

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center	
Address (No. & Street, City, State, Zip Code) 534 Town St. Moodus, CT 06469	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 1029-C	RHNS 179RH	Other	Medicare Provider 07-5307
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rel	License No. 1029-C	Report for Year Ended 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 534 Town St. Moodus, CT 06469				
Report Prepared By CJLC LLC	Phone Number 860-610-9009	Date 2/15/2019		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-873-1455		Report for Year Ended 9/30/2018		Page 2	of 37
Name of Facility (as shown on license) Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Cer			Address (No. & Street, City, State, Zip) 534 Town St. Moodus, CT 06469		
License Numbers:	CCNH 1029-C	RHNS 179RH	Other	Medicare Provider No. 07-5307	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Other	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
Administrator					
Name of Administrator Brenda Marinan			Nursing Home Administrator's License No.:	00932	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

**General Information and Questionnaire
Related Parties***

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Reh	License No. 1029-C	Report for Year Ended 9/30/2018	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	%**				
Heathcare Holding Incorporated, LLC	534 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Rent	22/9	516,550	516,550
Brenda Marinan	534 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Administrator	10/A2	100,668	100,668
Mark Epright	534 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Chief Financial Officer	10/A4	100,604	100,604
Chestelm Adult Day Services	524 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	22/6f	9,300	9,300
Chestelm Adult Day Services	524 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Chestelm Adult Day Services Purchased Fo	18/2a1	(24,000)	(24,000)
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heat	License No. 1029-C	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab C			1029-C	9/30/2018			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Wells Fargo Fin. Serv.	<input type="radio"/>	<input checked="" type="radio"/>	Canon C7260	06/24/15	36 months	9,015		9,015
Marlin Leasing Corp. 300 Fellowship Rd, Mt Laurel, NJ 08054	<input type="radio"/>	<input checked="" type="radio"/>	Phone System	06/30/18	36 months	16,642		16,642
Mercedes Benz Financial 36455 Corporate Dr, Farmington Hills, MI 48331	<input type="radio"/>	<input checked="" type="radio"/>	Vehicle	Self Disallowed	Self Disallowed	17,033		17,033
Pitney Bowes, LLC	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter			1,704		1,704
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							Total ***	44,393

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

General Information and Questionnaire
Accounting Basis

Name of Facility Chestelm Heath Care, Inc. d/b/a Ch	License No. 1029-C	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 CJLC LLC 2 Crowe Horwath LLP 3 4	Address (No. & Street, City, State, Zip Code) 225 Pitkin Street, East Hartford, Ct 06108 175 Powder Forest Dr, Weatogue, CT 06089
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Services Provided by This Firm (*describe fully*)

1 Medicaid Cost Report	\$ 8,000
2 CT Corp Tax Returns/ Heath Care Holdings Audit	\$ 18,650
3	\$
4	\$
	Charge for Services Provided \$ 26,650

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg 15/1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Culiana LLP 2 3 4 5	No accounting or legal fees disallowed on Page 28.	Telephone Number

Address (*No. & Street, City, State, Zip Code*)
 1 185 Asylum St, Hartford, CT 06103
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 DHP Deficiencies, IDR Scheduling and Polices Review	\$ 5,006
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 5,006

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg 15/1e

Schedule of Resident Statistics

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center			License No. 1029-C			Report for Year Ended 9/30/2018				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	76	63	13		76	63	13		76	63	13		
B. On last day of THIS report period	76	63	13		76	63	13		76	63	13		
2. Number of Residents													
A. As of midnight of PREVIOUS report period	68	57	11		68	57	11		63	52	11		
B. As of midnight of THIS report period	66	55	11		63	52	11		66	55	11		
3. Total Number of Days Care Provided During Period													
A. Medicare	2,518	2,518			1,822	1,822			696	696			
B. Medicaid (Conn.)	16,087	12,345	3,742		11,904	9,134	2,770		4,183	3,211	972		
C. Medicaid (other states)													
D. Private Pay	6,348	5,717	631		4,887	4,453	434		1,461	1,264	197		
E. State SSI for RCH													
F. Other (Specify)	981	981			699	699			282	282			
G. Total Care Days During Period (3A thru F)	25,934	21,561	4,373		19,312	16,108	3,204		6,622	5,453	1,169		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	65	65			20	20			45	45			
B. Other Bed Reserve Days	91	91			67	67			24	24			
5. Total Resident Days (3G + 4A + 4B)	26,090	21,717	4,373		19,399	16,195	3,204		6,691	5,522	1,169		

