

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Manchester Manor Health Care Center	
Address (No. & Street, City, State, Zip Code) 385 West Center Street, Manchester, CT 06040	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2237-C	RHNS	(Specify)	Medicare Provider 07-5333
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Medicaid Provider Numbers:	CCNH 8417	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2015	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 Manchester Manor Health Care Center [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)		Date	Signed (Owner)		Date
Printed Name (Administrator) Paul T. Liistro			Printed Name (Owner) Paul T. Liistro		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Manchester Manor Health Care Center		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 385 West Center Street, Manchester, CT 06040				
Report Prepared By Marinela Shqina, CFO		Phone Number (860) 533-2515	Date 2/2/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$ 335,147	335,147		
2. Laundry wages paid	\$ 95,069	95,069		
3. Housekeeping wages paid	\$ 133,033	133,033		
4. Nursing wages paid	\$ 4,810,724	4,810,724		
5. All other wages paid	\$ 1,124,877	1,124,877		
6. Total Wages Paid	\$ 6,498,851	6,498,851		
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 6,498,851	6,498,851		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (860) 646-0129		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Manchester Manor Health Care Center		Address (No. & Street, City, State, Zip) 385 West Center Street, Manchester, CT 06040		
License Numbers:	CCNH 2237-C	RHNS	(Specify)	Medicare Provider No. 07-5333
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Mary Ellen Gaudette, Administrator, resigned from her administrator duties with the company.				
Administrator				
Name of Administrator Paul T. Liistro		Nursing Home Administrator's License No.:	000531	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name William Nelson		License No.:	1716	

General Information and Questionnaire
Corporate Owners

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2015	Page 3A	of 37
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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	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each

General Information and Questionnaire
Related Parties*

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	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	%**				
Manchester Manor Realty, LLP	385 West Center Street, Manchester, CT 06040	<input type="radio"/>	<input type="radio"/>		Rent	22/8e.9		
		<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 Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.
 The Carriage House Business Office handles all financial aspects of the Nursing Homes and the other entities owned by the Liistro Family. As a result, the Carriage House expenses are allocated as follows: 40% to Manchester Manor, 40% to Vernon Manor, 10% to the Arbors of Hop Brook, and 10% to FennWoode Development. The Carriage House staff salaries are also allocated using the same method. However, for the members of our staff who work exclusively for the nursing homes, the salary is allocated 50/50 between Vernon Manor and Manchester Manor. Attached are

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)
 Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Manchester Manor Health Care Center			2237-C	9/30/2015			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pitney Bowes, PO BOX 856460 Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	07/18/11	42 months	924	924	
Pitney Bowes, PO BOX 856460 Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Carriage House Postage Machine Allocation 40%	08/13/13	63 months	1,108	1,108	
Novareus US, Inc., 111 North Canal, Suite 165, Chicago, IL 60606	<input type="radio"/>	<input checked="" type="radio"/>	Airborne Infection Control	02/01/14		14,584	14,584	
Ge Capital, PO BOX 642111, Pittsburgh, PA 15264	<input type="radio"/>	<input checked="" type="radio"/>	DOSS for Copier	08/29/10	60 months	579	579	
CIT, 21146 Network Place, Chicago, IL, 60673-1211	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/12/12	48 months	874	874	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> No
Total ***							18,068	

* 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 Manchester Manor Health Care Ce	License No. 2237-C	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 CohnReznick, LLP	350 Church Street, Hartford, CT 06103-1136
2 Marcum, LLP	555 Long Wharf Drive, 12th Floor, New Haven, CT 06511
3	
4	

Services Provided by This Firm (*describe fully*)

1 Audit Review, Tax Returns, and Corporate Matters	\$ 35,050
2 Medicare Cost Reports	\$ 2,620
3	\$
4	\$
	Charge for Services Provided
	\$ 37,670

