

February 8, 2016

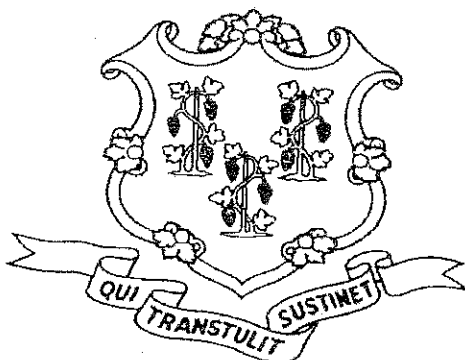
Mr. Chris LaVigne, Director
Department of Social Services
55 Farmington Ave
Hartford, CT 06105
Attention: Office of Reimbursement and CON

Dear Mr. LaVigne:

Enclosed please find the 2015 Medicaid Cost Report for Bethel Health Care Center. Bethel operates a CCNH, RCH, and Assisted Living. The operations of the Assisted Living are shown in the Annual Report of Long-Term Care Facility in the RHNS column and should not be considered for reimbursement.

In preparing this cost report, we did not perform any disallowances for the administrator salary expense or dues expense in excess of the limits for each prescribed by your department. We did not disallow any depreciation or interest expense in excess of amounts previously approved via Certificate of Need or related to any prior state desk review or field audits. Cascades asset additions in the amount of \$7,536 are not allowable. See page 23a for detail of asset additions which are unallowable. Depreciation on these assets is also disallowed each year. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Bethel Health Care Center	
Address (No. & Street, City, State, Zip Code) 13 Parklawn Drive Bethel, CT 06801	
Type of Facility <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"/> Residential Care Home	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2138-C	RHNS	Residential Care Home 1868	Medicare Provider 07-5400
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Medicaid Provider Numbers:	CCNH 21387	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) Bethel Health Care Center	License No. 2138-C	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bethel Health Care Center [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Roland Butler			Printed Name (Owner) Roland Butler		
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 Bethel Health Care Center		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 13 Parklawn Drive Bethel, CT 06801				
Report Prepared By BlumShapiro & Co.		Phone Number 860-561-4000	Date 2/15/2016	
Item	Total	CCNH	RHNS	Residential Care Home
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 203-830-4180	Report for Year Ended 9/30/2015	Page 2	of 37
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Name of Facility (as shown on license) Bethel Health Care Center	Address (No. & Street, City, State, Zip) 13 Parklawn Drive Bethel, CT 06801
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License Numbers: 2138-C	CCNH	RHNS	Residential Care Home 1868	Medicare Provider No. 07-5400
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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"/> Residential Care Home	

Type of Ownership (Check appropriate box)						
<input type="radio"/> Proprietorship	<input checked="" type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.	<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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Administrator		
Name of Administrator Ronald C. Butler	Nursing Home Administrator's License No.:	000794

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 Bethel Health Care Center		License No. 2138-C	Report for Year Ended 9/30/2015	Page 3	of 37
Legal Name of Partnership/LLC Bethel Health and Rehabilitation Center, LLC		Business Address 13 Parkland Drive Bethel, CT 06801		State(s) and/or Town(s) in Which Registered Bethel, CT	
Name of Partners/Members	Business Address	Title		% Owned	
Ronald Butler	78 Sand Hill Road Weatogue, CT 06089	President / Administrator / D		0.5975	
Grace L. Flight	2 Judd Avenue Bethel, CT 06081	Director		0.07	
Bethel Healthcare Acquisition	13 Parkland Drive Bethel, CT 06081			0.26	
Various others (7 people)				0.0725	

General Information and Questionnaire
Corporate Owners

Name of Facility Bethel Health Care Center	License No. 2138-C	Report for Year Ended 9/30/2015	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	

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

Names of Stockholders Owning at Least 10% of Shares			

General Information and Questionnaire Related Parties*

Name of Facility Bethel Health Care Center	License No. 2138-C	Report for Year Ended 9/30/2015	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 %**				
Ronald Butler / Bethel Health Management	125 Periwinkle Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	Administrative Management Services	Page 16, Line M12	143,641	143,641
Ronald Butler	125 Periwinkle Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	Administrator / Compensation with bonus	Page 10, Line A2	125,150	125,150
Mary G. Butler	125 Periwinkle Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	Assistant Admin / Compensation with bonus	Page 10, Line A3	104,239	104,239
Bertha M. McCollam, Inc.	219 Greenwood Ave. Bethel, CT 06801	<input checked="" type="radio"/>	<input type="radio"/>	Insurance Agency / Various Insurance Policies	Page 16, Line 13	9,769	9,769
		<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"/>				

* 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 Bethel Health Care Center	License No. 2138-C	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

Costs were allocated between all cost centers on a consistent basis as in the prior cost years which have been reviewed and accepted by the Department of Social Services through the field audit process.

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		Date of Lease**	Term of Lease	Annual Amount of Lease	Page of
		9/30/2015	37				
Bethel Health Care Center	2138-C						6 37
		Related * to Owners, Operators, Officers					
		Yes	No				
Name and Address of Lessor	Description of Items Leased	<input type="radio"/>	<input checked="" type="radio"/>	8/6/2012 & 8/23/2013	60 months & 39 months	65,880	65,921
DeLage Financial	Copier/Printer	<input type="radio"/>	<input checked="" type="radio"/>				
Pitney Bowes	Postage Meter	<input type="radio"/>	<input checked="" type="radio"/>	09/20/11	51 months	1,168	1,168
		<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 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"/>				
						Total ***	67,089

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 Bethel Health Care Center	License No. 2138-C	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 BlumShapiro & Co.	29 So. Main Street, W. Hartford, CT 06127
2 Capital Source	158 Stonepost Road, Glastonbury, CT 06033
3	
4	

Services Provided by This Firm (describe fully)

1 Annual audit, tax returns, and benefit plan audits	\$ 53,194
2 Working capital loan compliance audit	\$ 12,000
3	\$
4	\$
	Charge for Services Provided
	\$ 65,194

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 See Attached	See Attached
2	
3	
4	
5	

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

1 See Attached
2
3
4
5

Services Provided by This Firm (describe fully)

1 See Attached	\$ 25,068
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 25,068

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

- Yes No Page 15, Line 1e

Name of Firm	Address	Telephone #	Services Provided	Charge for Services	Disallow?
1. Goldman, Gruder & Woods	200 Connecticut Avenue Norwalk, CT 06854	203-899-8900	Collections	\$ 16,644	Yes
2. CT Corporation	One Corporate Center Hartford, CT 06103	860-724-9044	Statutory Representation	\$ 709	No
3. Vitale, Joseph A.	575 Highland Avenue Cheshire, CT, 06410		Legal counsel	\$ 1,060	No
4. GoffWilson	2 Capital Plaza Concord, NH 03302	603-589-4018	Immigration nursing services guidance	\$ 4,180	No
5. Delaware Secretary of State	Corporation Trust Center 1209 Orange St Wilmington, DE, 19801		Tax	\$ 300	No
6. Treasurer State of CT	55 Elm Street Hartford, CT, 06106		Applications & mailings	\$ 163	No
7. Stephen Woods - State Marshal			Appointment of Conservator	\$ 137	Yes
8. Capsource Legal				\$ 1,125	Yes
9. David E. Schneider, Jr.	304 Federal Road, Suite 101 Brookfield, CT 06804		Collections	\$ 750	Yes
				<u>\$ 25,068</u>	
			Disallowed Portion	<u>\$ 18,656</u>	

