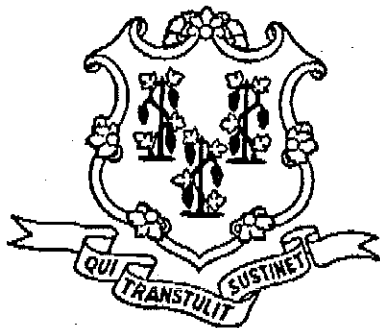
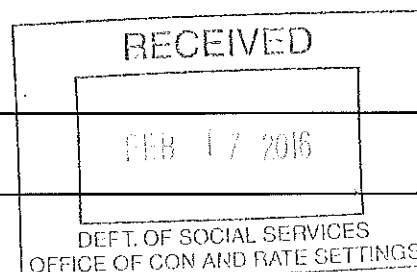


State of Connecticut



15-74

Annual Report of Long-Term Care Facility Cost Year 2015



Name of Facility (as licensed) Sharon SNF CT LLC, d/b/a Sharon Health Care Center	
Address (No. & Street, City, State, Zip Code) 27 Hospital Hill Road Sharon, CT 06069	
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 2382	RHNS	(Specify)	Medicare Provider No. 075379
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Medicaid Provider Numbers:	CCNH 2382	RHNS	ICF-MR
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For Department Use Only

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



**MYERS AND
STAUFFER** LLC
CERTIFIED PUBLIC ACCOUNTANTS

December 11, 2013

Mr. Michael E. Mosier
Chief Financial Officer
Athena Health Care Systems
135 South Road
Farmington, CT 06032

Subject: Alternative Annual Report Approval

Dear Mr. Mosier:

This letter is a follow-up to your verbal approval regarding your request for alternative annual report utilization. We have reviewed your request for approval of the Athena Health Care Systems version of the 2013 Annual Report for the State of Connecticut. Based on our review, your version of the annual report has been approved.

It is not necessary to request approval on an annual basis. This approval will remain in effect until modifications have been made to the Annual Report by the Department of Social Services. The provider community will be notified should such changes occur. At that time, you will be required to submit a new request for approval based on the modified annual report.

Should you have any questions, please feel free to contact me at (860) 687-0790.

Sincerely,

Brittany L. Hester, Administrative Assistant

CC: Claudette B. Pickens, CPA

CC: Chris Lavigne

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General Information

Name of Facility (as licensed) Sharon SNF CT LLC, d/b/a Sharon Health Care Center	License No. 2382	Report for Year Ended 9/30/2015	Page 1	of 37
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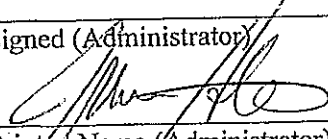
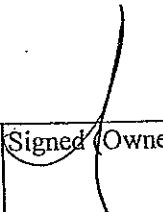
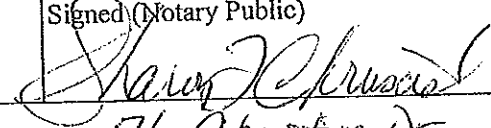
Administrator's/Owner's Certification

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 Sharon SNF CT LLC, d/b/a Sharon Health Care Center [facility name] for the cost report period beginning October 01, 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 penalties 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) John Hottzman		Printed Name (Owner) Lawrence Santilli	
Subscribed and Sworn to before me:	State of Conn	Date 2/10/16	Signed (Notary Public)  Comm. Expires 03 131 2020
Address of Notary Public 76 Christine Dr Southington CT 06488			

State of Connecticut
Department of Social Services
 25 Sigourney Street, Hartford, Connecticut 06106

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Sharon SNF CT LLC, d/b/a Sharon Health Care Center	Period Covered:	From 10/1/2014	To 9/30/2015	
Address of Facility 27 Hospital Hill Road Sharon, CT 06069				
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 2/12/2016		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid..... \$				
2. Laundry wages paid..... \$				
3. Housekeeping wages paid..... \$				
4. Nursing wages paid..... \$				
5. All other wages paid..... \$				
6. Total Wages Paid \$				
7. Total salaries paid..... \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-364-1002		Report for Year Ended 09/30/15	Page 2	of 37
Name of Facility (as shown on license) Sharon SNF CT LLC, d/b/a Sharon Health Care Center		Address (No. & Street, City, State, Zip) 27 Hospital Hill Road Sharon, CT 06069		
License Numbers:	CCNH 2382	RHNS	(Specify)	Medicare Provider No. 075379
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> PROPRIETORSHIP <input checked="" type="checkbox"/> LLC <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> PROFIT CORP. <input type="checkbox"/> NON-PROFIT CORP. <input type="checkbox"/> GOVERNMENT <input type="checkbox"/> TRUST				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Paul Messier		Nursing Home Administrator's License No.:	1967	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
Not Applicable				

General Information and Questionnaire Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	9/30/2015	4	37

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Sharon Landlord CT LLC	135 South Road, Farmington, CT 06032	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Lease of Real Property	Pg 22, 19 and 10b; pg 27, ln 14a	\$354,474	\$354,474
Athena Health Care	135 South Road, Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Workman's Compensation Insurance Facility participates in common 401 (K) plan	Pg15, 1A1	\$237,908	\$237,908
Athena 401K Plan	135 South Road, Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Health/Dental Insurance		\$737,928	\$737,928
Athena Health Care	135 South Road, Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Lobbying Fees, Payroll Processing Fees, Data Processing Fees; Software Upgrade	Pg 16 m12, m13; Pg 32, C5; BS, p31, B6	\$15,240	\$15,240
Athena Health Care	135 South Road, Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Gift Cards, Repairs & Maintenance, Education, Business Promotion	Pg 16 l2, l5 & m3, Pg 22 6a	\$23,633	\$23,633
Athena Health Care	135 South Road, Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	MDS Nurse Consultant, Social Service, Legal, Office Supplies	Pg 13 11a2, Pg 13 B6; Pg 15, 1e 1g	\$165,419	\$165,419
Orchard View Manor	135 Tripps Lane, E. Providence, RI	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Certain loans of (\$250,000) not included in expense	Pg 33 A2		
		<input type="checkbox"/>	<input checked="" type="checkbox"/>				

