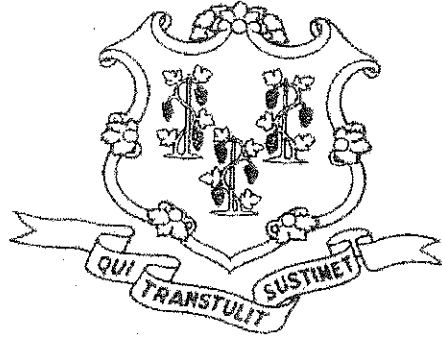


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Kettle Brook Care Center, LLC	
Address (No. & Street, City, State, Zip Code) 96 Prospect Hill Road, East Windsor, CT 06088	
Type of Facility	
-Rest Home with Nursing -	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Supervision only (RHNS)
	<input checked="" type="checkbox"/> NurseFac-Aids
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2219-C	RHNS	NurseFac-Aids AIDS	Medicare Provider 07-5359
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Medicaid Provider Numbers:	CCNH 9530	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) <i>Kettle Brook Care Center LLC</i>	License No. <i>2219-C</i>	Report for Year Ended <i>9/30/2016</i>	Page <i>1</i>	of <i>37</i>
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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 *Kettle Brook Care Center LLC* [facility name], for the cost report period beginning *Oct 1, 2015* and ending *Sept 30, 2016*, 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>James Christofani</i>		Date <i>2/9/17</i>	Signed (Owner)		Date
Printed Name (Administrator) <i>JAMES CHRISTOFANI</i>			Printed Name (Owner)		
Subscribed and Sworn to before me: <i>James Christofani</i>	State of <i>CT</i>	Date <i>2/9/17</i>	Signed (Notary Public) <i>Justin Q. Attardo</i>	Comm. Expires <i>11,30,19</i>	
Address of Notary Public <i>11 Iroquois Rd. Enfield CT 06082</i>					

(Notary Seal)

General Information

Name of Facility (as licensed) Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2016	Page 1	of 37
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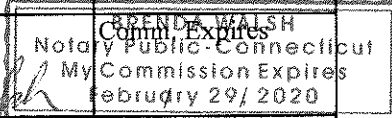
Administrator's/Owner's Certification

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I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Kettle Brook Care Center, LLC [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, 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 specific 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
			<i>Chris Wright</i>		2/10/17
Printed Name (Administrator) James Christofori			Printed Name (Owner) Chris Wright		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)		
<i>Brenda Walsh</i>	<i>CT</i>	<i>2/10/17</i>	<i>Brenda Walsh</i>		
Address of Notary Public <i>341 Bidwell St., Manchester, CT 06040</i>					

