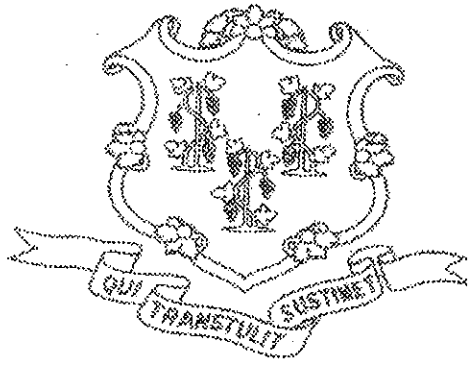


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Chestnut Point Care Center, LLC	
Address (No. & Street, City, State, Zip Code) 171 Main Street, East Windsor, CT 06088	
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 2314-CCNH	RHNS 234-RH	Other	Medicare Provider 07-5299
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Medicaid Provider Numbers:	CCNH 23143	RHNS 90209	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) Chestnut Point Care Center, LLC	License No. 2314-CCNH	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 Chestnut Point Care Center, LLC [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) Holly Giuditta-Deming			Printed Name (Owner) Chris Wright		2/13/19
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
Brenda Walsh	CT	2/13/19	Brenda Walsh	BRENDAL WALSH Notary Public-Connecticut My Commission Expires February 29, 2020	
Address of Notary Public 341 Bidwell St., Manchester, CT 06040					

(Notary Seal)

General Information

Name of Facility (as licensed) Chestnut Point Care Center, LLC	License No. 2314-CCNH	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 Chestnut Point Care Center, LLC [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 2/1/19	Signed (Owner)		Date
Printed Name (Administrator) Holly Giuditta-Deming			Printed Name (Owner) Chris Wright		
Subscribed and Sworn to before me: Christine Bros	State of CT	Date 2-1-19	Signed (Notary Public) Christine Bros		Comm. Expires 7/31/22
Address of Notary Public 18 First Street Windsor Locks, CT 06096					

(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 Chestnut Point Care Center, LLC	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 171 Main Street, East Windsor, CT 06088				
Report Prepared By iCare Management, LLC	Phone Number 860-570-2140	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 860-292-5394	Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Chestnut Point Care Center, LLC		Address (No. & Street, City, State, Zip) 171 Main Street, East Windsor, CT 06088		
License Numbers:	CCNH 2314-CCNH	RHNS 234-RH	Other	Medicare Provider No. 07-5299
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 checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Holly Giuditta-Deming		Nursing Home Administrator's License No.:	1947	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Partners/Members**

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2018	Page 3	of 37
Legal Name of Partnership/LLC Chestnut Point Care Center, LLC		Business Address 171 Main Street, East Windsor, CT 06088		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title	% Owned		
V. Robert Salazar	2500 18th Street, Suite 200, Denver, CO 80211	Member	31.3		
David Sebbag	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member	21.4		
Ari Krausz	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member	21.3		
Solomon Melamed	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member	1		
Christopher Wright	341 Bidwell Street, Manchester, Ct 06040	Member	5		
Premier First Investors	245 S. Benton Street, Lakewood, CO 80226	Member	10		
Global World Investors	245 S. Benton Street, Lakewood, CO 80226	Member	10		

