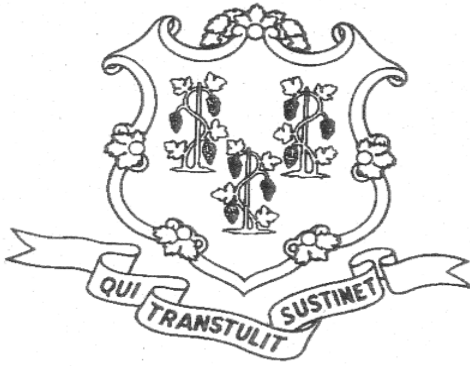


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Talmadge Park Health Care	
Address (No. & Street, City, State, Zip Code) 38 Talmadge Ave, East Haven, CT 06512	
Type of Facility <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) </div> <div style="width: 30%;"> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) </div> <div style="width: 30%;"> <input type="checkbox"/> (Specify) </div> </div>	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 209951	RHNS	(Specify)	Medicare Provider 07-5294
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Medicaid Provider Numbers:	CCNH 9951	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015	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 Talmadge Park Health Care [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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) Theodore Vinci			Printed Name (Owner) Donald Franco		
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 Talmadge Park Health Care		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 38 Talmadge Ave, East Haven, CT 06512				
Report Prepared By Michael J Lipnicki		Phone Number 607-398-6450	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 203 469 2316	Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Talmadge Park Health Care		Address (No. & Street, City, State, Zip) 38 Talmadge Ave, East Haven, CT 06512		
License Numbers:	CCNH 209951	RHNS	(Specify)	Medicare Provider No. 07-5294
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Theodore Vinci		Nursing Home Administrator's License No.:	000748	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Talmadge Park Inc	38 Talmadge Ave East Haven, CT	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Donald L. Franco	38 Talmadge Ave East Haven, CT	President	1	
Lorraine A. Franco	38 Talmadge Ave East Haven, CT	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Donald L. Franco	38 Talmadge Ave East Haven CT	President	1	

**General Information and Questionnaire
 Related Parties***

Name of Facility Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015	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	%**				
Donald L Franco	38 Talmadge Ave E Haven CT	<input type="radio"/>	<input checked="" type="radio"/>		paid from DLF Associates	P16, within mgent fees		
Lorraine A Franco	38 Talmadge Ave E Haven CT	<input type="radio"/>	<input checked="" type="radio"/>		Secretary and Administration	P10 , LA4	62,400	
Deborah Franco	38 Talmadge Ave E Haven CT	<input type="radio"/>	<input checked="" type="radio"/>		IT	P 10, LA4	25,328	
Leonard Franco	38 Talmadge Ave E Haven CT	<input type="radio"/>	<input checked="" type="radio"/>		Recreation	P10, L12h	5,906	
Talmadge Park Real Estate Associates LLC	38 Talmadge Ave E Haven CT	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate rental to Talmadge Park	P22, L9	732,000	reported within body of
DLF Associated LLC	38 Talmadge Ave E Haven CT	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	P16,mgent fees	107,485	there is a State settlermer
LSRP	38 Talmadge Ave E Haven CT	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate rental to Astoria Park	none		
PARCC d/b/a Astoria Park	725 Park Ave Bridgeport CT	<input type="radio"/>	<input checked="" type="radio"/>		related by ownership, no services	none		
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015	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.

DLF management fees are capped at amount per settlement agreement with DSS.

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.

