b>Section IV - Assistant Administrators</b>									

\*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. 9/2002

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	NurseFac-Aids	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	22,538	504				
2. Dentist						
3. Pharmacist	3,638	88				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	240,476	3,210				
b. Other						
6. Social Worker	2,738	training				
7. Recreation Worker	11,060	31+Cable				
8. Physicians						
a. Medical Director (entire facility)	21,600	209				
b. Utilization Review (Title 18 and 19 only) monthly meeting	150	1				
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) Physician Care Contract Services	9,302	20				
9. Speech Therapist						
a. Resident Care	9,798	263				
b. Other						
10. Occupational Therapist						
a. Resident Care	163,376	2,101				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	78,090	1,161				
2. Administrative***	81,213	1,427				
b. LPN						
1. Direct Care	10,803	242				
2. Administrative***						
c. Aides	53,736	2,321				
d. Other						
12. Other (Specify) See Attached Schedule	66,613	2,094				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>775,132</b>	<b>13,640</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

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

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH		Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Omnicare	Pharmacy Consulting	<input type="radio"/>	<input checked="" type="radio"/>			
Tocuhpoints Therapy	Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Chelsea Place, Chestnut Point, Kettle Brook, Trinity Hill, Wintonbury, Farmington, Silver	Shared Employees	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Healthdrive Physician Services	Audiology, Dental and Podiatry	<input type="radio"/>	<input checked="" type="radio"/>			
Ready Nurse, Nurse Network	Nursing pool (RN, LPN,CNA)	<input type="radio"/>	<input checked="" type="radio"/>			
Dr Cagna Richard	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 type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input 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
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015		15	37
Item	Total	CCNH	RHNS	NurseFac-Aids	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 31,859	31,859			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 217,672	217,672			
5. Health Insurance	\$ 116,723	116,723			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 32,324	32,324			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 6,230	6,230			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 10,973	10,973			
d. Accounting and Auditing	\$ 3,749	3,749			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 22,870	22,870			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 11,917	11,917			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 15,397	15,397			
2. Cellular Phones	\$ 2,409	2,409			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 252	252			
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	\$ 397,298	397,298			
<b>Subtotal</b>	\$ 869,673	869,673			

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended		Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015		16	37
Item	Total	CCNH	RHNS	NurseFac-Aids	
<b>Subtotals Brought Forward:</b>	869,673	869,673			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 407	407			
5. Education Expenses Related to Seminars and Conventions	\$ 1,939	1,939			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 1,213	1,213			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 475	475			
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 15,962	15,962			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 25,699	25,699			
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	\$ 3,262	3,262			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 4,094	4,094			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 373	373			
10. Contributions*** See Attached Schedule	\$ 370	370			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 79,219	79,219			
12. Administrative Management Services**	\$ 113,285	113,285			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 17,197	17,197			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,133,168	1,133,168			

\* Do not include Subscriptions, which should go in item 9.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.



Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	NurseFac-Aids
MEALS	\$ 475		\$ -
<b>Total Other Travel and Entertainment</b>	<b>\$ 475</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	NurseFac-Aids
COMMUNICATIONS SPECIAL EVENTS	\$ 25,699		\$ -
<b>Total Other Advertising</b>	<b>\$ 25,699</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	NurseFac-Aids
Dues			
CAHCF Dues	\$ 4,094.40		\$ -
OTHER DUES			
<b>Total Dues</b>	<b>\$ 4,094</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	NurseFac-Aids
CHARITABLE CONTRIBUTIONS	\$ 370		\$ -
<b>Total Contributions</b>	<b>\$ 370</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	NurseFac-Aids
SOCIAL SERVICE SUPPLIES	\$ -		\$ -
SOC SVC MINOR EQUIPMENT	\$ -		\$ -
ADMINISTRATIVE MINOR EQUIPMENT	\$ 610		\$ -
EMPLOYEE RELATIONS	\$ 2,501		\$ -
EMPLOYEE RELATIONS-OTHER	\$ -		\$ -
PERMITS & LICENSES	\$ 2,273		\$ -
VOLUNTEER EXPENSE	\$ -		\$ -
BANK FEES	\$ 10,929		\$ -
CMS REVISIT USER FEES	\$ -		\$ -
PENALTIES	\$ -		\$ -
LATE FEES	\$ 884		\$ -
Rounding			
<b>Total Other Administrative and General</b>	<b>\$ 17,197</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015	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 #
iCare Management, LLC/iCare Health Management, LLC	113,285	Management of financial statements, A/R, A/P, Payroll, Financial Accounting and Management, Clinical	Pg 16 M12
iCare Management, LLC/iCare Health Management, LLC	51,073	MANAGEMENT FEES- DIRECT CARE	Pg 20 j
iCare Management, LLC/iCare Health Management, LLC	18,145	MANAGEMENT FEES- INDIRECT CARE	Pg 20 j