* 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 Sharon SNF CT LLC, d/b/a Sharon Health Care Center	License No. 2382	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 (See listing page 13)
Maintenance and operation of plant.....	Square feet
Property costs (depreciation).....	Square feet
Employee health and welfare.....	Gross salaries
Management services.....	Appropriate cost center involved
All other General Administrative expenses.....	Total of Direct and Allocated Costs

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

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

Not Applicable

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

Not Applicable

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.

Not Applicable: No Non-Nursing Home Cost Centers

**General Information and Questionnaire
 Leases (Excluding Real Property)**

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Sharon SNF CT LLC, d/b/a Sharon Health Care Center		2382	9/30/2015		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Leaf Capital Funding, LLC 1720A Crete St, Moberly, MO 65270	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Copier	05/10/12	48 months	\$7,849	\$7,849
Pitney Bowes PO Box 371887, Pittsburgh, PA 15250	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Postage Meter	04/08/10	51 months	\$2,254	\$2,254
Leaf Capital Funding, LLC 1720A Crete St, Moberly, MO 65270	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Copier	11/19/12	41 months	\$563	\$563
Hewlett Packard, PO Box 402582, Atlanta, GA	<input type="checkbox"/>	<input checked="" type="checkbox"/>	PCC Equipment	08/27/13	60 months	\$7,290	\$7,290
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
						Total ***	\$17,956

Is a Mileage Log Book Maintained for All Leased Vehicles? Yes No

Not Applicable - No Vehicles

* 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 6c.

General Information and Questionnaire Accounting Basis

Name of Facility Sharon SNF CT LLC, d/b/a Sharon Health Care Center	License No. 2382	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 Marcum LLP	185 Asylum Street, Hartford, CT 06103
2 Marcum LLP	185 Asylum Street, Hartford, CT 06103
3 "	
4 "	

Services Provided by This Firm (*describe fully*)

1 2015 Audit fees, Year End Financials & Tax Return	\$ 15,415
2 2014 Medicare Cost report-disallowed	\$ 2,650
3 2013 & 2014 - affiliate tax returns -late invoices-disallowed	\$ 4,398
4	\$ -
Charge for Services Provided	
\$22,463	

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

Yes No **Pg 15, Line 1d**

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha, Cullina, LLP	860-240-6000
2 Goldman, Gruder, & Woods	203-899-8900
3 Donald W Light	860-567-0451
4 Treasurer, State of CT	
5	

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

- 1 City Place, 185 Asylum St., Hartford, CT 06103
- 2 200 Connecticut Ave, Norwalk, CT 06854
- 3 204 Goodhouse Road, Litchfield, CT
- 4 49 Levenworth St. Canaan, CT 06018
- 5

Services Provided by This Firm (*describe fully*)

1 Audit letter, \$1430 (allowed) State of CT filing \$270(allowed); LLC issues \$628 disallowed	\$ 2,328
2 A/R Collections (disallowed)	\$ 38,154
3 Statutory fees-Probate -(disallowed)	\$ 350
4 Probate Hearings-disallowed	\$ 458
5	\$ -
Charge for Services Provided	
\$41,290	

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

Yes No **Pg 15, Line 1e**

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-8 Rev. 9/2002

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended		Page		of	
	2382		09/30/15		8		37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30	Period 7/1 Thru 9/30	CCNH	RHNS (Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period.....	88	88			88	88	88	
B. On last day of THIS report period.....	88	88			88	88	88	
2. Number of Residents								
A. As of midnight of PREVIOUS report period.....	83	83			80	80	83	83
B. As of midnight of THIS report period.....	75	75			75	75	75	75
3. Total Number of Days Care Provided During Period								
A. Medicare.....	4,299	4,299			3,220	3,220	1,079	1,079
B. Medicaid (Conn.).....	16,313	16,313			12,341	12,341	3,972	3,972
C. Medicaid (other states).....	3,862	3,862			2,950	2,950	912	912
D. Private Pay.....	3,216	3,216			2,256	2,256	960	960
E. State SSI for RCH.....								
F. Other (Specify) Managed Care	476	476			441	441	35	35
G. Total Care Days During Period (3A thru F).....	28,166	28,166			21,208	21,208	6,958	6,958
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days.....								
B. Other Bed Reserve Days.....	24	24			9	9	15	15
5. Total Resident Days (3G + 4A + 4B).....	28,190	28,190			21,217	21,217	6,973	6,973

Schedule of Resident Statistics (Cont'd)