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

Yes No Page 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Jackson Lewis, LLP	(914) 514-6060
2 Murtha Cullina, LLP	(860) 240-6000
3 Rogin Nassau, LLC	(860) 256-6300
4 Halloran & Sag, LLP	(203) 672-5432
5	

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

1 PO BOX 416019, Boston, MA 02241
2 185 Asylum St, Hartford, CT 06103
3 185 Asylum St, Hartford, CT 06103
4 265 Church Street, Ste 802, New Haven, CT 06510
5

Services Provided by This Firm (*describe fully*)

1 Consulting on Employee Matters	\$ 2,104
2 General & Collection Matters (self disallowed)	\$ 13,911
3 Property Line Revision	\$ 11,889
4 Loan Modification for Property Line Revision	\$ 6,506
5	\$
	Charge for Services Provided
	\$ 34,410

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

Yes No Page 15 Line 1e

Schedule of Resident Statistics

Name of Facility Manchester Manor Health Care Center		License No. 2237-C		Report for Year Ended 9/30/2015		Page 8		of 37					
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	126	126			126	126			126	126			
B. On last day of THIS report period	126	126			126	126			126	126			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	110	110			110	110			105	105			
B. As of midnight of THIS report period	114	114			115	115			114	114			
3. Total Number of Days Care Provided During Period													
A. Medicare	6,991	6,991			4,970	4,970			2,021	2,021			
B. Medicaid (Conn.)	20,700	20,700			15,457	15,457			5,243	5,243			
C. Medicaid (other states)													
D. Private Pay	9,148	9,148			6,698	6,698			2,450	2,450			
E. State SSI for RCH													
F. Other (Specify) Managed Care	3,309	3,309			2,678	2,678			631	631			
G. Total Care Days During Period (3A thru F)	40,148	40,148			29,803	29,803			10,345	10,345			
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	89	89			74	74			15	15			
5. Total Resident Days (3G + 4A + 4B)	40,237	40,237			29,877	29,877			10,360	10,360			

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility Manchester Manor Health Care Center			License No. 2237-C			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 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	(Specify)	Lost			Gained			CCNH	RHNS	(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)	
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	(Specify)	R.C.H.	ICF-MR				
No. of Residents	17		61		27		9						
Per Diem Rate													
a. One bed rm.			201.78		434-525								
b. Two bed rms.			201.78		398-452								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										1,263	1,263		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										7,447	7,447		
D. Total Physical Therapy Treatments										8,710	8,710		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										346	346		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										1,745	1,745		
D. Total Speech Therapy Treatments										2,091	2,091		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										1,264	1,264		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										7,718	7,718		
D. Total Occupational Therapy Treatments										8,982	8,982		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Manchester Manor Health Care Center	2237-C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	102,571	1,958				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	11,520	192				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	465,628	20,839				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	335,147	24,192				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	133,033	12,225				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	149,356	6,372				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	95,069	6,254				
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	202,380	4,355				
b. RN						
1. Direct Care	1,431,693	42,155				
2. Administrative**	83,917	2,086				
c. LPN						
1. Direct Care	1,148,733	39,216				
2. Administrative**	184,502	5,482				
d. Aides and Attendants	1,759,499	117,360				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	130,317	7,363				
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	256,781	8,238				
n. Marketing	8,704	382				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,498,851	298,669				

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

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Manchester Manor Health Care Center				2237-C	9/30/2015			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Mary Ellen Gaudette	102,571			Standard	Responsible for daily operations of the facility	1,958	A.2			
Section IV - Assistant Administrators										
William Nelson	11,520			Standard	Assisting with daily operations of the facility	192	A.3			

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

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

*** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Manchester Manor Health Care Center	2237-C	9/30/2015	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	4,536	96				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	440,698	10,764				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	26,400	358				
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	100,308	1,865				
b. Other						
10. Occupational Therapist						
a. Resident Care	468,844	9,156				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	26,075					
d. Other						
12. Other (Specify) See Attached Schedule	13,200	553				
B-13 Total Fees Paid in Lieu of Salaries	1,080,062	22,792				