Related Parties*

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				
Bidwell Care Center, LLC	333 Bidwell St. Manchester, CT 06040			Shared Employees	- -	3,434	(3,434)
Chelsea Place Care Center, LLC	25 Lorraine St. Hartford, CT 06105			Shared Employees	- -	-	-
Chestnut Point Care Center, LLC	171 Main St. East Windsor, CT 06088			Laundry Services	19 3	-	-
Chestnut Point Care Center, LLC	171 Main St. East Windsor, CT 06088			Shared Employees	- -	-	-
Farmington Care Center, LLC	20 Scott Swamp Rd. Farmington, CT 06032			Bank Fees	16 M	-	-
Farmington Care Center, LLC	20 Scott Swamp Rd. Farmington, CT 06032			Shared Employees	- -	(3,314)	3,314
Kettle Brook Care Center, LLC	96 Prospect Hill Rd. East Windsor, CT 06088			Laundry Services	19 3	-	-
Kettle Brook Care Center, LLC	96 Prospect Hill Rd. East Windsor, CT 06088			Shared Employees	- -	15,120	(15,120)
Meriden Care Center, LLC (Silver Springs)	33 Roy St. Meriden, CT 06450			Shared Employees	- -	2,949	(2,949)
Trinity Hill Care Center, LLC	151 Hillside Ave. Hartford, CT 06106			Shared Employees	- -	35,403	(35,403)
Westside Care Center, LLC	349 Bidwell St. Manchester, CT 06040			Shared Employees	- -	6,219	(6,219)
Wintonbury Care Center, LLC	140 Park Ave. Bloomfield, CT 06002			Shared Employees	- -	5,926	(5,926)
Secure Care Center LLC	60 West Street, Rocky Hill, CT 06067			Shared Employees	- -	51,994	(51,994)
Touchpoints at Homecare LLC	1838 Silas Deane Hwy, Rocky Hill, CT 06067			Shared Employees	- -	-	-
Touchpoints therapy	171 Main St. East Windsor, CT 06088			OT/PT/ST	13 5,8,10	426,234	(426,234)
Bidwell Realty, LLC	341 Bidwell St. Manchester, CT 06040			Building Lease & Rent	22,22,27 10,9,14	-	-
iCare Management, LLC	341 Bidwell St. Manchester, CT 06040			Postage & Legal	16, 15 M,E	11,124	(11,124)
iCare Health Management, LLC	341 Bidwell St. Manchester, CT 06040			Shared EIEs not part of mgmt agmt Management Services, Direct	- -	64,326	(64,326)
				Management Services, Indirect	20 5j	61,660	(61,660)
				Management Services, Administrative	20 5j	8,452	(8,452)
					16 M12	194,351	(194,351)
					- -	-	-
					- -	-	-
					- -	-	-
					- -	-	-
					- -	-	-
All 9 Care Centers, mgmt co, reaty cos				Share Common 401k, Pension and Insurance plans, courier, legal and various other services	- -	-	-

* 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 Chestnut Point Care Center, LLC	License No. 2314-CCNH	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 Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2018	Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
Accelerated Care Plus Corp. 4850 Joule Street, Suite A-1 Reno, ADP, Inc., One ADP Drive MS-100, Augusta, GA. 30909	<input type="radio"/>	<input checked="" type="radio"/>	05/18/10	1 yr with automatic & 60 months & automatic	12,475	12,475
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	06/01/10	48 months & automatic	9,059	9,059
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	03/05/14	48 months & automatic	5,382	5,382
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	04/10/14	48 months & automatic	144	144
	<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 ****						27,060

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 Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2018	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 O'Connor, Davies LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 100 Great Meadow Road, Ste 401, Wethersfield, CT 06109		
Services Provided by This Firm (<i>describe fully</i>)				
1	Taxes, financial statements, accounting support	\$	8,437	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	8,437
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No 15D				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 iCare Health Management, LLC 2 Starble and Harris 3 Durant Nichols / Robinson & Cole, LLP 4 Various others (American Arbitration , Various Arbitration, Murtha Cullina, Jackson Lewis) 5 Starble and Harris, iCare Health Management LLC			Telephone Number 860-570-2140 860-678-7775 860-275-8200 860-678-7775 & 860-570-2140	
Address (No. & Street, City, State, Zip Code) 1 341 Bidwell Street, Manchester CT 2 32 Main Street, Avon, CT 3 280 Trumbull St, Hartford, CT 4 5 32 Main Street, Avon, CT & 341 Bidwell Street, Manchester CT				
Services Provided by This Firm (<i>describe fully</i>)				
1	Lease and contract issues, general legal advice, Labor Law	\$	8,856	
2	Lease and contract issues, general legal advice, union funds advice	\$	2,026	
3	Employment law, arbitrations, contract negotiations	\$	18,548	
4	Employment Arbitrations, healthcare law	\$	349	
5	Conservatorships & Collections	\$	1,646	
			Charge for Services Provided	
			\$	31,425
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No 15E				