(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 Kettle Brook Care Center, LLC		Period Covered:	From 10/1/2015 To 9/30/2016
Address of Facility 96 Prospect Hill Road, East Windsor, CT 06088			
Report Prepared By iCare		Phone Number 860-570-2140	Date 2/15/2016
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. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-623-9846		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Kettle Brook Care Center, LLC		Address (No. & Street, City, State, Zip) 96 Prospect Hill Road, East Windsor, CT 06088		
License Numbers:	CCNH 2219-C	RHNS	NurseFac-Aids AIDS	Medicare Provider No. 07-5359
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 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.				
Administrator				
Name of Administrator James Christofori		Nursing Home Administrator's License No.:	1674	
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 Kettle Brook Care Center, LLC		License No. 2219-C	Report for Year Ended 9/30/2016	Page 3	of 37
Legal Name of Partnership/LLC Kettle Brook Care Center, LLC		Business Address 96 Prospect Hill Road, 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 Kettle Brook Care Center, LLC	Business Address	License No. 2219-C		Report for Year Ended 9/3/2016		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	No	%**			
Bidwell Care Center, LLC	333 Bidwell St. Manchester, CT 06040					Shared Employees	(557)	557
Chelsea Place Care Center, LLC	25 Lorraine St. Hartford, CT 06105					Shared Employees	(1,038)	1,038
Chestnut Point Care Center, LLC	171 Main St. East Windsor, CT 06088					Laundry Services	(67,206)	67,206
Chestnut Point Care Center, LLC	171 Main St. East Windsor, CT 06088					Shared Employees	(1,515)	1,515
Farmington Care Center, LLC	20 Scott Swamp Rd. Farmington, CT 06032					Bank Fees	744	(744)
Farmington Care Center, LLC	20 Scott Swamp Rd. Farmington, CT 06032					Shared Employees	555	(555)
Kettle Brook Care Center, LLC	96 Prospect Hill Rd. East Windsor, CT 06088					Laundry Services		-
Kettle Brook Care Center, LLC	96 Prospect Hill Rd. East Windsor, CT 06088					Shared Employees	-	-
Meriden Care Center, LLC (Silver Springs)	33 Roy St. Meriden, CT 06450					Shared Employees	268	(268)
Trinity Hill Care Center, LLC	151 Hillside Ave. Hartford, CT 06106					Shared Employees	25,601	(25,601)
Westside Care Center, LLC	349 Bidwell St. Manchester, CT 06040					Shared Employees	(13,034)	13,034
Wintonbury Care Center, LLC	140 Park Ave. Bloomfield, CT 06002					Shared Employees	(25)	25
Secure Care Center LLC	60 West Street, Rocky Hill, CT 06067					Shared Employees	5,338	(5,338)
Touchpoints therapy	171 Main St. East Windsor, CT 06088					OT/PT/ST	343,820	(343,820)
Bidwell Realty, LLC	341 Bidwell St. Manchester, CT 06040					Building Lease & Rent	697,696	(697,696)
iCare Management, LLC	341 Bidwell St. Manchester, CT 06040					Postage & Legal	16,428	(16,428)
iCare Health Management, LLC	341 Bidwell St. Manchester, CT 06040					Shared EEs not part of mgmt agmt	133,771	(133,771)
						Management Services, Direct	150,257	(150,257)
						Management Services, Indirect	34,326	(34,326)
						Management Services, Administrative	361,450	(361,450)
All 9 Care Centers, mgmt co. really 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
Basis for Allocation of Costs

Name of Facility Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2016	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 (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

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

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

**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
Kettle Brook Care Center, LLC		2219-C	9/30/2016			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					
Accelerated Care Plus Corp. 4850 Joule Street, Suite A-1 Reno, ADP, Inc., One ADP Drive MS-100, Augusta, GA 30909	<input type="radio"/>	<input checked="" type="radio"/>	Omnistim Electrotherapy and Omnisound Therapeutic Ultrasound Equipment Time Clocks and Payroll Punch Equip	05/18/10	1 yr with automatic	16,602	16,602
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/10	60 Months	8,817	8,817
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/09/14	48 Months	9,550	9,550
Philadeiphai, PA 19101 Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter Rental	03/01/14	48 Months	1,331	1,331
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier		Monthly	957	957
	<input type="radio"/>	<input type="radio"/>				306	306
	<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"/>					
						Total ***	37,564

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 Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2016	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 If "No," explain. <input type="radio"/> No		
Independent Accounting Firm				
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	\$	3,533	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	3,533
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				
Legal Services Information				
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	Durant Nichols / Robinson & Cole, LLP		860-275-8200	
4	Various others (American Arbitration , Various Arbitration, Murtha Cullina, Jackson Lewis)			
5	Starble and Harris, iCare Health Management LLC		860-678-7775 & 860-570-2140	
Address (<i>No. & 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	\$	15,549	
2	Lease and contract issues, general legal advice, union funds advice	\$	6,388	
3	Employment law, arbitrations, contract negotiations	\$	697	
4	Employment Arbitrations, healthcare law	\$	1,831	
5	Collections	\$	859	
			Charge for Services Provided	
			\$	25,324
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 Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2016						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	140	140			140	140			
B. On last day of THIS report period	140	140			140	140			
2. Number of Residents									
A. As of midnight of PREVIOUS report period	127	127			127	127			
B. As of midnight of THIS report period	136	136			138	138			
3. Total Number of Days Care Provided During Period									
A. Medicare	1,046	1,046			751	751			
B. Medicaid (Conn.)	46,838	46,838			34,831	34,831			
C. Medicaid (other states)									
D. Private Pay	629	629			354	354			
E. State SSI for RCH									
F. Other (Specify) Insurance	188	188			163	163			
G. Total Care Days During Period (3A thru F)	48,701	48,701			36,099	36,099			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days									
5. Total Resident Days (3G + 4A + 4B)	48,701	48,701			36,099	36,099			
					12,602	12,602			

Schedule of Resident Statistics (Cont'd)

