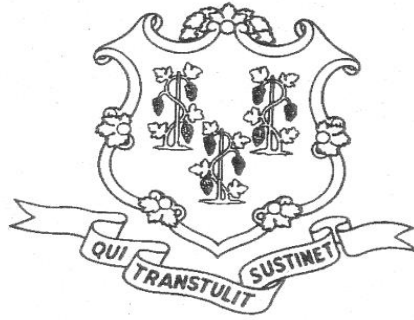


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center	
Address (No. & Street, City, State, Zip Code) 534 Town St. Moodus, CT 06469	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 1029-C / 179RH	(Specify)	(Specify)	Medicare Provider 07-5307
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Medicaid Provider Numbers:	CCNH / RHNS	(Specify)	(Specify)
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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health & R	1029-C / 179RH	9/30/2023	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, 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)

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 Health Care, Inc. d/b/a Chestelm Health & Rehab Center		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 534 Town St. Moodus, CT 06469				
Report Prepared By CJLC LLC		Phone Number 860-610-9009	Date	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-873-1455		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Cent		Address (No. & Street, City, State, Zip) 534 Town St. Moodus, CT 06469		
License Numbers:	CCNH / RHNS 1029-C / 179RH	(Specify)	(Specify)	Medicare Provider No. 07-5307
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> 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 Health Care, Inc. d/b/a Chestelm Health & R	License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	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	%**				
Healthcare Holding Incorporated, LLC	534 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Rent	22/9	600,000	600,000
Brenda Marinan	534 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Administrator	10/A2	100,000	100,000
Mark Epright	534 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Chief Financial Officer	10/A4	100,000	100,000
Chestelm Adult Day Services	524 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	22/6f	2,325	2,325
Chestelm Adult Day Services	524 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Purchased Food	18/2a1	(24,000)	(24,000)
William Epright	524 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	22/6f	3,590	3,590
		<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 Health Care, Inc. d/b/a Chestelm Health	License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	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
Other Lines of Business

Name of Facility Chestelm Health Care, Inc. d/b/a Ches	License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility. 0				
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
700	Square footage of therapy space.			
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Chestelm Health Care	License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center			License No. 1029-C / 179RH		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	76	76			76	76						
B. On last day of THIS report period	76	76							76	76		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	66	66			66	66						
B. As of midnight of THIS report period	76	76							76	76		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,622	2,622			2,146	2,146			476	476		
B. Medicaid (Conn.)	14,870	14,870			10,852	10,852			4,018	4,018		
C. Medicaid (other states)												
D. Private Pay	6,488	6,488			4,927	4,927			1,561	1,561		
E. State SSI for RCH												
F. Other (Specify) MM & MC	1,839	1,839			1,280	1,280			559	559		
G. Total Care Days During Period (3A thru F)	25,819	25,819			19,205	19,205			6,614	6,614		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	154	154			128	128			26	26		
B. Other Bed Reserve Days	2	2			2	2						
5. Total Resident Days (3G + 4A + 4B)	25,975	25,975			19,335	19,335			6,640	6,640		

Schedule of Resident Statistics (Cont'd)

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health &	License No. 29-C / 179F	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH / RHNS	(Specify)	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	7	41		18				
Per Diem Rate								
a. One bed rm.		#####		450.00				
b. Two bed rms.				375.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	1,901	1,901			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments	5,800	5,800			
C. Other	915	915			
D. Total Physical Therapy Treatments	8,616	8,616			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	230	230			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,451	1,451			
2. Restorative Treatments					
C. Other	129	129			
D. Total Speech Therapy Treatments	1,810	1,810			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	1,668	1,668			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments	6,398	6,398			
C. Other	443	443			
D. Total Occupational Therapy Treatments	8,509	8,509			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab	License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours									
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	100,000		2,080							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	357,336		11,320							
5. Dietary Service										
a. Head Dietitian										
b. Food Service Supervisor	72,821		2,193							
c. Dietary Workers	336,079		16,436							
6. Housekeeping Service										
a. Head Housekeeper										
b. Other Housekeeping Workers	160,237		8,282							
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance	85,083		2,278							
b. Other Maintenance Workers	57,898		2,911							
8. Laundry Service										
a. Supervisor										
b. Other Laundry Workers	109,560		5,961							
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	197,115		3,733							
b. RN										
1. Direct Care	888,075		17,420							
2. Administrative**	189,522		4,070							
c. LPN										
1. Direct Care	334,203		9,369							
2. Administrative**										
d. Aides and Attendants	1,577,687		65,707							
e. Physical Therapists										
f. Speech Therapists										
g. Occupational Therapists										
h. Recreation Workers	136,558		6,199							
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	58,255		2,080							
n. Marketing										
o. Other (Specify) See Attached Schedule	39,610		1,792							
<i>A-13. Total Salary Expenditures</i>	4,700,041		161,829							