No other service centers

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 Talmadge Park Health Care			License No. 209951		Report for Year Ended 9/30/2015		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						
none	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input type="radio"/> No	Total ***

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

General Information and Questionnaire
Accounting Basis

Name of Facility Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015	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	Address (No. & Street, City, State, Zip Code)
1 Decaprio, Fazzuoli & D'Augustino PC	500 E Main St Branford CT
2 MJL Consulting	38 Talmadge Ave E Haven CT
3 Jerry Muhl Accounting Consulting	38 Talmadge Ave E Haven CT
4 Donald Siclari	

Services Provided by This Firm (*describe fully*)

1 Tax Returns and Yr End accounting for taxes	\$ 5,878
2 Cost Report consulting, budgeting and FS analysis	\$ 12,000
3 Monthly FS gen. ledger adjustment and governmental audits	\$ 14,430
4 general accounting and taxes	\$ 1,425
	Charge for Services Provided
	\$ 33,733

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

- Yes No P15, 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Voltre & Associates	203-498-0065
2 Beltrano Law	
3 Paul Whitaker	
4 Ryan and Ryan	
5	

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

1 90 Grove St Ridgefield CT 06877
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 General corporate matters and litigation and tax matters	\$ 38,426
2 Health survey matters	\$ 16,943
3 Resolution of lien matter - collection	\$ 125
4 Personnel Handbook (adj to previous billing included)	\$ (450)
5	\$
	Charge for Services Provided
	\$ 55,044

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

- Yes No p15, 1e

Schedule of Resident Statistics

Name of Facility Talmadge Park Health Care			License No. 209951		Report for Year Ended 9/30/2015				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	90	90			90	90			90	90			
B. On last day of THIS report period	90	90			90	90			90	90			
2. Number of Residents													
A. As of midnight of PREVIOUS report period													
B. As of midnight of THIS report period													
3. Total Number of Days Care Provided During Period													
A. Medicare	3,246	3,246			2,653	2,653			593	593			
B. Medicaid (Conn.)	23,747	23,747			17,576	17,576			6,171	6,171			
C. Medicaid (other states)													
D. Private Pay	1,975	1,975			1,536	1,536			439	439			
E. State SSI for RCH													
F. Other (Specify) managed care	1,500	1,500			673	673			827	827			
G. Total Care Days During Period (3A thru F)	30,468	30,468			22,438	22,438			8,030	8,030			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	30,468	30,468			22,438	22,438			8,030	8,030			

Schedule of Resident Statistics (Cont'd)

Name of Facility Talmadge Park Health Care			License No. 209951			Report for Year Ended 9/30/2015			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	4		69		5								
Per Diem Rate													
a. One bed rm.					375.00								
b. Two bed rms.	varies				345.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,928	3,928			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									248	248			
2. Restorative Treatments									6,618	6,618			
C. Other													
D. Total Physical Therapy Treatments									10,794	10,794			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									2,009	2,009			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									400	5,950			
2. Restorative Treatments									5,950	#REF!			
C. Other													
D. Total Speech Therapy Treatments									8,359	8,359			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									440	440			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									397	397			
C. Other													
D. Total Occupational Therapy Treatments									837	837			

Report of Expenditures - Salaries & Wages

Name of Facility Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015	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)	98,922	2,139				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	329,479	15,751				
5. Dietary Service						
a. Head Dietitian	19,506	555				
b. Food Service Supervisor	67,520	2,420				
c. Dietary Workers	290,683	20,297				
6. Housekeeping Service						
a. Head Housekeeper	23,446	860				
b. Other Housekeeping Workers	136,282	10,442				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	54,519	2,080				
b. Other Maintenance Workers	21,723	1,746				
8. Laundry Service						
a. Supervisor	26,405	1,100				
b. Other Laundry Workers	74,465	4,870				
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	173,192	4,215				
b. RN						
1. Direct Care	447,984	12,701				
2. Administrative**	84,375	2,072				
c. LPN						
1. Direct Care	709,945	25,930				
2. Administrative**						
d. Aides and Attendants	1,048,769	72,051				
e. Physical Therapists	2,056	43				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	85,526	4,813				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify) scheduler and med records clerk	51,042	2,800				
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	58,349	2,897				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	3,804,188	189,782				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Talmadge Park Health Care				209951	9/30/2015			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										
Donald Franco (salary paid from DLF Associates, a management company)					President/Owner	750		Astoria Park	750	HI coverage
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).										
Lorraine Franco	62,400				secretary, administrative, cash management	1,500	A4	none		
Deborah Franco	25,328				IT	1,047	A4	Astoria Park	968	24,843
Leonard Franco	5,906				Recreation	200	12h	Astoria Park	195	6,766