Schedule of Resident Statistics

Name of Facility Bethel Health Care Center	License No. 2138-C	Report for Year Ended 9/30/2015						Page 8	of 37
		Period 10/1 Thru 6/30			Period 7/1 Thru 9/30				
		Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Total	CCNH		
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	203	161	28	14	203	161	28	14	
B. On last day of THIS report period	203	161	28	14	203	161	28	14	
2. Number of Residents									
A. As of midnight of PREVIOUS report period	172	136	24	12	172	136	24	12	
B. As of midnight of THIS report period	168	133	23	12	181	146	22	13	
3. Total Number of Days Care Provided During Period									
A. Medicare	21,857	21,857			16,971	16,971			
B. Medicaid (Conn.)	18,325	18,325			13,913	13,913			
C. Medicaid (other states)									
D. Private Pay	13,665	3,381	7,988	2,296	9,990	2,355	5,891	1,744	
E. State SSI for RCH	2,163			2,163	1,541			1,541	
F. Other (Specify) Managed Medicare	8,322	8,322			6,391	6,391			
G. Total Care Days During Period (3A thru F)	64,332	51,885	7,988	4,459	48,806	39,630	5,891	3,285	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	19	19			19	19			
B. Other Bed Reserve Days	49	49			32	32			
5. Total Resident Days (3G + 4A + 4B)	64,400	51,953	7,988	4,459	48,857	39,681	5,891	3,285	
					17	17			
					15,543	12,272	2,097	1,174	

Schedule of Resident Statistics (Cont'd)

Name of Facility Bethel Health Care Center			License No. 2138-C			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input 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 (1)	RHNS (2)	Residential Care Home (3)	Lost			Gained			CCNH	RHNS	Residential Care Home	
				(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	Residential Care Home		
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	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	51	47			35	23	4	8					
Per Diem Rate													
a. One bed rm.	PPS	260.52			470/650	184.15	159.79	142.06					
b. Two bed rms.	PPS	260.52			430/610	N/A	N/A	N/A					
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									897	897			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									93,941	93,941			
D. Total Physical Therapy Treatments									94,838	94,838			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									149	149			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									3,342	3,342			
D. Total Speech Therapy Treatments									3,491	3,491			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									770	770			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									60,237	60,237			
D. Total Occupational Therapy Treatments									61,007	61,007			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Bethel Health Care Center	2138-C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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)	125,150	2,080	41,412	953	23,117	532
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	70,699	1,436	10,870	221	6,068	123
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	680,013	29,494	206,915	8,975	69,652	3,021
5. Dietary Service						
a. Head Dietitian	134,002	4,470	20,603	687	11,501	384
b. Food Service Supervisor						
c. Dietary Workers	690,225	47,045	106,125	7,233	59,240	4,038
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	400,323	35,175	61,551	5,408	34,359	3,019
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	170,676	7,427	60,143	2,617	27,177	1,183
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	77,316	6,708	11,888	1,031	6,636	576
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	204,014	4,176				
b. RN						
1. Direct Care	2,535,532	79,246	42,786	1,337	23,883	746
2. Administrative**	482,371	14,726	5,218	159	1,043	32
c. LPN						
1. Direct Care	1,356,981	55,082	155,986	6,332	87,073	3,534
2. Administrative**						
d. Aides and Attendants	2,299,817	152,639	134,074	8,898	74,842	4,967
e. Physical Therapists	1,526,592	49,986				
f. Speech Therapists	229,213	5,508				
g. Occupational Therapists	844,040	23,716				
h. Recreation Workers	209,631	11,607	46,794	2,591	26,121	1,446
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	649,358	22,871	9,206	324	5,139	181
n. Marketing						
o. Other (Specify)						
See Attached Schedule	267,893	13,425				
<i>A-13. Total Salary Expenditures</i>	12,953,845	566,817	913,572	46,768	455,851	23,782

* 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		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Medical Records	\$ 53,175	3,772				
Admissions	\$ 186,181	8,721				
Respiratory Therapist	\$ 28,537	932				
Total	\$ 267,893	13,425	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Sitters			\$ 2,412	150	\$ 1,346	84
Total	\$ -	-	\$ 2,412	150	\$ 1,346	84

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

Name	Name of Facility (as licensed)			Residential Care Home	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	Salary Paid								
	Bethel Health Care Center				2138-C		9/30/2015			12	37
Section III - Administrators***											
Ronald C. Butler	125,150				Same as employees	Administrator	2,080	A2			
Mary G. Butler (10/1/14 - 1/3/15)		9,479		5,291	Same as employees	Director of ALU/RCH	300	A2			
Patricia Clark, RN (1/4/15 - 9/30/15)		31,933		17,826	Same as employees	Director of ALU/RCH	1,185	A2			
Section IV - Assistant Administrators											
Mary G. Butler (Business Office & Assistant Admin 10/1/14 - 9/30/15)	70,699	10,870		6,068	Same as employees	Assistant Administrator/Business Office	1,780	A3			

*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		
Bethel Health Care Center	2138-C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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	508	13	78	2	44	1
2. Dentist	13,054	Disallow				
3. Pharmacist	8,154	439				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	118,937	1,676				
b. Other						
6. Social Worker						
7. Recreation Worker	9,745	195	6,183	124	3,452	69
8. Physicians						
a. Medical Director (entire facility)	24,996	62	15,402	99	8,598	56
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care	28,234	466				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	244,799	6,405				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	25,639	1,773				
d. Other						
12. Other (Specify) See Attached Schedule			2,412	150	1,346	84
B-13 Total Fees Paid in Lieu of Salaries	474,066	11,029	24,076	375	13,439	210

* 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 Bethel Health Care Center		License No. 2138-C		Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Deborah Lyon	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Value Health Care Services	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Onward Healthcare	Physical Therapy/Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>			
Coremedical Group	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>			
Medpro Healthcare	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>			
AMN Healthcare	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>			
Comphealth Medical	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>			
Various Individuals - See Attachment 1	Recreation Entertainers	<input type="radio"/>	<input checked="" type="radio"/>			
Harvey Kramer, MD	Medical Director - CCNH	<input type="radio"/>	<input checked="" type="radio"/>			
Brookfield Primary	Medical Director - ALU/RCH	<input type="radio"/>	<input checked="" type="radio"/>			
AMN Healthcare	Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>			
Central Jersey Health	RN/C.N.A.	<input type="radio"/>	<input checked="" type="radio"/>			
Bright Star	Sitters	<input type="radio"/>	<input checked="" type="radio"/>			
Riaan Zwedale	Sitters	<input type="radio"/>	<input type="radio"/>			
Danbury Nurse Registry	Sitters	<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.