* 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 in the Adjustment column.

**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 Health Care, Inc. d/b/a Chestelm Health & Rehab Center		1029-C / 179RH		9/30/2023		11	37			
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
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	100,000				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 Health Care, Inc. d/b/a Chestelm Health & Rehab Center				1029-C / 179RH		9/30/2023			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section III - Administrators***										
Brenda Marinan	100,000				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.

Annual Report of Long-Term Care Facility

CSP-13 Rev. 3/2023

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended						Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health &	1029-C / 179RH	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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	15,953		355						
2. Dentist	1,810		21						
3. Pharmacist	8,260		144						
4. Podiatrist	6,152		63						
5. Physical Therapy									
a. Resident Care	242,445		2,824						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	36,000		200						
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)									
Optometrist	413		6						
9. Speech Therapist									
a. Resident Care	106,585		1,686						
b. Other									
10. Occupational Therapist									
a. Resident Care	254,087	(254,087)	3,696						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	143,331		2,690						
2. Administrative***									
b. LPN									
1. Direct Care	48,878		703						
2. Administrative***									
c. Aides	212,382		6,154						
d. Other									
12. Other (Specify)									
See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	1,076,294	(254,087)	18,543						

* 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 in the Adjustment column.

*** 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 Chestelm Health Care, Inc. d/b/a Chestelm Health & Re		License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	Page 14	of 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"/>		
Rebecca Iselin, Rd, 94 Cedar Lake Road, Chester, CT 06412	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Medical 888 Worcester St, Wellesly, 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"/>		
Preferred Therapy Solutions, 850 Silas Deane Hwy #2 Wethersfield, CT 06088	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Dana Cavicke, 12 Lathrop Rd., Plainfield, CT 06374	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Partners' Pharmacy	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Geri-Pharm Consulting, 55 Falls Landing Rd., Deep River, CT 06417	Pharmacist	<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"/>		
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		<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 Health Care, Inc. d/b/a Chestelm Health	1029-C / 179RH	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
I. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 140,619	140,619						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 35,668	35,668						
4. Social Security (F.I.C.A.)	\$ 344,987	344,987						
5. Health Insurance	\$ 402,529	402,529						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 53,592	53,592						
8. Uniform Allowance	\$ 3,378	3,378						
9. Other (<i>Specify</i>) See Attached Schedule	\$ 26,990	26,990						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$ 77	77	(77)					
d. Accounting and Auditing	\$ 20,085	20,085						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 30,760	30,760						
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 44,177	44,177						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 8,397	8,397	(5,780)					
2. Cellular Phones	\$ 10,753	10,753	(7,953)					
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$							
j. Corporation Business Taxes (<i>franchise tax</i>)	\$							
k. Other Taxes (<i>Not related to property - See Page 22</i>)								
1. Income*	\$							
2. Other (<i>Specify</i>) See Attached Schedule	\$ 14,468	14,468						
3. Resident Day User Fee	\$ 452,098	452,098						
Subtotal	\$ 1,588,577	1,588,577	(13,810)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Misc Employee Benefits	\$ 26,025					
Employee Physicals	\$ 965					
Total	\$ 26,990	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
State Business Tax	\$ 14,468					
Total	\$ 14,468	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Chestelm Health Care, Inc. d/b/a Cl	License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	Page 15b	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 Marcum 3 4	Address (No. & Street, City, State, Zip Code) 225 Pitkin Street, East Hartford, Ct 06108
---	---