Schedule of Resident Statistics (Cont'd)

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH		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		CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR					
No. of Residents	5		49		2									
Per Diem Rate														
a. One bed rm.	565.00		213.00		419.00									
b. Two bed rms.														
c. Three or more bed rms.														
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	Other				
A. Medicare - Part B							4,306	4,306						
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments							274	274						
2. Restorative Treatments							1,058	1,058						
C. Other							6,071	6,071						
D. Total Physical Therapy Treatments							11,709	11,709						
8. Total Number of Speech Therapy Treatments														
A. Medicare - Part B							174	174						
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments							37	37						
2. Restorative Treatments							91	91						
C. Other							401	401						
D. Total Speech Therapy Treatments							703	703						
9. Total Number of Occupational Therapy Treatments														
A. Medicare - Part B							3,012	3,012						
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments							35	35						
2. Restorative Treatments							534	534						
C. Other							5,175	5,175						
D. Total Occupational Therapy Treatments							8,756	8,756						

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	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)	82,277	1,300				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	120,550	5,174				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	41,714	2,094				
c. Dietary Workers	137,207	10,695				
6. Housekeeping Service						
a. Head Housekeeper	52,143					
b. Other Housekeeping Workers	79,487	8,928				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers						
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	21,090	1,901				
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	199,452	4,109				
b. RN						
1. Direct Care	420,704	11,184				
2. Administrative**	59,394	1,288				
c. LPN						
1. Direct Care	391,127	13,597				
2. Administrative**						
d. Aides and Attendants	585,619	37,798				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	61,788	3,690				
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	67,024	2,249				
n. Marketing						
o. Other (Specify) See Attached Schedule	9,469	623				
<i>A-13. Total Salary Expenditures</i>	2,329,046	104,630				

* 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.

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-11 Rev. 10/2005

**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		
Chestnut Point Care Center, LLC		2314-CCNH		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							
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).									

* 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) Chestnut Point Care Center, LLC		License No. 2314-CCNH		Report for Year Ended 9/30/2018			Page 12	of 37
Name	Salary Paid		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***								
Dennis Billings	82,277		Administrator	1,300	A2			
			same as employees less union funds					
			same as employees less union funds		A2			
			same as employees less union funds		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		
Chestnut Point Care Center, LLC	2314-CCNH	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	13,605	343				
2. Dentist						
3. Pharmacist	8,578	156				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	196,799	2,627				
b. Other						
6. Social Worker	3,698	40				
7. Recreation Worker	11,126	35+Cable				35+Cable
8. Physicians						
a. Medical Director (entire facility)	21,600	148				
b. Utilization Review (Title 18 and 19 only) monthly meeting		5				
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) Physician Care Contract Services	6,251	32				
9. Speech Therapist						
a. Resident Care	22,278	283				
b. Other						
10. Occupational Therapist						
a. Resident Care	160,318	2,112				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	43,399	628				
2. Administrative***	47,420	690				
b. LPN						
1. Direct Care	54,775	1,277				
2. Administrative***						
c. Aides	(2,576)	(92)				
d. Other						
12. Other (Specify) See Attached Schedule	175,474	4,537				
B-13 Total Fees Paid in Lieu of Salaries	762,747	12,785				

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2018	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 159,494	159,494		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 209,524	209,524		
5. Health Insurance	\$ 158,001	158,001		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 61,471	61,471		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 7,569	7,569		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 97,349	97,349		
d. Accounting and Auditing	\$ 8,437	8,437		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 31,425	31,425		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 8,249	8,249		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,345	13,345		
2. Cellular Phones	\$ 133	133		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 0	0		
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	\$ 407,809	407,809		
Subtotal	\$ 1,162,807	1,162,807		

