

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center	
Address (No. & Street, City, State, Zip Code) 534 Town St., Moodus, CT 06469	
Type of Facility <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <p>Chronic and Convalescent</p> <p><input checked="" type="checkbox"/> Nursing Home only (CCNH)</p> </div> <div style="width: 30%;"> <p>Rest Home with Nursing Supervision only (RHNS)</p> </div> <div style="width: 30%;"> <p><input type="checkbox"/> (Specify)</p> </div> </div>	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 1029-C	RHNS 179RH	(Specify)	Medicare Provider 07-5307
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Medicaid Provider Numbers:	CCNH	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) Chestelm Health Care, Inc. d/b/a Chestelm Health & R	License No. 1029-C	Report for Year Ended 9/30/2017	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 Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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) Brenda Marinan			Printed Name (Owner) Brinton Epright		
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 Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 534 Town St., Moodus, CT 06469				
Report Prepared By CJLC LLC		Phone Number 860-610-9009	Date 2/14/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facility 860-873-1455	Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Ce		Address (No. & Street, City, State, Zip) 534 Town St., Moodus, CT 06469		
License Numbers:	CCNH 1029-C	RHNS 179RH	(Specify)	Medicare Provider No. 07-5307
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Brenda Marinaro		Nursing Home Administrator's License No.:	00932	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Related Parties*

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center		License No. 1029-C		Report for Year Ended 9/30/2017		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?						<input checked="" type="radio"/> Yes <input type="radio"/> 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?						<input checked="" type="radio"/> Yes <input type="radio"/> 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	%**				
Healthcare Holdings, LLC	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Rent	22/9	600,000	600,000
Brenda Marinan	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Administrator	10/A2	105,668	105,668
Mark Epright	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Chief Financial Officer	10/A4	100,604	100,604
Chestelm Adult Day Services	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Snow Plowing	22/6f	7,450	7,450
Chestelm Adult Day Services	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Purchased food for adult day services	18/2a1	(24,000)	(24,000)
Rebecca Epright	534 Town St., Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Recreation Worker	10/A12h	1,022	1,022
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Hea	License No. 1029-C	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire 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
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab			1029-C	9/30/2017			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						
Wells Fargo Fin. Serv.	<input type="radio"/>	<input checked="" type="radio"/>	Canon C7260	06/24/15	36 months	9,207	9,207	
Marlin Leasing Corp. 300 Fellowship Rd, Mt Laurel, NJ 08054	<input type="radio"/>	<input checked="" type="radio"/>	Phone System	06/30/15	36 months	16,642	16,642	
Mercedes Benz Financial 36455 Corporate Dr, Farmington Hills, MI 48331	<input type="radio"/>	<input checked="" type="radio"/>	Vehicle	Self Disallowed	Self Disallowed	29,443	29,443	
Pitney Bowes, LLC	<input type="radio"/>	<input type="radio"/>	Postage Meter			2,199	2,199	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***								57,491

* 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 Chestelm Health Care, Inc. d/b/a Cl	License No. 1029-C	Report for Year Ended 9/30/2017	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 1 CJLC LLC 2 Crowe Horwath LLP 3 4	Address (No. & Street, City, State, Zip Code) 225 Pitkin Street, East Hartford, CT 06108 175 Powder Forest Dr, Weatogue, CT 06089
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Services Provided by This Firm (*describe fully*)

1 Medicaid Cost Report	\$ 7,725
2 CT Corp Tax Returns/Health Care Holdings Audit	\$ 17,550
3	\$
4	\$
	Charge for Services Provided
	\$ 25,275

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

Yes No Pg 15/1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 M. Germaine 2 State of Connecticut 3 4 5	Telephone Number
--	------------------

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 Employee Matters	\$ 1,064
2 Conservator	\$ 450
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 1,514