\* 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 Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2015		Page 18	of 37
Item		Total	CCNH	RHNS	NurseFac-Aids	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 119,229	119,229			
2.	Non-Food Supplies	\$ 15,538	15,538			
3.	Other ( <i>Specify</i> ) DIETARY SUPPLEMENTS	\$ 11,793	11,793			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$ (339)	(339)			
c. Management Services**		\$				
d. Other ( <i>Specify</i> ) DIETARY MINOR EQUIPMENT		\$ 1,413	1,413			
2E. <b>Total Dietary Expenditures</b> (2a + b + c + d)		\$ 147,635	147,635			
2F. Dietary Questionnaire		Total	CCNH	RHNS	NurseFac-Aids	
G.	Resident Meals: Total no. of meals served per day:*	155	155			
H.	Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
I.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
J.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
L.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
M.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
O.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
P.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	NurseFac-Aids
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. \$	6,769	6,769		
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)	\$	72,446	72,446		
c. Management Services**	\$				
d. Other (Specify) LAUNDRY SUPPLIES	\$				
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)	\$	79,215	79,215		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

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

\*\*\* 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
Chestnut Point Care Center, LLC		2314-CCNH	9/30/2015		20	37
Item			Total	CCNH	RHNS	NurseFac-Aids
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	12,143	12,143		
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.	Management Services*		\$			
d.	Other ( <i>Specify</i> ) HOUSEKEEPING MINIR EQUIPMENT		\$ 649	649		
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)		\$ 12,791	12,791		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from OMNICARE PHARMACY		\$ 87,808	87,808		
b.	Medicine Cabinet Drugs		\$ 11,520	11,520		
c.	Medical and Therapeutic Supplies		\$ 26,142	26,142		
d.	Ambulance/Limousine***		\$ 3,571	3,571		
e.	Oxygen					
1.	For Emergency Use		\$ 2,757	2,757		
2.	Other****		\$			
f.	X-rays and Related Radiological Procedures***		\$ 4,714	4,714		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
h.	Laboratory***		\$ 7,989	7,989		
i.	Recreation		\$			
j.	Other ( <i>Specify</i> )**** See Attached Schedule		\$ 127,092	127,092		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 271,594	271,594		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	NurseFac-Aids
NURSING ADMIN SUPPLIES	\$ 869		\$ -
NURSING MINOR EQUIP	\$ 1,863		\$ -
MEDICAL RECORDS SUPPLIES	\$ -		\$ -
MEDICAL RECORDS MINOR EQUIPMENT	\$ -		\$ -
MANAGEMENT ALLOCATIONS - DIRECT	\$ 51,073		\$ -
NON-COVERED PPS DR. VISITS	\$ 1,244		\$ -
RESIDENT CARE SUPPLIES	\$ -		\$ -
CENTRAL SUPPLY MINOR EQUIPMENT	\$ 3,472		\$ -
PERSONAL CARE SUPPLIES	\$ 2,863		\$ -
INCONTINENCY SUPPLIES	\$ 20,413		\$ -
VACCINE RESIDENTS	\$ 672		\$ -
PATIENT SPECIAL NEEDS	\$ 81		\$ -