* 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	
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2018	16	37	
Item		Total	CCNH	RHNS	Other
<i>Subtotals Brought Forward:</i>		1,162,807	1,162,807		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	47	47		
3. Gifts to Staff and Residents	\$	442	442		
4. Employee Travel	\$	403	403		
5. Education Expenses Related to Seminars and Conventions	\$	2,364	2,364		
6. Automobile Expense (not purchase or depreciation)	\$	10	10		
7. Other (Specify) See Attached Schedule	\$	237	237		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$	2,391	2,391		
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$	21,243	21,243		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	2,468	2,468		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$	4,794	4,794		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$	1,285	1,285		
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$	89,110	89,110		
12. Administrative Management Services**	\$	194,351	194,351		
13. Other (Specify) See Attached Schedule	\$	22,056	22,056		
C-14 Total Administrative & General Expenditures	\$	1,504,010	1,504,010		

* 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
MEALS	\$ 237		\$ -
Total Other Travel and Entertainment	\$ 237	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
COMMUNICATIONS SPECIAL EVENTS	\$ 21,243		\$ -
Total Other Advertising	\$ 21,243	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
ALTCFM			
CAHCF Dues	\$ 4,634		\$ -
OTHER DUES	\$ 160		\$ -
Total Dues	\$ 4,794	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
CONTRIBUTIONS	\$ 1,285		\$ -
Total Contributions	\$ 1,285	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
SOCIAL SERVICE SUPPLIES	\$ 60		\$ -
SOC SVC MINOR EQUIPMENT			\$ -
ADMISSIONS MINOR EQUIPMENT			\$ -
ADMINISTRATIVE MINOR EQUIPMENT	\$ 425		\$ -
EMPLOYEE RELATIONS	\$ 3,161		\$ -
EMPLOYEE RELATIONS-OTHER	\$ 49		\$ -
PERMITS & LICENSES	\$ 375		\$ -
VOLUNTEER EXPENSE			\$ -
BANK FEES	\$ 9,170		\$ -
CMS REVISIT USER FEES			\$ -
PENALTIES	\$ 6,893		\$ -
LATE FEES	\$ 474		\$ -
INTERNET EXPENSES	\$ 1,449		\$ -
Rounding			\$ -
Total Other Administrative and General	\$ 22,056	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2018	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 #
iCare Management, LLC/iCare Health Management, LLC	194,351	Management of financial statements, A/R, A/P, Payroll, Financial Accounting and Management, Clinical	Pg 16 M12
iCare Management, LLC/iCare Health Management, LLC	61,660	MANAGEMENT FEES- DIRECT CARE	Pg 20 j
iCare Management, LLC/iCare Health Management, LLC	8,452	MANAGEMENT FEES- INDIRECT CARE	Pg 20 j

* 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
Chestnut Point Care Center, LLC		2314-CCNH	9/30/2018		18	37
Item		Total	CCNH	RHNS	Other	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 108,906	108,906			
2.	Non-Food Supplies	\$ 10,387	10,387			
3.	Other (Specify) _____ DIETARY SUPPLEMENTS	\$ 8,785	8,785			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 4,956	4,956			
c. Other (Specify) _____ DIETARY MINOR EQUIPMENT		\$ 1,355	1,355			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 134,388	134,388			
2F. Dietary Questionnaire		Total	CCNH	RHNS	Other	
G.	Resident Meals: Total no. of meals served per day:*	159	159			
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.

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

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2018	Page 19	of 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. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	34,441	34,441	
c. Other (Specify) LAUNDRY MINOR EQUIPMENT		\$			
3D. Total Laundry Expenditures (3a + b + c)		\$	34,441	34,441	
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
Chestnut Point Care Center, LLC		2314-CCNH	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. \$	9,761	9,761		
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. Other (<i>Specify</i>)		\$				
HOUSEKEEPING MINOR EQUIPMENT						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	9,761	9,761		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from OMNICARE PHARMACY	\$	86,028	86,028		
b.	Medicine Cabinet Drugs	\$	3,782	3,782		
c.	Medical and Therapeutic Supplies	\$	37,986	37,986		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$	2,528	2,528		
2.	Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$	4,161	4,161		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	9,872	9,872		
i.	Recreation	\$				
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	161,673	161,673		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	306,031	306,031		

