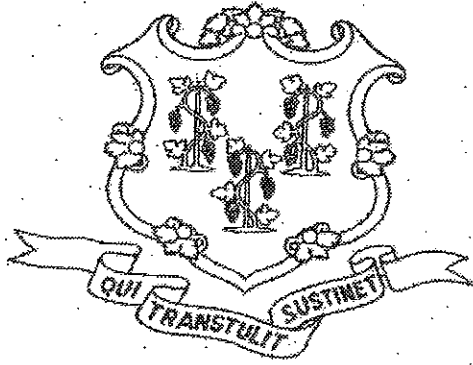


State of Connecticut



15-88

Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Portland Care and Rehabilitation Centre, Inc.		<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> <p style="margin: 0;">RECEIVED</p> <div style="border: 1px solid black; padding: 5px; width: 80%; margin: 5px auto;"> <p style="margin: 0;">FEB 18 2016</p> </div> <p style="margin: 0; font-size: 0.8em;">DEPT. OF SOCIAL SERVICES OFFICE OF CON AND RATE SETTINGS</p> </div>
Address (No. & Street, City, State, Zip Code) 333 Main Street, Portland CT 06480		
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 type="checkbox"/> (Specify)		
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015	

License Numbers:	CCNH 871-C	RHNS	(Specify)	Medicare Provider 07-5214
------------------	---------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
----------------------------	------	------	---------

For Department Use Only

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

RECEIVED

FEB 23 2016

MYERS & STAUFFER LC

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Portland Care and Rehabilitation Centre, Inc.	License No. 871-C	Report for Year Ended 9/30/2015	Page 1	of 37
---	----------------------	------------------------------------	-----------	----------

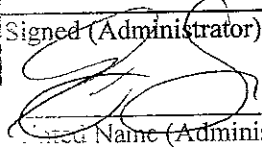
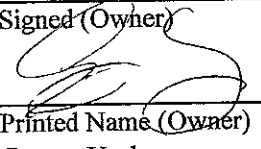
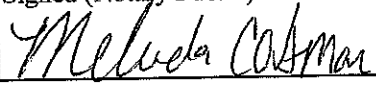
Administrator's/Owner's Certification

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 Portland Care and Rehabilitation Centre, Inc. [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 2/12/16	Signed (Owner) 		Date 2/12/16
Printed Name (Administrator) George Yuska			Printed Name (Owner) George Yuska		
Subscribed and Sworn to before me:	State of Middlesex CT	Date 2/12/16	Signed (Notary Public) 	Comm. Expires 11/30/2019	
Address of Notary Public 67 North Elm St Manchester CT 06042					

(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 Portland Care and Rehabilitation Centre, Inc.		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 333 Main Street, Portland CT 06480				
Report Prepared By Ryan Turko		Phone Number 860-342-0370	Date 1/12/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$ 221,497	221,497		
2. Laundry wages paid	\$ 61,796	61,796		
3. Housekeeping wages paid	\$ 82,803	82,803		
4. Nursing wages paid	\$ 2,029,438	2,029,438		
5. All other wages paid	\$ 1,465,492	1,465,492		
6. Total Wages Paid	\$ 3,861,026	3,861,026		
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 3,861,026	3,861,026		

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) 342-0370		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Portland Care and Rehabilitation Centre, Inc.		Address (No. & Street, City, State, Zip) 333 Main Street, Portland CT 06480		
License Numbers:	CCNH 871-C	RHNS (Specify)	Medicare Provider No. 07-5214	
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input 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 George Yuska		Nursing Home Administrator's License No.:	001892	
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 Portland Care and Rehabilitation Centre, Inc.		License No. 871-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 type="radio"/> Yes <input checked="" type="radio"/> No							
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 type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report. 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 %**				
George Yuska	333 Main Street, Portland CT 06480	<input type="radio"/>	<input checked="" type="radio"/>		Page 10 Line 4		
Gerald Yuska	333 Main Street, Portland CT 06480	<input type="radio"/>	<input checked="" type="radio"/>		Page 10 Line 2		
Constance Yuska	333 Main Street, Portland CT 06480	<input type="radio"/>	<input checked="" type="radio"/>		Page 10 Line h/m		
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Portland Care and Rehabilitation Centre, Inc.	License No. 871-C	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire Accounting Basis