PHYSICAL THERAPY SUPPLIES	\$ -		\$ -
PHYSICAL THERAPY EQUIPMENT RENT	\$ -		\$ -
PHYSICAL THERAPY MINOR EQUIPMENT	\$ -		\$ -
OCCUPATIONAL THERAPY SUPPLIES	\$ -		\$ -
OCCUPATIONAL THERAPY EQUIP RENTAL	\$ -		\$ -
OCCUPATIONAL THERAPY MINOR EQUIP	\$ -		\$ -
SPEECH THERAPY SUPPLIES	\$ -		\$ -
SPEECH THERAPY EQUIPMENT RENT	\$ -		\$ -
SPEECH THERAPY MINOR EQUIPMENT	\$ -		\$ -
RENTALS FOR NURSING EQUIPMENT NON BILLABLE	\$ 13,457		\$ -
EQUIPMENT RENTAL: AIDS UNIT	\$ -		\$ -
PEN THERAPY SUPPLIES - NOT BILLABLE TO PART B	\$ 95		\$ -
PEN THERAPY FOOD NOT BILLABLE TO PART B	\$ -		\$ -
HI LOW BED RENTAL & MATTRESSES	\$ 308		\$ -
IV THERAPY SUPPLIES	\$ 7,395		\$ -
IV THERAPY CONTRACT SERVICE	\$ -		\$ -
MEDICAL WASTE CONTRACT SERVICE	\$ 1,165		\$ -
ACTIVITIES SUPPLIES	\$ 3,976		\$ -
ACTIVITIES MINOR EQUIPMENT	\$ -		\$ -
MANAGEMENT ALLOCATION - INDIRECT	\$ 18,145		\$ -
ADMISSIONS SUPPLIES	\$ -		\$ -
MEDICAL COURIER SERVICES FOR SPECIAL PRESCRIPTIONS	\$ -		\$ -
<b>Total Other Resident Care</b>	<b>\$ 127,092</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2015	Total Cost/Page Ref.***			Page 21	of 37
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	NurseFac- Aids	Pg	Line
		VENDOR						20 4b
Kettle Brook Care Center		VENDOR	Laundry Services	72,185				19 3b
		VENDOR						22 6F
Bioserve, Inc.		VENDOR	Medical Waste	1,165				22 6F
The Brickman Group/PMC Landscaping		VENDOR	Snow Removal/Landscaping	11,244				22 6F
CWPM - Recycling	Box 415, Plainville, CT 06062	VENDOR	Trash removal	10,443				22 6F
American HealthTech		VENDOR	Software Maintenance Contract	17,880				16 M11
Automatic Data Processing	P.O. Box 9001006, Louisville, KY 40290	VENDOR	Payroll Services	21,667				16 M11
National Datacare Corp		VENDOR	Resident Trust Software Computer Consulting Services	1,674				16 M11
Prime Care Technology services		VENDOR		21,311				16 M11
Priority Express		VENDOR	Courier Services	2,245				16 M11
Point Right Inc		VENDOR	Nursing Software	4,680				16 M11
		VENDOR						
		VENDOR						

\* 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
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015			22	37
Item	Total	CCNH	RHNS	NurseFac-Aids		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 23,698	23,698				
b. Heat	\$ 8,096	8,096				
c. Light & Power	\$ 45,836	45,836				
d. Water	\$ 9,887	9,887				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 38,201	38,201				
f. Other ( <i>itemize</i> )	\$ 40,703	40,703				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 166,421	166,421				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 709	709				
c. Non-Movable Equipment	\$ 333	333				
d. Movable Equipment	\$ 31,106	31,106				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 32,148	32,148				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 117,206	117,206				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 117,206	117,206				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 242,064	242,064				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 54,723	54,723				
c. Personal property taxes	\$ 8,518	8,518				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 454,660	454,660				