* 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	
Talmadge Park Health Care				209951	9/30/2015			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***										
Theodore Vinci	98,922					2,139	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Talmadge Park Health Care	209951	9/30/2015	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						
2. Dentist						
3. Pharmacist	3,547	118				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	220,389	3,495				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	56,500	437				
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)						
9. Speech Therapist						
a. Resident Care	44,914	569				
b. Other						
10. Occupational Therapist						
a. Resident Care	173,674	2,565				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	499,024	7,184				

* 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 Talmadge Park Health Care		License No. 209951		Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Partners Pharmacy	prescription drugs	<input type="radio"/>	<input type="radio"/>	none		
All Star therapy	Therapy PT, OT, ST	<input type="radio"/>	<input type="radio"/>	none		
Dr Mujaba through Sept	Med dir	<input type="radio"/>	<input type="radio"/>	none		
Dr wallyiyadda eff Sept	Med dir	<input type="radio"/>	<input type="radio"/>	none		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

* 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
Talmadge Park Health Care	209951	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 342,946	342,946		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 101,230	101,230		
4. Social Security (F.I.C.A.)	\$ 289,982	289,982		
5. Health Insurance	\$ 398,799	398,799		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 1,143	1,143		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$ (142)	(142)		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 3,799	3,799		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ (1,053)	(1,053)		
d. Accounting and Auditing	\$ 33,733	33,733		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 55,044	55,044		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 15,923	15,923		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 9,749	9,749		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 536,858	536,858		
3. Resident Day User Fee	\$			
Subtotal	\$ 1,788,261	1,788,261		

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

(Carry Subtotals forward to next page)

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

Talmadge Park Health Care
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
401K administration fee	\$ 1,825		
employee background cks	\$ 1,149		
employee welfareand misc benefits	\$ 825		
Total	\$ 3,799	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
provider taxes	\$ 528,401		
sales and use taxes	\$ 8,457		
Total	\$ 536,858	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Talmadge Park Health Care	209951	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,788,261	1,788,261		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	2,470	2,470		
5. Education Expenses Related to Seminars and Conventions	\$	15,946	15,946		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	6,660	6,660		
7. Other (<i>Specify</i>) See Attached Schedule	\$	8,470	8,470		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	550	550		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	4,534	4,534		
4. Fund-Raising***	\$				
5. Medical Records	\$	1,080	1,080		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	2,375	2,375		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	6,367	6,367		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	1,640	1,640		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	24,940	24,940		
12. Administrative Management Services**	\$	107,485	107,485		
13. Other (<i>Specify</i>) See Attached Schedule	\$	146,629	146,629		
C-14 Total Administrative & General Expenditures	\$	2,117,407	2,117,407		

* 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)
travel	\$ 4,303		
business meals	\$ 1,418		
employee christmas expense	\$ 2,749		
Total Other Travel and Entertainment	\$ 8,470	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
promotional advertising	\$ 4,534		
Total Other Advertising	\$ 4,534	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
business and health care membership dues	\$ 6,367		
Total Dues	\$ 6,367	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
courier fees	\$ 923		
unemployment tax prof fees	\$ 6,245		
office minor equip	\$ 540		
penalties	\$ 24,139		
employee meals	\$ 202		
interior decorating	\$ 1,304		
finance charges	\$ 21,443		
bank charges	\$ 423		
other non allowabe exps	\$ 538		
provider tax penalties and interest	\$ 90,872		
Total Other Administrative and General	\$ 146,629	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015	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 #
DLF Associates		Overall Operational management	P16 related party
			management services