* 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 ADMIN SUPPLIES	\$ 273		\$ -
NURSING MINOR EQUIP	\$ 2,936		\$ -
MEDICAL RECORDS SUPPLIES	\$ 10		\$ -
MEDICAL RECORDS MINOR EQUIPMENT	\$ -		\$ -
MANAGEMENT ALLOCATIONS - DIRECT	\$ 61,660		\$ -
NON-COVERED PPS DR. VISITS	\$ 7,152		\$ -
RESIDENT CARE SUPPLIES	\$ -		\$ -
CENTRAL SUPPLY MINOR EQUIPMENT	\$ 5,152		\$ -
PERSONAL CARE SUPPLIES	\$ 709		\$ -
INCONTINENCY SUPPLIES	\$ 5,171		\$ -
VACCINE RESIDENTS	\$ 2,447		\$ -
PATIENT SPECIAL NEEDS	\$ 126		\$ -
PHYSICAL THERAPY SUPPLIES	\$ -		\$ -
PHYSICAL THERAPY EQUIPMENT RENT	\$ -		\$ -
PHYSICAL THERAPY MINOR EQUIPMENT	\$ -		\$ -
OCCUPATIONAL THERAPY SUPPLIES	\$ -		\$ -
OCCUPATIONAL THERAPY EQUIP RENTAL	\$ -		\$ -
OCCUPATIONAL THERAPY MINOR EQUIP	\$ -		\$ -
SPEECH THERAPY SUPPLIES	\$ -		\$ -
SPEECH THERAPY EQUIPMENT RENT	\$ -		\$ -
SPEECH THERAPY MINOR EQUIPMENT	\$ -		\$ -
RENTALS FOR NURSING EQUIPMENT NON BILLABLE	\$ 37,619		\$ -
EQUIPMENT RENTAL. AIDS UNIT	\$ -		\$ -
PEN THERAPY SUPPLIES - NOT BILLABLE TO PART B	\$ 6,548		\$ -
PEN THERAPY FOOD NOT BILLABLE TO PART B	\$ -		\$ -
HI LOW BED RENTAL & MATTRESSES	\$ -		\$ -
IV THERAPY SUPPLIES	\$ 13,641		\$ -
IV THERAPY CONTRACT SERVICE	\$ -		\$ -
MEDICAL WASTE CONTRACT SERVICE	\$ 1,866		\$ -
ACTIVITIES SUPPLIES	\$ 3,137		\$ -
ACTIVITIES MINOR EQUIPMENT	\$ -		\$ -
MANAGEMENT ALLOCATION - INDIRECT	\$ 8,452		\$ -
ADMISSIONS SUPPLIES	\$ -		\$ -
MEDICAL COURIER SERVICES FOR SPECIAL PRESCRIPTIONS	\$ 4,776		\$ -
STRIKE COSTS NON REIMBURSABLE	\$ -		\$ -
Total Other Resident Care	\$ 161,673	\$ -	\$ -

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

Name of Facility Chestnut Point Care Center, LLC	License No. 2314-CCNH	Report for Year Ended 9/30/2018	Full Explanation of Service Provided*	CCNH	RHNS	Other	Pg	Line	Total Cost/Page Ref.***	
									CCNH	RHNS
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers	Explanation of Relationship	Yes	No	CCNH	RHNS	Other	Pg	Line
Health Services Group	3220 Tillman Drive, Bensalem, PA 19020	<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>				20	4b
Health Services Group/Unitex Textile Rental Services	3220 Tillman Drive, Bensalem, PA 19020	<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>	34,441			19	3b
Eagle Elevator		<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>				22	6F
Bioserve, Inc.		<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>	1,866			22	6F
Brightview Landscaping/Sealmasters Services		<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>	13,020			22	6F
CWPM		<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>	11,158			22	6F
American HealthTech		<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>	18,079			16	M11
Automatic Data Processing	P.O. Box 9001006, Louisville, KY 40290	<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>	22,647			16	M11
National Datacare Corp		<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>	2,586			16	M11
Prime Care Technology services		<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>	25,261			16	M11
Priority Express		<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>	1,348			16	M11
Point Right Inc		<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>	4,680			16	M11
Aron Security Inc		<input type="radio"/>	VENDOR	<input type="radio"/>	<input checked="" type="radio"/>				22	6F