\* 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	NurseFac-Aids
PLANT SUPPLIES	\$ 5,427		\$ -
PLANT CONTRACT SERVICE LABOR	\$ 324		\$ -
ELEVATOR CONTRACT SERVICE	\$ -		\$ -
FIRE/SPRINKLER CONTRACT SERVICE	\$ 6,609		\$ -
LANDSCAPING CONTRACT SERVICE	\$ 7,667		\$ -
SNOW REMOVAL CONTRACT SERVICE	\$ 3,999		\$ -
TRASH REMOVAL CONTRACT SERVICE	\$ 10,443		\$ -
HVAC CONTRACT SERVICE	\$ -		\$ -
SECURITY CONTRACT SERVICE	\$ -		\$ -
PLANT CONTRACT SERVICE OTHER	\$ 2,705		\$ -
PLANT MINOR EQUIPMENT	\$ 3,529		\$ -
RENT AUTO	\$ -		\$ -
RENT EQUIPMENT	\$ -		\$ -
RENT OTHER	\$ -		\$ -
<b>Total Other Repairs and Maintenance</b>	<b>\$ 40,703</b>	<b>\$ -</b>	<b>\$ -</b>

**Depreciation Schedule**

Name of Facility		License No.		Report for Year Ended				Page	of
Chestnut Point Care Center, LLC		2314-CCNH		9/30/2015				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	
									Is a mileage logbook maintained?
		Yes	No	Month	Year				
<b>A. Land Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. auto					12/2002		836		
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
<b>E. Total Depreciation</b>									
								31,106	
								32,148	



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/12/2015	Food Processor: Direct Supply	\$ 1,440	120	\$ 96
1/30/2015	Ice Machine: Crest Mechanical Srv	\$ 1,720	60	\$ 229
12/12/2014	Logo on Van- Write Way Sigh	\$ 3,382	120	\$ 254
10/31/2014	Desktop: Prime Care	\$ 1,689	36	\$ 516
<b>Total additions for Movable Equipment</b>		<b>\$ 8,231</b>		<b>\$ 1,095 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*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
<b>Additions:</b>				
10/23/2014	Phone System: Comtech 21	\$ 4,919	120	\$ 451
6/5/2015	Replace Booster in DW: Proline	\$ 2,522	120	\$ 63
7/31/2015	Replaced Condenser on AC: Crest Mech.	\$ 3,359	120	\$ 56
<b>Total additions for Leasehold Improvement</b>		<b>\$ 10,800</b>		<b>\$ 570 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended			Page	of
Chestnut Point Care Center, LLC		2314-CCNH		9/30/2015			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate Amortization % for This Year	Totals
	Month	Year						
<b>A. Organization Expense</b>								
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
B-4. Subtotal								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period				1,297,415	450,442		116,636	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)				10,800			570	
C-4. Subtotal								117,206
<b>D. Total Amortization</b>								117,206

\* 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 Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2015	Page 25	of 37
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**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	04/01/99				
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	60				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed HUD			
b. Date Mortgage Obtained	05/30/13			
c. Interest Rate for the Cost Year	3.25%			
d. Term of Mortgage (number of years)	24			
e. Amount of Principal Borrowed	1,185,300			
f. Principal balance outstanding as of 09/30/2015	1,109,904			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
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 Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2015		Page 26	of 37
Item			Total	CCNH	RHNS	NurseFac-Aids
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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015	27	37		
Item			Total	CCNH	RHNS	NurseFac-Aids
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						
\$	30,301	30,301				
13. Total All Interest Expense (12B7 + 12C3 + 12D)						
\$	30,301	30,301				
14. Insurance						
a. Insurance on Property (buildings only)						
\$	6,062	6,062				
b. Insurance on Automobiles						
\$	1,644	1,644				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)						
\$	20,559	20,559				
2. Fire and Extended Coverage						
\$						
3. Other (Specify)						
\$	1,066	1,066				
14d. Total Insurance Expenditures (14a + b + c)						
\$	29,330	29,330				
15. Total All Expenditures (A-13 thru C-14)						
\$	5,205,111	5,205,111				



### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Chestnut Point Care Center, LLC			2314-CCNH	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	NurseFac-Aids
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 10,973	10,973		
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$ 25,699	25,699		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 52,761	52,761		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 89,433	89,433		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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