Name of Facility Sharon SNF CT LLC, d/b/a Sharon Health Care Center	License No. 2382	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? YES 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)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(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	10	55		9		1		
Per Diem Rate								
a. One bed rm.	582.23	242.31		470.00		450.79		
b. Two bed rms.	582.23	242.31		455.00		450.79		
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,534	5,534		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	172	172		
2. Restorative Treatments				
C. Other	12,261	12,261		
D. Total Physical Therapy Treatments	17,967	17,967		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	749	749		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	53	53		
2. Restorative Treatments				
C. Other	892	892		
D. Total Speech Therapy Treatments	1,694	1,694		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,788	2,788		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	214	214		
2. Restorative Treatments				
C. Other	11,763	11,763		
D. Total Occupational Therapy Treatments	14,765	14,765		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of	
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	9/30/2015	10	37	
Are time records maintained by all individuals receiving compensation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
Item	Total Cost and Hours				
	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)	136,032	2,040			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	201,687	9,514			
5. Dietary Service					
a. Head Dietitian	108	3			
b. Food Service Supervisor	61,308	2,115			
c. Dietary Workers	314,720	21,246			
6. Housekeeping Service					
a. Head Housekeeper	48,578	2,193			
b. Other Housekeeping Workers	158,084	11,763			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	56,998	2,204			
b. Other Maintenance Workers	30,483	1,730			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	67,031	5,465			
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	109,429	1,957			
b. RN					
1. Direct Care	383,791	10,705			
2. Administrative**	317,707	12,760			
c. LPN					
1. Direct Care	619,489	21,006			
2. Administrative**					
d. Aides and Attendants	987,864	61,608			
e. Physical Therapists	372,089	10,328			
f. Speech Therapists	84,814	2,143			
g. Occupational Therapists	252,055	6,602			
h. Recreation Workers	146,297	7,551			
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	121,339	4,987			
n. Marketing					
o. Other (Specify)					
<i>A-13. Total Salary Expenditures</i>	4,469,903	197,920			

* 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 (as licensed)		License No.		Report for Year Ended		Page	of		
Sharon SNF CT LLC, d/b/a Sharon Health Care Center		2382		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***									
John Hortisman (02/28/15-09/30/15)	71,048		Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	1,137	A2			
Peter Showstead (10/25/15 - 02/27/15)	60,232		Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	804	A2			
Paul Messier (10/01/14-10/24/14)	4,752		Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	99	A2	Abbott Terrace 44 Abbott Terrace Waterbury, CT		
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		
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian.....						
2. Dentist.....	383	32				
3. Pharmacist.....	5,049	96				
4. Podiatrist.....						
5. Physical Therapy						
a. Resident Care.....	192,176	3,339				
b. Other.....						
6. Social Worker.....	654	8				
7. Recreation Worker.....						
8. Physicians						
a. Medical Director (entire facility).....	47,500	97				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**.....	10,303	106				
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	271,217	2,842				
2. Administrative***	996	16				
b. LPN						
1. Direct Care	251,006	4,805				
2. Administrative***						
c. Aides.....	138,500	5,410				
d. Other.....						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	917,784	16,751				

* 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		License No.	Report for Year Ended		Page	of
Sharon SNF CT LLC, d/b/a Sharon Health Care Center		2382	9/30/2015		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Thomas Knee, PHD, 11 Haynes Road, Avon, CT 06001	Psychiatrist	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Douglas Finch, PO Box 1009, Kent, CT 06757	Medical Director	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
N M Orthopedic Associates, 131 Kent Rd, New Milford, CT 06776	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
New England Orthopedic Center, LLC, 18 Terrace Drive, Avon, CT 06001	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Omnicare of Connecticut, 525 Knotter Drive, Cheshire, CT 06410	Pharmacist	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Healthdrive, 85 Barnes Rd, Wallingford, CT 06492	Podiatrist, Ophthalmologist, & Dental	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
AVC Hearing Aid Center, 22 Mulberry St, Middletown, NY 10940	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Sharon Optical, 26 Hospital Hill Rd, Sharon, CT 06069	Optician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Mid Hudson Medical Group, 600 Westage Business Center Dr, Fishkill, NY 12524	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Access Therapies, Inc., P.O. Box 823461, Philadelphia, PA 19182	Physical Therapist	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Associated Northwest Urology, 17 Hospital Hill Road, Sharon, CT 06069	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Consulting Opthamologist, 499 Farmington Ave, Farmington, CT 06032	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Sharon Dental Associates, 57 Main Street, Sharon, CT 06069	Dentist	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Onward Healthcare, P.O. Box 27421, New York, NY 10087	Physical Therapy	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Mark Marshall, DO, 32 Burton Road, Salisbury, CT 06068	Assistant Medical Director	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Athena Health Care, 135 South Road, Farmington, CT 06032	MDS Nurse/Social Worker	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Common Owners		
Geronnursing Northwest, PO Box 552, New Milford, CT 06776	Nurse Pool	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Medical Staffing Network, PO Box 202996, Dallas, TX 75320	Nurse Pool	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Ready Nurse Staffing Services, PO Box 200528, Houston, TX 77216	Nurse Pool	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Procure Professional Healthcare, P.O. Box 823461, Philadelphia, PA 19182	Nurse Pool	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
KSY Home, LLC, 340 Broad Street, Suite 305, Windsor, CT 06095	Nurse Pool	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Nurse Network, 653 Main Street, Plantsville, CT 06479	Nurse Pool	<input type="checkbox"/>	<input checked="" type="checkbox"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation.....	\$ 257,908	257,908			
2. Disability Insurance.....	\$				
3. Unemployment Insurance.....	\$ 107,636	107,636			
4. Social Security (F.I.C.A.).....	\$ 334,761	334,761			
5. Health Insurance.....	\$ 678,827	678,827			
6. Life Insurance (employees only) (not-owners and not-operators).....	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators).....	\$ 9,236	9,236			
8. Uniform Allowance.....	\$ 514	514			
9. Other (<i>Specify</i>)..... See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 57,074	57,074			
d. Accounting and Auditing.....	\$ 22,463	22,463			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 41,290	41,290			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies.....	\$ 53,467	53,467			
h. Telephone and Cellular Phones.....					
1. Telephone & Pagers.....	\$ 11,303	11,303			
2. Cellular Phones.....	\$ 730	730			
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*	\$ 450	450			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 502,190	502,190			
Subtotal	\$ 2,077,849	2,077,849			