* 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
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 21,035	21,035				
b. Heat	\$ 4,658	4,658				
c. Light & Power	\$ 44,382	44,382				
d. Water	\$ 16,103	16,103				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 27,060	27,060				
f. Other (<i>itemize</i>)	\$ 41,144	41,144				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 154,383	154,383				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 7,593	7,593				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 25,073	25,073				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 32,666	32,666				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 77,716	77,716				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 77,716	77,716				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 152,868	152,868				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 18,806	18,806				
c. Personal property taxes	\$ 7,875	7,875				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 289,931	289,931				

* 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
PLANT SUPPLIES	\$ 3,280		\$ -
PLANT CONTRACT SERVICE LABOR	\$ -		\$ -
ELEVATOR CONTRACT SERVICE	\$ -		\$ -
FIRE/SPRINKLER CONTRACT SERVICE	\$ 4,887		\$ -
LANDSCAPING CONTRACT SERVICE	\$ 7,420		\$ -
SNOW REMOVAL CONTRACT SERVICE	\$ 5,600		\$ -
TRASH REMOVAL CONTRACT SERVICE	\$ 11,158		\$ -
HVAC CONTRACT SERVICE	\$ -		\$ -
SECURITY CONTRACT SERVICE	\$ -		\$ -
PLANT CONTRACT SERVICE OTHER	\$ 5,654		\$ -
PLANT MINOR EQUIPMENT	\$ 3,096		\$ -
RENT AUTO	\$ (26)		\$ -
RENT EQUIPMENT	\$ -		\$ -
RENT OTHER	\$ 76		\$ -
Total Other Repairs and Maintenance	\$ 41,144	\$ -	\$ -

Depreciation Schedule

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH		Report for Year Ended 9/30/2018				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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									7,593
B. Building and Building Improvements									
1. Acquired prior to this report period		108,185		108,185	10,485			7,593	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									7,593
C. Non-Movable Equipment									
1. Acquired prior to this report period		12,016		12,016	12,017				
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Auto		836		836	836				
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)		465,340		465,340	376,173			24,845	
D-3. Subtotal									228
E. Total Depreciation									25,073
									32,666

Chestnut Point Care Center, LLC
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

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Chestnut Point Care Center, LLC	Date of Acquisition		License No. 2314-CCNH	Report for Year Ended 9/30/2018		Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
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			1,349,918	775,634		77,365	
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)			8,815			352	
C-4. Subtotal							77,716
D. Total Amortization							77,716

* 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 Chestnut Point Care Center, LLC		License No. 2314-CCNH		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 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		04/01/99							
2. Date Structure Completed									
3. If NOT Original Owner, Date of Purchase									
4. Date of Initial Licensure									
5. Total Licensed Bed Capacity		60							
6. Square Footage									
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)									
b. Date Mortgage Obtained									
c. Interest Rate for the Cost Year									
d. Term of Mortgage (number of years)									
e. Amount of Principal Borrowed									
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		
Summit Chestnut SNF, LLC			171 Main Street, East Windsor, CT		08/09/17	15 year with 2	\$180,000 yr 1		
						year extension			

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
Chestnut Point Care Center, LLC		2314-CCNH	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
Chestnut Point Care Center, LLC		2314-CCNH		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)				\$	44,265	44,265	
INTEREST							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	44,265	44,265	
14. Insurance							
a. Insurance on Property (buildings only)				\$	6,020	6,020	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	20,724	20,724	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	2,156	2,156	
Other insurance, crime							
14d. Total Insurance Expenditures (14a + b + c)				\$	28,900	28,900	
15. Total All Expenditures (A-13 thru C-14)				\$	5,597,902	5,597,902	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC				2314-CCNH	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.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 97,349	97,349		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$ 21,243	21,243		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 53,191	53,191		
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)				\$ 171,784	171,784		

