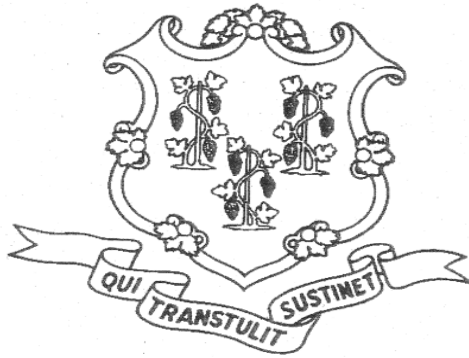


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center	
Address (No. & Street, City, State, Zip Code) 534 Town St. Moodus, CT 06469	
Type of Facility	
<input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input checked="" type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rel	License No. 1029-C	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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 Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center		Period Covered:	From 10/1/2020	To 9/30/2021
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)
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 9/30/2021		Page 2	of 37
Name of Facility (as shown on license) Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Cer			Address (No. & Street, City, State, Zip) 534 Town St. Moodus, CT 06469		
License Numbers:	CCNH 1029-C	RHNS 179RH	(Specify)	Medicare Provider No. 07-5307	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
Administrator					
Name of Administrator Brenda Marinan			Nursing Home Administrator's License No.:	00932	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

**General Information and Questionnaire
 Related Parties***

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Reh	License No. 1029-C	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Heathcare Holding Incorporated, LLC	534 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Rent	22/9	600,000	600,000
Brenda Marinan	534 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Administrator	10/A2	100,651	100,651
Mark Epright	534 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Chief Financial Officer	10/A4	100,589	100,589
Chestelm Adult Day Services	524 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	22/6f	8,775	8,775
Chestelm Adult Day Services	524 Town St. Moodus, CT 06469	<input type="radio"/>	<input checked="" type="radio"/>		Purchased Food	18/2a1	(23,000)	(23,000)
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heat	License No. 1029-C	Report for Year Ended 9/30/2021	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 Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab C			License No. 1029-C	Report for Year Ended 9/30/2021			Page 6	of 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			2,400	2,400	
LEAF	<input type="radio"/>	<input checked="" type="radio"/>	Telephone System	11/20/18	60 Months	12,226	12,226	
Canon	<input type="radio"/>	<input checked="" type="radio"/>	Canon C7570-II	12/05/18	36 months	7,180	7,180	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***
							21,806	

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

General Information and Questionnaire
Accounting Basis

Name of Facility Chestelm Heath Care, Inc. d/b/a Ch	License No. 1029-C	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 CJLC LLC 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) 225 Pitkin Street, East Hartford, Ct 06108 555 Long Wharf Dr., 8th Fl., New Haven, CT 06511
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Services Provided by This Firm (*describe fully*)

1 Medicaid Cost Report/CT Corp Tax Returns	\$ 23,000
2 HHS Filing	\$ 2,909
3	\$
4	\$
	Charge for Services Provided \$ 25,909

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 State Marshall O'Toole 2 CT Probate Court 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 Conservatorship	\$ 85
2 Conservatorship	\$ 290
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 375

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

Schedule of Resident Statistics

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center			License No. 1029-C		Report for Year Ended 9/30/2021				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	76	63	13		76	63	13		76	63	13	
B. On last day of THIS report period	76	63	13		76	63	13		76	63	13	
2. Number of Residents												
A. As of midnight of PREVIOUS report period	68	56	12		68	56	12		65	54	11	
B. As of midnight of THIS report period	70	59	11		65	54	11		70	59	11	
3. Total Number of Days Care Provided During Period												
A. Medicare	3,192	3,192			2,410	2,410			782	782		
B. Medicaid (Conn.)	13,865	10,541	3,324		10,371	7,809	2,562		3,494	2,732	762	
C. Medicaid (other states)												
D. Private Pay	4,970	4,506	464		3,349	3,071	278		1,621	1,435	186	
E. State SSI for RCH												
F. Other (Specify) MM & MC	1,216	1,216			929	929			287	287		
G. Total Care Days During Period (3A thru F)	23,243	19,455	3,788		17,059	14,219	2,840		6,184	5,236	948	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	124	124			105	105			19	19		
5. Total Resident Days (3G + 4A + 4B)	23,367	19,579	3,788		17,164	14,324	2,840		6,203	5,255	948	

Schedule of Resident Statistics (Cont'd)