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,077,849	2,077,849			
l. Travel and Entertainment					
1. Resident Travel and Entertainment.....	\$				
2. Holiday Parties for Staff.....	\$ 2,660	2,660			
3. Gifts to Staff and Residents.....	\$ 14,013	14,013			
4. Employee Travel.....	\$ 5,160	5,160			
5. Education Expenses Related to Seminars and Conventions	\$ 4,441	4,441			
6. Automobile Expense (not purchase or depreciation).....	\$ 4,272	4,272			
7. Other (Specify)..... See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses).....	\$ 13,475	13,475			
2. Advertising Telephone Directory (all such expenses)***	\$ 1,172	1,172			
3. Advertising Other (Specify)***..... See Attached Schedule	\$ 24,110	24,110			
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.....	\$ 7,224	7,224			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 6,365	6,365			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions.....	\$ 53	53			
10. Contributions*** See Attached Schedule	\$ (150)	(150)			
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$				
12. Administrative Management Services**.....	\$ 5,402	5,402			
13. Other (Specify) See Attached Schedule	\$ 164,918	164,918			
C-14 Total Administrative & General Expenditures	\$ 2,330,964	2,330,964			

* 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)
Promotional	\$ 24,110		
Total Other Advertising	\$ 24,110	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF/ACHCA DUES	\$ 6,365		
Total Dues	\$ 6,365	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Miscellaneous	\$ (150)		
Total Contributions	\$ (150)	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Lobbying Fees	\$ 2,947		
Data Processing Fees	\$ 14,947		
Bank Charges	\$ 11,763		
Payroll Processing Fees	\$ 16,372		
Employee Physicals and background checks	\$ 22,802		
Compliance Consulting	\$ 65,566		
Staffing services	\$ 17,000		
Cost Segregation Study	\$ 12,535		
Licenses	\$ 986		
Total Other Administrative and General	\$ 164,918	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Sharon SNF CT LLC, d/b/a Sharon Health Care Center	License No. 2382	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 #
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032		Full Management Services	See Below
Amounts added back on Page 28		Admin/Gen 66% Indirect 16% Direct 18%	Pg 16, Line 12 Pg 18, Line 2C Pg 20, Line 5J
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	\$5,402	Admin/Gen-Other Expense	Pg 16, Line 12

* 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
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	9/30/2015		18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food.....	\$ 177,977	177,977			
2. Non-Food Supplies.....	\$ 17,934	17,934			
3. Other (Specify) _____	\$ 594	594			
Dishes = \$594					
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)	\$ 196,505	196,505			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*	232	232			
H. Is cost of employee meals included in 2E?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			
I. Did you receive revenue from employees?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.		
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, specify cost. = \$2546		
L. Is any revenue collected from these people?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, specify amount. = \$2174		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)	Pg 18, Line 2a1				
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="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify cost.		
O. Is any revenue collected from employees?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.		
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
Sharon SNF CT LLC, d/b/a Sharon Health Care Center		2382	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. \$	10,626	10,626		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) Supplies = \$5,452		\$	5,452	5,452		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	16,078	16,078		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.	
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="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.	
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 Sharon SNF CT LLC, d/b/a Sharon Health Care Center		License No. 2382	Report for Year Ended 9/30/2015		Page 20	of 37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel	40,000	40,000		
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	25,724	25,724		
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	40,000	40,000		
		Amt. \$				
c.	Management Services*					
d.	Other (<i>Specify</i>)					
4E.	Total Housekeeping Expenditures (4a + b + c + d)....	\$	25,724	25,724		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy.....	\$				
2.	Purchased from Omni Care	\$	226,074	226,074		
b.	Medicine Cabinet Drugs.....	\$	4,898	4,898		
c.	Medical and Therapeutic Supplies.....	\$	200,704	200,704		
d.	Ambulance/Limousine***.....	\$	2,848	2,848		
e.	Oxygen					
1.	For Emergency Use.....	\$				
2.	Other***.....	\$	31,451	31,451		
f.	X-rays and Related Radiological Procedures***.....	\$	21,680	21,680		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>).....	\$				
h.	Laboratory***.....	\$	20,722	20,722		
i.	Recreation.....	\$	33,162	33,162		
j.	Other (Specify)**** See Attached Schedule	\$	79,156	79,156		
5K.	Total Resident Care Expenditures (5a - 5j).....	\$	620,695	620,695		

* 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.

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

Name of Facility Sharon SNF CT LLC, d/b/a Sharon Health Care Center		License No. 2382	Report for Year Ended 9/30/2015			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant							
a.	Repairs & Maintenance..... \$	60,092	60,092				
b.	Heat..... \$	80,809	80,809				
c.	Light & Power..... \$	93,596	93,596				
d.	Water..... \$	55,803	55,803				
e.	Equipment Lease (Provide detail on page 6)..... \$	17,956	17,956				
f.	Other (itemize)..... \$	96,429	96,429				
	See Attached Schedule						
6g.	Total Maint. & Operating Expense (6a - 6f)..... \$	404,685	404,685				
7. Depreciation (complete schedule page 23*)							
a.	Land Improvements..... \$						
b.	Building & Building Improvements..... \$						
c.	Non-Movable Equipment..... \$	16,623	16,623				
d.	Movable Equipment..... \$	48,142	48,142				
*7e.	Total Depreciation Costs (7a + b + c + d)..... \$	64,765	64,765				
8. Amortization (Complete att. Schedule Page 24*)							
a.	Organization Expense..... \$						
b.	Mortgage Expense..... \$						
c.	Leasehold Improvements..... \$	43,011	43,011				
d.	Other (Specify)..... \$						
*8e.	Total Amortization Costs (8a + b + c + d)..... \$	43,011	43,011				
9.	Rental payments on leased real property less real estate taxes included in item 10b..... \$	354,474	354,474				
10. Property Taxes							
a.	Real estate taxes paid by owner..... \$						
b.	Real estate taxes paid by lessor..... \$	49,524	49,524				
c.	Personal property taxes..... \$	2,260	2,260				
11.	Total Property Expenses (7e + 8e + 9 + 10)..... \$	514,034	514,034				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Groundskeeping	\$ 14,687		
Rubbish Removal	\$ 28,043		
Snow Removal	\$ 17,669		
Supplies	\$ 34,760		
Security	\$ 1,270		
Total Other Repairs and Maintenance	\$ 96,429	\$ -	\$ -