* 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.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Manchester Manor Health Care Center	2237-C	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 253,342	253,342		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 137,803	137,803		
4. Social Security (F.I.C.A.)	\$ 479,239	479,239		
5. Health Insurance	\$ 511,666	511,666		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 65,942	65,942		
8. Uniform Allowance	\$ 13,432	13,432		
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 257,862	257,862		
d. Accounting and Auditing	\$ 37,670	37,670		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 37,387	37,387		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 56,395	56,395		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 80,621	80,621		
2. Cellular Phones	\$ 3,661	3,661		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 500	500		
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	\$			
Subtotal	\$ 1,935,520	1,935,520		

* 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
Manchester Manor Health Care Center	2237-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,935,520	1,935,520		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 11,863	11,863			
2. Holiday Parties for Staff	\$ 975	975			
3. Gifts to Staff and Residents	\$ 29,387	29,387			
4. Employee Travel	\$ 11,435	11,435			
5. Education Expenses Related to Seminars and Conventions	\$ 7,179	7,179			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 4,379	4,379			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 16,219	16,219			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 25,728	25,728			
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	\$ 5,952	5,952			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,411	9,411			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 223	223			
9. Subscriptions	\$ 8,905	8,905			
10. Contributions*** See Attached Schedule	\$ 650	650			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 170,148	170,148			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 20,638	20,638			
C-14 Total Administrative & General Expenditures	\$ 2,258,610	2,258,610			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Public Relations	\$ 25,728		
Total Other Advertising	\$ 25,728	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
AHCA	\$ 155		
ALTCFM	\$ 320		
C.A.H.C.F. INC.	\$ 8,586		
RUSSELL PHILLIPS & ASSOCIATES	\$ 350		
Total Dues	\$ 9,411	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
QUALIDIGM	\$ 38		
CANICATTINESE SOCIETY	\$ 375		
POSITIVE PROMOTIONS, INC.	\$ 54		
Flowers, Gift Baskets	\$ 184		
Total Contributions	\$ 650	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
EMPLOYMENT SCREENING	\$ 725		
LICENSE FEES	\$ 2,801		
BANKING FEES/ADMIN. FEES	\$ 14,735		
EMPLOYEE PHYSICALS	\$ 2,377		
Total Other Administrative and General	\$ 20,638	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2015	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Sodexo Food & Service Management 86 Hopmeadow St. Simsbury, CT 06089- 9693	237,892	Food Preparation and Distribution	Page 18 Line 2c

* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

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

Name of Facility	License No.	Report for Year Ended	Page	of
Manchester Manor Health Care Center	2237-C	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 348,447	348,447		
2. Non-Food Supplies	\$ 85,020	85,020		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____			
c. Management Services**	\$ 237,892	237,892		
d. Other (Specify) _____	\$ _____			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 671,358	671,358		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
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 Manchester Manor Health Care Center		License No. 2237-C	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	10,772	10,772	
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. \$	29,462	29,462	
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c.	Management Services**	\$			
d.	Other (Specify)	\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	40,234	40,234	
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
Manchester Manor Health Care Center		2237-C	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	69,202	69,202		
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>)		\$			
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 69,202	69,202		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Omnicare	\$	439,947	439,947		
b.	Medicine Cabinet Drugs	\$	43,492	43,492		
c.	Medical and Therapeutic Supplies	\$	362,533	362,533		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	83,365	83,365		
f.	X-rays and Related Radiological Procedures***	\$	35,628	35,628		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$				
i.	Recreation	\$	15,341	15,341		
j.	Other (Specify)**** See Attached Schedule	\$				
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 980,305	980,305		

* 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.