Various individuals - Recreation Entertainers

- 1 Mad Hatter Barbershop
- 2 Nancy Wildman
- 3 Brian Horberg
- 4 Jane Marino
- 5 Larry Ayce
- 6 Billy Michaels
- 7 Roger Young
- 8 Jon Tench
- 9 Sharps & Flats
- 10 Laura McCormick
- 11 Chris Merwin
- 12 Robert Lupi
- 13 John Redgate
- 14 Eric Lipper
- 15 Tony Castle Entertainment
- 16 Dean Snellback
- 17 Silvertones
- 18 Larry Batter
- 19 Ethel Kaufman
- 20 Tom Callinan
- 21 Clare Capossela
- 22 Rita Wagner
- 23 Jerry Salamone

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health Care Center	2138-C	9/30/2015	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 436,668	394,960	27,826	13,882
2. Disability Insurance	\$ 96,107	86,918	6,130	3,059
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 1,362,652	1,232,371	86,913	43,368
5. Health Insurance	\$ 1,003,937	907,952	64,033	31,951
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 588	532	38	19
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 30,554	25,236	3,427	1,891
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 65,194	52,594	8,086	4,514
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 25,068	20,223	3,109	1,736
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 67,191	56,721	7,106	3,363
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 44,758	36,107	5,552	3,099
2. Cellular Phones	\$ 5,303	4,278	658	367
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 22,285	17,978	2,764	1,543
3. Resident Day User Fee	\$ 580,621	580,621		
Subtotal	\$ 3,740,926	3,416,491	215,643	108,791

* 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**

Bethel Health Care Center
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
Employee Physicals	\$ 19,791	\$ 3,043	\$ 1,699
Life insurance premiums on owners	\$ 5,445	\$ 384	\$ 192
Total	\$ 25,236	\$ 3,427	\$ 1,891

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
Sales Tax	\$ 17,978	\$ 2,764	\$ 1,543
Total	\$ 17,978	\$ 2,764	\$ 1,543

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

Name of Facility	License No.	Report for Year Ended		Page	of
Bethel Health Care Center	2138-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:	3,740,926	3,416,491	215,643	108,791	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 3,400	3,400			
2. Holiday Parties for Staff	\$ 2,625	2,374	167		84
3. Gifts to Staff and Residents	\$ 12,615	11,409	805		401
4. Employee Travel	\$ 15,378	12,406	1,907		1,065
5. Education Expenses Related to Seminars and Conventions	\$ 17,170	17,170			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 9,161	7,390	1,136		634
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 3,897	3,897			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 3,807	3,807			
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	\$ 8,621	6,955	1,069		597
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 2,515	2,515			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 525	424	65		36
9. Subscriptions	\$ 2,630	2,122	326		182
10. Contributions*** See Attached Schedule	\$ 725	725			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 158,146	127,580	19,616		10,950
12. Administrative Management Services**	\$ 143,641	115,879	17,817		9,946
13. Other (<i>Specify</i>) See Attached Schedule	\$ 183,527	169,178	9,327		5,022
C-14 Total Administrative & General Expenditures	\$ 4,309,309	3,903,721	267,880		137,708

* 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	Residential Care Home
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Advertising - Promotion	\$ 3,807	\$ -	\$ -
Gifts - promotional	\$ -	\$ -	\$ -
Total Other Advertising	\$ 3,807	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
ALTCFM	\$ 240		
BHCC	\$ 20		
American Association of Diabetes Educators	\$ 900		
Stony Hill 4 Corners	\$ 75		
ACHCA - CT	\$ 335		
American Physical Therapy Association	\$ 460		
AADE	\$ 135		
Mutual Aid	\$ 350		
Total Dues	\$ 2,515	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
Contributions	\$ 725	\$ -	\$ -
Total Contributions	\$ 725	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Software and computer support	\$ 18,046	\$ 2,775	\$ 1,549
CNA Training	\$ -	\$ 330	\$ -
Gift shop supplies and expenses	\$ 109	\$ -	\$ -
Taxes	\$ 202	\$ 31	\$ 17
Bank Charges	\$ 23,314	\$ 3,585	\$ 2,001
Late fees and charges	\$ 115,978	\$ -	\$ -
Convenience store expense	\$ -	\$ 112	\$ 62
Promotional	\$ 2,236	\$ 1,120	\$ 625
Licenses not patient related	\$ 350	\$ -	\$ -
Crime Insurance	\$ 1,024	\$ 157	\$ 88
Employment Practice Insurance	\$ 7,920	\$ 1,218	\$ 680
Total Other Administrative and General	\$ 169,178	\$ 9,327	\$ 5,022

Schedule C-1 - Management Services*

Name of Facility Bethel Health Care Center	License No. 2138-C	Report for Year Ended 9/30/2015	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Bethel Health Management	143,641	Management services and other business and facility matters	Page 16, Line M12

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

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

Name of Facility Bethel Health Care Center		License No. 2138-C	Report for Year Ended 9/30/2015		Page 18	of 37	
Item		Total	CCNH	RHNS	Residential Care Home		
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$	592,074	477,640	73,439	40,995		
2. Non-Food Supplies	\$	65,250	52,639	8,093	4,518		
3. Other (Specify) _____	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)							
	\$	6,216	5,015	771	430		
c. Management Services**							
	\$						
d. Other (Specify) _____							
	\$						
2E. Total Dietary Expenditures (2a + b + c + d)		\$	663,540	535,293	82,304	45,943	
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home		
G. Resident Meals: Total no. of meals served per day:*							
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.		
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						Page 30, Line IV1	
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.		
L. Is any revenue collected from these people?		<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt. \$20,505		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						Page 30, Line IV1	
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
Bethel Health Care Center	2138-C	9/30/2015	19	37
Item	Total	CCNH	RHNS	Residential Care Home
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. \$	30,905	24,932	3,833
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)	\$			
c. Management Services**	\$			
d. Other (Specify)	\$	596	481	74
3E. Total Laundry Expenditures (3a + b + c + d)	\$	31,501	25,413	3,907
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
Bethel Health Care Center		2138-C	9/30/2015		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	137,981	111,313	17,115	9,554
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. \$	137,387	108,413	19,669	9,305
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	275,368	219,726	36,784	18,859
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	957,656	957,656		
b.	Medicine Cabinet Drugs	\$	42,960	42,960		
c.	Medical and Therapeutic Supplies	\$	372,162	366,184	3,836	2,142
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	20,274	20,274		
f.	X-rays and Related Radiological Procedures***	\$	102,544	102,544		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	66,340	66,340		
i.	Recreation	\$				
j.	Other (Specify)**** See Attached Schedule	\$	348,065	262,386	85,679	
5K.	Total Resident Care Expenditures (5a - 5j)	\$	1,910,001	1,818,344	89,515	2,142