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

Yes No Pg 15/1e

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center		1029-C			9/30/2017				8	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	76	63	13		76	63	13		76	63	13		
B. On last day of THIS report period	76	63	13		76	63	13		76	63	13		
2. Number of Residents													
A. As of midnight of PREVIOUS report period	72	61	11		72	61	11		68	56	12		
B. As of midnight of THIS report period	68	57	11		68	56	12		68	57	11		
3. Total Number of Days Care Provided During Period													
A. Medicare	3,366	3,366			2,719	2,719			647	647			
B. Medicaid (Conn.)	16,357	12,331	4,026		12,451	9,395	3,056		3,906	2,936	970		
C. Medicaid (other states)													
D. Private Pay	5,178	4,668	510		3,459	3,134	325		1,719	1,534	185		
E. State SSI for RCH													
F. Other (Specify) MM & MC	854	854			621	621			233	233			
G. Total Care Days During Period (3A thru F)	25,755	21,219	4,536		19,250	15,869	3,381		6,505	5,350	1,155		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	16	16			16	16							
B. Other Bed Reserve Days	116	116			108	108			8	8			
5. Total Resident Days (3G + 4A + 4B)	25,887	21,351	4,536		19,374	15,993	3,381		6,513	5,358	1,155		

Schedule of Resident Statistics (Cont'd)

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm H			License No. 1029-C			Report for Year Ended 9/30/2017			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	(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-IID				
No. of Residents	8		32	9	17	2							
Per Diem Rate													
a. One bed rm.					550.00	300.00							
b. Two bed rms.					375.00	275.00							
c. Three or more bed rms.						260.00							
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										3,733	3,733		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										7,545	7,545		
C. Other										1,607	1,607		
D. Total Physical Therapy Treatments										12,885	12,885		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										441	441		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										922	922		
2. Restorative Treatments													
C. Other										108	108		
D. Total Speech Therapy Treatments										1,471	1,471		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										1,535	1,535		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										8,460	8,460		
C. Other										1,324	1,324		
D. Total Occupational Therapy Treatments										11,319	11,319		

Report of Expenditures - Salaries & Wages

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab	License No. 1029-C	Report for Year Ended 9/30/2017	Page 10	of 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	(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)	78,602	1,539	27,066	541		
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	225,740	8,405	77,731	2,940		
5. Dietary Service						
a. Head Dietitian	22,284	476	7,673	167		
b. Food Service Supervisor	48,644	1,699	16,750	597		
c. Dietary Workers	204,043	14,546	70,260	5,111		
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	74,563	5,567	25,675	1,952		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	96,260	4,903	33,146	1,723		
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	66,271	5,028	22,820	1,767		
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	87,200	1,907	7,895	173		
b. RN						
1. Direct Care	503,185	10,818	45,557	979		
2. Administrative**	110,719	2,294	10,024	208		
c. LPN						
1. Direct Care	398,150	13,802	36,047	1,250		
2. Administrative**						
d. Aides and Attendants	1,079,588	70,815	97,742	6,411		
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	96,291	4,398	33,157	1,545		
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	49,340	1,536	16,990	541		
n. Marketing						
o. Other (Specify) See Attached Schedule	30,656	1,512	10,556	531		
<i>A-13. Total Salary Expenditures</i>	3,171,537	149,245	539,088	26,435		

* 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 of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Wages - Medical Records	\$ 30,656	1,512	\$ 10,556	531		
Total	\$ 30,656	1,512	\$ 10,556	531	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Purchased Services - Nursing	\$ 15,317	Contract	\$ 1,387	Contract		
Physiatrist	\$ 893	6	\$ 307	2		
Respiratory Therapist	\$ 1,506	Contract	\$ 519	Contract		
Total	\$ 17,716	6	\$ 2,213	2	\$ -	-

**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	
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center				1029-C	9/30/2017			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).										
Mark Epright (10/1/16 to 9/30/17)	74,447	26,157		Standard Package	Chief Financial Officer	1,920	A4			
Rebecca Epright (10/1/16 to 8/17/17)	756	266		Standard Package	Recreation Worker	92	A12h			