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

Name of Facility Manchester Manor Health Care Center			License No. 2237-C		Report for Year Ended 9/30/2015			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
		<input type="radio"/>	<input 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"/>							
		<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"/>							

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Manchester Manor Health Care Center	2237-C	9/30/2015		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 187,813	187,813			
b. Heat	\$ 54,454	54,454			
c. Light & Power	\$ 86,293	86,293			
d. Water	\$ 31,203	31,203			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 18,068	18,068			
f. Other (<i>itemize</i>)	\$ 74,663	74,663			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 452,494	452,494			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$ 10,803	10,803			
b. Building & Building Improvements	\$				
c. Non-Movable Equipment	\$ 21,756	21,756			
d. Movable Equipment	\$ 78,826	78,826			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 111,385	111,385			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 144,310	144,310			
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 144,310	144,310			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 522,037	522,037			
10. Property Taxes					
a. Real estate taxes paid by owner	\$ 126,444	126,444			
b. Real estate taxes paid by lessor	\$				
c. Personal property taxes	\$ 19,368	19,368			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 923,545	923,545			

* 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	(Specify)
WASTE REMOVAL	\$ 34,886		
SNOW REMOVAL	\$ 39,777		
Total Other Repairs and Maintenance	\$ 74,663	\$ -	\$ -

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/9/2015	Dell Computers	\$ 3,018	5	\$ 302
12/31/2014	New Phone Lines	\$ 5,312	10	\$ 398.40
12/31/2014	Ruckus Wireless System	\$ 13,392	10	\$ 1,004.37
4/30/2015	Rehab Equipment	\$ 9,855	10	\$ 410.63
4/30/2015	New Telephone System	\$ 50,228	10	\$ 2,092.83
7/1/2015	Kitchen Equipment	\$ 18,916	5	\$ 945.78
9/30/2015	CH Copiers	\$ 8,481	5	\$ -
9/30/2015	Copiers	\$ 21,402	5	\$ -
5/30/2015	Washer Repairs	\$ 4,064	10	\$ 135.46
4/30/2015	TVs	\$ 25,945	5	\$ 2,162.09
4/30/2015	Patient Furniture and Desk Locks	\$ 44,231	15	\$ 1,228.63
4/30/2015	Patient Info Boards	\$ 1,526	5	\$ 127
4/30/2015	Beds, Mattresses & Overbed Tables	\$ 46,577	10	\$ 1,941
4/30/2015	Rehab Equipment	\$ 32,560	10	\$ 1,357
4/30/2015	Office Furniture	\$ 17,217	5	\$ 1,435
4/30/2015	New Wing - FF&E	\$ 99,717	5	\$ 8,310
4/30/2015	Office Addition - FF&E	\$ 4,201	5	\$ 350
4/30/2015	Shower Room - FF&E	\$ 3,537	5	\$ 295
4/30/2015	West Wing - FF&E	\$ 1,099	5	\$ 92
Total additions for Movable Equipment		\$ 411,275		\$ 22,585 *
Deletions:				
9/30/2015	5 New Copiers - GE	\$ 74,352	5	
Total deletions for Movable Equipment		\$ 74,352		\$ - **

*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:				
11/30/2014	Attic Insulation	\$ 2,606	15	\$ 145
4/30/2015	Roof Repairs	\$ 13,294	10	\$ 554
7/30/2015	Rehab Renovation	\$ 8,159	15	\$ 91
4/30/2015	New Wing - Building	\$ 1,471,165	39	\$ 15,718
4/30/2015	Office Addition - Building	\$ 152,777	39	\$ 1,632
4/30/2015	North Lounge - Building	\$ 73,524	39	\$ 786
4/30/2015	Shower Room - Building	\$ 136,789	39	\$ 1,461
4/30/2015	West Wing - Building	\$ 133,088	39	\$ 1,422
4/30/2015	Rehab - Building	\$ 12,078	39	\$ 129
4/30/2015	Duct Work in New West Wing	\$ 5,773	15	\$ 160
4/30/2015	New Wing - Leasehold Imp	\$ 108,648	15	\$ 3,018
4/30/2015	Office Addition - Leasehold Imp	\$ 34,099	15	\$ 947
9/30/2015	West Wing - Leasehold Imp	\$ 15,125.09	15	\$ -
Total additions for Leasehold Improvement		\$ 2,167,124		\$ 26,063 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*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
Manchester Manor Health Care Center			2237-C		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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				4,122,826	2,321,094	Various		118,248	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				2,167,124		SL		26,063	
C-4. Subtotal									144,310
D. Total Amortization									144,310