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

Name of Facility			License No.	Report for Year Ended	Page	of	
Chestnut Point Care Center, LLC			2314-CCNH	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	NurseFac-Aids
Subtotals Brought Forward				\$ 89,433	89,433		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$ 3,571	3,571		
29.			X-rays, etc	\$ 4,714	4,714		
30.			Laboratory	\$ 7,989	7,989		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 1,513	1,513		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1	1		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 107,222	107,222		

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Chestnut Point Care Center, LLC  
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
20	5J	NON-COVERED PPS DR. VISITS	1,244.38		
13	B5A	PT-Resident Care (for outpatient therapy - see schedule)	269		
13	B9A	ST- Resident Care (for outpatient therapy - see schedule)	-		
13	B10A	OT-Resident Care (for outpatient therapy - see schedule)	-		
<b>Total Other Ancillary Costs</b>			<b>\$ 1,513</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
<b>Total Other Property Adjustments</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
20	4A1	Houskeeping Supplies (for Outpatient Therapy - see schedule)	0		
20	4B	Housekeeping purchased services (for Outpatient Therapy see schedule)	-		
22	6B	Heat (for outpatient Therapy see schedule)	0		
22	6C	Light and Power (for outpatient therapy see schedule)	0		
22	6D	water (for outpatient therapy see schedule)	0		
22	6A	Repair&Maint (for outpatient therapy see schedule)	0		
<b>Total Other Adjustments</b>			\$ 1	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015			30	37
Item	Total	CCNH	RHNS	NurseFac-Aids		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 2,928,876	2,928,876				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,277,791	1,277,791				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 647,144	647,144				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 86,503	86,503				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (86,503)	(86,503)				
c. Prescription Drugs - Non-Medicare	\$ 17,713	17,713				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (17,713)	(17,713)				
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	\$ 329,240	329,240				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (254,519)	(254,519)				
c. Physical Therapy - Non-Medicare	\$ 43,705	43,705				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (43,705)	(43,705)				
4. a. Speech Therapy - Medicare	\$ 20,270	20,270				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (15,910)	(15,910)				
c. Speech Therapy - Non-Medicare	\$ 2,021	2,021				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (2,021)	(2,021)				
5. a. Occupational Therapy - Medicare	\$ 252,782	252,782				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (225,968)	(225,968)				
c. Occupational Therapy - Non-Medicare	\$ 36,684	36,684				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (32,205)	(32,205)				
6. a. Other (Specify) - Medicare	\$ 27,577	27,577				
b. Other (Specify) - Non-Medicare	\$ 12,537	12,537				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 5,004,299	5,004,299				
<b>IV. Other Revenue*</b>						
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 (Specify)	\$ 51	51				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 660	660				
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 711	711				
<b>VI. Total All Revenue (III +V)</b>	\$ 5,005,011	5,005,011				