* 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	Residential Care Home
IV Therapy	\$ 151,922	\$ -	\$ -
CPM Machine Rental	\$ 5,196	\$ -	\$ -
APRN Expenses	\$ 21,740	\$ -	\$ -
Durable equipment rental short term	\$ 9,376	\$ 54,413	\$ -
Equipment parts & repairs	\$ 4,897	\$ -	\$ -
Respiratory therapy equipment rental short term	\$ -	\$ 29,463	\$ -
Supplies - outpatient therapy	\$ -	\$ 1,964	\$ -
Specialty mattress rentals	\$ 55,058	\$ -	\$ -
Respiratory Therapy - supplies	\$ 39	\$ -	\$ -
Physical Therapy - supplies	\$ 8,589	\$ -	\$ -
Personal care supplies	\$ 981	\$ -	\$ -
Supplies - occupational therapy	\$ 576	\$ -	\$ -
Supplies - speech therapy	\$ 3,185	\$ -	\$ -
Outpatient therapy administrative expense	\$ -	\$ (161)	\$ -
Diabetes Education	\$ 827	\$ -	\$ -
Total Other Resident Care	\$ 262,386	\$ 85,679	\$ -

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

Name of Facility Bethel Health Care Center		License No. 2138-C		Report for Year Ended 9/30/2015		Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			Pg	Line
		Yes	No			CCNH	RHNS	Residential Care Home		
ADP		○	⊙		Payroll Processing	97,113	14,931	8,335		16 m11
AmeriPride Linen		○	⊙		Linen Services	13,002	1,999	1,116		19 3a1
Base Technologies		○	⊙		Copier/ Printers/ Fax maintenance	31,488	11,096	5,014		22 6f
Berkshire Industries		○	⊙		Private Road Maintenance	28,192	9,934	4,489		22 6f
Aquarion Water Co		○	⊙		Meter Water Usage	31,241	11,009	4,975		22 6d
Fairfield Landscape		○	⊙		Lawn Care	6,768	2,385	1,078		22 6f
Heritage Healthcare		○	⊙		Housekeeping Services	101,541	15,612	8,715		20 4b1
Point Click Care		○	⊙		EMR Software Support	11,200	1,722	961		16 m13
Schindler Elevator		○	⊙		Elevator Maintenance	9,877	3,480	1,573		22 6f
Simplex Grinnell		○	⊙		Fire Alarm System	11,338	3,995	1,805		22 6f
Thyssen Krupp Elevator		○	⊙		Elevator Maintenance	7,416	2,613	1,181		22 6f
Housatonic Valley		○	⊙		Radiology	60,975				20 5f
Western CT Health		○	⊙		Employee Physicals	15,272	2,348	1,311		15 1a9
See attached		○	○							

* 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).

**Report of Expenditures
 Schedule C-2 - Individuals or Firms Providing Services by Contract * (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of					
Bethel Health Care Center		2138-C	9/30/2015	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	Residential Care Home	Pg	Line
Winter Brothers		<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	20,958	7,385	3,337	22	6f
HVRA of Danbury		<input type="radio"/>	<input checked="" type="radio"/>		Radiology	11,155	-	-	20	5f
Danbury Hospital Lab		<input type="radio"/>	<input checked="" type="radio"/>		Lab Services	56,843	0	0	20	5h

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

Name of Facility	License No.	Report for Year Ended			Page	of
Bethel Health Care Center	2138-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 66,703	49,135	11,787	5,781		
b. Heat	\$ 122,930	81,324	28,657	12,949		
c. Light & Power	\$ 362,704	239,945	84,552	38,207		
d. Water	\$ 88,132	58,303	20,545	9,284		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 67,089	54,122	8,322	4,645		
f. Other (<i>itemize</i>)	\$ 329,521	224,467	71,952	33,102		
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,037,079	707,296	225,814	103,969		
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 286	227	39	20		
b. Building & Building Improvements	\$ 793,231	629,114	109,411	54,706		
c. Non-Movable Equipment	\$ 13,670	10,842	1,886	943		
d. Movable Equipment	\$ 139,359	108,708	21,198	9,453		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 946,546	748,891	132,534	65,121		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 60,800	60,800				
b. Mortgage Expense	\$ 10,976	8,705	1,514	757		
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 71,776	69,505	1,514	757		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 398,170	315,790	54,920	27,460		
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 20,472	16,236	2,824	1,412		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,436,964	1,150,423	191,792	94,750		

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Bethel Health Care Center
9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/19/2014	Landscaping - Asphalt Patch	\$ 1,037	8	\$ 195
Total additions for Land Improvements		\$ 1,037		\$ 195 *
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:				
11/19/2014	Cascades - West Gaven Carpet - Unit 2 Cascades (disallow)	\$ 648	5	\$ 195
3/20/2015	Cascades - Apt 30 Repair Ceiling (disallow)	\$ 80	5	\$ 8
6/2/2015	Cascades - Apt 22, 20, 12 Repair and Paint (disallow)	\$ 240	5	\$ 24
6/1/2015	Cascades - Door Entry System (disallow)	\$ 2,386	10	\$ 120
9/2/2015	Cascades - Apt 51 & 17 Repair and Paint (disallow)	\$ 459	5	\$ 46
11/20/2014	Cascades - ProSource Carpet - Unit 2 (disallow)	\$ 989	5	\$ 297
11/11/2014	Roof Repair	\$ 21,240	10	\$ 3,186
3/13/2015	Room 200 & 100 Repair & Paint Walls	\$ 2,853	5	\$ 286
3/20/2015	Room 219 & 113 Repair & Paint Walls	\$ 3,216	5	\$ 322
3/22/2015	Carpet - Installation Tile Room 219	\$ 570	10	\$ 29
3/24/2015	Room Reno - Toilet	\$ 304	15	\$ 10
3/27/2015	Room 219, 113, 118 Repair & Wallpaper	\$ 3,597	5	\$ 360
3/26/2015	Room Renovations	\$ 47	5	\$ 5
3/31/2015	Room Reno - Toilet	\$ 256	15	\$ 9
3/16/2015	Phone Cabling	\$ 55	10	\$ 3
3/17/2015	Phone Cabling	\$ 97	10	\$ 5
3/20/2015	Phone Cabling	\$ 327	10	\$ 17
3/31/2015	Phone System	\$ 92	10	\$ 5
3/17/2015	Floor Tile	\$ 322	10	\$ 16
3/17/2015	Phone System	\$ 127	10	\$ 7
3/20/2015	BHC Base Board	\$ 520	10	\$ 26
4/10/2015	Floor Tile	\$ 203	10	\$ 10
4/10/2015	Toilet Replace	\$ 73	15	\$ 3
4/7/2015	Wall Paper Room Renovation	\$ 4,368	5	\$ 437
4/2/2015	Phone	\$ 54	10	\$ 3
4/2/2015	Room Renovations	\$ 59	5	\$ 6
4/22/2015	Toilet Replacement	\$ 36	15	\$ 1
4/17/2015	Building Renovation	\$ 32	5	\$ 3
4/10/2015	Building Renovation	\$ 40	5	\$ 4
4/20/2015	Phone	\$ 88	10	\$ 4
4/29/2015	Phone	\$ 359	10	\$ 18
4/10/2015	Room Renovation Vinyl Floor	\$ 2,198	10	\$ 110
4/24/2015	Phone	\$ 57	10	\$ 3
4/28/2015	Toilet Building Renovation	\$ 235	15	\$ 8
4/10/2015	Room Renovation 116 & 128	\$ 3,809	5	\$ 381
4/17/2015	Room Renovation 1125, 127, Chapel & 128	\$ 3,346	5	\$ 335
4/24/2015	Room 127 & 117	\$ 3,502	5	\$ 350
4/10/2015	Building Renovation - Flooring	\$ 480	10	\$ 24