Name of Facility Kettle Brook Care Center, LLC			License No. 2219-C			Report for Year Ended 9/30/2016			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	Medicare - CCNH		CCNH		Private/Insurance		HIV						
Per Diem Rate													
a. One bed rm.	4.00		130.00		2.00								
b. Two bed rms.													
c. Three or more bed rms.	452.00		240.00		428.00								
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	NurseFac-Aids	
A. Medicare - Part B									3,099	3,099			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,489	1,489			
C. Other									1,854	1,854			
D. Total Physical Therapy Treatments									6,442	6,442			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									602	602			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									373	373			
C. Other									185	185			
D. Total Speech Therapy Treatments									1,160	1,160			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,091	4,091			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,857	1,857			
C. Other									1,872	1,872			
D. Total Occupational Therapy Treatments									7,820	7,820			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Kettle Brook Care Center, LLC	2219-C	9/30/2016	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)	143,269	2,124				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	186,346	7,434				
5. Dietary Service						
a. Head Dietitian	31,336	812				
b. Food Service Supervisor	55,549	2,086				
c. Dietary Workers	359,883	23,462				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	51,788	1,758				
b. Other Maintenance Workers	49,259	2,182				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	205,501	5,100				
b. RN						
1. Direct Care	727,106	19,185				
2. Administrative**	237,989	5,970				
c. LPN						
1. Direct Care	1,076,171	35,432				
2. Administrative**						
d. Aides and Attendants	1,993,053	107,444				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	149,359	7,397				
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	189,227	5,993				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	73,200	4,350				
<i>A-13. Total Salary Expenditures</i>	<i>5,529,036</i>	<i>230,730</i>				

* 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			
		9/30/2016	11			37		
Name	Kettle Brook Care Center, LLC	2219-C		Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
		CCNH	RHNS					
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) Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2016		Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Total Hours Worked	of Page 12	of Page 37
		Full Description of Services Rendered	Fringe Benefits and/or Other Payments (describe fully)						
Name	CCNH	RHNS	Nurse/Fac- Aids	Salary Paid					
Section III - Administrators***									
	0			same as employees less union funds	Administrator	0	A2		
Blair Quasnitshka	143,269			same as employees less union funds	Administrator	2,124	A2		
				employees less union funds	Administrator		A2		
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Kettle Brook Care Center, LLC	2219-C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	NurseFac-Aids	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	203	5				
2. Dentist						
3. Pharmacist	6,255	133				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	129,807	1,710				
b. Other						
6. Social Worker	314	training				
7. Recreation Worker	20,873	62 + cable				
8. Physicians						
a. Medical Director (entire facility)	36,000	240				
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) Physician Care Contract Services	25,619	81				
9. Speech Therapist						
a. Resident Care	56,189	723				
b. Other						
10. Occupational Therapist						
a. Resident Care	154,022	2,021				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	17,252	260				
2. Administrative***	7,471	207				
b. LPN						
1. Direct Care	1,439	34				
2. Administrative***						
c. Aides	(1,889)	(64)				
d. Other						
12. Other (Specify) See Attached Schedule	150,136	4,050				
B-13 Total Fees Paid in Lieu of Salaries	603,690	9,400				

* 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 Kettle Brook Care Center, LLC		License No. 2219-C		Report for Year Ended 9/30/2016	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		
GERIDENT SOLUTIONS, LLC	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"/>			
BRENES, JOSEPH M.D.	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
Kettle Brook Care Center, LLC	2219-C	9/30/2016	15	37
Item	Total	CCNH	RHNS	NurseFac-Aids
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 70,385	70,385		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 540,905	540,905		
5. Health Insurance	\$ 508,984	508,984		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 304,353	304,353		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) - See Attached Schedule-	\$ 22,561	22,561		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 75,158	75,158		
d. Accounting and Auditing	\$ 3,533	3,533		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 25,324	25,324		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 14,616	14,616		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 14,024	14,024		
2. Cellular Phones	\$ 1,024	1,024		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ (0)	(0)		
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	\$ 1,023,695	1,023,695		
Subtotal	\$ 2,604,562	2,604,562		

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

(Carry Subtotals forward to next page)