\* 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	NurseFac-Aids
	Lab Medicare	\$ 28,884		
	Lab Medicare CA	\$ (28,884)		
	Oxygen Medicare	\$ 55		
	Oxygen Medicare CA	\$ (55)		
	Equipment rental	\$ 1,970		
	Equipment rental CA	\$ (1,970)		
	Pen Therapy	\$ -		
	Pen Therapy CA	\$ -		
	Therapy Beds Medicare	\$ -		
	Therapy Beds Medicare CA	\$ -		
	Radiology Medicare	\$ 4,223		
	Radiology Medicare CA	\$ (4,223)		
	IV Therapy	\$ 7,329		
	IV Therapy CA	\$ (7,329)		
	Medical Transportation	\$ -		
	Medical Transportation CA	\$ -		
	Glucose testing	\$ -		
	Glucose testing CA	\$ -		
	Outpatient therapy	\$ 27,577		
	<b>Total Other Resident Revenue - Medicare</b>	<b>\$ 27,577</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	NurseFac-Aids
	Lab	1,030.21		
	Lab CA	(1,030.21)		
	Oxygen	\$ 135		\$ -
	Oxygen CA	\$ (135)		\$ -
	Equipment rental	\$ 4,360		
	Equipment rental CA	\$ (4,360)		
	Pen Therapy	\$ -		
	Pen Therapy CA	\$ -		
	Therapy Beds	\$ -		
	Therapy Beds CA	\$ -		
	Radiology	\$ 491		
	Radiology CA	\$ (491)		
	Medical Transportation	\$ -		
	Medical Transportation CA	\$ -		
	Glucose Testing	\$ -		
	Glucose Testing CA	\$ -		
	IV therapy	\$ -		\$ -
	IV therapy CA	\$ -		\$ -
	Flu shot revenue	\$ 1,373		
	<b>PRIOR YEAR ADJ - ANCILLARY &amp; OTHER</b>	<b>\$ 11,164</b>		
	rounding	\$ -		
	<b>Total Other Resident Revenue</b>	<b>\$ 12,537</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	NurseFac-Aids
	INTEREST INCOME		\$ 51		
	<b>Total Interest Income</b>		<b>\$ 51</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	NurseFac-Aids
	MEALS	\$ -		
	TELEVISION INCOME	\$ 660		
	CONCESSIONS / VENDING INCOME	\$ -		
	RESIDENT LATE FEE REVENUE	\$ -		
	RESIDENT ATTORNEY FEE REVENUE	\$ -		
	TELEPHONE INCOME	\$ -		
	OTHER INCOME	\$ -		
	<b>Total Other Revenue</b>	<b>\$ 660</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	1,257
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	575,196
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	7,686
4. Inventories			\$	19,527
5. Prepaid Expenses			\$	187,391
a. Prepaid Insurance	180,260			
b. Prepaid Property Taxes	1,923			
c. Prepaid Expenses Other	5,207			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	(139,386)
Due From (to) Related Parties	(71,390)			
Other Owners reserves	(67,996)			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	651,671
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	35,434	\$	34,725
	Accum. Depreciation	709	Net	
4. Leasehold Improvements	*Historical Cost	1,308,214	\$	740,566
	Accum. Depreciation	567,648	Net	
5. Non-Movable Equipment	*Historical Cost	12,016	\$	(1)
	Accum. Depreciation	12,017	Net	
6. Movable Equipment	*Historical Cost	418,652	\$	101,766
	Accum. Depreciation	316,885	Net	
7. Motor Vehicles	*Historical Cost	836	\$	
	Accum. Depreciation	836	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	33,786
Construction in Progress	33,786			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	910,844

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

(Carry Total forward to next page)



**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	1,562,515
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
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> )			\$	20,162
Patient Trust Funds				17,607
Long Term Deposit - primicare				2,555
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	20,162
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	1,582,677

\* 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
Chestnut Point Care Center, LLC		2314-CCNH	9/30/2015	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	111,675
2. Notes Payable ( <i>itemize</i> )				\$	790,009
Working Capital Line of Credit					790,009
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> )				\$	72,867
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	300,676
Related Party Payables					95,084
Accrued Expenses					86,756
Accrued Resident User Fees					83,954
Accrued Workers Comp Expense					34,882
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,275,226</b>

\* 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 Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount
Total Brought Forward:				1,275,226
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
Patient Trust Funds		17,607		17,607
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 17,607
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,292,833

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

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2015	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	1,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	488,943
6. Gain or Loss for Period			\$	(200,100)
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	289,844
<b>C. Total Reserves and Net Worth</b>			\$	289,844
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	1,582,677


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**H. Changes in Total Net Worth**

Name of Facility		License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC		2314-CCNH	9/30/2015	36	37
Account				Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014				\$	
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$	5,005,011
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$	5,205,111
D. Net Income or Deficit				\$	(200,100)
E. Balance				\$	(200,100)
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. <b>Balance at End of Period</b>		09/30/15		\$	(200,100)

### I. Preparer's/Reviewer's Certification

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> NurseFac-Aids			
<b>Preparer/Reviewer Certification</b>					
<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 VP Finance		Date Signed 2/10/16	
Printed Name of Preparer Denise MacKinnon					
Address Address 341 Bidwell Street, Manchester, CT 06040				Phone Number 860-570-2140 ext 15	