* 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	
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center				1029-C	9/30/2017			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***										
Brenda Marinan (10/1/16 to 9/30/17)	78,602	27,066		Standard Package	Facility Administrator	2,080	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		
Chestelm Health Care, Inc. d/b/a Chestelm Health &	1029-C	9/30/2017	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	1,327	Contract	457	Contract		
3. Pharmacist	3,409	Contract	1,174	Contract		
4. Podiatrist	4,912	45	1,691	15		
5. Physical Therapy						
a. Resident Care	282,553	4,521				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	15,175	195	5,225	67		
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) Medical Staff Meeting	279	2	96	1		
9. Speech Therapist						
a. Resident Care	70,509	1,272				
b. Other						
10. Occupational Therapist						
a. Resident Care	218,040	4,935				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	17,716	6	2,213	2		
B-13 Total Fees Paid in Lieu of Salaries	613,919	10,976	10,856	85		

* 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 Chestelm Health Care, Inc. d/b/a Chestelm Health & Re		License No. 1029-C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Elmo Villanueva, MD 506 Cromwell Ave # 201, Rocky Hill, CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Mustapha Kernal, MD 11 Friendship St; Newport, Rhode Island 02840	Physiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
Khybery Kassem, M MD 514 Westchester Rd, Colchester, CT 06415	Medical Staff Meetings	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Medical 888 Worcester St, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Podiatry Group 888 Worcester St, Wellesley, MA 02482	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
Omincare 900 Omincare Center, 201 East Fourth St.,	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Preferred Therapy Solutions 850 Silas Deane Hwy #2, Wethersfield, CT 06109	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input 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
Chestelm Health Care, Inc. d/b/a Chestelm Health	1029-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 142,446	121,751	20,695	
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 62,642	53,541	9,101	
4. Social Security (F.I.C.A.)	\$ 274,793	234,870	39,923	
5. Health Insurance	\$ 334,849	286,202	48,648	
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 27,300	23,334	3,966	
8. Uniform Allowance	\$ 10,200	7,587	2,613	
9. Other (<i>Specify</i>) See Attached Schedule	\$ 44,930	38,402	6,528	
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 4,091	3,043	1,048	
d. Accounting and Auditing	\$ 25,275	18,801	6,474	
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 1,514	1,126	388	
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 38,312	28,499	9,813	
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 7,055	5,248	1,807	
2. Cellular Phones	\$ 12,479	9,282	3,196	
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	186	64	
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	\$ 462,398	343,959	118,439	
Subtotal	\$ 1,448,535	1,175,833	272,701	

* 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**

Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center
 9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Misc Employee Benefits	\$ 33,227	\$ 5,648	
Employee Physicals	\$ 5,175	\$ 880	
Total	\$ 38,402	\$ 6,528	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Chestelm Health Care, Inc. d/b/a Chestelm Health & I	1029-C	9/30/2017	16	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		1,448,535	1,175,833	272,701	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	4,424	3,291	1,133	
4. Employee Travel	\$	25	19	6	
5. Education Expenses Related to Seminars and Conventions	\$	15,195	11,303	3,892	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	7,920	5,891	2,029	
7. Other (<i>Specify</i>)	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	17,589	13,084	4,505	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$	2,094	1,558	536	
3. Advertising Other (<i>Specify</i>)***	\$	43,458	32,327	11,131	
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	5,722	4,256	1,466	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$	6,690	4,952	1,738	
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	325	242	83	
9. Subscriptions	\$	18,213	13,548	4,665	
10. Contributions***	\$	2,490	1,852	638	
See Attached Schedule					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	113,730	84,599	29,131	
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>)	\$	(15,299)	(11,380)	(3,919)	
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	1,671,109	1,341,373	329,736	