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

Kettle Brook Care Center, LLC
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	NurseFac-Aids
UNION TRAINING	\$ 22,561		\$ -
Total	\$ 22,561	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	NurseFac-Aids
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2016	16	37
Item	Total	CCNH	RHNS	NurseFac-Aids
Subtotals Brought Forward:	2,604,562	2,604,562		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 1,686	1,686		
5. Education Expenses Related to Seminars and Conventions	\$ 6,136	6,136		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 1,621	1,621		
7. Other (<i>Specify</i>) See Attached Schedule	\$ 281	281		
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 5,141	5,141		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 6,273	6,273		
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	\$ 5,748	5,748		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,357	10,357		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$ 1,057	1,057		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 117,394	117,394		
12. Administrative Management Services**	\$ 361,450	361,450		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 25,172	25,172		
C-14 Total Administrative & General Expenditures	\$ 3,146,880	3,146,880		

* 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	\$ 281		\$ -
Total Other Travel and Entertainment	\$ 281	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	NurseFac-Aids
COMMUNICATIONS SPECIAL EVENTS	\$ 6,273		\$ -
Total Other Advertising	\$ 6,273	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	NurseFac-Aids
Dues			
CAHCF Dues	\$ 10,357.16		\$ -
OTHER DUES			
Total Dues	\$ 10,357	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	NurseFac-Aids
contributions	\$ 1,057		\$ -
Total Contributions	\$ 1,057	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	NurseFac-Aids
SOCIAL SERVICE SUPPLIES	\$ -		\$ -
SOC SVC MINOR EQUIPMENT	\$ -		\$ -
ADMINISTRATIVE MINOR EQUIPMENT	\$ 1,343		\$ -
EMPLOYEE RELATIONS	\$ 5,795		\$ -
EMPLOYEE RELATIONS-OTHER	\$ 691		\$ -
PERMITS & LICENSES	\$ 3,079		\$ -
VOLUNTEER EXPENSE	\$ -		\$ -
BANK FEES	\$ 11,692		\$ -
CMS REVISIT USER FEES	\$ -		\$ -
PENALTIES	\$ -		\$ -
LATE FEES	\$ 1,022		\$ -
INTERNET EXPENSES	\$ 1,550		\$ -
Rounding	\$ -		\$ -
Total Other Administrative and General	\$ 25,172	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Kettle Brook Care Center, LLC	2219-C	9/30/2016	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	361,450	Management of financial statements, A/R, A/P, Payroll, Financial Accounting and Management, Clinical	Pg 16 M12
iCare Management, LLC/iCare Health Management, LLC	150,257	MANAGEMENT FEES- DIRECT CARE	Pg 20 j
iCare Management, LLC/iCare Health Management, LLC	34,326	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		License No.	Report for Year Ended		Page	of
Kettle Brook Care Center, LLC		2219-C	9/30/2016		18	37
Item		Total	CCNH	RHNS	NurseFac-Aids	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 293,862	293,862			
2.	Non-Food Supplies	\$ 28,142	28,142			
3.	Other (<i>Specify</i>) _____ DIETARY SUPPLEMENTS	\$ 24,414	24,414			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 745	745			
c. Management Services**		\$				
d. Other (<i>Specify</i>) _____ DIETARY MINOR EQUIPMENT		\$ 4,826	4,826			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 351,988	351,988			
2F. Dietary Questionnaire		Total	CCNH	RHNS	NurseFac-Aids	
G.	Resident Meals: Total no. of meals served per day:*	400	400			
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		License No.	Report for Year Ended	Page	of
Kettle Brook Care Center, LLC		2219-C	9/30/2016	19	37
Item		Total	CCNH	RHNS	NurseFac-Aids
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bcd linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	289	289	
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)		\$	215,080	215,080	
c. Management Services**		\$			
d. Other (Specify) LAUNDRY SUPPLIES		\$	270	270	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	215,640	215,640	
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
Kettle Brook Care Center, LLC		2219-C	9/30/2016		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.	\$ 28,940	28,940		
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.	\$ 319,474	319,474		
c.	Management Services*		\$			
d.	Other (<i>Specify</i>)		\$			
HOUSEKEEPING MINOR EQUIPMENT						
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 348,414	348,414		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from OMNICARE PHARMACY		\$ 31,653	31,653		
b.	Medicine Cabinet Drugs		\$ 15,746	15,746		
c.	Medical and Therapeutic Supplies		\$ 62,810	62,810		
d.	Ambulance/Limousine***		\$ (147)	(147)		
e.	Oxygen					
1.	For Emergency Use		\$ 2,455	2,455		
2.	Other***		\$			
f.	X-rays and Related Radiological Procedures***		\$ 1,974	1,974		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 3,707	3,707		
i.	Recreation		\$			
j.	Other (Specify)**** See Attached Schedule		\$ 278,840	278,840		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 397,037	397,037		

