

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Portland Care and Rehabilitation Centre, Inc.	
Address (No. & Street, City, State, Zip Code) 333 Main Street	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 871-C	RHNS	(Specify)	Medicare Provider 07-5214
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Portland Care and Rehabilitation Centre, Inc.	License No. 871-C	Report for Year Ended 9/30/2016	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 Portland Care and Rehabilitation Centre, Inc. [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) George Yuska			Printed Name (Owner) George Yuska		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

State of Connecticut
Department of Social Services
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Portland Care and Rehabilitation Centre, Inc.		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 333 Main Street				
Report Prepared By Ryan Turko		Phone Number 860-342-0370	Date 2/2/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$ 229,018	229,018		
2. Laundry wages paid	\$ 48,307	48,307		
3. Housekeeping wages paid	\$ 83,571	83,571		
4. Nursing wages paid	\$ 1,945,071	1,945,071		
5. All other wages paid	\$ 1,341,157	1,341,157		
6. Total Wages Paid	\$ 3,647,124	3,647,124		
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 3,647,124	3,647,124		

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 9/30/2016	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		
License Numbers:	CCNH 871-C	RHNS	(Specify)	Medicare Provider No. 07-5214
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="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 9/30/2016	Page 4	of 37
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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	%**				
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"/>					

* 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 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Portland Care and Rehabilitation Centre, Inc.		871-C		9/30/2016			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
N/A	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							Total ***	

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

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Portland Care and Rehabilitation C	License No. 871-C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Michaud Accavallo Woodbridge, Cusano LLC 2 HR Block 3 4	Address (No. & Street, City, State, Zip Code) 158 Main St, Suite 301, Ansonia CT 06401 Online
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Services Provided by This Firm (*describe fully*)

1 HUD Audit and Consulting	\$ 14,250
2 Tax Prep (Self Disallow)	\$ 104
3	\$
4	\$
	Charge for Services Provided
	\$ 14,354

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

- Yes No | Og 15 Line 9

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Gordon & Rees LLP 2 O'Connell, Attmore and Morris 3 Haile, Shaw & Pfaffenberger 4 Joseph A Vitale 5 Berkadia Loan Mortgage Company	Telephone Number (860) 278-7448 860-548-1300
--	--

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

1 95 Glastonbury Blvd, Glastonbury CT
2 260 Trumbull Street, Hartford CT 06103
3 North Palm, FL 33408
4
5

Services Provided by This Firm (*describe fully*)

1 Litigation	\$ 1,847
2 Collections	\$ 2,068
3 Consulting	\$ 425
4 HUD Refiance	\$ 780
5 HUD Refiance Legal Rep	\$ 12,500
	Charge for Services Provided
	\$ 17,620

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

- Yes No Page 15 Ln E

Schedule of Resident Statistics

Name of Facility Portland Care and Rehabilitation Centre, Inc.			License No. 871-C		Report for Year Ended 9/30/2016				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	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	56	56			56	56			60	60		
B. As of midnight of THIS report period	60	60			60	60			60	60		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,675	3,675			2,756	2,756			919	919		
B. Medicaid (Conn.)	12,799	12,799			9,660	9,660			3,139	3,139		
C. Medicaid (other states)												
D. Private Pay	3,932	3,932			2,900	2,900			1,032	1,032		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	20,406	20,406			15,316	15,316			5,090	5,090		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	20,406	20,406			15,316	15,316			5,090	5,090		

Schedule of Resident Statistics (Cont'd)

Name of Facility Portland Care and Rehabilitation Centre, Inc.			License No. 871-C			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-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								3,102	3,102				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments								3,102	3,102				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								316	316				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments								316	316				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								3,133	3,133				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments								3,133	3,133				

Report of Expenditures - Salaries & Wages

Name of Facility Portland Care and Rehabilitation Centre, Inc.	License No. 871-C	Report for Year Ended 9/30/2016	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)	157,820	2,121				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	308,256	8,406				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	229,018	16,490				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	83,571	7,200				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	146,142	6,459				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	48,307	4,796				
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	124,877	2,200				
b. RN						
1. Direct Care	675,192	18,392				
2. Administrative**	71,532	1,955				
c. LPN						
1. Direct Care	298,020	9,840				
2. Administrative**						
d. Aides and Attendants	775,449	54,752				
e. Physical Therapists	280,084	6,092				
f. Speech Therapists						
g. Occupational Therapists	229,084	7,090				
h. Recreation Workers	105,951	3,180				
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	101,438	2,951				
n. Marketing						
o. Other (Specify) See Attached Schedule	12,383					
<i>A-13. Total Salary Expenditures</i>	3,647,124	151,924				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Paid Time Off Increase	\$ 12,383					
Total	\$ 12,383	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