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm He			License No. 1029-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	9		34	8	16	3							
Per Diem Rate													
a. One bed rm.					425.00	300.00							
b. Two bed rms.					375.00	275.00							
c. Three or more bed rms.						260.00							
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									2,692	2,692			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									7,033	7,033			
C. Other									907	907			
D. Total Physical Therapy Treatments									10,632	10,632			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									187	187			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,387	1,387			
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments									1,574	1,574			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,254	1,254			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									6,426	6,426			
C. Other									229	229			
D. Total Occupational Therapy Treatments									7,909	7,909			

Report of Expenditures - Salaries & Wages

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab C	License No. 1029-C	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	84,334	1,840	16,316	240		
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	290,743	10,113	56,251	1,322		
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	67,547	2,001	13,068	262		
c. Dietary Workers	251,704	14,378	48,698	1,880		
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	118,435	7,489	22,914	979		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	59,414	1,930	11,495	252		
b. Other Maintenance Workers	112,525	6,479	21,770	847		
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	82,099	5,079	15,884	664		
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	154,229	3,698	29,839	483		
b. RN						
1. Direct Care	632,675	15,410	111,167	2,014		
2. Administrative**	102,056	2,381	19,745	311		
c. LPN						
1. Direct Care	370,610	10,740	33,554	1,404		
2. Administrative**						
d. Aides and Attendants	1,318,186	64,882	119,344	8,482		
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	113,482	5,331	21,956	697		
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	44,816	1,650	8,671	216		
n. Marketing						
o. Other (Specify) See Attached Schedule	37,129	1,815	7,183	237		
<i>A-13. Total Salary Expenditures</i>	3,839,983	155,215	557,854	20,290		

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

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

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center				1029-C	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
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	88,960	11,629			Chief Financial Officer	1,440	A4			
Paul Marinan	283	37			Groundskeeper	16	A7b			

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

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

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center				1029-C		9/30/2021			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Brenda Marinan	84,334	16,316			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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Chestelm Heath Care, Inc. d/b/a Chestelm Heath &	1029-C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	12,405	292	2,400	38		
2. Dentist	1,746	Contract	338	Contract		
3. Pharmacist	6,417	Contract				
4. Podiatrist	4,322	Contract	836	Contract		
5. Physical Therapy						
a. Resident Care	270,339	3,875	17,618			
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,164	244	5,836			
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	393	5	76	1		
9. Speech Therapist						
a. Resident Care	93,828	1,585				
b. Other						
10. Occupational Therapist						
a. Resident Care	224,518	3,727				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	46,925	1,087	4,248	142		
2. Administrative***						
b. LPN						
1. Direct Care	6,683	53	605	7		
2. Administrative***						
c. Aides	23,799	788	4,605	103		
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	721,540	11,656	36,562	291		

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

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

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

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility		License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Reha		1029-C	9/30/2021	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Elmo Villanueva, MD, 506 Cromwell Ave # 201, Rocky Hill, CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Rebecca Iselin, RD, 94 Cedar Lake Road, Chester, CT 06412	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Medical, 888 Worcester St, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Podiatry Group, 888 Worcester St, Wellesley, MA 02482	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
Preferred Therapy Solutions, 850 Silas Deane Hwy #2, Wethersfield, CT 06109	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy, 6 Thompson Rd, East Windsor, CT 06088	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Dana Cavicke, 12 Lathrop Rd., Plainfield, CT 06374	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath	1029-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 155,422	137,429	17,993	
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 40,321	35,654	4,668	
4. Social Security (F.I.C.A.)	\$ 322,728	270,411	52,317	
5. Health Insurance	\$ 475,798	420,716	55,082	
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 33,402	29,536	3,867	
8. Uniform Allowance	\$ 7,809	6,543	1,266	
9. Other (<i>Specify</i>) See Attached Schedule	\$ 49,750	43,998	5,752	
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 25,909	21,709	4,200	
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 375	314	61	
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 44,550	37,328	7,222	
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 6,686	5,602	1,084	
2. Cellular Phones	\$ 11,026	9,239	1,787	
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 94	79	15	
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	\$ 400,956	335,957	64,999	
Subtotal	\$ 1,574,827	1,354,514	220,313	

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Re	1029-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,574,827	1,354,514	220,313	
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	5,372	4,501	871	
4. Employee Travel	\$	576	483	93	
5. Education Expenses Related to Seminars and Conventions	\$	17,662	14,799	2,863	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	11,023	9,236	1,787	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	34,144	28,609	5,535	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	24,423	20,464	3,959	
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	3,132	2,625	508	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	12,577	10,538	2,039	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	23,511	19,699	3,811	
10. Contributions*** See Attached Schedule	\$	6,238	5,227	1,011	
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	154,527	129,477	25,050	
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	7,173	6,010	1,163	
C-14 Total Administrative & General Expenditures	\$	1,875,183	1,606,181	269,003	