Name of Facility Portland Care and Rehabilitation C	License No. 871-C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum Accounting & Advisors		555 Long Wharf Drive, New Haven, CT 06511		
2 KPMG		Florida		
3 HR Block		Various		
4 Blum Shapiro		29 South Main St, West Hartford CT		
Services Provided by This Firm (<i>describe fully</i>)				
1 Consulting and Auditing				\$ 15,531
2 Cost Report Software				\$ 526
3 Tax Software				\$ 217
4				\$
			Charge for Services Provided	
			\$ 16,274	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 9				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Murtha Cullin			860-240-6000	
2 O'Connell Flathery Attmore			860-548-1300	
3 Gordon & Rees LLP			(860) 278-7448	
4 Haile, Shaw & Pfaffenberger				
5 O'Connell Flathery Attmore			860-548-1300	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 City Place 1, Hartford CT 06103				
2 260 Trumbull Street, Hartford CT 06103				
3 95 Glastonbury Blvd, Glastonbury CT				
4 North Palm, FL 33408				
5 260 Trumbull Street, Hartford CT 06103				
Services Provided by This Firm (<i>describe fully</i>)				
1 Legal, Collections				\$ (22,417)
2 Collections, Legal				\$ 3,963
3 Legal				\$ 21,852
4 Legal				\$ 5,587
5 Legal Write Offs				\$ (14,418)
			Charge for Services Provided	
			\$ (5,433)	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Ln E				

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended				Page		of		
	871-C		9/30/2015				8		37		
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30						
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	65	65			65	65		65	65		
B. On last day of THIS report period	65	65			65	65		65	65		
2. Number of Residents											
A. As of midnight of PREVIOUS report period	60	60			60	60		60	60		
B. As of midnight of THIS report period	56	56			56	56		56	56		
3. Total Number of Days Care Provided During Period											
A. Medicare	3,582	3,582			2,502	2,502		1,080	1,080		
B. Medicaid (Conn.)	12,591	12,591			9,498	9,498		3,093	3,093		
C. Medicaid (other states)											
D. Private Pay	5,061	5,061			3,986	3,986		1,075	1,075		
E. State SSI for RCH											
F. Other (Specify)											
G. Total Care Days During Period (3A thru F)	21,234	21,234			15,986	15,986		5,248	5,248		
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											
5. Total Resident Days (3G + 4A + 4B)	21,233	21,233			16,005	16,005		5,248	5,248		

Schedule of Resident Statistics (Cont'd)

Name of Facility Portland Care and Rehabilitation Centre, Inc.			License No. 871-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	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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents													
Per Diem Rate													
a. One bed rm.	Various	223.00		396.00									
b. Two bed rms.	Various	223.00		355-376									
c. Three or more bed rms.	N/A	N/A		N/A									
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								203	203				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								45	45				
D. Total Physical Therapy Treatments								248	248				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								50	50				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								11	11				
D. Total Speech Therapy Treatments								61	61				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								203	203				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								20	20				
D. Total Occupational Therapy Treatments								223	223				

Report of Expenditures - Salaries & Wages

Name of Facility Portland Care and Rehabilitation Centre, Inc.	License No. 871-C	Report for Year Ended 9/30/2015	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)	243,193	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	386,804	8,114				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	221,497	16,135				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	82,803	7,184				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	126,008	5,916				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	61,796	5,993				
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	119,135	2,090				
b. RN						
1. Direct Care	683,101	19,130				
2. Administrative**	74,838	2,090				
c. LPN						
1. Direct Care	317,506	10,145				
2. Administrative**						
d. Aides and Attendants	834,858	59,239				
e. Physical Therapists	272,710	5,922				
f. Speech Therapists						
g. Occupational Therapists	225,378	6,523				
h. Recreation Workers	147,140	4,167				
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	55,413	2,108				
n. Marketing						
o. Other (Specify) See Attached Schedule	8,846					
<i>A-13. Total Salary Expenditures</i>	3,861,026	156,836				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

Name of Facility	License No.		Report for Year Ended		Page	of			
	871-C		9/30/2015				11	37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
George Yuska	243,193			Administrator	2,080	A2		2,080	
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Portland Care and Rehabilitation Centre, Inc.		871-C		9/30/2015		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
George Yuska	243,193			Administrator	2,080	A2		2,080	
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		
Portland Care and Rehabilitation Centre, Inc.	871-C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	17,614	314				
2. Dentist	500	6				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	21,600	444				
b. Utilization Review (Title 18 and 19 only) monthly meeting	625	8				
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						
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						
B-13 Total Fees Paid in Lieu of Salaries	40,339	772				