**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
Portland Care and Rehabilitation Centre, Inc.				871-C	9/30/2016				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	157,820				Administrator	2,121	A2	N/A		
Gerald Yuska	157,820				Office Manager	2,121	A4	N/A		
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).										
Constance Yuska	106,000				Recreation/Social Service Director	2,120	12H	N/A		

* 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	9/30/2016			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	157,820				Administrator	2,121	A2	N/A		
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	9/30/2016	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	16,535	302				
2. Dentist	845	12				
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	434				
b. Utilization Review (Title 18 and 19 only) monthly meeting	500	10				
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	39,480	758				

* 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 Portland Care and Rehabilitation Centre, Inc.		License No. 871-C		Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Debra Weeks Jameson, Middlefield CT	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
Joseph Lantos, Portland CT	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Dr. Matthew Raider, Portland CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Dr. Otto Weis, Portland CT	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
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		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Portland Care and Rehabilitation Centre, Inc.	871-C	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 119,012	119,012			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 99,636	99,636			
4. Social Security (F.I.C.A.)	\$ 266,916	266,916			
5. Health Insurance	\$ 178,653	178,653			
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	\$ 4,078	4,078			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 14,354	14,354			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 17,620	17,620			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 29,614	29,614			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 15,147	15,147			
2. Cellular Phones	\$ 4,475	4,475			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 750	750			
3. Resident Day User Fee	\$ 341,255	341,255			
Subtotal	\$ 1,091,510	1,091,510			

* 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.
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Pre Employment Physicals	\$ 2,661		
Delete Account	\$ 371		
Manual Checks	\$ 1,046		
Total	\$ 4,078	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	\$ 250		
	\$ 500		
Total	\$ 750	\$ -	\$ -

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	9/30/2016	16	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		1,091,510	1,091,510		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	5,805	5,805		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$	8,266	8,266		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	1,057	1,057		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	1,621	1,621		
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	\$	3,117	3,117		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	3,398	3,398		
10. Contributions*** See Attached Schedule	\$	202	202		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	25,801	25,801		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	54,726	54,726		
C-14 Total Administrative & General Expenditures	\$	1,195,504	1,195,504		

* 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)
Rivereast Ad	\$ 22		
CHSCA Ad	\$ 200		
Marketing to Hospitals	\$ 1,399		
Total Other Advertising	\$ 1,621	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Heart Assoc	\$ 102		
Portland Fireworks	\$ 100		
Rid East	\$ 0		
Total Contributions	\$ 202	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Service Charges	\$ 202		
Computer Services	\$ 22,114		
Gas for Truck	\$ 3,956		
Miscellaneous	\$ 589		
Licenses and Permits	\$ 1,734		
Payroll Services	\$ 13,412		
Penalties	\$ 4,270		
Other- Travel and Entertainment	\$ 8,449		
Total Other Administrative and General	\$ 54,726	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Portland Care and Rehabilitation Centre, I	License No. 871-C	Report for Year Ended 9/30/2016	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 #

*** 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 Portland Care and Rehabilitation Centre, Inc.		License No. 871-C	Report for Year Ended 9/30/2016	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 208,512	208,512		
2.	Non-Food Supplies	\$ 17,410	17,410		
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)		\$ 225,922	225,922		
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 Portland Care and Rehabilitation Centre, Inc.		License No. 871-C	Report for Year Ended 9/30/2016	Page 19	of 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)	\$	13,728	13,728	
c.	Management Services**	\$			
d.	Other (Specify)	\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	13,728	13,728	
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	9/30/2016	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. \$	12,922	12,922		
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)	\$	12,922	12,922		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from CAP Pharmacy and ValueRX	\$	182,691	182,691		
b. Medicine Cabinet Drugs	\$	8,269	8,269		
c. Medical and Therapeutic Supplies	\$	88,126	88,126		
d. Ambulance/Limousine***	\$	5,289	5,289		
e. Oxygen					
1. For Emergency Use	\$				
2. Other****	\$	20,050	20,050		
f. X-rays and Related Radiological Procedures***	\$	5,825	5,825		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory****	\$	11,622	11,622		
i. Recreation	\$	5,409	5,409		
j. Other (Specify)***** See Attached Schedule	\$	22,975	22,975		
5K. Total Resident Care Expenditures (5a - 5j)	\$	350,256	350,256		