* 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)
Advertising - Promo & Mktg	\$ 32,327	\$ 11,131	
Total Other Advertising	\$ 32,327	\$ 11,131	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Act Dues & Memberships	\$ 149	\$ 51	
Dues And Memberships - Nursin	\$ 148	\$ 51	
ACHCA	\$ 229	\$ 81	
ALTCFM	\$ 189	\$ 66	
CAHCF	\$ 4,097	\$ 1,439	
SHRM	\$ 141	\$ 49	
Total Dues	\$ 4,952	\$ 1,738	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations	\$ 1,666	\$ 574	
Goodspeed Operahouse	\$ 186	\$ 64	
Total Contributions	\$ 1,852	\$ 638	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses & Permits	\$ 1,521	\$ 524	
Service Charges - Bank	\$ 310	\$ 107	
Service Charges - Credit Card	\$ 3,801	\$ 1,309	
Purchases Discount	\$ (317)	\$ (109)	
Prior Period Adjustments	\$ (16,696)	\$ (5,749)	
Total Other Administrative and General	\$ (11,380)	\$ (3,919)	\$ -

Schedule C-1 - Management Services*

Name of Facility Chestelm Health Care, Inc. d/b/a Chesteln	License No. 1029-C	Report for Year Ended 9/30/2017	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 #
N/A			

* 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 Chestelm Health Care, Inc. d/b/a Chestelm Health & R	License No. 1029-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 220,338	163,901	56,437	
2. Non-Food Supplies	\$ 35,714	26,566	9,148	
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 2,640	1,964	676	
c. Management Services**	\$			
d. Other (Specify) _____ Small Equipment	\$ 6,658	4,953	1,705	
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 265,351	197,384	67,967	
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*	3	3		
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No				
I. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$362				
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 checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost. \$2,022				
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
Chestelm Health Care, Inc. d/b/a Chestelm Health & Re		1029-C	9/30/2017		19	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. \$				
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. \$	3,013	2,241	772	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) Supplies		\$	6,115	4,549	1,566	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	9,128	6,790	2,338	
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	
Chestelm Health Care, Inc. d/b/a Chestelm Hea	1029-C	9/30/2017	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. \$	34,121	25,381	8,740	
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. \$	1,617	1,203	414	
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$	1,281	953	328	
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	37,019	27,537	9,482	
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	157,274	116,990	40,284	
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	109,853	81,715	28,138	
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	20,077	14,934	5,143	
f. X-rays and Related Radiological Procedures***	\$	7,049	5,244	1,806	
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	11,039	8,212	2,828	
i. Recreation	\$	16,959	12,615	4,344	
j. Other (Specify)**** See Attached Schedule	\$	75,176	59,049	16,127	
5K. Total Resident Care Expenditures (5a - 5j)	\$	397,427	298,759	98,668	

* 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 Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center			License No. 1029-C		Report for Year Ended 9/30/2017				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
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	13,737	4,730		22	6a
Point Click Care		<input type="radio"/>	<input checked="" type="radio"/>		Software Maintenance	28,181	9,704		16	m11
Paylocity		<input type="radio"/>	<input type="radio"/>		Payroll processing	13,576	4,675		16	m11
IT Direct		<input type="radio"/>	<input type="radio"/>		Network support	19,908	6,995		16	m11
Flo-Tech		<input type="radio"/>	<input type="radio"/>		Network support	8,148	2,863		15	1g
		<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
Chestelm Health Care, Inc. d/b/a Chestelm He	1029-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 99,020	73,657	25,363			
b. Heat	\$ 48,714	36,237	12,478			
c. Light & Power	\$ 55,969	41,633	14,336			
d. Water	\$ 3,291	2,448	843			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 57,491	42,765	14,726			
f. Other (<i>itemize</i>)	\$ 52,253	38,869	13,384			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 316,738	235,609	81,129			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 664	494	170			
d. Movable Equipment	\$ 49,229	36,620	12,610			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 49,893	37,114	12,780			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 86,810	64,575	22,236			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 86,810	64,575	22,236			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 600,000	446,316	153,684			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 56,044	41,689	14,355			
c. Personal property taxes	\$ 7,385	5,493	1,892			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 800,132	595,186	204,946			