Services Provided by This Firm (*describe fully*)

1 Medicaid Cost Report/CT Corp Tax Returns	\$ 18,000
2 HRSA Reporting	\$ 2,085
3	\$
4	\$
	Charge for Services Provided
	\$ 20,085

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina 2 Pullman & Comley 3 4 5	Telephone Number
---	------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 CHRO filing/CMS Enforcement Letter/IDR Consultation	\$ 22,114
2 Nursing Home Sale/General issues	\$ 8,646
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 30,760

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health & R	1029-C / 179RH	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:	1,588,577	1,588,577	(13,810)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment \$								
2. Holiday Parties for Staff \$								
3. Gifts to Staff and Residents \$	5,253	5,253						
4. Employee Travel \$	100	100						
5. Education Expenses Related to Seminars and Conventions \$	9,584	9,584						
6. Automobile Expense (<i>not purchase or depreciation</i>) \$	26,181	26,181	(26,181)					
7. Other (<i>Specify</i>) See Attached Schedule \$								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>) \$	29,867	29,867						
2. Advertising Telephone Directory (<i>all such expenses</i>)*** \$								
3. Advertising Other (<i>Specify</i>)*** \$	20,359	20,359	(20,359)					
See Attached Schedule								
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 \$	2,582	2,582						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule \$	11,344	11,344						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$	310	310	(310)					
9. Subscriptions \$	26,456	26,456						
10. Contributions*** See Attached Schedule \$	2,353	2,353	(2,353)					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) \$	344,698	344,698						
12. Administrative Management Services** \$								
13. Other (<i>Specify</i>) See Attached Schedule \$	16,978	16,978	3,296					
C-14 Total Administrative & General Expenditures	\$ 2,084,643	2,084,643	(59,717)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Advertising - Promo & Mktg	\$ 20,359	\$ (20,359)				
Total Other Advertising	\$ 20,359	\$ (20,359)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CDP Renewal	\$ 145					
NFPA Membership	\$ 175					
Grainger - Red Pass Membership Fee	\$ 129					
CITIBANK Membership	\$ 99					
etBlue Membership	\$ 99					
CAHCF Membership Due	\$ 4,585					
AMAZON - Amazon Prime	\$ 139					
Allied Health Membership	\$ 190					
AMEX Platinum Membership	\$ 1,032					
SHRM Membership	\$ 244					
LeadingAge Membership	\$ 3,750					
Harry and David Passport Membership Renewal	\$ 32					
ACHCA - Membership Renewal	\$ 310					
ALTCFM - Membership	\$ 95					
Sam's Club Membership	\$ 245					
American Express Membership	\$ 75					
Total Dues	\$ 11,344	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Donations	\$ 2,353	\$ (2,353)				
Total Contributions	\$ 2,353	\$ (2,353)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Mileage Reimbursement	\$ 40					
Licenses & Permits	\$ 2,000					
Service Charges - Bank	\$ 445					
Service Charges - Credit Card	\$ 24,773					
Bank Reconciliation Adjustment	\$ 136					
Purchases Discount	\$ (7,119)					
Prior Period Adjustments	\$ (3,296)	\$ 3,296				
Total Other Administrative and General	\$ 16,978	\$ 3,296	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm	License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	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 Health Care, Inc. d/b/a Chestelm Health & R		1029-C / 179RH	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 247,939	247,939						
2. Non-Food Supplies	\$ 36,582	36,582						
3. Other (Specify) _____	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 491	491						
c. Other (Specify) _____ Supplies	\$ 2,850	2,850						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 287,862	287,862						
2E. Dietary Questionnaire		Total	CCNH / RHNS	(Specify)		(Specify)		
F. Resident Meals:	Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
K. Is any revenue collected 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)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
O. 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 Health Care, Inc. d/b/a Chestelm Health & Reh		1029-C / 179RH	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	5,054	5,054				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Supplies		\$	9,466	9,466				
3D. Total Laundry Expenditures (3a + b + c)		\$	14,520	14,520				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
K. 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 3D.