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre, Inc.	871-C	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 101,231	101,231		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 110,519	110,519		
4. Social Security (F.I.C.A.)	\$ 269,924	269,924		
5. Health Insurance	\$ 231,169	231,169		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ (6,398)	(6,398)		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 16,275	16,275		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ (5,520)	(5,520)		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$ 3,745	3,745		
g. Office Supplies	\$ 22,378	22,378		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 20,575	20,575		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250		
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	\$ 298,230	298,230		
Subtotal	\$ 1,062,378	1,062,378		

* 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**

Portland Care and Rehabilitation Centre, Inc.
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Pre Employment Physical	\$ 799		
Delete	\$ (7,272)		
Manual Payroll Checks	\$ 150		
Payroll to Allocate	\$ (73)		
Bk Rec Difference	\$ (2)		
Total	\$ (6,398)	\$ -	\$ -

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
Portland Care and Rehabilitation Centre, Inc.	871-C	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,062,378	1,062,378		
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 8,336	8,336		
3. Gifts to Staff and Residents	\$ 199	199		
4. Employee Travel	\$			
5. Education Expenses Related to Seminars and Conventions	\$ 3,636	3,636		
6. Automobile Expense (not purchase or depreciation)	\$ 1,918	1,918		
7. Other (Specify) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (all such expenses)	\$			
2. Advertising Telephone Directory (all such expenses)***	\$			
3. Advertising Other (Specify)*** See Attached Schedule	\$ 399	399		
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	\$ 2,595	2,595		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 2,653	2,653		
10. Contributions*** See Attached Schedule	\$ 360	360		
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 36,781	36,781		
12. Administrative Management Services**	\$			
13. Other (Specify) See Attached Schedule	\$ 97,600	97,600		
C-14 Total Administrative & General Expenditures	\$ 1,216,855	1,216,855		

* 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)
Facility Advertising	\$ 399		
Total Other Advertising	\$ 399	\$	\$

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donation	\$ 360		
Total Contributions	\$ 360	\$	\$

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Service Charges	\$ 381		
Computer Services	\$ 22,031		
Gas	\$ 3,342		
Marketing	\$ 1,861		
Licenses and Permits	\$ 1,623		
Misc	\$ 0		
Payroll Services	\$ 11,917		
Penalties	\$ 32,461		
Other Travel and Entertainment	\$ 23,984		
Total Other Administrative and General	\$ 97,600	\$	\$

Schedule C-1 - Management Services*

Name of Facility Portland Care and Rehabilitation Centre, Inc.	License No. 871-C	Report for Year Ended 9/30/2015	Page 17 of 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 #

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre, Inc.	871-C	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 202,988	202,988		
2. Non-Food Supplies	\$ 18,148	18,148		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**	\$			
d. Other (Specify) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 221,136	221,136		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre, Inc.		871-C	9/30/2015	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. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	7,901	7,901		
c. Management Services**	\$				
d. Other (Specify)	\$				
3E. Total Laundry Expenditures (3a + b + c + d)	\$	7,901	7,901		
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
Portland Care and Rehabilitation Centre, Inc.		871-C	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	14,973	14,973		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	14,973	14,973		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from CAP Pharmacy	\$	140,142	140,142		
b.	Medicine Cabinet Drugs	\$	18,687	18,687		
c.	Medical and Therapeutic Supplies	\$	90,420	90,420		
d.	Ambulance/Limousine***	\$	1,558	1,558		
e.	Oxygen					
	1. For Emergency Use	\$	29,374	29,374		
	2. Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$	11,174	11,174		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	(33,210)	(33,210)		
i.	Recreation	\$	3,684	3,684		
j.	Other (Specify)**** See Attached Schedule	\$	10,353	10,353		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	272,182	272,182		