* 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)
Purchased Services - Plant &	\$ 23,497	\$ 8,091	
Snow Plowing - Plant & Maint	\$ 5,542	\$ 1,908	
Grounds Maintenance	\$ 4,242	\$ 1,461	
Grounds Landscaping	\$ 3,744	\$ 1,289	
Small Equipment Purchase - Pl	\$ 1,296	\$ 446	
Small Equipment Purchase - Ge	\$ 549	\$ 189	
Total Other Repairs and Maintenance	\$ 38,869	\$ 13,384	\$ -

Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center
9/30/2017

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:				
10/18/2016	Elite Low Bed	\$ 1,448	7	\$ 207
12/16/2016	Walk-In Cooler	\$ 4,012	7	\$ 478
12/31/2016	Sit&Stand & Mobility Trainer	\$ 11,695	7	\$ 1,392
1/19/2017	Manitowoc Ice Machine	\$ 2,919	7	\$ 313
1/20/2017	Beverage Cart	\$ 2,127	7	\$ 228
2/8/2017	Air Mattresses	\$ 4,456	7	\$ 424
2/28/2017	Elite Low Bed, Side Rail, Head & Foot Boards	\$ 3,645	7	\$ 347
4/10/2017	Training & Break Room Furniture	\$ 4,548	7	\$ 325
4/12/2017	(7) Swivel Tilt Lock Chairs	\$ 923	7	\$ 66
5/31/2017	Hand Controls, Head & Foot Boards	\$ 3,282	7	\$ 195
9/30/2017	ESTIM/Ultra Combo	\$ 3,113	7	\$ 37
9/30/2017	Revolution Wireless Electrotherapy Sys	\$ 1,457	7	\$ 17
9/30/2017	Diathermy SWD100	\$ 8,539	7	\$ 102
9/30/2017	Trainer	\$ 7,661	7	\$ 91
9/30/2017	(14) Aire Mattresses	\$ 15,029	7	\$ 179
7/12/2017	Dell PowerEdge R430 Server	\$ 7,725	5	\$ 386
9/30/2017	(2) Lenovo Thinkpad Laptop	\$ 2,351	5	\$ 39
9/30/2017	(3) Lenovo Desktop	\$ 3,293	5	\$ 55
Total additions for Movable Equipment		\$ 88,225		\$ 4,882 *
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:				
11/4/2016	Well Pump	2,146	3	\$ 656
1/31/2017	Resident Room Repaint	1,376	3	\$ 344
3/1/2014	Resident Room Repaint	4,870	3	\$ 947
6/28/2017	Room #6 Renovation	2,727	3	\$ 303
6/27/2017	Room #6 Renovation	5,117	3	\$ 569
9/1/2017	Tiles for Room 53 & Hairdressing Room	1,987	3	\$ 55
Total additions for Leasehold Improvement		\$ 18,223		\$ 2,874 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab C			1029-C		9/30/2017			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	Var	Var	Var	2,791,712	1,825,971			83,937	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				18,223				2,874	
C-4. Subtotal									86,810
D. Total Amortization									86,810

* 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 Chestelm Health Care, Inc. d/b/a Ches	License No. 1029-C	Report for Year Ended 9/30/2017	Page of 25 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			
2. Date Structure Completed			
3. If NOT Original Owner, Date of Purchase	4/1/1983		
4. Date of Initial Licensure			
5. Total Licensed Bed Capacity	76		
6. Square Footage	31,196		
7. Acquisition Cost			
a. Land			
b. Building			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing			
a. Type of Financing (e.g., fixed, variable)	Fixed		
b. Date Mortgage Obtained	05/20/98		
c. Interest Rate for the Cost Year	7.65%		
d. Term of Mortgage (number of years)	30		
e. Amount of Principal Borrowed	4,365,200		
f. Principal balance outstanding as of 9/30/20__			
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
Chestelm Health Care, Inc. d/b/a Ches	1029-C	9/30/2017	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	
Chestelm Health Care, Inc. d/b/a C		1029-C		9/30/2017		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)				\$			
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)				\$	11,382	8,467	2,915
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	11,382	8,467	2,915
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$	12,612	9,382	3,230
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	40,650	30,238	10,412
Small Equipment Purchase - Ge							
14d. Total Insurance Expenditures (14a + b + c)				\$	53,262	39,620	13,643
15. Total All Expenditures (A-13 thru C-14)				\$	7,896,949	6,536,180	1,360,769