* Do not include Subscriptions, which should go in item 9.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Promo & Mktg	\$ 20,464	\$ 3,959	
Total Other Advertising	\$ 20,464	\$ 3,959	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Act Dues & Memberships	\$ 530	\$ 102	
Dues & Memberships - Nursing	\$ 358	\$ 69	
Dues & Memberships - Dietary	\$ 557	\$ 108	
Dues & Memberships - Plant	\$ 108	\$ 21	
Dues & Memberships - General	\$ 8,985	\$ 1,738	
Total Dues	\$ 10,538	\$ 2,039	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations	\$ 5,227	\$ 1,011	
Total Contributions	\$ 5,227	\$ 1,011	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses & Permits	\$ 2,573	\$ 498	
Service Charges - Bank	\$ 1,103	\$ 213	
Service Charges - Credit Card	\$ 7,359	\$ 1,424	
Bank Reconciliation Adjustment	\$ 25	\$ 5	
Purchases Discount	\$ (252)	\$ (49)	
Prior Period Adjustments	\$ (4,797)	\$ (928)	
Total Other Administrative and General	\$ 6,010	\$ 1,163	\$ -

Schedule C-1 - Management Services*

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm	License No. 1029-C	Report for Year Ended 9/30/2021	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 #
N/A			

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

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

Name of Facility		License No.	Report for Year Ended		Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Re		1029-C	9/30/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 206,165	172,744	33,421		
2.	Non-Food Supplies	\$ 35,224	29,514	5,710		
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 1,157	969	188		
c. Other (Specify) _____ Supplies						
		\$ 4,137	3,466	671		
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 246,683	206,694	39,990		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
E. Resident Meals: Total no. of meals served per day:*						
G. Is cost of employee meals included in 2D?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
H. Did you receive revenue from employees?		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.	\$328	
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 Heath Care, Inc. d/b/a Chestelm Heath & Reha		1029-C	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$	3,638	3,049	590	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Supplies		\$	11,894	9,966	1,928	
3D. Total Laundry Expenditures (3a + b + c)		\$	15,532	13,014	2,518	
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 Heath Care, Inc. d/b/a Chestelm Heat		1029-C	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	29,531	24,744	4,787	
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	1,305	1,093	212	
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)			\$ 30,836	25,838	4,999	
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	119,933	110,811	9,122	
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	58,970	49,411	9,560	
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	13,458	11,276	2,182	
f.	X-rays and Related Radiological Procedures***	\$	11,533	9,663	1,870	
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	31,895	26,724	5,170	
i.	Recreation	\$	8,501	7,123	1,378	
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	165,622	139,664	25,958	
5M. Total Resident Care Expenditures (5a - 5j)			\$ 409,912	354,672	55,239	

* 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.

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

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center		License No. 1029-C		Report for Year Ended 9/30/2021			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	18,436	3,567		22	6a
Point Click Care	Mississauga, Ontario, CA	<input type="radio"/>	<input checked="" type="radio"/>		Healthcare Software	42,185	8,162		16	m11
Paylocity	Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Data Processing Fees	17,689	3,422		16	m11
IT Direct	67 Prospect Ave, W. Hartford, CT 06106	<input type="radio"/>	<input checked="" type="radio"/>		Software Maintenance	14,595	2,824		16	m11
OnShift	1621 Euclid Ave, Cleveland, OH 44115	<input type="radio"/>	<input checked="" type="radio"/>		EE Scheduling	13,545	2,621		16	m11
All American Healthcare	494 Broad St, Newark, NJ 07102	<input type="radio"/>	<input checked="" type="radio"/>		Temp Agency	37,452	7,246		13	B11a1
Maxim Healthcare	12558 Collection Ctr Dr, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>		Temp Agency	21,463	4,153		13	B11a1
HIBU	Cedar Rapid, IA 52406	<input type="radio"/>	<input checked="" type="radio"/>		Website Maint	13,987	2,706		16	m11
Indeed, Inc.	PO Box 660.67, Dallas, TX 75266-0367	<input type="radio"/>	<input checked="" type="radio"/>		Employment Ad	28,609	5,535		16	m1
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Hea	1029-C	9/30/2021			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	90,924	76,184	14,740		
b. Heat	\$	58,321	48,866	9,454		
c. Light & Power	\$	53,050	44,450	8,600		
d. Water	\$	3,132	2,624	508		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	21,806	18,271	3,535		
f. Other (<i>itemize</i>)	\$	54,334	45,526	8,808		
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	281,566	235,922	45,644		
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$	1,334	1,118	216		
d. Movable Equipment	\$	81,802	68,541	13,261		
*7e. Total Depreciation Costs (7a + b + c + d)	\$	83,136	69,659	13,477		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	90,777	76,061	14,716		
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	90,777	76,061	14,716		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	600,000	502,735	97,265		
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	62,072	52,010	10,062		
c. Personal property taxes	\$	9,240	7,742	1,498		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	845,226	708,207	137,019		