* 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	(Specify)
PT Supplies	\$ 6,314		
Social Services Supplies	\$ 41		
Medical Supplies T19 unallowable	\$ 3,998		
Total Other Resident Care	\$ 10,353	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended			Page	of
Portland Care and Rehabilitation Centre, Inc.	871-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 174,691	174,691				
b. Heat	\$ 14,672	14,672				
c. Light & Power	\$ 114,622	114,622				
d. Water	\$ 35,679	35,679				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 25,725	25,725				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 365,389	365,389				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 27,198	27,198				
b. Building & Building Improvements	\$ 69,704	69,704				
c. Non-Movable Equipment	\$ 13,155	13,155				
d. Movable Equipment	\$ 43,822	43,822				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 153,879	153,879				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,173	4,173				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,173	4,173				
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	\$ 65,257	65,257				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 14,542	14,542				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 237,851	237,851				

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
PT Equipment	Nu-Step Bike	\$ 5,345	5	\$ 267
PT Equipment	Hi Lo Stand Table	\$ 3,732	5	\$ 249
Amazon	Triple Door Frg	2754	10	143
Amazon	3 Door Freezer	2563	10	110
Amazon	2 Door Freezer	2525	10	101
Total additions for Movable Equipment		\$ 16,919		\$ 870 *
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:				
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Portland Care and Rehabilitation Centre, Inc.		871-C		9/30/2015		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Capitalized Financing Costs	9	2006	40 yrs	166,941		Straight Line	25	4,173	
2.									
3.									4,173
B-4. Subtotal									
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									4,173

* 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 Portland Care and Rehabilitation Center	License No. 871-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	01/01/69				
2. Date Structure Completed	09/30/71				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	01/01/71				
5. Total Licensed Bed Capacity	65				
6. Square Footage	40,000				
7. Acquisition Cost					
a. Land	181,505				
b. Building	946,061				
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		06/23/05			
c. Interest Rate for the Cost Year		575.00%			
d. Term of Mortgage (number of years)		40			
e. Amount of Principal Borrowed		3,518,398			
f. Principal balance outstanding as of 09/30/15		3,778,650			
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
Portland Care and Rehabilitation Cent		871-C	9/30/2015			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$ 218,602	218,602			
Name of Lender		Rate					
Berkadia Commercial Mortgage		5.75%					
Address of Lender							
118 Welsh RoadHorsham, PA 19044-2207							
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			\$ 4,073,111				
2. Loan Origination Date			06/23/05				
3. Interest Rate %			5.75%				
4. Term			40				
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 218,602	218,602			

(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
Portland Care and Rehabilitation Ce		871-C		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				218,602	218,602		
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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 218,602	218,602		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 8,032	8,032		
b. Insurance on Automobiles				\$ 2,180	2,180		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 86,590	86,590		
General Liability=64980 PMI=21610							
14d. Total Insurance Expenditures (14a + b + c)				\$ 96,802	96,802		
15. Total All Expenditures (A-13 thru C-14)				\$ 6,553,057	6,553,057		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre, Inc.				871-C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	g	Occupational Therapy	\$ 225,378	225,378		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting & Legal	\$			
11.			Telephone	\$ 18,145	18,145		
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	m13	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 23,984	23,984		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 399	399		
19.	15	j	Income Tax / Corporate Business Tax	\$ 250	250		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 399,756	399,756		
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)				\$ 667,912	667,912		

* 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)
10	A2	Administrator Cap	\$ 171,602		
10	A4	Administrator Cap	\$ 171,602		
10	h	Related Party Cap	\$ 56,552		
Total Other A&G Adjustments			\$ 399,756	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Portland Care and Rehabilitation Centre, Inc.			871-C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 667,912	667,912		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$ 140,142	140,142		
28.			Ambulance/Limousine	\$ 1,559	1,559		
29.			X-rays, etc	\$ 11,174	11,174		
30.			Laboratory	\$ (33,210)	(33,210)		
31.			Medical Supplies	\$ 3,998	3,998		
32.			Oxygen (non emergency)	\$ 29,374	29,374		
33.			Occupational Therapy	\$ 6,314	6,314		
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 827,263	827,263		

*** 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.

Portland Care and Rehabilitation Centre, Inc.
9/30/2015

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
Portland Care and Rehabilitation Centre, 871-C				9/30/2015		30	37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (<i>CT only</i>)	\$	2,815,798	2,815,798		
	b.	Medicaid Room and Board Contractual Allowance **	\$				
2.	a.	Medicaid (<i>All other states</i>)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (<i>all inclusive</i>)	\$	1,389,094	1,389,094		
	b.	Medicare Room and Board Contractual Allowance **	\$				
4.	a.	Private-Pay Residents and Other	\$	2,194,780	2,194,780		
	b.	Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$				
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$				
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	61,103	61,103		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$				
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$				
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$				
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$				
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$				
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (<i>Specify</i>) - Medicare	\$				
	b.	Other (<i>Specify</i>) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)				\$	6,460,775	6,460,775	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (<i>Specify</i>)			\$	229	229	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (<i>Specify</i>)			\$	149,026	149,026	
V. Total Other Revenue (1 thru 8)				\$	149,255	149,255	
VI. Total All Revenue (III+V)				\$	6,610,030	6,610,030	