* 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
16a		PENALTIES	\$ 6,893		\$ -
16a		LATE FEES	\$ 474		\$ -
16a		PRIOR PERIOD EXPENSES			
		rounding	\$ -		
		Provider User Fee for Medicare days	\$ 45,823		\$ -
Total Other A&G Adjustments			\$ 53,191	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Chestnut Point Care Center, LLC			2314-CCNH	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 171,784	171,784		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$ 4,161	4,161		
30.			Laboratory	\$ 9,872	9,872		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 7,542	7,542		
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.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 0	0		
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)				\$ 193,360	193,360		

*** 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.

Chestnut Point Care Center, LLC
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	5J		7,151.75		-
13	B5A	PT-Resident Care (for outpatient therapy - see schedule)	130		
13	B9A	ST- Resident Care (for outpatient therapy - see schedule)	130		
13	B10A	OT-Resident Care (for outpatient therapy - see schedule)	130		
Total Other Ancillary Costs			\$ 7,542	\$ -	\$ -

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
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	4A1	Houskeeping Supplies (for Outpatient Therapy - see schedule)	\$ 0		
20	4B	Housekeeping purchased services (for Outpatient Therapy see schedule)	\$ -		
22	6B	Heat (for outpatient Therapy see schedule)	\$ 0		
22	6C	Light and Power (for outpatient therapy see schedule)	\$ 0		
22	6D	water (for outpatient therapy see schedule)	\$ 0		
22	6A	Repair&Maint (for outpatient therapy see schedule)	\$ 0		
Total Other Adjustments			\$ 0	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility Chestnut Point Care Center, LLC		License No. 2314-CCNH		Report for Year Ended 9/30/2018		Page 30 37	
Item				Total	CCNH	RHNS	Other
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	3,439,943	3,439,943		
	b.	Medicaid Room and Board Contractual Allowance **	\$				
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	1,134,233	1,134,233		
	b.	Medicare Room and Board Contractual Allowance **	\$				
4.	a.	Private-Pay Residents and Other	\$	380,527	380,527		
	b.	Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	75,806	75,806		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(75,806)	(75,806)		
	c.	Prescription Drugs - Non-Medicare	\$	19,456	19,456		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(19,456)	(19,456)		
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	\$	297,566	297,566		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	(193,791)	(193,791)		
	c.	Physical Therapy - Non-Medicare	\$	68,254	68,254		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	(68,254)	(68,254)		
4.	a.	Speech Therapy - Medicare	\$	44,439	44,439		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	(30,929)	(30,929)		
	c.	Speech Therapy - Non-Medicare	\$	14,685	14,685		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(14,685)	(14,685)		
5.	a.	Occupational Therapy - Medicare	\$	285,787	285,787		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	(190,386)	(190,386)		
	c.	Occupational Therapy - Non-Medicare	\$	40,529	40,529		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(23,412)	(23,412)		
6.	a.	Other (Specify) - Medicare	\$	16,077	16,077		
	b.	Other (Specify) - Non-Medicare	\$	32,334	32,334		
III. Total Resident Revenue (Section I. thru Section II.)				\$	5,232,915	5,232,915	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$	183	183	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$	11,224	11,224	
V. Total Other Revenue (1 thru 8)				\$	11,408	11,408	
VI. Total All Revenue (III + V)				\$	5,244,323	5,244,323	

* 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
	Lab Medicare	\$ 55,093		
	Lab Medicare CA	\$ (55,093)		
	Oxygen Medicare	\$ 91		
	Oxygen Medicare CA	\$ (91)		
	Equipment rental	\$ 5,262		
	Equipment rental CA	\$ (5,262)		
	Pen Therapy	\$		
	Pen Therapy CA	\$		
	Therapy Beds Medicare	\$		
	Therapy Beds Medicare CA	\$		
	Radiology Medicare	\$ 4,056		
	Radiology Medicare CA	\$ (4,056)		
	IV Therapy	\$ 5,879		
	IV Therapy CA	\$ (5,879)		
	Medical Transportation	\$		
	Medical Transportation CA	\$		
	Glucose testing	\$		
	Glucose testing CA	\$		
	Outpatient therapy Medicare	\$ 16,077		
	Total Other Resident Revenue - Medicare	\$ 16,077	\$	\$