4/3/2015	Toilets and Parts	\$ 332	15	\$ 11
4/14/2015	Toilets and Parts	\$ 944	15	\$ 32
4/24/2015	Kitchen Drain/Dish Room	\$ 1,815	15	\$ 61
5/8/2015	Room 105 & 210 Renovation	\$ 2,825	5	\$ 283
5/1/2015	Room 117, 129 & Chapel Renovation	\$ 3,132	5	\$ 313
5/7/2015	Room Renovation - Flooring	\$ 2,065	10	\$ 104
5/12/2015	Room Renovation 210	\$ 960	5	\$ 96
5/22/2015	Room Renovation Flooring	\$ 893	10	\$ 45
4/27/2015	Paint Room Renovation	\$ 2,562	5	\$ 256
5/8/2015	Paint - Chapel	\$ 382	5	\$ 38
5/18/2015	Room Renovation - Flooring	\$ 241	10	\$ 12
4/3/2015	Room Renovation 210	\$ 2,479	5	\$ 248
6/1/2015	Wallpaper Chapel	\$ 320	5	\$ 32
5/15/2015	Chapel - Paint	\$ 382	5	\$ 38
6/16/2015	Room Renovation - Flooring	\$ 1,122	10	\$ 56
5/28/2015	Room Renovation	\$ 402	10	\$ 20
6/22/2015	Room Renovation - Flooring	\$ 1,111	10	\$ 56
7/17/2015	Kitchen Dish Room	\$ 5,418	15	\$ 181
Total additions for Building Improvements		\$ 84,750		\$ 8,558
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:				
6/30/2015	Phone System	\$ 62,901	10	\$ 3,145
5/5/2015	Commercial Disposal	\$ 1,610	5	\$ 161
6/12/2015	Industrial Electric	\$ 936	10	\$ 47
9/23/2015	Wireless System	\$ 41,163	5	\$ 4,117
5/12/2015	Cascades - Electric Motors (disallow)	\$ 1,000	10	\$ 50
Total additions for Non-Movable Equipment		\$ 107,610		\$ 7,520
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:				
10/29/2014	Cascades - Patterson Medical (disallow)	\$ 1,734	5	\$ 521
10/16/2014	Dell Business - 2 OptiPlex 3020 Minitowers	\$ 3,475	5	\$ 1,043
10/31/2014	Verathon - Bladder scanner w/cart	\$ 9,428	5	\$ 2,829
11/20/2014	Dell Business - 2 OptiPlex 7020 Minitowers & 2 monitors	\$ 2,234	5	\$ 671
12/23/2014	Dell Business - 1 Monitors	\$ 127	5	\$ 38
12/19/2014	Patterson Medical - upright cycle	\$ 1,706	8	\$ 320
1/9/2015	Dell Business - 2 Monitors & 2 Computers	\$ 2,101	5	\$ 210
3/9/2015	Dell Business - 2 Monitors & 1 Computer	\$ 1,198	5	\$ 120
1/4/2015	Direct Supply - 1 Steamer & Table	\$ 8,169	10	\$ 409
4/9/2015	Dell Business - 1 Computer	\$ 943	5	\$ 95
4/9/2015	Dell Business - 2 Computer	\$ 1,886	5	\$ 189
4/14/2015	Patterson Medical - 6 legrets	\$ 2,116	5	\$ 212
4/18/2015	Dell Business - 2 Computer	\$ 1,886	5	\$ 189
4/27/2015	Dell Business - 1 Computer	\$ 1,073	5	\$ 108
5/1/2015	Dell Business - 1 server protection	\$ 1,147	5	\$ 115
5/4/2015	Home Health Pavilion of CT - 1 Lift Chair	\$ 814	5	\$ 82
5/31/2015	Pilothouse Comm - New phone system	\$ 13,232	10	\$ 662
6/10/2015	Pilothouse Comm - New phone system	\$ 481	10	\$ 24
5/8/2015	Dell Business - 1 Computer	\$ 992	5	\$ 99
5/28/2015	Dell Business - 2 Computer	\$ 2,122	5	\$ 212
1/20/2015	Home Health Pavilion of CT - 1 Wheelchair	\$ 1,085	5	\$ 109
6/18/2015	Direct Supply - 30 chairs, Pvt dining rm, 2nd fl	\$ 10,046	15	\$ 335
6/22/2015	Direct Supply - Ice Machine	\$ 2,128	10	\$ 107
6/20/2015	Staples - 4 Cyper power for phone system	\$ 595	10	\$ 30
6/20/2015	Staples - 4 outlet cyberpower for phone system	\$ 383	10	\$ 19
6/20/2015	Electrical Wholesalers - phone system	\$ 1,014	10	\$ 51
6/30/2015	Deep's Hardwate - phone system	\$ 272	10	\$ 14
6/19/2015	Compuconn Computer Conn - phone system	\$ 1,543	10	\$ 77
6/24/2015	Raintech Sound & Comm - phone system	\$ 977	10	\$ 49
6/26/2015	Raintech Sound & Comm - phone system	\$ 577	10	\$ 29
7/1/2015	Pilothouse Comm - New phone system	\$ 91	10	\$ 5
7/1/2015	Dell Business - 3 Computers	\$ 2,865	5	\$ 287
7/13/2015	Richard Straiton - reimburse purchases phone	\$ 212	10	\$ 11
7/13/2015	Richard Straiton - reimburse purchases phone	\$ 126	10	\$ 7
7/8/2015	Compuconn Computer Conn - phone system	\$ 70	10	\$ 4
7/31/2015	Grainger - phone system	\$ 2,640	10	\$ 132
7/14/2015	Compuconn Computer Conn - phone system	\$ 99	10	\$ 5
7/23/2015	Direct Supply - 1/2 of Chapel Chairs	\$ 1,146	15	\$ 38
7/25/2015	Staples - cyberpower outlets - phone system	\$ 96	10	\$ 5
7/8/2015	Chase Card-Industrial Elec Motors-condensor	\$ 1,508	10	\$ 76
7/20/2015	Dell Business - 11 Computers	\$ 6,415	5	\$ 642
8/6/2015	Chase Cardmember - 1 IPOD charting	\$ 213	5	\$ 22
8/3/2015	Applie Ipads - for Rehab dept (disallow)	\$ 10,673	3	\$ 1,779
Total additions for Movable Equipment		\$ 101,635		\$ 11,981 *
Deletions:				
9/30/2015	Equipment	\$ (77,395)	Various	\$ (75,898)
Total deletions for Movable Equipment		\$ (77,395)		\$ (75,898) **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				