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	Report for Year Ended 9/30/2015	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	01/01/70			
2. Date Structure Completed	01/01/70			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	126			
6. Square Footage	43,099			
7. Acquisition Cost				
a. Land	42,000			
b. Building	424,160			

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	08/23/11			
c. Interest Rate for the Cost Year	Libor + 2%			
d. Term of Mortgage (number of years)	20			
e. Amount of Principal Borrowed	1,800,000			
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Manchester Manor Health Care Center		2237-C	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Manchester Manor Health Care Ce		2237-C		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$ 11,041	11,041		
A. Item		Rate	Amount				
Morgan Stanley		0.10%	9,503				
Lender							
Address of Lender							
B. Item		Rate	Amount				
GE Capital Solutions		7.00%	1,538				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$ 11,041	11,041		
12. D. Other Interest Expense (Specify)				\$ 569	569		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 11,610	11,610		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 46,678	46,678		
b. Insurance on Automobiles				\$ 1,967	1,967		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 48,645	48,645		
15. Total All Expenditures (A-13 thru C-14)				\$ 13,034,916	13,034,916		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Manchester Manor Health Care Center			2237-C	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$ 8,704	8,704		
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$ 468,844	468,844		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 257,862	257,862		
10.			Accounting & Legal	\$ 13,911	13,911		
11.			Telephone	\$			
12.			Cellular Telephone	\$ 3,661	3,661		
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	\$ 628	628		
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)	\$ 4,379	4,379		
18.			Unallowable Advertising *	\$ 25,728	25,728		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$ 650	650		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 14,827	14,827		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 799,195	799,195		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m.13	Bank Fees	\$ 14,735		
30	III.IV.8	Miscellaneous Income	\$ 92		
Total Other A&G Adjustments			\$ 14,827	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Manchester Manor Health Care Center			2237-C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 799,195	799,195		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$ 439,947	439,947		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$ 35,628	35,628		
30.			Laboratory	\$			
31.			Medical Supplies	\$ 96,934	96,934		
32.			Oxygen (non emergency)	\$ 83,365	83,365		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
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	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$ 1,967	1,967		
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$ 8,309	8,309		
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	\$ 17	17		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,465,362	1,465,362		

*** 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.

Manchester Manor Health Care Center
9/30/2015

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Manchester Manor Health Care Center	2237-C	9/30/2015		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,429,063	8,429,063			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,172,177)	(4,172,177)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 4,702,300	4,702,300			
b. Medicare Room and Board Contractual Allowance **	\$ 445,777	445,777			
4. a. Private-Pay Residents and Other	\$ 3,769,530	3,769,530			
b. Private-Pay Room and Board Contractual Allowance **	\$ (142,981)	(142,981)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 448,431	448,431			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (448,431)	(448,431)			
c. Prescription Drugs - Non-Medicare	\$ 5,613	5,613			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (5,613)	(5,613)			
2. a. Medical Supplies - Medicare	\$ 242	242			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (120)	(120)			
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 918,459	918,459			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (788,796)	(788,796)			
c. Physical Therapy - Non-Medicare	\$				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 216,707	216,707			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (226,749)	(226,749)			
c. Speech Therapy - Non-Medicare	\$				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,071,083	1,071,083			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (913,179)	(913,179)			
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,309,160	13,309,160			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$ 3,235	3,235			
4. Rental of Television and Cable Services	\$ 5,074	5,074			
5. Interest Income (<i>Specify</i>)	\$ 139,121	139,121			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 310	310			
V. Total Other Revenue (1 thru 8)	\$ 147,740	147,740			
VI. Total All Revenue (III +V)	\$ 13,456,900	13,456,900			