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
	Lab	9,336.99		
	Lab CA	(9,336.99)		
	Oxygen	\$ 109		\$
	Oxygen CA	\$ (109)		\$
	Equipment rental	\$ 5,569		
	Equipment rental CA	\$ (5,569)		
	Pen Therapy	\$		
	Pen Therapy CA	\$		
	Therapy Beds	\$		
	Therapy Beds CA	\$		
	Radiology	\$		
	Radiology CA	\$		
	Medical Transportation	\$		
	Medical Transportation CA	\$		
	Glucose Testing	\$		
	Glucose Testing CA	\$		
	IV therapy	\$ 4,646		\$
	IV therapy CA	\$ (4,646)		\$
	Flu shot revenue	\$ 27		
	Outpatient therapy	\$		
	prior period revenue	\$ 22,681		
	Optum B	\$ 23,673		
	Optum B CA	\$ (14,050)		
	rounding	\$ 0		
	Total Other Resident Revenue	\$ 32,334	\$	\$

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
	INTEREST INCOME		\$ 183		
	Total Interest Income		\$ 183	\$	\$

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
	MEALS	\$		
	TELEVISION INCOME	\$ 360		
	CONCESSIONS / VENDING INCOME	\$		
	RESIDENT LATE FEE REVENUE	\$		
	RESIDENT ATTORNEY FEE REVENUE	\$		
	TELEPHONE INCOME	\$		
	OTHER INCOME	\$ 2,162		
	OPTUM DIVIDENDS REVENUE	\$ 6,702		
	Total Other Revenue	\$ 11,224	\$	\$

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(60,565)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	570,737
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	19,527
5. Prepaid Expenses			\$	171,958
a. Prepaid Insurance	151,294			
b. Prepaid Property Taxes	18,398			
c. Prepaid Expenses Other	2,267			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(101,683)
Due From (to) Related Parties	(31,291)			
Other Owners reserves	(70,392)			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	599,973
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost	108,185	\$	90,108
	Accum. Depreciation	18,078	Net	
4. Leasehold Improvements	*Historical Cost	1,358,733	\$	505,382
	Accum. Depreciation	853,350	Net	
5. Non-Movable Equipment	*Historical Cost	12,016	\$	(1)
	Accum. Depreciation	12,017	Net	
6. Movable Equipment	*Historical Cost	469,759	\$	68,513
	Accum. Depreciation	401,247	Net	
7. Motor Vehicles	*Historical Cost	836	\$	
	Accum. Depreciation	836	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	969
Construction in Progress	969			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	664,971

* 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
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	1,264,944
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			\$	140,122
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____ Net	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	25,235
Patient Trust Funds				22,680
Long Term Deposit - primicare				2,555
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	165,357
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,430,301

* 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
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2018	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	323,087
2. Notes Payable (<i>itemize</i>)			\$	859,204
Working Capital Line of Credit		859,204		
See Schedule				
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>)			\$	46,364
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	2,249,722
Related Party Payables		1,987,393		
Accrued Expenses		33,671		
Accrued Resident User Fees		91,794		
Accrued Workers Comp Expense		136,864	See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	3,478,378

* 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 Chestnut Point Care Center, LLC		License No. 2314-CCNH	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,478,378	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 22,680	
Patient Trust Funds		22,680			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 22,680	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,501,059	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	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			\$	1,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,718,178)
6. Gain or Loss for Period			\$	(353,579)
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	(2,070,757)
C. Total Reserves and Net Worth			\$	(2,070,757)
D. Total Liabilities, Reserves, and Net Worth			\$	1,430,301

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Chestnut Point Care Center, LLC	2314-CCNH	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	
B. Total Revenue (From Statement of Revenue Page 30)			\$	5,244,323
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	5,597,902
D. Net Income or Deficit			\$	(353,579)
E. Balance			\$	(353,579)
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			\$	(353,579)
				09/30/18

I. Preparer's/Reviewer's Certification

Name of Facility Chestnut Point Care Center, LLC	License No. 2314-CCNH	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				
iCare Management, LLC				
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