* 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	\$ 135		\$ -
NURSING MINOR EQUIP	\$ 1,830		\$ -
MEDICAL RECORDS SUPPLIES	\$ 148		\$ -
MEDICAL RECORDS MINOR EQUIPMENT	\$ -		\$ -
MANAGEMENT ALLOCATIONS - DIRECT	\$ 150,257		\$ -
NON-COVERED PPS DR. VISITS	\$ 2,000		\$ -
RESIDENT CARE SUPPLIES	\$ 48		\$ -
CENTRAL SUPPLY MINOR EQUIPMENT	\$ 8,094		\$ -
PERSONAL CARE SUPPLIES	\$ 9,983		\$ -
INCONTINENCY SUPPLIES	\$ 32,115		\$ -
VACCINE RESIDENTS	\$ 9,101		\$ -
PATIENT SPECIAL NEEDS	\$ 169		\$ -
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	\$ 20,945		\$ -
EQUIPMENT RENTAL: AIDS UNIT	\$ -		\$ -
PEN THERAPY SUPPLIES - NOT BILLABLE TO PART B	\$ 186		\$ -
PEN THERAPY FOOD NOT BILLABLE TO PART B	\$ -		\$ -
HI LOW BED RENTAL & MATTRESSES	\$ -		\$ -
IV THERAPY SUPPLIES	\$ 1,857		\$ -
IV THERAPY CONTRACT SERVICE	\$ -		\$ -
MEDICAL WASTE CONTRACT SERVICE	\$ 1,515		\$ -
ACTIVITIES SUPPLIES	\$ 4,218		\$ -
ACTIVITIES MINOR EQUIPMENT	\$ 539		\$ -
MANAGEMENT ALLOCATION - INDIRECT	\$ 34,326		\$ -
ADMISSIONS SUPPLIES	\$ -		\$ -
MEDICAL COURIER SERVICES FOR SPECIAL PRESCRIPTIONS	\$ -		\$ -
STRIKE COSTS NON REIMBURSABLE	\$ 1,373		\$ -
Total Other Resident Care	\$ 278,840	\$ -	\$ -

State of Connecticut
 Annual Report of Long-Term Care Facility
 CSP-21 Rev. 10/2001

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

Name of Facility		License No.		Report for Year Ended		Page of				
Kettle Brook Care Center, LLC		2219-C		9/30/2016		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	NurseFac-Aids	Pg	Line
Health Services Group	3220 Tillman Drive, Bensalem, PA 19020	<input type="radio"/>	<input type="radio"/>	VENDOR	Housekeeping Services	313,435			20	4b
Health Services Group	3220 Tillman Drive, Bensalem, PA 19020	<input type="radio"/>	<input type="radio"/>	VENDOR	Laundry Services	207,195			19	3b
Eagle Elevator		<input type="radio"/>	<input type="radio"/>	VENDOR	Elevator Contract	8,993			22	6F
Bioserve, Inc.		<input type="radio"/>	<input type="radio"/>	VENDOR	Medical Waste	1,515			22	6F
The Brickman Group/ Twin Landscaping		<input type="radio"/>	<input type="radio"/>	VENDOR	Snow Removal/Landscaping	18,495			22	6F
USA - Recycling		<input type="radio"/>	<input type="radio"/>	VENDOR	Trash removal	28,035			22	6F
American HealthTech		<input type="radio"/>	<input type="radio"/>	VENDOR	Software Maintenance Contract	10,623			16	M11
Automatic Data Processing	P.O. Box 9001006, Louisville, KY 40290	<input type="radio"/>	<input type="radio"/>	VENDOR	Payroll Services	48,140			16	M11
National Datacare Corp		<input type="radio"/>	<input type="radio"/>	VENDOR	Resident Trust Software	4,143			16	M11
Prime Care Technology services		<input type="radio"/>	<input type="radio"/>	VENDOR	Computer Consulting Services	25,501			16	M11
Priority Express		<input type="radio"/>	<input type="radio"/>	VENDOR	Courier Services	5,059			16	M11
Point Right Inc		<input type="radio"/>	<input type="radio"/>	VENDOR	Nursing Software	4,680			16	M11
		<input type="radio"/>	<input type="radio"/>	VENDOR						
		<input type="radio"/>	<input type="radio"/>	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
Kettle Brook Care Center, LLC	2219-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	NurseFac-Aids		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 43,492	43,492				
b. Heat	\$ 66,311	66,311				
c. Light & Power	\$ 111,719	111,719				
d. Water	\$ 138,869	138,869				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 37,564	37,564				
f. Other (<i>itemize</i>)	\$ 89,183	89,183				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 487,137	487,137				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 20,277	20,277				
c. Non-Movable Equipment	\$ 1,331	1,331				
d. Movable Equipment	\$ 18,940	18,940				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 40,548	40,548				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 36,364	36,364				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 36,364	36,364				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 508,896	508,896				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 127,025	127,025				
c. Personal property taxes	\$ 9,597	9,597				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 722,431	722,431				