Depreciation Schedule

Name of Facility	License No.		Report for Year Ended				Page	of
	2382		9/30/2015				23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal.....								
B. Building and Building Improvements								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
B-4. Subtotal.....								
C. Non-Movable Equipment								
1. Acquired prior to this report period	195,781		195,781	34,034			15,745	
2. Disposals (attach schedule)					SL	Various		
3. Acquired during this report period (attach schedule)	12,827		12,827				878	
C-4. Subtotal.....								16,623
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a. Ford, E35YCUJA, 2003	10,000		10,000	6,401	SL	10	2,000	
b. Bus Graphics	4,668		4,668		SL	5	934	
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period	243,040		243,040	81,936	S/L	Var	40,469	
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)	81,699		81,699		S/L	Var	4,739	
D-3. Subtotal.....								48,142
E. Total Depreciation.....								64,765

SHARON HEALTH CARE
Capital Budget
FYE September 30, 2015
Budget for Year \$152,000

Additions	Vendor	Description	Amount
10/31/2014	Proline	Blower Motor -Oven	\$ 879.09
	Daniels Equipment Company	Tumbler-Laundry	909.90
	CDW Government	LVO TS TP E545 Laptop - Dietician	573.65
	CDW Government	LVO TS TP E545 Laptops (2) + accessories- Nursing	1,290.79
11/30/2014	Raintech	Nurse Call System Console	1,340.01
12/31/2014	Joerns Healthcare	Ultra Care Bed	1,977.63
1/31/2015	Joerns Healthcare	Hoyer Sling (1), Full Back Slings (6)	1,126.63
	Handicare	Quick Move Transfer Aids (2)	3,541.27
	Modern Mechanical Services, Inc.	Return Fan Motor AHU #2	1,406.80
2/28/2015	Joerns Healthcare	Hoy Prescense Kits w' monitor and various slings	42,754.60
	McKesson	Vitacon Scanner	6,730.89
3/31/2015	Weld Power Generator Service	E-Stop Button for Damper	1,622.67
	CDW Government	HP SB 350 Laptops (2)	1,002.76
4/30/2015	Joerns Healthcare	Overbed Tables (10)	1,471.71
5/31/2015	No asset purchases		-
6/30/2015	CAL Business Solutions	Upgrade Great Plains to Binary Stream	1,954.18
	D.J. Hall Roofing, LLC	Repair roof	2,600.00
	Proline	Dish Machine Motor Install	1,609.88
7/31/2015	Kittredge Foodservice Equipment	Commerical Blender/Mixer	1,509.82
	Joerns Healthcare	Ultra Care Beds (2) Panels, Rails, Bumpers, Pendants	4,051.83
8/31/2015	McKesson	Portable Folding Scale	2,064.98
	Raintech	Video Intercom System	5,059.07
9/30/2015	CAL Business Solutions	Upgrade Great Plains to Binary Stream	1,245.04
	AKIN	Chairs (23) Isabella pattern/cherry finish	10,403.15
Total Additions FYE 9/30/15, thru 9/30/2015			97,126.35
Budget FYE 9/30/15, thru 9/30/2015			152,000.00
Over(Under) budget FYE 9/30/15			<u>(54,873.65)</u>

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Sharon SNF CT LLC, d/b/a Sharon Health Care Center		2382		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. Finance Fees									
2.									
3.									
B-4. Subtotal.....									
C. Leasehold Improvements and Other (Specify)									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				349,611	45,902	SL		42,751	
C-4. Subtotal.....									
D. Total Amortization				2,600		SL	Var	260	43,011
									43,011

* 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.

Amortization Schedule - Detail of Leasehold Improvements & Other

Name of Facility	License No.	Report for Year Ended	Page	of
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	9/30/2015	24A	37
C. Leasehold Improvements				
(Specify)				
1. Acquired prior to this report period	349,611	45,902 SL	42,751	
2. Disposals (attach schedule)				
3. Acquired during this report period	2,600	SL	260	
C-4. Subtotal.....				43,011
C. Other (Specify)				
1. Goodwill				
2.				
C-4. Subtotal.....				
Total Acquired prior to this report period	349,611	45,902 SL	42,751	
Total Disposals				
Total Acquired during this report period	2,600	SL	260	
		Var		

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

Name of Facility Sharon SNF CT LLC, d/b/a Sharon Health Care Center	License No. 2382	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="checkbox"/> Yes <input type="checkbox"/> No			If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	04/10/12			
4. Date of Initial Licensure	04/10/12			
5. Total Licensed Bed Capacity	88			
6. Square Footage	40,000			
7. Acquisition Cost				
a. Land	430,400			
b. Building	6,024,600			
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	04/10/12			
c. Interest Rate for the Cost Year	5.05%			
d. Term of Mortgage (number of years)	7			
e. Amount of Principal Borrowed	5,100,000			
f. Principal balance outstanding as of 9/30/2015	4,712,886			
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 Sharon SNF CT LLC, d/b/a Sharon Health Care Center		License No. 2382	Report for Year Ended 9/30/2015			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage.....		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage.....		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage.....		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage.....		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount.....		\$					
2. Loan Origination Date.....							
3. Interest Rate %.....							
4. Term.....							
5. CHEFA Interest Expense.....							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended			Page	of
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	9/30/2015			27	37
Item		Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment..... \$						
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)..... \$						
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item						
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)..... \$						
12. D. Other Interest Expense (Specify)..... \$						
Vender Interest = \$4,748; Interest Seller Note = \$51,079						
13. Total All Interest Expense (12B7 + 12C3 + 12D)..... \$						
14. Insurance						
a. Insurance on Property (buildings only)..... \$						
b. Insurance on Automobiles..... \$						
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)..... \$						
2. Fire and Extended Coverage..... \$						
3. Other (Specify)..... \$						
14d. Total Insurance Expenditures (14a + b + c).... \$						
15. Total All Expenditures (A-13 thru C-14)..... \$						