Schedule of Resident Statistics (Cont'd)

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm He			License No. 1029-C			Report for Year Ended 9/30/2018			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	Other	Lost			Gained			CCNH	RHNS	Other	
	(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	Other	
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	Other	R.C.H.	ICF-MR				
No. of Residents	15		40	11	17								
Per Diem Rate													
a. One bed rm.					425.00	300.00							
b. Two bed rms.					375.00	275.00							
c. Three or more bed rms.						260.00							
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH	RHNS	Other					
A. Medicare - Part B					6,305	6,305							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					6,691	6,691							
C. Other					2,321	2,321							
D. Total Physical Therapy Treatments					15,317	15,317							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					619	619							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					676	676							
2. Restorative Treatments													
C. Other					356	356							
D. Total Speech Therapy Treatments					1,651	1,651							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					2,980	2,980							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					7,146	7,146							
C. Other					2,105	2,105							
D. Total Occupational Therapy Treatments					12,231	12,231							

Report of Expenditures - Salaries & Wages

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab C	License No. 1029-C	Report for Year Ended 9/30/2018	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	Other	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)	74,883	1,547	25,785	533		
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	214,777	7,927	73,956	2,730		
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	42,305	1,076	14,567	371		
c. Dietary Workers	208,190	13,369	71,688	4,604		
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	87,271	7,035	30,051	2,423		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	40,479	1,547	13,939	533		
b. Other Maintenance Workers	68,501	3,545	23,588	1,221		
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	57,740	3,638	19,882	1,253		
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	88,380	1,905	8,002	172		
b. RN						
1. Direct Care	512,625	13,057	46,411	1,182		
2. Administrative**	146,191	2,085	13,236	189		
c. LPN						
1. Direct Care	433,066	16,371	39,208	1,482		
2. Administrative**						
d. Aides and Attendants	1,172,707	67,017	106,173			
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	84,429	4,248	29,072	1,463		
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	39,384	1,305	13,562	450		
n. Marketing						
o. Other (Specify) See Attached Schedule	33,944	1,563	11,688	538		
<i>A-13. Total Salary Expenditures</i>	<i>3,304,874</i>	<i>147,235</i>	<i>540,807</i>	<i>25,212</i>		

* 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		Other	
	\$	Hours	\$	Hours	\$	Hours
Wages - Medical Records	33,944	1,563	\$ 11,688	538		
Total	\$ 33,944	1,563	\$ 11,688	538	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	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	
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center				1029-C	9/30/2018			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	Other							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Mark Epright (10/1/17-9/30/18)	74,447	26,157			Chief Financial Officer	1,440	a4			

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

** Include **all** employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center				1029-C	9/30/2018			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	Other							
Section III - Administrators***										
Brenda Marinan (10/1/17-9/30/18)	74,883	25,785			Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

** Include **all** other employment worked during the cost year.

*** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Chestelm Heath Care, Inc. d/b/a Chestelm Heath &	1029-C	9/30/2018	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other	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	14,113	308	4,860	108		
2. Dentist	1,741	contract	600	contract		
3. Pharmacist	5,287	contract	1,821	contract		
4. Podiatrist	4,634	contract	1,596	contract		
5. Physical Therapy						
a. Resident Care	349,953	treatments				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	16,514	189	5,686	67		
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Psychiatrist	828	6	285	2		
9. Speech Therapist						
a. Resident Care	78,312	treatments				
b. Other						
10. Occupational Therapist						
a. Resident Care	236,889	treatments				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	6,075	90	2,092	31		
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	4,028	147	1,387	51		
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	718,373	741	18,325	259		