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Ce				1029-C	9/30/2017	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	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 218,040	218,040		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 4,091	3,043	1,048	
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 11,399	8,435	2,964	
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.	16	L6	Automobile Expense (e.g. personal use)	\$ 7,920	5,891	2,029	
18.	16	m2/m	Unallowable Advertising *	\$ 45,552	33,884	11,668	
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 2,240	1,666	574	
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ (22,120)	(16,454)	(5,666)	
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)				\$ 267,123	254,507	12,616	

* 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	m13	Prior Period Adjustments	\$ (16,696)	\$ (5,749)	
16	m8a	Chamber of Commerce	\$ 242	\$ 83	
Total Other A&G Adjustments			\$ (16,454)	\$ (5,666)	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab			1029-C	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 267,123	254,507	12,616	
Page 20 - Resident Care Supplies***							
27.	20	5a	Prescription Drugs	\$ 157,274	116,990	40,284	
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 7,049	5,244	1,806	
30.	20	5h	Laboratory	\$ 11,039	8,212	2,828	
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 20,077	14,934	5,143	
33.	20	5j	Occupational Therapy	\$ 4,594	4,594		
34.			Other - See Attached Schedule	\$ 13,835	10,291	3,544	
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.	22	6e/7d	Depreciation on Unallowable Motor Vehicles	\$ 39,870	29,617	10,252	
37.	22	10c	Unallowable Property and Real Estate Taxes	\$ 1,130	836	294	
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14b	Property Insurance	\$ 12,612	9,382	3,230	
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV3	Radio and Television Revenue	\$ 4,504	3,350	1,154	
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)			\$ 539,106	457,956	81,150	

*** 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.

Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center
 9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy Expense	\$ 391	\$ 134	
20	5j	Consolidated Billed Expenses	\$ 9,901	\$ 3,409	
Total Other Ancillary Costs			\$ 10,291	\$ 3,544	\$ -

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 Chestelm Health Care, Inc. d/b/a Chestelr 1029-C		License No.			Report for Year Ended 9/30/2017			Page 30	of 37
Item				Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue									
1.	a.	Medicaid Residents (<i>CT only</i>)	\$	5,443,728	4,332,058	1,111,670			
	b.	Medicaid Room and Board Contractual Allowance **	\$	(1,905,526)	(1,486,826)	(418,700)			
2.	a.	Medicaid (<i>All other states</i>)	\$						
	b.	Other States Room and Board Contractual Allowance **	\$						
3.	a.	Medicare Residents (<i>all inclusive</i>)	\$	1,628,774	1,628,774				
	b.	Medicare Room and Board Contractual Allowance **	\$	527,510	527,510				
4.	a.	Private-Pay Residents and Other	\$	2,008,568	1,858,918	149,650			
	b.	Private-Pay Room and Board Contractual Allowance **	\$	3,899	3,899				
II. Other Resident Revenue									
1.	a.	Prescription Drugs - Medicare	\$	106,503	106,503				
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$						
	c.	Prescription Drugs - Non-Medicare	\$	16,137	16,137				
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2.	a.	Medical Supplies - Medicare	\$	433	433				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$						
	c.	Medical Supplies - Non-Medicare	\$						
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3.	a.	Physical Therapy - Medicare	\$	826,214	826,214				
	b.	Physical Therapy - Medicare Contractual Allowance **	\$						
	c.	Physical Therapy - Non-Medicare	\$	3,103	3,103				
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4.	a.	Speech Therapy - Medicare	\$	252,267	252,267				
	b.	Speech Therapy - Medicare Contractual Allowance **	\$						
	c.	Speech Therapy - Non-Medicare	\$	1,100	1,100				
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5.	a.	Occupational Therapy - Medicare	\$	792,173	792,173				
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$						
	c.	Occupational Therapy - Non-Medicare	\$	80,584	80,584				
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6.	a.	Other (<i>Specify</i>) - Medicare	\$	(1,840,588)	(1,840,588)				
	b.	Other (<i>Specify</i>) - Non-Medicare	\$	10,371	11,192	(821)			
III. Total Resident Revenue (Section I. thru Section II.)				\$	7,955,250	7,113,451	841,799		
IV. Other Revenue*									
1.	Meals sold to guests, employees & others			\$					
2.	Rental of rooms to non-residents			\$					
3.	Telephone			\$	4,504	3,350	1,154		
4.	Rental of Television and Cable Services			\$					
5.	Interest Income (<i>Specify</i>)			\$	708	527	181		
6.	Private Duty Nurses' Fees			\$					
7.	Barber, Coffee, Beauty and Gift shops			\$					
8.	Other (<i>Specify</i>)			\$	320	238	82		
V. Total Other Revenue (1 thru 8)				\$	5,532	4,115	1,417		
VI. Total All Revenue (III +V)				\$	7,960,782	7,117,566	843,216		