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Purchased Services - Plant &	\$ 27,683	\$ 5,356	
Snow Plowing - Plant & Maint	\$ 7,352	\$ 1,423	
Grounds Maintenance	\$ 2,004	\$ 388	
Grounds Landscaping	\$ 8,487	\$ 1,642	
Total Other Repairs and Maintenance	\$ 45,526	\$ 8,808	\$ -

Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center
 9/30/2021

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:				
8/24/2021	UniMac Dryer	\$ 6,700	10	\$ 670
Total additions for Non-Movable Equipment		\$ 6,700		\$ 670 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/21/2021	Beds, Head/Foot Boards/Side Rails	\$ 7,892	5	\$ 1,578
9/7/2021	ThinkPad	\$ 4,005	5	\$ 801
Total additions for Movable Equipment		\$ 11,897		\$ 2,379 *
Deletions:				
9/30/2021	Moveable Equipment (DRYER)	\$ 5,449		
9/30/2021	ELECTRIC BEDS	\$ 1,488		
9/30/2021	ELECTRIC BEDS	\$ 1,516		
9/30/2021	Gator	\$ 3,000		
9/30/2021	Over Bed Tables	\$ 3,004		
9/30/2021	Robo Coup	\$ 2,952		
9/30/2021	Dell - Computer HR	\$ 1,031		
9/30/2021	(3) Dell - Optiplex 3020 Minitower	\$ 2,262		
9/30/2021	(2) Lenovo ThinkCentre M73 - Computer	\$ 2,106		
9/30/2021	(2) Lenovo	\$ 4,483		
Total deletions for Movable Equipment		\$ (27,290)		\$ - **

*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:				
10/15/2020	Trane RTU Installation	\$ 11,983	15	\$ 799
Total additions for Leasehold Improvement		\$ 11,983		\$ 799 *
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 Heath Care, Inc. d/b/a Chestelm Heath & Rehab Ce			1029-C		9/30/2021			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	2,908,693	2,195,355	SL		89,978	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				11,983		SL		799	
C-4. Subtotal									90,777
D. Total Amortization									90,777

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Chestelm Heath Care, Inc. d/b/a Chest	License No. 1029-C	Report for Year Ended 9/30/2021	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	7.65%				
d. Term of Mortgage (number of years)	30				
e. Amount of Principal Borrowed	4,365,200				
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Chestelm Heath Care, Inc. d/b/a Ches		1029-C	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Ch	1029-C	9/30/2021	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify)	\$	8,768	7,347	1,421
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	8,768	7,347	1,421
14. Insurance				
a. Insurance on Property (buildings only)	\$	86,315	72,322	13,992
b. Insurance on Automobiles	\$	7,793	6,530	1,263
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)	\$	94,108	78,852	15,256
15. Total All Expenditures (A-13 thru C-14)	\$	8,963,755	7,798,250	1,165,505

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Cent				1029-C	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 224,518	224,518		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 375	314	61	
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 8,226	6,892	1,334	
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.	16	l6	Automobile Expense (e.g. personal use)	\$ 11,023	9,236	1,787	
18.	16	m3	Unallowable Advertising *	\$ 24,423	20,464	3,959	
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 6,238	5,227	1,011	
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ (5,725)	(4,797)	(928)	
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 660	553	107	
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)				\$ 269,738	262,407	7,331	

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Prior Period Adjustments	\$ (4,797)	\$ (928)	
Total Other A&G Adjustments			\$ (4,797)	\$ (928)	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab C				1029-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 269,738	262,407	7,331	
Page 20 - Resident Care Supplies***							
27.	20	5a	Prescription Drugs	\$ 119,933	110,811	9,122	
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 11,533	9,663	1,870	
30.	20	5h	Laboratory	\$ 31,895	26,724	5,170	
31.			Medical Supplies	\$			
32.	20	e2	Oxygen (non emergency)	\$ 13,458	11,276	2,182	
33.	20	5j	Occupational Therapy	\$ 1,367	1,367		
34.			Other - See Attached Schedule	\$ 13,656	11,442	2,214	
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.	22	7d	Depreciation on Unallowable Motor Vehicles	\$ 37,983	31,826	6,157	
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 7,793	6,530	1,263	
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.	30	IV3	Other - Miscellaneous Administrative	\$ 3,000	2,514	486	
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
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)				\$ 510,356	474,561	35,795	