* 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
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Reha		1029-C	9/30/2018	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Elmo Villanueva, MD 506 Cromwell Ave # 201, Rocky Hill, CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Mustapha Kernal, MD 11 Friendship St; Newport, Rhode Island 02840	Physiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
Khybery Kassem, M MD 514 Westchester Rd, Colchester, CT 06415	Medical Staff Meetings	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Medical 888 Worcester St, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Podiatry Group 888 Worcester St, Wellesley, MA 02482	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
Ominicare 900 Ominicare Center, 201 East Fourth St.,	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Preferred Therapy Solutions 850 Silas Deane Hwy #2, Wethersfield, CT 06109	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath	1029-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 138,008	117,958	20,050	
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 57,786	49,391	8,395	
4. Social Security (F.I.C.A.)	\$ 281,995	241,026	40,969	
5. Health Insurance	\$ 307,302	262,656	44,646	
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 25,827	22,075	3,752	
8. Uniform Allowance	\$ 6,431	4,784	1,647	
9. Other (<i>Specify</i>) See Attached Schedule	\$ 33,801	28,890	4,911	
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 29,797	22,165	7,632	
d. Accounting and Auditing	\$ 26,650	19,824	6,826	
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 5,006	3,724	1,282	
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 43,600	32,432	11,168	
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 6,836	5,085	1,751	
2. Cellular Phones	\$ 11,089	8,248	2,840	
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 932	693	239	
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 478,877	356,217	122,660	
Subtotal	\$ 1,453,937	1,175,169	278,768	

* 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
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Re	1029-C	9/30/2018		16	37
Item	Total	CCNH	RHNS	Other	
Subtotals Brought Forward:	1,453,937	1,175,169	278,768		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 5,168	3,844	1,324		
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$ 9,099	6,768	2,331		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 3,881	2,887	994		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 17,601	13,093	4,508		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 2,094	1,558	536		
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 35,099	26,109	8,990		
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	\$ 4,122	3,066	1,056		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 7,877	5,859	2,018		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 17,878	13,299	4,579		
10. Contributions*** See Attached Schedule	\$ 3,677	2,735	942		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 107,391	79,884	27,507		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 106,279	79,056	27,223		
C-14 Total Administrative & General Expenditures	\$ 1,774,104	1,413,327	360,777		

* 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	Other
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Advertising - Promo & Mktg	\$ 26,109	\$ 8,990	
Total Other Advertising	\$ 26,109	\$ 8,990	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
Act Dues & Memberships	\$ 149	\$ 51	
Dues & Memberships - Nursing	\$ 186	\$ 64	
Dues And Memberships - Nursin	\$ 515	\$ 178	
Dues & Memberhips - General &	\$ 5,009	\$ 1,725	
Total Dues	\$ 5,859	\$ 2,018	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
Donations	\$ 2,735	\$ 942	
Total Contributions	\$ 2,735	\$ 942	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Licenses & Permits	\$ 1,226	\$ 422	
Service Charges - Bank	\$ 263	\$ 91	
Service Charges - Credit Card	\$ 4,286	\$ 1,476	
Bank Reconciliation Adjustmen	\$ (0)	\$ -	
Purchases Discount	\$ (1,958)	\$ (674)	
Prior Period Adjustments	\$ 66,518	\$ 22,905	
Penalties	\$ 8,721	\$ 3,003	
Total Other Administrative and General	\$ 79,056	\$ 27,223	\$ -

Schedule C-1 - Management Services*

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm	License No. 1029-C	Report for Year Ended 9/30/2018	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		License No.	Report for Year Ended		Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Re		1029-C	9/30/2018		18	37
Item		Total	CCNH	RHNS	Other	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 215,078	159,988	55,090		
2.	Non-Food Supplies	\$ 24,513	18,234	6,279		
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 1,496	1,113	383		
c. Other (Specify) _____						
		\$ 5,934	4,414	1,520		
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 247,021	183,749	63,272		
2F. Dietary Questionnaire		Total	CCNH	RHNS	Other	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No						
I. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt.		\$268				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt.		\$900				
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.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Reha		1029-C	9/30/2018		19	37
Item		Total	CCNH	RHNS	Other	
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. \$	2,703	2,010	692	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	154	114	39	
c. Other (Specify)		\$	9,162	6,815	2,347	
3D. Total Laundry Expenditures (3a + b + c)		\$	12,018	8,940	3,078	
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.
 *** Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended		Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heat		1029-C	9/30/2018		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 39,539	29,412	10,128	
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt.	\$ 1,587	1,181	407	
C. Other (<i>Specify</i>)			\$ 877	653	225	
4D. Total Housekeeping Expenditures (4a + b + c)			\$ 42,004	31,245	10,759	
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from		\$ 151,155	112,438	38,717	
b.	Medicine Cabinet Drugs		\$			
c.	Medical and Therapeutic Supplies		\$ 111,430	82,888	28,542	
d.	Ambulance/Limousine***		\$			
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 18,892	14,053	4,839	
f.	X-rays and Related Radiological Procedures***		\$ 8,364	6,222	2,142	
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 13,878	10,323	3,555	
i.	Recreation		\$ 13,208	9,825	3,383	
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other (<i>Specify</i>)**** See Attached Schedule		\$ 81,125	61,617	19,509	
5M. Total Resident Care Expenditures (5a - 5j)			\$ 398,052	297,365	100,686	