* 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	\$ 6,648		\$ -
PLANT CONTRACT SERVICE LABOR	\$ 1,959		\$ -
ELEVATOR CONTRACT SERVICE	\$ 8,993		\$ -
FIRE/SPRINKLER CONTRACT SERVICE	\$ 7,383		\$ -
LANDSCAPING CONTRACT SERVICE	\$ 8,126		\$ -
SNOW REMOVAL CONTRACT SERVICE	\$ 10,279		\$ -
TRASH REMOVAL CONTRACT SERVICE	\$ 28,035		\$ -
HVAC CONTRACT SERVICE	\$ -		\$ -
SECURITY CONTRACT SERVICE	\$ -		\$ -
PLANT CONTRACT SERVICE OTHER	\$ 6,087		\$ -
PLANT MINOR EQUIPMENT	\$ 11,195		\$ -
RENT AUTO	\$ -		\$ -
RENT EQUIPMENT	\$ -		\$ -
RENT OTHER	\$ 478		\$ -
Total Other Repairs and Maintenance	\$ 89,183	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
Kettle Brook Care Center, LLC		2219-C		9/30/2016				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?
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period	234,575		234,575	21,723			20,277		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)								20,277	
B-4. Subtotal								20,277	
C. Non-Movable Equipment									
1. Acquired prior to this report period	13,309		13,309	10,426			1,331		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)								1,331	
C-4. Subtotal								1,331	
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period	293,122		293,122	238,652			18,630		
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)							311		
D-3. Subtotal								18,940	
E. Total Depreciation								40,548	

Kettle Brook Care Center, LLC
 9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				

Total deletions for Non-Movable Equipment	\$		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/23/2015	Wheelchair Scale: Direct Supply	\$ 2,880	120	\$ 240
6/21/2016	Folding Chairs: WB Mason	\$ 2,829	120	\$ 71
9/8/2016	TV Purchases, Phase 1: Direct Supply	\$ 1,913	60	\$ -
9/8/2016	Bed Purchases, Phase 1: Direct Supply	\$ 10,774	60	\$ -
Total additions for Movable Equipment		\$ 18,397		\$ 311 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/23/2015	Phone System (Ins Claim): US Communications	\$ 10,000	120	\$ 833
11/25/2015	Upgrade Roof Surface: Alliance Roofing	\$ 2,831	120	\$ 236
1/25/2016	Upgrade Freezer: Sautier Mechanical Services	\$ 4,539	120	\$ 303
6/23/2016	Upgrade Electric System: S&S Wired and Precision Electrical	\$ 2,994	120	\$ 75
5/16/2016	Upgrade Water Heater: Perri Mechanical Contractors	\$ 6,966	120	\$ 232
8/18/2016	Upgrade Elevators: Eagle Elevator	\$ 3,829	240	\$ 16
Total additions for Leasehold Improvement		\$ 31,158		\$ 1,695 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2016		Page 24	of 37						
		Item	Date of Acquisition			Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year
		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							463,167	305,334			34,670
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)							31,158			1,695	
C-4. Subtotal											36,364
D. Total Amortization											36,364