Total additions for Leasehold Improvement		\$ -	\$ -	*
Deletions:				
Total deletions for Leasehold Improvement		\$ -	\$ -	**

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut
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	
Bethel Health Care Center		2138-C		9/30/2015			24	37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. 14 Bed Expansion		1997	15	462,425	462,425	A	VAR		
2. 57 Bed Expansion		2002	15	912,000	724,977	A	VAR	60,800	
3.									
A-4. Subtotal									60,800
B. Mortgage Expense									
1. Deferred Financing Costs		2012		349,879	30,301	A	VAR	10,976	
2.									
3.									
B-4. Subtotal									10,976
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									71,776

* 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 Bethel Health Care Center	License No. 2138-C	Report for Year Ended 9/30/2015	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				
2. Date Structure Completed	02/18/94			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure	02/18/94			
5. Total Licensed Bed Capacity	161 CCNH, 14 RCH, 28 ALU			
6. Square Footage	125,225			
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	03/20/12			
c. Interest Rate for the Cost Year	4.00%			
d. Term of Mortgage (number of years)	34.5 years			
e. Amount of Principal Borrowed	26,268,700			
f. Principal balance outstanding as of 9/30/15	24,968,123			
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
Bethel Health Care Center		2138-C	9/30/2015			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 988,963	784,350	136,409	68,204		
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$ 100,290		100,290			
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)		\$ 1,089,253	784,350	236,699	68,204		

(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	
Bethel Health Care Center		2138-C		9/30/2015			27 37	
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:				1,089,253	784,350	236,699	68,204	
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)				\$	134,416	133,975	283	158
Working Capital Debt - \$132,135; Capital Lease - \$2,281								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	1,223,669	918,325	236,982	68,362
14. Insurance								
a. Insurance on Property (buildings only)				\$	34,489	27,823	4,278	2,388
b. Insurance on Automobiles				\$	5,461	4,406	677	378
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	31,052	25,050	3,852	2,150
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	172,264	138,969	21,367	11,927
Mortgage - \$126,039; General Liability - \$46,225								
14d. Total Insurance Expenditures (14a + b + c)				\$	243,266	196,248	30,174	16,844
15. Total All Expenditures (A-13 thru C-14)				\$	25,965,546	22,902,700	2,102,798	960,048

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Bethel Health Care Center				2138-C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 844,040	844,040		
4.			Other - See attached Schedule	\$ 1,892,421	1,826,398	12,226	53,796
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 28,234	28,234		
7.			Other - See attached Schedule	\$ 141,935	131,991		9,944
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	15d/1	Accounting & Legal	\$ 30,656	24,731	3,802	2,123
11.	30	IV3	Telephone	\$ 31,350	25,291	3,889	2,171
12.	15	1h2	Cellular Telephone	\$ 3,863	3,116	479	267
13.	15	1a9	Life insurance premiums on the life of Owners, Partners, Operators	\$ 6,021	5,445	384	192
14.			Gifts, flowers and coffee shops	\$			
15.	16	5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 3,846	3,846		
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.	16	M3	Unallowable Advertising *	\$ 3,807	3,807		
19.	15	1j	Income Tax / Corporate Business Tax	\$			
20.	16	M10	Fund Raising / Contributions	\$ 725	725		
21.	16	M12	Unallowable Management Fees	\$ 143,641	115,879	17,817	9,946
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 728,541	701,769	12,474	14,297
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 20,505	15,757	3,793	955
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)				\$ 3,879,584	3,731,029	54,865	93,691

* 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	Residential Care Home
10	A12e	Physical Therapists	\$ 1,526,592	\$ -	\$ -
10	A12f	Speech Therapists	\$ 229,213	\$ -	\$ -
10	A12g	RN Reduction to Aide Salary	\$ -	\$ -	\$ 13,200
10	A12h	LPN Reduction to Aide Salary	\$ -	\$ -	\$ 33,820
10	A4	Rehab Secretary	\$ 40,752	\$ -	\$ -
10	I2o	Respiratory Therapist	\$ 28,537	\$ -	\$ -
10	A12d	Mark up Disallowance - C.N.A's Private Duty	\$ -	\$ 143	\$ 80
10	A12d	Mark up Disallowance - C.N.A's Private Duty	\$ -	\$ 462	\$ 258
10	A12a	Mark up Disallowance - R.N's Private Duty	\$ -	\$ 4,359	\$ 2,433
10	A12a	Mark up Disallowance - R.N's Private Duty	\$ -	\$ 5,455	\$ 3,045
10	A12d	Mark up Disallowance - C.N.A's Private Duty	\$ -	\$ 1,348	\$ 752
10	A7b	Mark up Disallowance - Maintenance Private Duty	\$ 966	\$ 341	\$ 154
10	A7b	Mark up Disallowance - Maintenance Private Duty	\$ 338	\$ 119	\$ 54
Total Other Salaries Adjustment			\$ 1,826,398	\$ 12,226	\$ 53,796

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	B5a	Physical Therapy	\$ 118,937	\$ -	\$ -
13	B2	Dentist	\$ 13,054	\$ -	\$ -
13	B12	Sitters	\$ -	\$ -	\$ 1,346
13	B8a	RCH Medical Director	\$ -	\$ -	\$ 8,598
Total Other Fees Adjustments			\$ 131,991	\$ -	\$ 9,944