* 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	Other
Nursing Equipment - Residents	\$ 997	\$ 343	
Nursing Station Supplies	\$ 317	\$ 109	
Resident Supplies	\$ 29,124	\$ 10,028	
Supplies (Non-Medical)	\$ 1,688	\$ 581	
Supplies - PT	\$ 3,404	-	
Education - PT	\$ 50	-	
Equipment - OT	\$ 25	-	
Supplies - OT	\$ 1,481	-	
IV Therapy Expense	\$ 746	\$ 257	
Respiratory Therapist	\$ 2,104	\$ 725	
Consolidated Billed Expenses	\$ 2,188	\$ 753	
Nursing Software	\$ 16,184	\$ 5,573	
Nursing Medical Waste	\$ 3,309	\$ 1,140	
Total Other Resident Care	\$ 61,617	\$ 19,509	\$ -

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

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center		License No. 1029-C		Report for Year Ended 9/30/2018			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	Other	Pg	Line
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal				22	6a
Point Click Care		<input type="radio"/>	<input checked="" type="radio"/>		Software Maintenance				16	m11
Paylocity		<input type="radio"/>	<input checked="" type="radio"/>		Payroll processing				16	m11
IT Direct		<input type="radio"/>	<input checked="" type="radio"/>		Network support				16	m11
Flo-Tech		<input type="radio"/>	<input checked="" type="radio"/>		Network support				15	1g
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Hea	1029-C	9/30/2018			22	37
Item		Total	CCNH	RHNS	Other	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	71,636	53,287	18,349		
b. Heat	\$	62,967	46,838	16,128		
c. Light & Power	\$	54,373	40,446	13,927		
d. Water	\$	2,677	1,991	686		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	44,393	33,022	11,371		
f. Other (<i>itemize</i>)	\$	54,451	40,504	13,947		
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	290,497	216,089	74,408		
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$	664	494	170		
d. Movable Equipment	\$	63,888	47,524	16,364		
*7e. Total Depreciation Costs (7a + b + c + d)	\$	64,553	48,018	16,535		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	90,216	67,108	23,108		
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	90,216	67,108	23,108		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	516,550	384,241	132,309		
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	56,262	41,851	14,411		
c. Personal property taxes	\$	7,199	5,355	1,844		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	734,781	546,574	188,207		

* 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	Other
Purchased Services - Plant &	\$ 23,976	\$ 8,256	
Snow Plowing - Plant & Maint	\$ 6,918	\$ 2,382	
Grounds Maintenance	\$ 4,484	\$ 1,544	
Grounds Landscaping	\$ 4,492	\$ 1,547	
Small Equipment Purchase - Pl	\$ 634	\$ 218	
Total Other Repairs and Maintenance	\$ 40,504	\$ 13,947	\$ -

Annual Report of Long-Term Care Facility

Depreciation Schedule

Name of Facility				License No.			Report for Year Ended			Page	of	
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center				1029-C			9/30/2018			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				60,962		60,962	58,680		10	664		
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal											664	
	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. Ford F-150												
			2	2016	28,135		28,135	9,209	SL	5	5,627	
b. 2015 Mercedes Benz S550												
			6	2018	76,762		76,762		SL	5	6,397	
c. 2015 Range Rover												
			9	2018	101,433		101,433		SL	5		
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	1,375,984		1,375,984	1,156,262	SL	Var	50,966	
b. Disposals (attach schedule)												
					(20,438)							
c. Acquired during this report period (attach schedule)												
					17,412						899	
D-3. Subtotal												63,888
E. Total Depreciation												64,552

Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
8/2/2018	Optiplex monitor and laptop	\$ 3,593	7	\$ 86
1/8/2018	signature p2132 Po 32	\$ 2,916	7	\$ 312
7/31/2018	bladder scanner	9039.75	7	322.85
2/20/2018	r430 server	1863.31	7	177.46
Total additions for Movable Equipment		\$ 17,412		\$ 899 *
Deletions:				
9/12/2018	various	\$ (20,438)		
Total deletions for Movable Equipment		\$ (20,438)		\$ - **

*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:				
9/12/2018	Fire Escape	\$ 4,730	10	\$ 39
9/27/2018	New Roof	\$ 61,151	10	\$ 510
Total additions for Leasehold Improvement		\$ 65,881		\$ 549 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Ce			1029-C		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Var	2,809,935	1,912,781	SL		89,667	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	2018	10	65,881		SL		549	
C-4. Subtotal									90,216
D. Total Amortization									90,216

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Name of Facility Chestelm Heath Care, Inc. d/b/a Chest	License No. 1029-C	Report for Year Ended 9/30/2018	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No		
		If "Yes," complete Part B. If "No," complete Part C.			
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	04/01/83				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	76				
6. Square Footage	31,196				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		05/20/98			
c. Interest Rate for the Cost Year		765.00%			
d. Term of Mortgage (number of years)		30			
e. Amount of Principal Borrowed		4,365,200			
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended			Page	of
Chestelm Heath Care, Inc. d/b/a Ches		1029-C	9/30/2018			26	37
Item		Total	CCNH	RHNS	Other		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Chestelm Heath Care, Inc. d/b/a Ch		1029-C		9/30/2018			27	37
Item				Total	CCNH	RHNS	Other	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$	13,920	10,355	3,566	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	13,920	10,355	3,566	
14. Insurance								
a. Insurance on Property (buildings only)				\$				
b. Insurance on Automobiles				\$	9,229	6,865	2,364	
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	42,290	31,458	10,832	
14d. Total Insurance Expenditures (14a + b + c)				\$	51,519	38,323	13,196	
15. Total All Expenditures (A-13 thru C-14)				\$	8,146,295	6,769,214	1,377,081	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Cent				1029-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 236,889	236,889		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 29,797	22,165	7,632	
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 11,088	8,248	2,840	
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	13	Gifts, flowers and coffee shops	\$ 5,168	3,844	1,324	
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	16	Automobile Expense (e.g. personal use)	\$ 3,271	2,433	838	
18.	16	m2	Unallowable Advertising *	\$ 37,193	27,667	9,526	
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m3	Fund Raising / Contributions	\$ 3,677	2,735	942	
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 103,779	77,197	26,582	
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)				\$ 430,862	381,178	49,684	

* 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	Other
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m13	Prior Period Adjustments	\$ 66,518	\$ 22,905	
16	m13	Purchases Discount	\$ 1,958	\$ 674	
16	m13	Penalties	\$ 8,721	\$ 3,003	
Total Other A&G Adjustments			\$ 77,197	\$ 26,582	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab C				1029-C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 430,862	381,178	49,684	
Page 20 - Resident Care Supplies***							
27.	20	5a	Prescription Drugs	\$ 151,155	112,438	38,717	
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 8,364	6,222	2,142	
30.	20	5h	Laboratory	\$ 14,378	10,823	3,555	
31.			Medical Supplies	\$			
32.	20	e2	Oxygen (non emergency)	\$ 18,892	14,053	4,839	
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 8,279	6,544	1,735	
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.	22	7d	Depreciation on Unallowable Motor Vehicles	\$ 12,024	12,024		
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 26,232	19,505	6,727	
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 3,897	2,899	998	
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 674,083	565,686	108,397	