*** 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 Health Care, Inc. d/b/a Chestelm Hea		1029-C / 179RH	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	\$ 32,139	32,139					
	Sq. Ft. Serviced by Personnel							
	Amt.	\$						
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$ 1,959	1,959					
	Sq. Ft. Serviced by Personnel							
	Amt.	\$						
	C. Other (<i>Specify</i>)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$ 34,098	34,098					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from	\$ 144,708	144,708	(144,708)				
	b. Medicine Cabinet Drugs	\$						
	c. Medical and Therapeutic Supplies	\$ 55,471	55,471					
	d. Ambulance/Limousine***	\$						
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$ 14,555	14,555	(14,555)				
	f. X-rays and Related Radiological Procedures***	\$ 6,811	6,811	(6,811)				
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
	h. Laboratory***	\$ 27,740	27,740	(27,740)				
	i. Recreation	\$ 9,620	9,620					
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$						
	m. Other (Specify)**** See Attached Schedule	\$ 193,725	193,725	(6,069)				
	n. Physical Therapy Expense	\$ 3,989	3,989					
	o. Speech Therapy Expense	\$ 60	60					
5P.	Total Resident Care Expenditures (5a - 5o)	\$ 456,680	456,680	(199,883)				

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center			License No. 1029-C / 179RH		Report for Year Ended 9/30/2023				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	25,669			22	6f
Point Click Care	Mississauga, Ontario, CA	<input type="radio"/>	<input checked="" type="radio"/>		Healthcare Software	58,053			16	m11
Paylocity	Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Data Processing Fees	23,143			16	m11
IT Direct	67 Prospect Ave, W. Hartford, CT 06106	<input type="radio"/>	<input checked="" type="radio"/>		Software Maintenance	8,837			16	m11
OnShift	1621 Euclid Ave, Cleveland, OH 44115	<input type="radio"/>	<input checked="" type="radio"/>		EE Scheduling	18,566			16	m11
HIBU	Cedar Rapid, IA 52406	<input type="radio"/>	<input checked="" type="radio"/>		Website Maint	15,292			16	m11
Flo-Tech	1801 W. Olympic Blvd, Pasadena, CA 91199	<input type="radio"/>	<input checked="" type="radio"/>		Copier Service	15,639			15	1g
All American Healthcare	494 Broad St, Newark, NJ 07102	<input type="radio"/>	<input checked="" type="radio"/>		Temp Agency	66,742			13	B11a,
IntelyCare	500 Ross St, Pittsburgh, PA 15262	<input type="radio"/>	<input checked="" type="radio"/>		Temp Agency	241,742			13	B11a,
Brendon Bourcier		<input type="radio"/>	<input checked="" type="radio"/>		Temp Agency	31,453			13	B11a,
ConnectRN		<input type="radio"/>	<input checked="" type="radio"/>		Temp Agency	18,463			13	B11a,
Judys Guimond		<input type="radio"/>	<input checked="" type="radio"/>		Temp Agency	10,180			13	B11a,
Jupi Medical Staffing, MDS Staffing		<input type="radio"/>	<input checked="" type="radio"/>		Temp Agency 20,390, 11,731	32,121			13	B11a,
Celtic Consulting		<input type="radio"/>	<input checked="" type="radio"/>		MDS Consulting	170,205			16	Mm1,