* 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 Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2016	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	04/01/99			
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure	04/01/99			
5. Total Licensed Bed Capacity	140			
6. Square Footage	31,037			
7. Acquisition Cost				
a. Land	266,011			
b. Building	3,648,898			
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	325.00%			
d. Term of Mortgage (number of years)	24			
e. Amount of Principal Borrowed	3,463,400			
f. Principal balance outstanding as of 9/30/2016	3,139,896			
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
Kettle Brook Care Center, LLC		2219-C	9/30/2016			26	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. 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
Kettle Brook Care Center, LLC		2219-C		9/30/2016			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				\$	10,634	10,634		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	10,634	10,634		
14. Insurance								
a. Insurance on Property (buildings only)				\$	7,836	7,836		
b. Insurance on Automobiles				\$	2,188	2,188		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	57,939	57,939		
2. Fire and Extended Coverage				\$				
3. Other (Specify) crime bond, D&O				\$	3,112	3,112		
14d. Total Insurance Expenditures (14a + b + c)				\$	71,075	71,075		
15. Total All Expenditures (A-13 thru C-14)				\$	11,883,962	11,883,962		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Kettle Brook Care Center, LLC			2219-C	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	NurseFac-Aids
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 75,158	75,158		
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 *	\$ 6,273	6,273		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 23,199	23,199		
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)				\$ 104,631	104,631		

* 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	NurseFac-Aids
		Total Other Salaries Adjustment	\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
	16	Management fee over cost	\$ -		\$ -
		Total Other Fees Adjustments	\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
16a		PENALTIES	\$ -		\$ -
16a		LATE FEES	\$ 1,022		\$ -
16a		PRIOR PERIOD EXPENSES			
		rounding	0		
		Provider User Fee for Medicare days	22,176.58		-
		Total Other A&G Adjustments	\$ 23,199	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Kettle Brook Care Center, LLC			2219-C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	NurseFac-Aids
Subtotals Brought Forward				\$ 104,631	104,631		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$ (147)	(147)		
29.			X-rays, etc	\$ 1,974	1,974		
30.			Laboratory	\$ 3,707	3,707		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 2,000	2,000		
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	\$			
Other - Miscellaneous							
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	\$			
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)				\$ 112,164	112,164		

*** 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.

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Kettle Brook Care Center, LLC
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
20	5J	NON-COVERED PPS DR. VISITS	2,000.36		-
13	B5A	PT-Resident Care (for outpatient therapy - see schedule)	-		
13	B9A	ST- Resident Care (for outpatient therapy - see schedule)	-		
13	B10A	OT-Resident Care (for outpatient therapy - see schedule)	-		
Total Other Ancillary Costs			\$ 2,000	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
Total Other Property Adjustments			\$ -	\$ -	\$ -

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	NurseFac-Aids
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2016			30	37
Item	Total	CCNH	RHNS	NurseFac-Aids		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,290,107	11,290,107				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 474,096	474,096				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 349,092	349,092				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 30,621	30,621				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (30,621)	(30,621)				
c. Prescription Drugs - Non-Medicare	\$ 3,707	3,707				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (3,707)	(3,707)				
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	\$ 145,612	145,612				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (62,751)	(62,751)				
c. Physical Therapy - Non-Medicare	\$ 53,060	53,060				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (53,060)	(53,060)				
4. a. Speech Therapy - Medicare	\$ 66,780	66,780				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (17,658)	(17,658)				
c. Speech Therapy - Non-Medicare	\$ 32,399	32,399				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (32,399)	(32,399)				
5. a. Occupational Therapy - Medicare	\$ 182,518	182,518				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (69,916)	(69,916)				
c. Occupational Therapy - Non-Medicare	\$ 62,383	62,383				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (61,609)	(61,609)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 32,448	32,448				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,391,103	12,391,103				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 84	84				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 302	302				
V. Total Other Revenue (1 thru 8)	\$ 386	386				
VI. Total All Revenue (III+V)	\$ 12,391,489	12,391,489				