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	M13	Gift shop supplies and expenses	\$ 109	\$ -	\$ -
16	M13	Bank Charges	\$ 23,314	\$ 3,585	\$ 2,001
16	M13	Late fees and charges	\$ 115,978	\$ -	\$ -
16	M13	Licenses not patient related	\$ 350	\$ -	\$ -
16	M13	CNA Training	\$ -	\$ 330	\$ -
16		Benefits on Salaries not Related to Resident Care	\$ 545,880	\$ 2,521	\$ 11,113
16	M13	Crime Insurance	\$ 1,024	\$ 157	\$ 88
16	M13	Employment Practice Insurance	\$ 7,920	\$ 1,218	\$ 680
16	8a	Chamber of Commerce Dues	\$ 424	\$ 65	\$ 36
16	M13	Promotional	\$ 2,236	\$ 1,120	\$ 625
16	M13	Convenience store expense	\$ -	\$ 112	\$ 62
30	IV8	Other Misc. Income	\$ (43)	\$ 3,043	\$ (489)
30	IV5	Interest Income	\$ 2,469	\$ -	\$ -
16	3	Gifts to staff	\$ 2,110	\$ 324	\$ 181
Total Other A&G Adjustments			\$ 701,769	\$ 12,474	\$ 14,297

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

Name of Facility				License No.	Report for Year Ended	Page	of
Bethel Health Care Center				2138-C	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 3,879,584	3,731,029	54,865	93,691
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 957,656	957,656		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 102,544	102,544		
30.	20	2h	Laboratory	\$ 66,340	66,340		
31.	20	5c	Medical Supplies	\$ 140	140		
32.	20	5e2	Oxygen (non emergency)	\$ 20,274	20,274		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 348,065	262,386	85,679	
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 6,876	5,453	948	474
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	\$ 3,179	2,455	481	243
Page 27 - Insurance							
40.	27	14c3	Mortgage Insurance	\$ 126,039	101,679	15,634	8,727
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	\$ 3,372	3,372		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 262,846	243,376	12,552	6,918
51. Total Amount of Decrease (Items 1 - 50)				\$ 5,776,915	5,496,704	170,158	110,053

*** 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.

Bethel Health Care Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5j	IV Therapy	\$ 151,922	\$ -	\$ -
20	5j	CPM Machine Rental	\$ 5,196	\$ -	\$ -
20	5j	APRN Expenses	\$ 21,740	\$ -	\$ -
20	5j	Durable equipment rental short term	\$ 9,376	\$ 54,413	\$ -
20	5j	Equipment parts & repairs	\$ 4,897	\$ -	\$ -
20	5j	Respiratory therapy equipment rental short term	\$ -	\$ 29,463	\$ -
20	5j	Supplies - outpatient therapy	\$ -	\$ 1,964	\$ -
20	5j	Specialty mattress rentals	\$ 55,058	\$ -	\$ -
20	5j	Respiratory Therapy - supplies	\$ 39	\$ -	\$ -
20	5j	Physical Therapy - supplies	\$ 8,589	\$ -	\$ -
20	5j	Supplies - occupational therapy	\$ 576	\$ -	\$ -
20	5j	Personal care supplies	\$ 981	\$ -	\$ -
20	5j	Outpatient therapy administrative expense	\$ -	\$ (161)	\$ -
20	5j	Diabetes Education	\$ 827	\$ -	\$ -
20	5j	Complex medical equipment expense	\$ 3,185	\$ -	\$ -
Total Other Ancillary Costs			\$ 262,386	\$ 85,679	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7d	Current Year Additions FY11 - Cascades Year 5 of 5 (Cost \$1,003)	\$ 101	\$ 18	\$ 9
22	7d	Current Year Additions FY12 - Cascades Year 4 of 5 (Cost \$34,322)	\$ 1,914	\$ 333	\$ 166
22	7d	Current Year Additions FY13 - Cascades Year 3 of 5-15 (Cost \$12,035)	\$ 718	\$ 125	\$ 62
22	7d	Current Year Additions FY13 - Outpatient Therapy Year 3 of 5-15 (Cost \$23,141)	\$ 1,690	\$ 294	\$ 147
22	7d	Current Year Additions FY14 - Cascades Year 2 of 5-15 (Cost \$10,380)	\$ 618	\$ 107	\$ 54
22	7d	Current Year Additions FY15 - Cascades Year 1 of 5 (Cost \$1,734)	\$ 413	\$ 72	\$ 36
Total Excess Movable Equipment Depreciation			\$ 5,453	\$ 948	\$ 474

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7b	Outpatient Building Improvement Depreciation (Year 2 of 15)	\$ 25	\$ 4	\$ 2
22	7b	Cascades Building Improvement Depreciation (Year 2 of 5)	\$ 403	\$ 70	\$ 35
22	7b	Cascades Building Improvement Depreciation (Year 1 of 5)	\$ 547	\$ 95	\$ 48
29b		Outpatient Therapy Overhead Disallowance	\$ 422	\$ 149	\$ 67
20	6e	Postage Meter Lease Overpayment	\$ (357)	\$ (55)	\$ (31)
20	6e	Copier/ Printer Lease Overpayment	\$ (61)	\$ (9)	\$ (5)
22	7d	Cascades Nonmoveable Depreciation (Year 1 of 10)	\$ 40	\$ 6	\$ 3

22	6d	Rehabilitation Department Ipad Depreciation	\$ 1,435	\$ 221	\$ 123
Total Other Property Adjustments			\$ 2,455	\$ 481	\$ 243

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
30	IV8	Medical Records	\$ 3,069	\$ -	\$ -
30	IV8	Gift Shop	\$ 303	\$ -	\$ -
Total Other Adjustments			\$ 3,372	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	8a	Organization Costs	\$ 60,800	\$ -	\$ -
22	8b	Mortgage Costs	\$ 8,705	\$ 1,514	\$ 757
22	6f	Cable TV	\$ 34,939	\$ 5,372	\$ 2,999
27	12d	Line of Credit Interest	\$ 132,135	\$ -	\$ -
30	IV2	Rental of Rooms - Utility/ Fair Rental	\$ -	\$ 4,621	\$ 2,579
30	IV8	Transportation van revenue	\$ 6,797	\$ 1,045	\$ 583
Total Unallowable Building Interest			\$ 243,376	\$ 12,552	\$ 6,918

Outpatient Therapy Overhead Adjustment

Square footage of therapy space	900	
Total square footage of facility	<u>128,773</u>	
Therapy space as a percent of total space		0.6989%
Outpatient therapy treatments	14,451	From client questionnaire
Total therapy treatments	<u>159,336</u>	From client questionnaire
Outpatient therapy treatments as a percent of total treatments		<u>9.0695%</u>
Outpatient Allocation of Therapy Space:		0.0634%

ADJUSTMENT CALCULATION:

Total utilities per page 22	573,766
Outpatient Allocation	<u>0.0634%</u>
Unallowable Amount	<u>364</u>
Total property insurance per page 27	34,489
Outpatient Allocation	<u>0.0634%</u>
Unallowable Amount	<u>22</u>
Total real estate taxes per page 22	398,170
Outpatient Allocation	<u>0.0634%</u>
Unallowable Amount	<u>252</u>