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	51	Equipment-ot	\$ 25		
20	51	Supplies-ot	\$ 1,481		
20	51	iv Therpy Expense	\$ 746	\$ 257	
20	51	Respritory therpist	\$ 2,104	\$ 725	
		Consolidated billed Expenses	\$ 2,188	\$ 753	
Total Other Ancillary Costs			\$ 6,544	\$ 1,735	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
	22/6e	Auto Lease	\$ 12,670	\$ 4,363	
	27/14b	Auto Insurance	\$ 6,835	\$ 2,364	
Total Other Property Adjustments			\$ 19,505	\$ 6,727	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Other
30	iv3	Telephone Revenue	\$ 2,899	\$ 998	
Total Other Adjustments			\$ 2,899	\$ 998	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm 1029-C		9/30/2018			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,373,529	4,330,329	1,043,200			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,900,527)	(1,513,293)	(387,234)			
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,361,487	1,361,487				
b. Medicare Room and Board Contractual Allowance **	\$ 527,661	527,661				
4. a. Private-Pay Residents and Other	\$ 288,618	99,675	188,943			
b. Private-Pay Room and Board Contractual Allowance **	\$ 4,817	4,817				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 127,861	127,861				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 11,883	11,883				
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	\$ 814,711	814,711				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 2,557	2,557				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 170,840	170,840				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 682	682				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 767,582	767,582				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 21,322	21,322				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 625,932	625,932				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 15,584	26,270	(10,686)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,214,538	7,380,316	834,223			
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 3,897	2,899	998			
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 288	214	74			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,151	856	295			
V. Total Other Revenue (1 thru 8)	\$ 5,336	3,969	1,367			
VI. Total All Revenue (III +V)	\$ 8,219,874	7,384,284	835,590			

* 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	Other
	Medicare A - Oxygen	\$ 8,419		
	Medicare A - X-Ray	\$ 7,884		
	Medicare A - Lab	\$ 11,023		
	Medicare A - Contractual Adju	\$ (1,381,030)		
	Medicare A - Sequestration	\$ (26,517)		
	Medicare A - Prior Year Adju	\$ 5,213		
	Private SNF - Room And Board	\$ 2,107,659		
	Managed Medicare - Oxygen	\$ 552		
	Managed Medicare - X-Ray	\$ 389		
	Managed Medicare - Lab	\$ 1,942		
	Managed Medicare - Ancillary	\$ (197,379)		
	Managed Medicare - Prior Year	\$ (197)		
	Medicare B - Physical Therapy	\$ 457,929		
	Medicare B - Contractual Adju	\$ (444,031)		
	Medicare B - Sequestration	\$ (6,259)		
	Managed Care B - Contractual	\$ (7,192)		
	Managed Care B - Prior Year A	\$ (656)		
	Outpatient - Physical Therapy	\$ 88,184		
	Total Other Resident Revenue - Medicare	\$ 625,932	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
	Private SNF - Speech Therapy	\$ 1,825		
	Private SNF - Prior Year Adju	\$ 35,258		
	Private ICF - Prior Year Adju		\$ (10,686)	
	Managed Care - Oxygen	\$ 1,104		
	Managed Care - X-Ray	\$ (70)		
	Managed Care - Lab	\$ 275		
	Managed Care - Contractual Ad	\$ (29,963)		
	Managed Care - Prior Year Adj	\$ (11,200)		
	Blue Cross Contractual Adj	\$ (1,508)		
	Hospice XIX - Lab	\$ 25		
	Hospice XIX - Prior Year Adju	\$ 92		
	Outpatient - Occupational The	\$ 26,235		
	Outpatient - Speech Therapy	\$ 17,263		
	Outpatient - Contractual Adju	\$ (48,447)		
	Outpatient - Prior Year Adju	\$ 1,569		
	Outpatient Part B ? Physical	\$ 86,603		
	Outpatient Part B OT	\$ 11,587		
	Outpatient -Part B Cont Adj	\$ (56,857)		
	Outpatient - Prior Year Adju	\$ 120		
	Outpatient Private- Contract	\$ (7,038)		
	Outpatient Private - Prior Yr	\$ (602)		
	Total Other Resident Revenue	\$ 26,270	\$ (10,686)	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
	Interest income		\$ 214	\$ 74	
	Total Interest Income		\$ 214	\$ 74	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
	Charitable Donations	\$ 502	\$ 173	
	Misc. Income	\$ 354	\$ 122	
	Total Other Revenue	\$ 856	\$ 295	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestel	1029-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	230,789
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,323,792
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	2,400
5. Prepaid Expenses			\$	194,398
a. _____				
b. _____				
c. _____				
d. See Schedule		194,398		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,751,379
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 2,875,816		\$	872,819
	Accum. Depreciation 2,002,998	Net		
5. Non-Movable Equipment	*Historical Cost 60,962		\$	1,618
	Accum. Depreciation 59,344	Net		
6. Movable Equipment	*Historical Cost 1,372,958		\$	164,831
	Accum. Depreciation 1,208,126	Net		
7. Motor Vehicles	*Historical Cost 206,329		\$	185,096
	Accum. Depreciation 21,233	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	290,486