* 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)
30/116a	Medicare A - Oxygen	\$ 10,319		
30/116a	Medicare A - X-Ray	\$ 4,821		
30/116a	Medicare A - Physician Care	\$ (1,126)		
30/116a	Medicare A - Lab	\$ 8,332		
30/116a	Medicare A - Contractual Adju	\$ (1,443,684)		
30/116a	Medicare A - Sequestration	\$ (33,456)		
30/116a	Medicare A - Prior Year Adju	\$ 916		
30/116a	Managed Medicare - Oxygen	\$ 1,860		
30/116a	Managed Medicare - X-Ray	\$ 280		
30/116a	Managed Medicare - Lab	\$ 1,794		
30/116a	Managed Medicare - Ancillary	\$ (159,942)		
30/116a	Managed Medicare - Prior Year	\$ 1,285		
30/116a	Medicare B - Vaccines	\$ 7,222		
30/116a	Medicare B - Lab	\$ 1,232		
30/116a	Medicare B - Contractual Adju	\$ (234,404)		
30/116a	Medicare B - Sequestration	\$ (4,672)		
30/116a	Managed Care B - Contractual	\$ (1,197)		
30/116a	Managed Care B - Prior Year A	\$ (170)		
Total Other Resident Revenue - Medicare		\$ (1,840,588)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30/116b	Private SNF - Prior Year Adju	\$ (175)		
30/116b	Private ICF - Prior Year Adju	\$ -	\$ (821)	
30/116b	Managed Care - Oxygen	\$ 1,714		
30/116b	Managed Care - X-Ray	\$ 210		
30/116b	Managed Care - Lab	\$ 679		
30/116b	Managed Care - Contractual Ad	\$ (104,637)		
30/116b	Managed Care - Prior Year Adj	\$ 480		
30/116b	Blue Cross Contractual Adj	\$ (609)		
30/116b	Hospice XIX - Lab	\$ 13		
30/116b	Hospice XIX - Prior Year Adju	\$ 1,149		
30/116b	Outpatient - Physical Therapy	\$ 63,095		
30/116b	Outpatient - Occupational The	\$ 15,146		
30/116b	Outpatient - Speech Therapy	\$ 8,117		
30/116b	Outpatient - Contractual Adju	\$ (27,909)		
30/116b	Outpatient - Prior Year Adju	\$ (309)		
30/116b	Outpatient Part B ? Physical	\$ 114,342		
30/116b	Outpatient Part B OT	\$ 35,066		
30/116b	Outpatient Part B - Speech Th	\$ 7,699		
30/116b	Outpatient -Part B Cont Adj	\$ (92,723)		
30/116b	Outpatient Private- Contract	\$ (9,766)		
30/116b	Outpatient Private - Prior Yr	\$ (390)		
Total Other Resident Revenue		\$ 11,192	\$ (821)	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30/1V5	Interest Income		\$ 527	\$ 181	
Total Interest Income			\$ 527	\$ 181	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30/1V8	Charitable Donations	\$ 238	\$ 82	
Total Other Revenue		\$ 238	\$ 82	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Health Care, Inc. d/b/a Chestel	1029-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	287,114
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,008,895
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	2,400
5. Prepaid Expenses			\$	184,031
a. Deposits - Form 8752	9,160			
b. Prepaid - Insurance- Mortgage	90,463			
c. Prepaid - Insurance - Other	73,079			
d. Prepaid - Health Insurance	11,329			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,482,440
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>2,809,935</u>		\$	897,154
	Accum. Depreciation <u>1,912,781</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>60,962</u>		\$	2,282
	Accum. Depreciation <u>58,680</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,375,983</u>		\$	219,721
	Accum. Depreciation <u>1,156,262</u>	Net		
7. Motor Vehicles	*Historical Cost <u>76,131</u>		\$	19,623
	Accum. Depreciation <u>56,508</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	358,404
Construction In Progress	89,599			
Book vs Cost	268,805			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,497,183