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Rockville Bank Interest		\$ 229		
Total Interest Income			\$ 229	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Dividend Income	\$ 42		
	Life Insurance Proceeds	\$ 207,411		
	CSV of Life Insurance	\$ (58,427)		
Total Other Revenue		\$ 149,026	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre	871-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	220,665
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	312,821
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	97,400
a. Prepaid Property Tax	15,355			
b. Prepaid Building Insurance	64,037			
c. Prepaid Mortgage Insurance	18,008			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	183,107
Undeposited Funds	166,740			
State Audit	425			
Resident Funds	15,942			
A-9. Total Current Assets (Lines A1 thru 8)			\$	813,993
B. Fixed Assets				
1. Land			\$	181,505
2. Land Improvements	*Historical Cost	666,455	\$	277,190
	Accum. Depreciation	389,265		Net
3. Buildings	*Historical Cost	3,530,053	\$	1,943,749
	Accum. Depreciation	1,586,304		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	161,872	\$	101,159
	Accum. Depreciation	60,713		Net
6. Movable Equipment	*Historical Cost	391,713	\$	64,558
	Accum. Depreciation	327,155		Net
7. Motor Vehicles	*Historical Cost	30,360	\$	(6,718)
	Accum. Depreciation	37,078		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	261,974
HUD Replacement Reserve	133,989			
Financing Costs	127,985			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,823,417

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre,	871-C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	3,637,410
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>)			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,637,410

* 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
Portland Care and Rehabilitation Centre, Inc.	871-C	9/30/2015	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	252,505
2. Notes Payable (<i>itemize</i>)			\$	193
Capital One Credit Card				193
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>)			\$	110,942
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	9,270
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	44,831
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	340,400
Employee 401k			186	Property Tax accrual 2,952
Unum Insurance Liability			93	Accrued Bonus Tax 55,269
Accrued User Fee Penalty			11,815	Paid Time Off 107,306
User Fee Payable			146,837	Resident Fund Account 15,942
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	758,141

* 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 Portland Care and Rehabilitation Centre, Inc	License No. 871-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account			Amount	
Total Brought Forward:			758,141	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$ 3,733,819
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
Wells Fargo Bank				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

B-5. <i>Total Long-Term Liabilities</i> (Lines B1 thru 4)				\$ 3,733,819
C. <i>Total All Liabilities</i> (Lines A-13 + B-5)				\$ 4,491,960

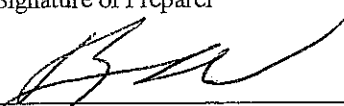
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Center	871-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			\$	39,000
3. Paid-in Surplus			\$	631,000
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,581,623)
6. Gain or Loss for Period			\$	57,073
	10/1/2014	thru 9/30/2015		
7. Total Net Worth			\$	(854,550)
C. Total Reserves and Net Worth			\$	(854,550)
D. Total Liabilities, Reserves, and Net Worth			\$	3,637,410

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre,	871-C	9/30/2015	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2014		\$	(736,549)
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$	6,610,129
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$	6,553,056
D.	Net Income or Deficit		\$	57,073
E.	Balance		\$	(679,476)
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>)		\$	172,854
	Name and Address (<i>No., City, State, Zip</i>)	Title	Amount	
	Gerald Yuska	Owner/President	87,203	
	George Yuska	wner/Adminstrat	85,651	
	2. Other Withdrawings (<i>Specify</i>)		\$	
	Purpose	Amount		
	3. Total Deductions		\$	172,854
H.	<i>Balance at End of Period</i>		\$	(852,330)

I. Preparer's/Reviewer's Certification

Name of Facility Portland Care and Rehabilitation Centre,	License No. 871-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Comptroller	Date Signed 2/14/16		
Printed Name of Preparer Ryan Turko				
Address Address 353 Main Street Bethel CT 06800		Phone Number (860)342-0370		