See Schedule		290,486		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,514,850

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestel	1029-C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	3,266,229
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>)			\$	150,486

See Schedule				150,486
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	150,486
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,416,714

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
		Deposits-form 8752	\$ 30,806
		Prepaid-Insurance-Mortgage	\$ 90,463
		Prepaid-Insurance-Other	\$ 73,129
		Total Prepaid Expenses	\$ 194,398

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
		Total Other Current Assets (Itemize)	\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
		Construction in Progress	\$ 89,599
		Accum Dep. Furniture & Fixtures	\$ (2,178)
		Book Vs Cost	\$ 203,065
		Total Other Fixed Assets (Itemize)	\$ 290,486

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Escrow Deposits	\$ (2,708)
		Reserve Reality	\$ (35,021)
		Reserve non reality	\$ (5,772)
		Tax Escrow	\$ 3,239
		Insurance Escrow	\$ 60,142
		Goodwill	\$ 1,086
		Due from Related Parties	\$ (46,618)
		Due from Employees	\$ 1,480
		Due from CADS	\$ 174,657
		Total Other Assets	\$ 150,486

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
		Notes Payable Ford	\$ 24,797
		Notes Payable Range Rover	\$ 91,433
		Notes Payable-Merc S550	\$ 65,993
		Total Notes Payable	\$ 182,223

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
		Payroll Clearing	\$ (1,821.62)
		Other Employee Withholding	\$ 164.52
		Accrued Accounting	\$ 18,750.00
		Accrued User Tax	\$ 120,361.00
		Accrued Property Tax	\$ 31,036.08
		Accrued State Back Taxes	\$ (1,675.00)
		Accrued Federal Back Taxes	\$ 20,213.01
		Due to Medicaid	\$ (9,851.97)
		Due to Medicaid A/I	\$ (726.84)
		Resident Refunds	\$ (1,564.05)
		Total Other Current Liabilities (Itemize)	\$ 174,885

Schedule of Other Long-Term Liabilities (itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
		Total Other Current Liabilities (Itemize)	\$ -

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Hea		1029-C	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,023,719
2. Notes Payable (<i>itemize</i>)				\$	182,223

See Schedule					182,223
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>)				\$	168,061
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	27,460
7. Medicare Final Settlement Payable				\$	(9,463)
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	174,885

See Schedule					174,885
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,566,884

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm H	License No. 1029-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,566,884	
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>)				\$ 288,441
Name and Address of Lender	Amount	Loan Date		
Due to Related Parties	288,441			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 288,441
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,855,325

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

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chest	1029-C	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,487,811
6. Gain or Loss for Period			\$	73,579
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	1,561,391
C. Total Reserves and Net Worth			\$	1,561,391
D. Total Liabilities, Reserves, and Net Worth			\$	3,416,716

H. Changes in Total Net Worth

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelr	License No. 1029-C	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(925,062)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	8,219,874
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	8,146,295
D. Net Income or Deficit			\$	73,579
E. Balance			\$	(851,483)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(851,483)

I. Preparer's/Reviewer's Certification

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm	License No. 1029-C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
CJLC LLC				
Address Address			Phone Number	
225 Pitkin St., East Hartford, CT 06108			860-610-9009	
Annual Report Contact			Phone Number	
CJLC			860-610-9009	
Annual Report Contact Email Address				
annualreports@cjlc.com				