* 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 Chestelm Health Care, Inc. d/b/a Chestel	License No. 1029-C	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 2,979,623	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
3. Buildings			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
4. Non-Movable Equipment			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
5. Movable Equipment			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
6. Motor Vehicles			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$ (162,947)	
Escrow / Reserves		37,050		
Goodwill		1,086		
Due From Related Parties		(201,083)		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ (162,947)	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 2,816,675	

* 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		
Chestelm Health Care, Inc. d/b/a Chestelm He		1029-C		9/30/2017		33		37		
Account							Amount			
Liabilities										
A. Current Liabilities										
1. Trade Accounts Payable							\$		961,404	
2. Notes Payable (<i>itemize</i>)							\$		35,062	
Notes Payable- Ford									35,062	
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>)							\$		155,296	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)							\$			
6. Accrued Payroll Taxes Payable							\$		165	
7. Medicare Final Settlement Payable							\$		(9,463)	
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>)							\$		205,844	
Accrued EE 401K PR Withholding		29,484		Accrued State Back Tax		(1,675)				
Accrued Accounting		20,000		Accrued Federal Back Ta		20,213				
Accrued User Tax		119,940		Due To Medicaid		(10,579)				
Accrued Property Tax		28,131		Resident Refunds		330				
A-13. Total Current Liabilities (Lines A1 thru 12)							\$		1,348,308	

* 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 Chestelm Health Care, Inc. d/b/a Chestelm	License No. 1029-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount
Total Brought Forward:				1,348,308
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>)				\$ (19,444)
Name and Address of Lender	Amount	Loan Date		
Due To Related Parties	(19,444)			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (19,444)
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,328,864

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

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Health Care, Inc. d/b/a Ches	1029-C	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,423,978
6. Gain or Loss for Period			\$	63,833
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	1,487,811
C. Total Reserves and Net Worth			\$	1,487,811
D. Total Liabilities, Reserves, and Net Worth			\$	2,816,675

H. Changes in Total Net Worth

Name of Facility Chestelm Health Care, Inc. d/b/a Chestel	License No. 1029-C	Report for Year Ended 9/30/2017	Page 36	of 37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(988,895)	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	7,960,782	
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	7,896,949	
D. Net Income or Deficit			\$	63,833	
E. Balance			\$	(925,062)	
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			\$	(925,062)	
				09/30/17	

I. Preparer's/Reviewer's Certification

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm	License No. 1029-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input 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				
CJLC LLC				
Address		Phone Number		
225 Pitkin Street, East Hartford, CT 06108		860-610-9009		