Sub-Total: Unallowable Outpatient Therapy Adjusted on Cost Report	<u><u>638</u></u>
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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Bethel Health Care Center	2138-C	9/30/2015			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,720,765	8,372,940		347,825		
b. Medicaid Room and Board Contractual Allowance **	\$ (3,635,677)	(3,595,294)		(40,383)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 13,409,370	13,409,370				
b. Medicare Room and Board Contractual Allowance **	\$ (839,802)	(839,802)				
4. a. Private-Pay Residents and Other	\$ 8,509,492	6,685,898	1,470,976	352,618		
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,690,033)	(1,689,508)	(1,958)	1,433		
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 1,330,755	1,330,755				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (1,330,755)	(1,330,755)				
c. Prescription Drugs - Non-Medicare	\$ 513,889	513,889				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 1,185	1,185				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 3,428,148	3,180,935	247,213			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (2,859,978)	(2,859,978)				
c. Physical Therapy - Non-Medicare	\$ 1,014,450	700,082	314,368			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 152,948	152,948				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (127,640)	(127,640)				
c. Speech Therapy - Non-Medicare	\$ 60,636	9,586	51,050			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 2,557,933	2,518,415	39,518			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (2,260,285)	(2,260,285)				
c. Occupational Therapy - Non-Medicare	\$ 368,895	343,588	25,307			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (838,992)	(691,933)	(147,059)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (1,439,150)	(1,333,285)	(115,721)	9,856		
III. Total Resident Revenue (Section I. thru Section II.)	\$ 25,046,154	22,491,111	1,883,694	671,349		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 20,505	15,757	3,793	955		
2. Rental of rooms to non-residents	\$ 7,200		4,621	2,579		
3. Telephone	\$ 31,350	25,291	3,889	2,171		
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 2,469	2,469				
6. Private Duty Nurses' Fees	\$ 96,286		53,813	42,473		
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ (9,878)	10,959	4,088	(24,925)		
V. Total Other Revenue (1 thru 8)	\$ 147,932	54,476	70,203	23,253		
VI. Total All Revenue (III + V)	\$ 25,194,086	22,545,587	1,953,897	694,602		

* 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	Residential Care Home
	IV Therapy	\$ 90,730	\$ -	\$ -
	Laboratory	\$ 82,493	\$ -	\$ -
	Radiology	\$ 143,439	\$ -	\$ -
	Contractual Allowance - Medicare Ancillaries	\$ (1,008,595)	\$ (147,059)	\$ -
	Total Other Resident Revenue - Medicare	\$ (691,933)	\$ (147,059)	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
	IV Therapy	\$ 42,857	\$ -	\$ -
	Laboratory	\$ 2,451	\$ -	\$ -
	Radiology	\$ 11,679	\$ -	\$ -
	Contractual Allowance - Non medicare Ancillaries	\$ (1,390,272)	\$ (133,378)	\$ -
	Assisted Living Ancillary Services	\$ -	\$ 14,362	\$ 8,016
	Residential Care Ancillary Services	\$ -	\$ 3,295	\$ 1,840
	Total Other Resident Revenue	\$ (1,333,285)	\$ (115,721)	\$ 9,856

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
	Interest Income		\$ 2,469	\$ -	\$ -
	Total Interest Income		\$ 2,469	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
	Medical Records	\$ 3,069	\$ -	\$ -
	Gift Shop	\$ 303	\$ -	\$ -
	Prior Year Retroactive	\$ 833	\$ -	\$ -
	Miscellaneous	\$ (43)	\$ 3,043	\$ (489)
	Prior Year Retroactive RCH Medicaid	\$ -	\$ -	\$ (25,019)
	Revenue - Transportation/Van	\$ 6,797	\$ 1,045	\$ 583
	Total Other Revenue	\$ 10,959	\$ 4,088	\$ (24,925)

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health Care Center	2138-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	163,285
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,383,755
4 Inventories			\$	
5. Prepaid Expenses			\$	86,368
a. Prepaid Insurance	86,368			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	129,661
Due from employees	400			
Due from Department of Social Services				
Resident Security Deposits	129,261			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,763,069
B. Fixed Assets				
1. Land			\$	880,935
2. Land Improvements	*Historical Cost	13,306	\$	2,140
	Accum. Depreciation	11,166		Net
3. Buildings	*Historical Cost	22,938,342	\$	11,691,562
	Accum. Depreciation	11,246,780		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	374,915	\$	153,931
	Accum. Depreciation	220,984		Net
6. Movable Equipment	*Historical Cost	1,503,467	\$	252,560
	Accum. Depreciation	1,250,907		Net
7. Motor Vehicles	*Historical Cost	63,214	\$	
	Accum. Depreciation	63,214		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	2,184
Not related to patient care	2,184			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	12,983,312

* 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
Bethel Health Care Center	2138-C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	15,746,381
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			\$	9,344
2. Escrow Deposits			\$	753,246
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>)			\$	465,582
	New beds license/ deferred financing costs	1,374,425		
	Accum Amort-new beds/ deferred financing costs	(908,843)		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,228,172
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	16,974,553

* 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
Bethel Health Care Center		2138-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,739,127
2. Notes Payable (<i>itemize</i>)				\$	790,995
Working capital line of credit					779,121
Capital lease payable					11,874
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>)				\$	1,055,097
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	34,403
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	535,824
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	1,245,875
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	656,905
Accrued Expenses		268,782	Resident Trust & Securit	146,877	
Accrued Property Tax		73,373	Accident Insurance Contr	(9,510)	
Deferred revenues		136,807			
Due to (from) related parties		40,576			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	7,058,226

* 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 Bethel Health Care Center	License No. 2138-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account			Amount	
Total Brought Forward:			7,058,226	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
\$				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 24,968,123
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,387,243
Name and Address of Lender	Amount	Loan Date		
Annulli Notes	1,387,243			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 26,355,366
C. Total All Liabilities (Lines A-13 + B-5)				\$ 33,413,592

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bethel Health Care Center	2138-C	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(15,667,579)
6. Gain or Loss for Period			\$	(771,460)
	10/1/2014	thru 9/30/2015		
7. Total Net Worth			\$	(16,439,039)
C. Total Reserves and Net Worth			\$	(16,439,039)
D. Total Liabilities, Reserves, and Net Worth			\$	16,974,553

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Bethel Health Care Center	2138-C	9/30/2015	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(15,667,579)	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	25,194,086	
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	25,965,546	
D. Net Income or Deficit			\$	(771,460)	
E. Balance			\$	(16,439,039)	
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			\$	(16,439,039)	

I. Preparer's/Reviewer's Certification

Name of Facility Bethel Health Care Center		License No. 2138-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Residential Care Home	
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					
BlumShapiro & Co.					
Address Address				Phone Number	
29 South Main Street, West Hartford, CT 06127				860-561-4000	