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Sharon SNF CT LLC, d/b/a Sharon Health Care Center				2382	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	A12g	Occupational Therapy.....	\$ 252,055	252,055		
4.	Var	Var	Other - See attached Schedule.....	\$ 2,841	2,841		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **.....	\$ 10,303	10,303		
6.			Occupational Therapy.....	\$			
7.			Other - See attached Schedule.....	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits.....	\$			
9.	15	1c	Bad Debts.....	\$ 57,074	57,074		
10.	15	1d&e	Accounting & Legal.....	\$ 46,638	46,638		
11.			Telephone.....	\$			
12.	15	1h2	Cellular Telephone.....	\$ 370	370		
13.			Life insurance premiums on the life of Owners, Partners, Operators.....	\$			
14.	16	13	Gifts, flowers and coffee shops.....	\$ 14,013	14,013		
15.	16	15	Education expenditures to colleges or universities for tuition and related costs for owners and employees.....	\$ 460	460		
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	m2&3	Unallowable Advertising *.....	\$ 25,282	25,282		
19.	15	1j&k1 &2	Income Tax / Corporate Business Tax...	\$ 450	450		
20.	16	m4&10	Fund Raising / Contributions.....	\$ (150)	(150)		
21.	16	m12	Unallowable Management Fees.....	\$ (102,322)	(102,322)		
	18	2c		\$ (24,805)	(24,805)		
	20	5j		\$ (27,906)	(27,906)		
22.	16	m6	Barber and Beauty.....	\$			
23.	Var	Var	Other - See attached Schedule.....	\$ 97,276	97,276		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents.....	\$ 372	372		
Page 19 - Laundry Expenditures							
25.	19	3d	Laundry services to employees, guests and others who are not residents.....	\$			
Page 20 - Housekeeping Expenditures							
26.	20	4d	Housekeeping services to employees and others who are not residents.....	\$			
Subtotal (Items 1 - 26)				\$ 351,951	351,951		

* 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.

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Sharon SNF CT LLC, d/b/a Sharon Health Care Center			2382	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 351,951	351,951		
Page 20 - Resident Care Supplies***							
27.	20	5a1&2	Prescription Drugs.....	\$ 226,074	226,074		
28.	20	5d	Ambulance/Limousine.....	\$ 2,848	2,848		
29.	20	5f	X-rays, etc.....	\$ 21,680	21,680		
30.	20	5h	Laboratory.....	\$ 20,722	20,722		
31.	20	5c	Medical Supplies.....	\$ 11,176	11,176		
32.	20	5e2	Oxygen (non emergency).....	\$ 31,451	31,451		
33.			Occupational Therapy.....	\$			
34.	Var	Var	Other - See Attached Schedule.....	\$ 20,443	20,443		
Page 22 - Maintenance and Property							
35.	Var	Var	Excess Movable Equipment Depreciation See Attached Schedule.....	\$ 4,221	4,221		
36.	22	7d	Depreciation on Unallowable Motor Vehicles.....	\$ 2,934	2,934		
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.	20	5j	Radio and Television Revenue.....	\$ 15,005	15,005		
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.	30	iv5	Interest Income on Accounts Rec.....	\$ 294	294		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule.....	\$			
Not For Profit Providers Only							
50.	Var	Var	Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule.....	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 708,799	708,799		

*** 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.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Medical Equipment Rental-Other	20,443		
Total Other Ancillary Costs			\$ 20,443	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Excluded Movable Equipment (See Attached)	4,221		
Total Excess Movable Equipment Depreciation			4,221		

Schedule of Other Property Adjustments

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

Schedule of Other Adjustments

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

Sharon Moveable Equipment Carryforward Schedule

Cost Year

Amount

Amount

Total

		Excess on Change in Ownership	TV's 2013 cost report	
	Cost	\$ 19,023 (1)	\$ 2,080	
	Term	5.00	5.00	
2012	Deprec	\$ 1,902		\$ 1,902
2012	Book Value	\$ 17,121		\$ 17,121
2013	Deprec	\$ 3,805	\$ 208	\$ 4,013
2013	Book Value	\$ 13,316	\$ 1,872	\$ 15,188
2014	Deprec	\$ 3,805	\$ 416	\$ 4,221
2014	Book Value	\$ 9,511	\$ 1,456	\$ 10,967
2015	Deprec	\$ 3,805	\$ 416	\$ 4,221
2015	Book Value	\$ 5,706	\$ 1,040	\$ 6,746
2016	Deprec	\$ 3,805	\$ 416	\$ 4,221
2016	Book Value	\$ 1,901	\$ 624	\$ 2,525
2017	Deprec	\$ 1,901	\$ 416	\$ 2,317
2017	Book Value	\$ -	\$ 208	\$ 208
2018	Deprec		\$ 208	\$ 208
2018	Book Value		\$ -	\$ -