* 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)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30	INTEREST INCOME - RESERVES		\$ 2		
30	INTEREST INCOME - TAX FREE		\$ -		
30	INTEREST - LATE PAYMENT		\$ 17		
30	DIVIDEND INCOME		\$ 19,500		
30	CAPITAL GAIN DISTRIBUTIONS		\$ 54,372		
30	INVESTMENT EXPENSE		\$ -		
30	REALIZED GAIN OR <LOSS>		\$ 66,470		
30	GAIN/LOSS-SALE OF FIXED ASSETS		\$ (1,239)		
Total Interest Income			\$ 139,121	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30	LABORATORY PRIVATE PAY	\$ -		
30	OCCUPATION THERAPY - PR	\$ 218		
30	CREDIT CARD FEE	\$ -		
30	MISC INCOME OR EXPENSE	\$ -		
30	MISCELLANEOUS - OTHER	\$ 92		
Total Other Revenue		\$ 310	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Manchester Manor Health Care Center	2237-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,343,134
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,089,195
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	16,797
4. Inventories			\$	
5. Prepaid Expenses			\$	43,863
a. PREPAID INSURANCE	0			
b. PREPAID OTHER	43,441			
c. FEDERAL INCOME W/H	421			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	2,492,988
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	398,617	\$	129,579
	Accum. Depreciation	269,039		Net
3. Buildings	*Historical Cost		\$	
	Accum. Depreciation			Net
4. Leasehold Improvements	*Historical Cost	6,289,950	\$	3,824,546
	Accum. Depreciation	2,465,405		Net
5. Non-Movable Equipment	*Historical Cost	557,392	\$	305,087
	Accum. Depreciation	252,306		Net
6. Movable Equipment	*Historical Cost	1,113,704	\$	381,597
	Accum. Depreciation	732,107		Net
7. Motor Vehicles	*Historical Cost	15,644	\$	
	Accum. Depreciation	15,644		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,640,808

* 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
Manchester Manor Health Care Center	2237-C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	7,133,796
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____	Net	\$
	Accum. Depreciation	_____		
3. Buildings				
	*Historical Cost	_____	Net	\$
	Accum. Depreciation	_____		
4. Non-Movable Equipment				
	*Historical Cost	_____	Net	\$
	Accum. Depreciation	_____		
5. Movable Equipment				
	*Historical Cost	_____	Net	\$
	Accum. Depreciation	_____		
6. Motor Vehicles				
	*Historical Cost	_____	Net	\$
	Accum. Depreciation	_____		
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	_____	Net	\$
	Accum. Depreciation	_____		
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	794
Name and Address		Amount	Loan Date	
		794		
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	794
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,134,590

* 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
Manchester Manor Health Care Center		2237-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,347,970
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	315,201
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>)				\$	63,002
RECOUPMENT/HELD APPLIED I		63,002			

A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,726,174

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Manchester Manor Health Care Center		License No. 2237-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				1,726,174	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,260,389	
Name and Address of Lender	Amount	Loan Date			
Arbors of Hop Brook	1,260,389	10/1/15			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,260,389	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,986,563	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Manchester Manor Health Care Center	2237-C	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	3,721,822
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	426,205
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	4,148,027
C. Total Reserves and Net Worth			\$	4,148,027
D. Total Liabilities, Reserves, and Net Worth			\$	7,134,590

I. Preparer's/Reviewer's Certification

Name of Facility Manchester Manor Health Care Center	License No. 2237-C	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 type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Marinela Shqina				
Address Address		Phone Number		
385 West Center Street, Manchester, CT 06040		860-533-2515		