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

Chestelm Heath Care, Inc. d/b/a Chestelm Heath & Rehab Center
9/30/2021

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therpy Expense	\$ 6,817	\$ 1,319	
20	5j	Consolidated Billed Expenses	\$ 3,934	\$ 761	
20	5j	Respiratory Therapy	\$ 691	\$ 134	
Total Other Ancillary Costs			\$ 11,442	\$ 2,214	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Auto Insurance	\$ 6,530	\$ 1,263	
Total Other Property Adjustments			\$ 6,530	\$ 1,263	\$ -

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm 1029-C		9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,622,636	4,622,636				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,240,109)	(960,771)	(279,339)			
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,671,121	1,024,586	646,535			
b. Medicare Room and Board Contractual Allowance **	\$ (1,120,334)	(1,120,334)				
4. a. Private-Pay Residents and Other	\$ 1,665,444	1,665,444				
b. Private-Pay Room and Board Contractual Allowance **	\$ 22,657	22,657				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 96,550	96,550				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 5,104	5,104				
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	\$ 617,255	617,255				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 48,439	48,439				
c. Physical Therapy - Non-Medicare	\$ 84,155	84,155				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 238,801	238,801				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 48,920	48,920				
c. Speech Therapy - Non-Medicare	\$ 45,700	45,700				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 535,458	535,458				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 41,814	41,814				
c. Occupational Therapy - Non-Medicare	\$ 70,722	70,722				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 891,415	891,415				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (277,591)	(277,665)	74			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,068,156	7,700,886	367,270			
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 660	553	107			
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 3,000	3,000				
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 566	474	92			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 16,857	14,124	2,733			
V. Total Other Revenue (1 thru 8)	\$ 21,083	18,151	2,932			
VI. Total All Revenue (III +V)	\$ 8,089,239	7,719,037	370,202			

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

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestel	1029-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	439,355
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,569,659
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	2,400
5. Prepaid Expenses			\$	249,850
a. _____				
b. _____				
c. _____				
d. See Schedule		249,850		
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)			\$	2,261,265
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>		\$	634,544
	Accum. Depreciation <u>2,286,132</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>67,662</u>		\$	6,640
	Accum. Depreciation <u>61,022</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,363,755</u>		\$	98,675
	Accum. Depreciation <u>1,265,081</u>	Net		
7. Motor Vehicles	*Historical Cost <u>224,898</u>		\$	79,736
	Accum. Depreciation <u>145,162</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	186,007

See Schedule		186,007		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,005,602

* 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 Chestelm Heath Care, Inc. d/b/a Chestel	License No. 1029-C	Report for Year Ended 9/30/2021	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,266,866
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>)			\$	401,585
_____			\$	
See Schedule			401,585	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	401,585
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,668,452

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chestelm Hea	1029-C	9/30/2021	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,169,423
2. Notes Payable (<i>itemize</i>)			\$	1,815,386

See Schedule				1,815,386
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>)			\$	180,169
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	38,510
7. Medicare Final Settlement Payable			\$	1,646
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>)			\$	213,135

See Schedule				213,135
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	3,418,269

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm H		License No. 1029-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,418,269	
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>)				\$ 252,027	
Name and Address of Lender	Amount	Loan Date			
Due to Related Parties	252,027				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 252,027	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,670,297	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Chestelm Heath Care, Inc. d/b/a Chest	1029-C	9/30/2021	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			\$	869,672
6. Gain or Loss for Period			\$	(874,516)
	10/1/2020	thru	9/30/2021	
7. Total Net Worth			\$	(4,844)
C. Total Reserves and Net Worth			\$	(4,844)
D. Total Liabilities, Reserves, and Net Worth			\$	3,665,453

H. Changes in Total Net Worth

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelr	License No. 1029-C	Report for Year Ended 9/30/2021	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(1,115,193)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,089,239
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	8,963,755
D. Net Income or Deficit			\$	(874,516)
E. Balance			\$	(1,989,709)
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			\$	(1,989,709)

I. Preparer's/Reviewer's Certification

Name of Facility Chestelm Heath Care, Inc. d/b/a Chestelm	License No. 1029-C	Report for Year Ended 9/30/2021	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 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	
Annual Report Contact			Phone Number	
CJLC			860-610-9009	
Annual Report Contact Email Address				
annualreports@cjlc.com				