* 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	Nurse/Pac-Aids
	Lab Medicare	\$ 3,367		
	Lab Medicare CA	\$ (3,367)		
	Oxygen Medicare	\$ 75		
	Oxygen Medicare CA	\$ (75)		
	Equipment rental	\$ 644		
	Equipment rental CA	\$ (644)		
	Pen Therapy	\$ -		
	Pen Therapy CA	\$ -		
	Therapy Beds Medicare	\$ -		
	Therapy Beds Medicare CA	\$ -		
	Radiology Medicare	\$ 1,624		
	Radiology Medicare CA	\$ (1,624)		
	IV Therapy	\$ 2,293		
	IV Therapy CA	\$ (2,293)		
	Medical Transportation	\$ -		
	Medical Transportation CA	\$ -		
	Glucose testing	\$ -		
	Glucose testing CA	\$ -		
	Outpatient therapy Medicare	\$ -		
	Total Other Resident Revenue - Medicare	\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Nurse/Pac-Aids
	Lab	551.47		
	Lab CA	(551.47)		
	Oxygen	\$ 72		\$
	Oxygen CA	\$ (72)		\$
	Equipment rental	\$ 9,247		
	Equipment rental CA	\$ (9,247)		
	Pen Therapy	\$ -		
	Pen Therapy CA	\$ -		
	Therapy Beds	\$ -		
	Therapy Beds CA	\$ -		
	Radiology	\$ -		
	Radiology CA	\$ -		
	Medical Transportation	\$ -		
	Medical Transportation CA	\$ -		
	Glucose Testing	\$ -		
	Glucose Testing CA	\$ -		
	IV therapy	\$ 1,099		\$
	IV therapy CA	\$ (1,099)		\$
	Flu shot revenue	\$ 7,810		
	Outpatient therapy	\$ -		
	PRIOR YEAR ADJ - ANCILLARY & OTHER	\$ 24,638		
	rounding	\$ (0)		
	Total Other Resident Revenue	\$ 32,448	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Nurse/Pac-Aids
	INTEREST INCOME		\$ 84		
	Total Interest Income		\$ 84	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Nurse/Pac-Aids
	MEALS	\$ -		
	TELEVISION INCOME	\$ -		
	CONCESSIONS / VENDING INCOME	\$ 302		
	RESIDENT LATE FEE REVENUE	\$ -		
	RESIDENT ATTORNEY FEE REVENUE	\$ -		
	TELEPHONE INCOME	\$ -		
	OTHER INCOME	\$ -		
	OPTUM DIVIDENDS REVENUE	\$ -		
	Total Other Revenue	\$ 302	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(61,921)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,060,773
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(216,874)
4. Inventories			\$	31,321
5. Prepaid Expenses			\$	585,422
a. Prepaid Insurance	560,753			
b. Prepaid Property Taxes	2,584			
c. Prepaid Expenses Other	22,086			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(15,223)
Due From (to) Related Parties	(7,551)			
Other Owners reserves	(7,672)			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,383,497
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	234,575	\$	192,575
	Accum. Depreciation	42,000	Net	
4. Leasehold Improvements	*Historical Cost	494,325	\$	152,626
	Accum. Depreciation	341,699	Net	
5. Non-Movable Equipment	*Historical Cost	13,309	\$	1,552
	Accum. Depreciation	11,756	Net	
6. Movable Equipment	*Historical Cost	311,519	\$	53,927
	Accum. Depreciation	257,592	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
Construction in Progress				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	400,681

* 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
Kettle Brook Care Center, LLC	2219-C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	1,784,178
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	61,006
Patient Trust Funds			58,451	
Long Term Deposit - primecare			2,555	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	61,006
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,845,184

* 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
Kettle Brook Care Center, LLC		2219-C	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	287,092
2. Notes Payable (<i>itemize</i>)				\$	232,639
Working Capital Line of Credit					232,639
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>)				\$	264,165
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>)				\$	1,401,309
Related Party Payables			945,676		
Accrued Expenses			(22,984)		
Accrued Resident User Fees			258,693		
Accrued Workers Comp Expense			219,924		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,185,204

* 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 Kettle Brook Care Center, LLC		License No. 2219-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,185,204	
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>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 58,451	
Patient Trust Funds		58,451			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 58,451	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,243,655	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2016	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			\$	1,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(906,999)
6. Gain or Loss for Period			\$	507,527
	10/1/2015	thru 9/30/2016		
7. Total Net Worth			\$	(398,471)
C. Total Reserves and Net Worth			\$	(398,471)
D. Total Liabilities, Reserves, and Net Worth			\$	1,845,184

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,391,489
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,883,962
D. Net Income or Deficit			\$	507,527
E. Balance			\$	507,527
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	507,527
	09/30/16			

Annual Report of Long-Term Care Facility

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I. Preparer's/Reviewer's Certification

Name of Facility Kettle Brook Care Center, LLC		License No. 2219-C	Report for Year Ended 9/30/2016	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 checked="" type="checkbox"/> NurseFac-Aids			
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 <i>iCare Management LLC</i>		Title	Date Signed <i>2-14-17</i>		
Printed Name of Preparer iCare Management LLC					
Address Address 341 Bidwell Street, Manchester, CT 06040			Phone Number 860-570-2140		