* 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 Health Care, Inc. d/b/a Chestelm Health	029-C / 179RH	9/30/2023		22	37		
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 47,512	47,512					
b. Heat	\$ 89,971	89,971					
c. Light & Power	\$ 73,819	73,819					
d. Water	\$ 3,361	3,361					
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 20,551	20,551					
f. Other (<i>itemize</i>)	\$ 87,853	87,853					
See Attached Schedule							
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 323,066	323,066					
7. Depreciation (<i>complete schedule page 23*</i>)							
a. Land Improvements	\$						
b. Building & Building Improvements	\$						
c. Non-Movable Equipment	\$ 670	670					
d. Movable Equipment	\$ 36,797	36,797	(12,670)				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 37,467	37,467	(12,670)				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$ 81,751	81,751					
d. Other (<i>Specify</i>)	\$						
*8e. Total Amortization Costs (8a + b + c + d)	\$ 81,751	81,751					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 600,000	600,000					
10. Property Taxes							
a. Real estate taxes paid by owner	\$						
b. Real estate taxes paid by lessor	\$ 62,072	62,072					
c. Personal property taxes	\$ 14,211	14,211					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 795,502	795,502	(12,670)				

* 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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Trash Removal	\$ 25,669					
Purchased Services - Plant & Maint	\$ 46,500					
Snow Plowing - Plant & Maint	\$ 2,325					
Grounds Maintenance	\$ 8,286					
Grounds Landscaping	\$ 5,072					
Total Other Repairs and Maintenance	\$ 87,853	\$ -	\$ -	\$ -	\$ -	\$ -

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 Health Care, Inc. d/b/a Chestelm Health & Rehab			1029-C / 179RH	9/30/2023			22b	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						
Pitney Bowes, LLC	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	03/30/19	51 Months	611	611	
LEAF	<input type="radio"/>	<input checked="" type="radio"/>	Telephone System	11/20/18	60 Months	12,225	12,225	
Canon	<input type="radio"/>	<input checked="" type="radio"/>	Canon C7570-II	12/05/18	36 Months	7,714	7,714	
	<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 ***	20,551

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.

Depreciation Schedule

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab Center			License No. 1029-C / 179RH		Report for Year Ended 9/30/2023			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												
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			67,661		67,661	62,301		10	670			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal										670		
		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			X		2	2016	28,135	28,135	SL	5		
b. 2015 Mercedes Benz S550			X		6	2018	76,762	67,806	SL	5	8,956	
c. 2019 Ford Transit T350			X		6	2021	18,569	7,428	SL	5	3,714	
d.												
2. Movable Equipment												
a. Acquired prior to this report period					Var	Var	1,322,824	1,294,861	SL	Var	24,128	
b. Disposals (attach schedule)							(18,377)	(18,377)				
Acquired during this report period (attach schedule):												
c. Administrative												
d. Standard Resident												
e. Specialized Resident												
Total Acquired during this report period												
D-3. Subtotal												36,798
E. Total Depreciation												37,468

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ -		\$ - *
Deletions:					
9/30/2023	Deletions		\$ (18,377)		
Total deletions for Movable Equipment			\$ (18,377)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Chestelm Health Care, Inc. d/b/a Chestelm Health & Rehab C			1029-C / 179RH		9/30/2023			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	2,920,676	2,374,770			81,751	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									81,751
D. Total Amortization									81,751

* 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 Health Care, Inc. d/b/a Ches		License No. 1029-C / 179RH		Report for Year Ended 9/30/2023		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				3.70%					
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 Health Care, Inc. d/b/a Ches		1029-C / 179RH	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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 Health Care, Inc. d/b/a C		1029-C / 179RH		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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)				\$	23,864	23,864				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	23,864	23,864				
14. Insurance										
a. Insurance on Property (buildings only)				\$	124,249	124,249				
b. Insurance on Automobiles				\$	5,557	5,557	(5,557)			
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$						
14d. Total Insurance Expenditures (14a + b + c)				\$	129,806	129,806	(5,557)			
15. Total All Expenditures (A-13 thru C-14)				\$	9,926,376	9,926,376	(531,914)			