(1) Calculation of Excess

Cost	Additions Prior to 2011	\$ 1,021,759
Acc'd Deprec	Additions Prior to 2011	\$ (1,021,759)
Cost	2011 Additions	\$ 30,397
Acc'd Deprec	2011 Additions	\$ (2,210)
Prior Owner Book Value 9/2010		\$ 28,187
Additional Deprec for 10/2011-3/2012		\$ (2,210)
		<u>\$ 25,977</u>
Carryforward Book Value		\$ 45,000
Amount Booked by Buyer		<u>\$ 45,000</u>
Excess Amount		\$ 19,023

F. Statement of Revenue

Name of Facility Sharon SNF CT LLC, d/b/a Sharon Health Care Center		License No. 2382	Report for Year Ended 9/30/2015		Page 30	of 37
Item			Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1.	a. Medicaid Residents (CT only)	\$	7,533,845	7,533,845		
	b. Medicaid Room and Board Contractual Allowance **	\$	(3,596,116)	(3,596,116)		
2.	a. Medicaid (All other states)	\$	1,743,400	1,743,400		
	b. Other States Room and Board Contractual Allowance **	\$	(830,359)	(830,359)		
3.	a. Medicare Residents (all inclusive)	\$	1,807,733	1,807,733		
	b. Medicare Room and Board Contractual Allowance **	\$	571,451	571,451		
4.	a. Private-Pay Residents and Other	\$	1,670,675	1,670,675		
	b. Private-Pay Room and Board Contractual Allowance **	\$	63,105	63,105		
II. Other Resident Revenue						
1.	a. Prescription Drugs - Medicare	\$	218,556	218,556		
	b. Prescription Drugs - Medicare Contractual Allowance **	\$	(218,556)	(218,556)		
	c. Prescription Drugs - Non-Medicare	\$	50,066	50,066		
	d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(50,067)	(50,067)		
2.	a. Medical Supplies - Medicare	\$	2,376	2,376		
	b. Medical Supplies - Medicare Contractual Allowance **	\$	(955)	(955)		
	c. Medical Supplies - Non-Medicare	\$	235	235		
	d. Medical Supplies - Non-Medicare Contractual Allowance **	\$	(235)	(235)		
3.	a. Physical Therapy - Medicare	\$	732,705	732,705		
	b. Physical Therapy - Medicare Contractual Allowance **	\$	(598,658)	(598,658)		
	c. Physical Therapy - Non-Medicare	\$	59,166	59,166		
	d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(57,685)	(57,685)		
4.	a. Speech Therapy - Medicare	\$	152,695	152,695		
	b. Speech Therapy - Medicare Contractual Allowance **	\$	(113,522)	(113,522)		
	c. Speech Therapy - Non-Medicare	\$	11,910	11,910		
	d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(11,910)	(11,910)		
5.	a. Occupational Therapy - Medicare	\$	610,290	610,290		
	b. Occupational Therapy - Medicare Contractual Allowance **	\$	(548,076)	(548,076)		
	c. Occupational Therapy - Non-Medicare	\$	64,208	64,208		
	d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(62,346)	(62,346)		
6.	a. Other (Specify) - Medicare	\$				
	b. Other (Specify) - Non-Medicare	\$	11,217	11,217		
III Total Resident Revenue (Section I.thru Section II.)			\$	9,215,148	9,215,148	
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 (Specify)	\$	324	324		
6.	Private Duty Nurses' Fees	\$				
7.	Barber, Coffee, Beauty and Gift shops	\$				
8.	Other (Specify)	\$	2,936	2,936		
V. Total Other Revenue (1 thru 8)			\$	3,260	3,260	
VI. Total All Revenue (III + V)			\$	9,218,408	9,218,408	

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>).....			\$	138,485
2. Resident Accounts Receivable (Less Allowance for Bad Debts).....			\$	1,017,165
3. Other Accounts Receivable (Excluding Owners or Related Parties).....			\$	
4. Inventories.....			\$	16,965
5. Prepaid Expenses.....			\$	123,601
a. Prepaid Insurance	119,195			
b. Prepaid Expenses-Other	4,406			
c. _____				
d. _____				
6. Interest Receivable.....			\$	
7. Medicare Final Settlement Receivable.....			\$	
8. Other Current Assets (<i>itemize</i>).....			\$	136,892
Related Party	136,892			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,433,108
B. Fixed Assets				
1. Land.....			\$	
2. Land Improvements	*Historical Cost.....		\$	
	Accum. Depreciation			
	Net.....			
3. Buildings	*Historical Cost.....		\$	
	Accum. Depreciation			
	Net.....			
4. Leasehold Improvements	*Historical Cost.....	352,212	\$	263,299
	Accum. Depreciation	(88,913)		
	Net.....			
5. Non-Movable Equipment	*Historical Cost.....	208,608	\$	157,951
	Accum. Depreciation	(50,657)		
	Net.....			
6. Movable Equipment	*Historical Cost.....	309,724	\$	182,580
	Accum. Depreciation	(127,144)		
	Net.....			
7. Motor Vehicles	*Historical Cost.....	14,668	\$	5,334
	Accum. Depreciation	(9,334)		
	Net.....			
8. Minor Equipment-Not Depreciable.....			\$	
9. Other Fixed Assets (<i>itemize</i>).....			\$	15,014
Excluded Movable Equipment	6,746			
Excluded Vehicles	8,268			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	624,178

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

(Carry Total forward to next page)