* 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	\$ 7,830		
Social Services Supply	\$ 43		
Unallowed Medical Supplies	\$ 15,102		
Total Other Resident Care	\$ 22,975	\$ -	\$ -

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

Name of Facility Portland Care and Rehabilitation Centre, Inc.			License No. 871-C		Report for Year Ended 9/30/2016			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
A/R Solutions	Meriden CT	<input type="radio"/>	<input checked="" type="radio"/>		Billing Services	22,385			16	11
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

Annual Report of Long-Term Care Facility

CSP-22 Rev. 6/95

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	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 133,052	133,052				
b. Heat	\$ 13,433	13,433				
c. Light & Power	\$ 81,927	81,927				
d. Water	\$ 32,089	32,089				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 28,775	28,775				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 289,276	289,276				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 27,286	27,286				
b. Building & Building Improvements	\$ 67,722	67,722				
c. Non-Movable Equipment	\$ 13,688	13,688				
d. Movable Equipment	\$ 38,060	38,060				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 146,756	146,756				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,174	4,174				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,174	4,174				
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	\$ 65,999	65,999				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 9,530	9,530				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 226,459	226,459				

* 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)
Cable for Medicare Residents	\$ 12,442		
Exterminating	\$ 573		
Hazardous Waste Disposal	\$ 346		
Elevator Services	\$ 5,452		
Rubbish Removal	\$ 9,737		
Snow Removal	\$ 225		
Total Other Repairs and Maintenance	\$ 28,775	\$ -	\$ -

Depreciation Schedule

Name of Facility Portland Care and Rehabilitation Centre, Inc.		License No. 871-C			Report for Year Ended 9/30/2016			Page 23	of 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	666,455		666,455	389,268	Straight Line	Various	27,286				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
A-4. Subtotal								27,286			
B. Building and Building Improvements											
1. Acquired prior to this report period	3,530,193			1,586,304	Straight Line	Various	67,499				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	11,756						223				
B-4. Subtotal								67,722			
C. Non-Movable Equipment											
1. Acquired prior to this report period	161,873		161,873	60,713	Straight Line	Various	13,688				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	4,971										
C-4. Subtotal								13,688			
	Is a mileage logbook maintained?		Date of Acquisition	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
	Yes	No	Month	Year							
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)											
a. 2009 Chevy Truck with Plow	YES		May	2010	30,360	30,360	37,078	Straight Line	5	2,780	
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period					391,713	391,713	327,155	Straight Line	Various	35,280	
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)											
D-3. Subtotal											38,060
E. Total Depreciation											146,756

Portland Care and Rehabilitation Centre, Inc.
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Doors	Part and labor of various Doors	\$ 11,756	40	\$ 223
Total additions for Building Improvements		\$ 11,756		\$ 223 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
WIFI	Install of WIFI throughout building	\$ 4,971	7	
Total additions for Non-Movable Equipment		\$ 4,971		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

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

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Portland Care and Rehabilitation Centre, Inc.			871-C		9/30/2016			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	166,941		Straight Line	25	4,174	
2.									
3.									
B-4. Subtotal									4,174
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									4,174

* 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 Cent	License No. 871-C	Report for Year Ended 9/30/2016	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" 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	4,080,500			
f. Principal balance outstanding as of 01/12/2017	3,718,296			
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 Cen		871-C	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
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			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense			216,103	216,103		
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 216,103	216,103		

(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 C		871-C		9/30/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				216,103	216,103		
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)				\$ 216,103	216,103		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 13,912	13,912		
b. Insurance on Automobiles				\$ 1,258	1,258		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 91,573	91,573		
General Liability 70215, HUD PMI 21,358							
14d. Total Insurance Expenditures (14a + b + c)				\$ 106,743	106,743		
15. Total All Expenditures (A-13 thru C-14)				\$ 6,323,517	6,323,517		

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	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 278,374	278,374		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	10	12G	Occupational Therapy	\$ 229,084	229,084		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1d	Accounting & Legal	\$ 104	104		
11.	22	6.f	Telephone	\$ 12,442	12,442		
12.	15	1h.2	Cellular Telephone	\$ 3,395	3,395		
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	m.13	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 8,449	8,449		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 200	200		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 5,805	5,805		
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)				\$ 537,853	537,853		

* 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)
		Adminstrator Salary (Related Party)	\$ 85,014		
		Gerald Yuska (Office Manager) Cap	\$ 122,590		
		Constance Yuska (Recreation/Social Services CAP	\$ 70,770		
Total Other Salaries Adjustment			\$ 278,374	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	Ln2	Staff Holiday Parties	\$ 5,805		
Total Other A&G Adjustments			\$ 5,805	\$ -	\$ -