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
Chestelm Health Care, Inc. d/b/a Chestelr		1029-C / 179RH		9/30/2023		30	37
Item				Total	CCNH / RHNS	(Specify)	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (<i>CT only</i>)	\$	5,201,472	5,201,472		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(1,291,194)	(1,291,194)		
2.	a.	Medicaid (<i>All other states</i>)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (<i>all inclusive</i>)	\$	1,765,704	1,765,704		
	b.	Medicare Room and Board Contractual Allowance **	\$	(953,783)	(953,783)		
4.	a.	Private-Pay Residents and Other	\$	2,383,840	2,383,840		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(3,029)	(3,029)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	79,508	79,508		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$	29,925	29,925		
	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	\$	358,399	358,399		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	133,626	133,626		
	c.	Physical Therapy - Non-Medicare	\$	228,256	228,256		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	190,732	190,732		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	37,626	37,626		
	c.	Speech Therapy - Non-Medicare	\$	121,570	121,570		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	398,513	398,513		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	67,908	67,908		
	c.	Occupational Therapy - Non-Medicare	\$	208,854	208,854		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (<i>Specify</i>) - Medicare	\$	742,485	742,485		
	b.	Other (<i>Specify</i>) - Non-Medicare	\$	(430,336)	(430,336)		
III. Total Resident Revenue (Section I. thru Section II.)				\$	9,270,074	9,270,074	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$	5,780	5,780	
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (<i>Specify</i>)			\$	639	639	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (<i>Specify</i>)			\$	2,291	2,291	
V. Total Other Revenue (1 thru 8)				\$	8,710	8,710	
VI. Total All Revenue (III +V)				\$	9,278,784	9,278,784	

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Medicare A - NTA C/A	\$ 347,452		
	Medicare A - Nursing C/A	\$ 580,358		
	Medicare A - Oxygen	\$ 828		
	Medicare A - X-Ray	\$ 4,993		
	Medicare A - Lab	\$ 16,992		
	Medicare A - Contractual Adju	\$ (200,192)		
	Medicare A - Sequestration	\$ (32,340)		
	Medicare A - Prior Year Adjus	\$ (4,429)		
	Managed Medicare - NTA C/A	\$ 74,296		
	Managed Medicare - Nursing C/A	\$ 119,652		
	Medicare B - Lab	\$ 231		
	Medicare B - Contractual Adju	\$ (159,687)		
	Medicare B - Sequestration	\$ (5,668)		
	Total Other Resident Revenue - Medicare	\$ 742,485	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Private SNF - Pharmacy	\$ 113		
	Private SNF - Prior Year Adju	\$ 62,711		
	Private ICF - Prior Year Adju	\$ 9,900		
	Medicaid SNF - Prior Year Adj	\$ (44,467)		
	Managed Medicare - X-Ray	\$ 2,278		
	Managed Medicare - Lab	\$ 10,347		
	Managed Medicare - Ancillary	\$ (280,011)		
	Managed Medicare - Sequestrati	\$ (398)		
	Managed Care - Lab	\$ 507		
	Managed Care - Contractual Ad	\$ (31,768)		
	Blue Cross Contractual Adj	\$ (427)		
	Managed Care B - Contractual	\$ (5,745)		
	Managed Care B - Prior Year A	\$ 1,918		
	Outpatient - Contractual Adju	\$ (157,773)		
	Outpatient - Prior Year Adjus	\$ (15,766)		
	Outpatient Part B ? Physical	\$ 23,330		
	Outpatient Part B OT	\$ 17,630		
	Outpatient Part B - Speech Th	\$ 2,407		
	Outpatient -Part B Cont Adj	\$ (25,336)		
	Outpatient - Prior Year Adju	\$ (11)		
	Outpatient Private - Prior Yr	\$ 227		
	Total Other Resident Revenue	\$ (430,336)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
	Interest Income		\$ 639		
	Total Interest Income		\$ 639	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Charitable Donations	\$ 1,500		
	Misc. Income	\$ 695		
	AR Transfer/Suspense	\$ 96		
	Total Other Revenue	\$ 2,291	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Health Care, Inc. d/b/a Chestel	1029-C / 179RH	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	195,649
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,982,323
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	2,400
5. Prepaid Expenses			\$	262,355
a. _____				
b. _____				
c. _____				
d. See Schedule		262,355		
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)			\$	2,442,728
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 <u>2,920,676</u>		\$	464,155
	Accum. Depreciation <u>2,456,521</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>67,662</u>		\$	4,691
	Accum. Depreciation <u>62,971</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,304,447</u>		\$	3,835
	Accum. Depreciation <u>1,300,612</u>	Net		
7. Motor Vehicles	*Historical Cost <u>123,465</u>		\$	7,428
	Accum. Depreciation <u>116,038</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	222,531