Sharon Moveable Equipment Carryforward Schedule

Cost Year		Amount	Amount	Total
		Excess on Change in Ownership	TV's 2013 cost report	
	Cost	\$ 19,023 (1)	\$ 2,080	
	Term	5.00	5.00	
2012	Deprec	\$ 1,902		\$ 1,902
2012	Book Value	\$ 17,121		\$ 17,121
2013	Deprec	\$ 3,805	\$ 208	\$ 4,013
2013	Book Value	\$ 13,316	\$ 1,872	\$ 15,188
2014	Deprec	\$ 3,805	\$ 416	\$ 4,221
2014	Book Value	\$ 9,511	\$ 1,456	\$ 10,967
2015	Deprec	\$ 3,805	\$ 416	\$ 4,221
2015	Book Value	\$ 5,706	\$ 1,040	\$ 6,746
2016	Deprec	\$ 3,805	\$ 416	\$ 4,221
2016	Book Value	\$ 1,901	\$ 624	\$ 2,525
2017	Deprec	\$ 1,901	\$ 416	\$ 2,317
2017	Book Value	\$ -	\$ 208	\$ 208
2018	Deprec		\$ 208	\$ 208
2018	Book Value		\$ -	\$ -

(1) Calculation of Excess

Cost	Additions Prior to 2011	\$ 1,021,759
Acc'd Deprec	Additions Prior to 2011	\$ (1,021,759)
Cost	2011 Additions	\$ 30,397
Acc'd Deprec	2011 Additions	\$ (2,210)
Prior Owner Book Value 9/2010		\$ 28,187
Additional Deprec for 10/2011-3/2012		\$ (2,210)
Carryforward Book Value		\$ 25,977
Amount Booked by Buyer		\$ 45,000
Excess Amount		\$ 19,023

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Sharon SNF CT LLC, d/b/a Sharon Health Care Center		2382	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	2,057,286
C. Leasehold or like property recorded for Equity Purposes.					
1. Land.....				\$	
2. Land Improvements		*Historical Cost.....	Net.....	\$	
		Accum. Depreciation			
3. Buildings		*Historical Cost.....	Net.....	\$	
		Accum. Depreciation			
4. Non-Movable Equipment		*Historical Cost.....	Net.....	\$	
		Accum. Depreciation			
5. Movable Equipment		*Historical Cost.....	Net.....	\$	
		Accum. Depreciation			
6. Motor Vehicles		*Historical Cost.....	Net.....	\$	
		Accum. Depreciation			
7. Minor Equipment-Not Depreciable.....				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	
D. Investment and Other Assets					
1. Deferred Deposits.....				\$	
2. Escrow Deposits.....				\$	
3. Organization Expense		*Historical Cost.....	Net.....	\$	
		Accum. Depreciation			
4. Goodwill (Purchased Only).....				\$	2,724,133
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>).....				\$	32,353
Project Development			32,353		
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	2,756,486
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	4,813,772

* 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 Sharon SNF CT LLC, d/b/a Sharon Health Care Center		License No. 2382	Report for Year Ended 9/30/2015	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable.....				\$	1,111,638
2. Notes Payable (<i>itemize</i>).....				\$	845,000
Loans - Related Parties					845,000
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>).....				\$	147,287
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>).....				\$	
6. Accrued Payroll Taxes Payable.....				\$	4,834
7. Medicare Final Settlement Payable.....				\$	
8. Medicare Current Financing Payable.....				\$	
9. Mortgage Payable (<i>Current Portion</i>).....				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>).....				\$	
11. Accrued Income Taxes*.....				\$	
12. Other Current Liabilities (<i>itemize</i>).....				\$	205,145
Acc'd Operating Expenses					81,232
Acc'd Expense - CT Sales & Use Tax					21
Provider Taxes Due					123,892
A-13. Total Current Liabilities (Lines A1 thru 12).....				\$	2,313,904

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

(Carry Total forward to next page)

** Interest Bearing - Do Not Include in Return on Equity Calculation.

**Sharon Healthcare Center
Affiliate Loans-Acct 2308
September 30, 2015**

	BALANCE
Orchard View	(250,000)
Summit Commons	(325,000)
Waterview Villa	(270,000)
Bal. due to Affiliates	(845,000)
as of 9/30/2015	

G. Balance Sheet (cont'd)

Name of Facility Sharon SNF CT LLC, d/b/a Sharon Health Care Center		License No. 2382	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,313,904	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>).....\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable.....\$					
3. Loans from Owners or Related Parties (<i>itemize</i>).....\$					
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>).....\$ 2,870,504					
N/P United Methodist		1,798,803			
N/P Related Landlord		1,071,701			
B-5. Total Long-Term Liabilities (Lines B1 thru 4).....\$ 2,870,504					
C. Total All Liabilities (Lines A-13 + B-5).....\$ 5,184,408					

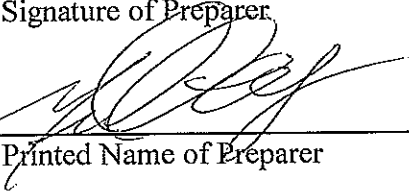
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	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.....			\$	28,003
6. Gain or Loss for Period			\$	(398,639)
				10/1/2014 thru 9/30/2015
7. Total Net Worth.....			\$	(370,636)
C. Total Reserves and Net Worth			\$	(370,636)
D. Total Liabilities, Reserves, and Net Worth			\$	4,813,772

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Sharon SNF CT LLC, d/b/a Sharon Health Care Center	2382	9/30/2015	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	28,192		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,218,408		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,617,047		
D. Net Income or Deficit.....			\$	(398,639)		
E. Balance.....			\$	(370,447)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Binary conversion depr adjustment	(189)					
2. Other (<i>itemize</i>)						
F-3. Total Additions.....					\$	(189)
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			\$	(370,636)		

I. Preparer's/Reviewer's Certification

Name of Facility Sharon SNF CT LLC, d/b/a Sharon Health Care Center	License No. 2382	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
CCNH	RHNS	Other (<i>Specify</i>)		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
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 CFO	Date Signed 2/12/16		
Printed Name of Preparer Athena Health Care Associates, Inc				
Address 135 South Road Farmington, CT 06032		Phone Number (860) 751-3900		

Cost report forms generated by Athena Health Care Associates, Inc as approved in letter dated 12/11/13.