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	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 537,853	537,853		
Page 20 - Resident Care Supplies***							
27.	20	5.a.1	Prescription Drugs	\$ 182,691	182,691		
28.	20	5.d	Ambulance/Limousine	\$ 5,289	5,289		
29.	20	5.f	X-rays, etc	\$ 5,825	5,825		
30.	20	5.h	Laboratory	\$ 11,622	11,622		
31.	20	5.j	Medical Supplies	\$ 15,102	15,102		
32.	20	e.2	Oxygen (non emergency)	\$ 20,050	20,050		
33.	20	5.j	Occupational Therapy	\$ 7,830	7,830		
34.			Other - See Attached Schedule	\$ 5,452	5,452		
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)			\$ 791,714	791,714		

*** 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.
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	J	Social Service Supplies	\$ 43		
20	I	Recreation Supplies	\$ 5,409		
Total Other Ancillary Costs			\$ 5,452	\$ -	\$ -

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			9/30/2016		30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 2,842,264	2,842,264				
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>)	\$ 1,321,515	1,321,515				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 1,959,192	1,959,192				
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	\$ 43,552	43,552				
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.)	\$ 6,166,523	6,166,523				
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>)	\$ 338	338				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,847	1,847				
V. Total Other Revenue (1 thru 8)	\$ 2,185	2,185				
VI. Total All Revenue (III +V)	\$ 6,168,708	6,168,708				

* 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)
	United Bank Accounts Interest		\$ 338		
Total Interest Income			\$ 338	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Dividend Income	\$ 1,847		
Total Other Revenue		\$ 1,847	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre	871-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	76,264
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	396,479
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	117,173
a. Prepaid Property Taxes	22,664			
b. Prepaid Building Insurance	75,432			
c. Prepaid Mtg Insurance (PMI)	17,799			
d. Prepaid Legal	1,278			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	18,089
Undeposited Funds	3,223			
State owed Money	425			
Resident Funds	14,441			
A-9. Total Current Assets (Lines A1 thru 8)			\$	608,005
B. Fixed Assets				
1. Land			\$	181,505
2. Land Improvements	*Historical Cost	666,455	\$	249,901
	Accum. Depreciation	416,554	Net	
3. Buildings	*Historical Cost	3,541,949	\$	1,887,923
	Accum. Depreciation	1,654,026	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	166,844	\$	92,443
	Accum. Depreciation	74,401	Net	
6. Movable Equipment	*Historical Cost	391,713	\$	29,278
	Accum. Depreciation	362,435	Net	
7. Motor Vehicles	*Historical Cost	30,360	\$	(9,498)
	Accum. Depreciation	39,858	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	281,351
HUD Replacement Reserve	157,540			
Financing Costs	123,811			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,712,903

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Portland Care and Rehabilitation Centre	License No. 871-C	Report for Year Ended 9/30/2016	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 3,320,908	
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)			\$ 3,320,908	

* 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	9/30/2016	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	300,746
2. Notes Payable (<i>itemize</i>)			\$	67
Capital One Card			87	
Home Depot Card			(20)	
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>)			\$	62,271
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	5,244
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	47,477
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	227,533
User Fee Payable			87,674	Accrued Bonus Tax (4)
401K Contribution			186	Accrued Paid Time Off 119,689
Unum Insurance Payable			2,595	Resident Account 14,441
Property Tax			2,952	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	643,338

* 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 9/30/2016		Page 34	of 37
Account				Amount	
Total Brought Forward:				643,338	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 3,686,342	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
Wells Fargo					
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,686,342	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,329,680	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Cent	871-C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	39,000
3. Paid-in Surplus			\$	631,000
4. Treasury Stock			\$	(1,523,965)
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(154,807)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	(1,008,772)
C. Total Reserves and Net Worth			\$	(1,008,772)
D. Total Liabilities, Reserves, and Net Worth			\$	3,320,908

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Portland Care and Rehabilitation Centre,	871-C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(854,554)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	6,168,708
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	6,323,515
D. Net Income or Deficit			\$	(154,807)
E. Balance			\$	(1,009,772)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Correction of Retained Earning in Prior Year		1,000		
F-3. Total Additions			\$	1,000
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			\$	(1,008,772)
		09/30/16		

I. Preparer's/Reviewer's Certification

Name of Facility Portland Care and Rehabilitation Centre,	License No. 871-C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Ryan Turko				
Address			Phone Number	