See Schedule		222,531		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	702,640

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
		Deposits - Form 8752	\$ 9,160
		Prepaid - Insurance - Mortgage	\$ 90,463
		Prepaid - Insurance - Other	\$ 113,665
		Prepaid - Health Insurance	\$ 49,068
		Total Prepaid Expenses	\$ 262,355

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
		Book Vs. Cost	\$ 132,932
		Total Other Other Fixed Assets (Itemize)	\$ 222,531

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Escrow Deposits	\$ (2,708)
		Reserve Realty	\$ (37,094)
		Reserve Non-Realty	\$ 68,849
		Tax Escrow	\$ (53,117)
		Insurance Escrow	\$ 47,838
		Workers Comp Accrued Escrow	\$ (5)
		Goodwill	\$ 1,086
		Due From Related Parties	\$ (428,293)
		Due From Employees	\$ 1,933
		Due From CADS	\$ 463,031
		Total Other Assets	\$ 61,519

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
		Notes Payable	\$ 1,775,000
		Total Notes Payable	\$ 1,775,000

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

Page Ref	Line Ref	Description	
		Payroll Clearing	\$ (5,186)
		Accrued Accounting	\$ 18,260
		Accrued User Tax	\$ 119,583
		Accrued Property Tax	\$ 31,036
		Accrued State Back Taxes	\$ (1,675)
		Accrued Federal Back Taxes	\$ 20,213
		Due To Medicaid	\$ (15,186)
		Due To Medicaid A/I	\$ (727)
		Resident Refunds	\$ (12,348)
		Resident Trust	\$ (1,645)
		Total Other Current Liabilities (Itemize)	\$ 152,325

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 Chestelm Health Care, Inc. d/b/a Chestel	License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,145,368
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>)			\$	61,519

See Schedule			61,519	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	61,519
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,206,887

* 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 Health Care, Inc. d/b/a Chestelm He		1029-C / 179RH	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,419,819
2. Notes Payable (<i>itemize</i>)				\$	1,775,000

See Schedule					1,775,000
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	207,022
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	61,620
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>)				\$	152,325

See Schedule					152,325
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,606,322

* 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 Health Care, Inc. d/b/a Chestelm		License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,606,322	
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>)					\$ 238,107
Name and Address of Lender	Amount	Loan Date			
	238,107				
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 238,107
C. Total All Liabilities (Lines A-13 + B-5)					\$ 3,844,429

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

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Health Care, Inc. d/b/a Ches	1029-C / 179RH	9/30/2023	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			\$	10,050
6. Gain or Loss for Period			\$	(647,592)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	(637,542)
C. Total Reserves and Net Worth			\$	(637,542)
D. Total Liabilities, Reserves, and Net Worth			\$	3,206,887

H. Changes in Total Net Worth

Name of Facility Chestelm Health Care, Inc. d/b/a Chestel	License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(1,979,878)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,278,784
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,926,376
D. Net Income or Deficit			\$	(647,592)
E. Balance			\$	(2,627,470)
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			\$	(2,627,470)
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Chestelm Health Care, Inc. d/b/a Chestelm	License No. 1029-C / 179RH	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS <input type="checkbox"/> Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
CJLC LLC				
Address Address		Phone Number		
225 Pitkin St., East Hartford, CT 06108		860-610-9009		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
CJLC		860-610-9009		
Contact Email Address				
annualreports@cjlc.com				