*** 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) - Laundry Basis for Allocation of Costs
(See Note on Page 5)

Name of Facility Talmadge Park Health Care		License No. 209951	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	3,631	3,631	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) laundry supplies		\$	6,440	6,440	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	10,071	10,071	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

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

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Talmadge Park Health Care	209951	9/30/2015	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. \$	26,971	26,971		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	26,971	26,971		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from partners pharmacy	\$	187,994	187,994		
b. Medicine Cabinet Drugs	\$	24,514	24,514		
c. Medical and Therapeutic Supplies	\$	31,743	31,743		
d. Ambulance/Limousine***	\$	97	97		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	15,172	15,172		
f. X-rays and Related Radiological Procedures***	\$	6,153	6,153		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	16,138	16,138		
i. Recreation	\$	2,603	2,603		
j. Other (Specify)**** See Attached Schedule	\$	149,572	149,572		
5K. Total Resident Care Expenditures (5a - 5j)	\$	433,986	433,986		

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
resident TV	\$ 3,476		
social service supplies	\$ 3,308		
resident personal supplies	\$ 219		
nursing supplies	\$ 42,364		
nursing non med supplies	\$ 1,792		
incontinent supplies	\$ 65,029		
nursing equip rental	\$ 22,591		
nursing minor equip	\$ 5,736		
PT supplies	\$ 1,985		
PT minor equip	\$ 1,036		
OT supplies	\$ 138		
IV supplies	\$ 1,898		
Total Other Resident Care	\$ 149,572	\$ -	\$ -

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

Name of Facility Talmadge Park Health Care			License No. 209951		Report for Year Ended 9/30/2015				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
#REF!		<input type="radio"/>	<input checked="" type="radio"/>		#REF!	#REF!	#REF!	#REF!	#REF!	####
		<input type="radio"/>	<input checked="" type="radio"/>							
#REF!	#REF!	<input type="radio"/>	<input checked="" type="radio"/>		#REF!					
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
computer services - various		<input type="radio"/>	<input type="radio"/>		software and hardware support	24,940				16 m11
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Talmadge Park Health Care	209951	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 16,943	16,943				
b. Heat	\$ 20,913	20,913				
c. Light & Power	\$ 121,886	121,886				
d. Water	\$ 38,222	38,222				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 89,963	89,963				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 287,927	287,927				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 6,643	6,643				
b. Building & Building Improvements	\$ 173,461	173,461				
c. Non-Movable Equipment	\$ 617	617				
d. Movable Equipment	\$ 25,861	25,861				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 206,582	206,582				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 6,051	6,051				
c. Leasehold Improvements	\$ 35,467	35,467				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 41,518	41,518				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 732,000	732,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 136,710	136,710				
c. Personal property taxes	\$ 7,622	7,622				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,124,432	1,124,432				

* 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)
pest control	\$ 415		
maint equip rental	\$ 42,686		
snow removal	\$ 12,124		
grounds keeping	\$ 1,422		
fire system maint	\$ 5,276		
sprinkler system maint	\$ 1,572		
waste disposal	\$ 19,724		
purch service-maintenance	\$ 6,744		
Total Other Repairs and Maintenance	\$ 89,963	\$ -	\$ -

Talmadge Park Health Care
9/30/2015

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:				
var	sprinkler	\$ 2,961	10	\$ 148
var	lights	\$ 1,914	10	\$ 96
var	roof	\$ 4,550	10	\$ 228
var	general	\$ 41,700	10	\$ 2,085
Total additions for Building Improvements		\$ 51,125		\$ 2,557 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Amortization Schedule*

Name of Facility Talmadge Park Health Care			License No. 209951		Report for Year Ended 9/30/2015			Page 24	of 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. Financing Cost				211,786	55,196			6,051	
2.									
3.									
B-4. Subtotal									6,051
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				532,000	231,535			35,467	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									35,467
D. Total Amortization									41,518

* 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 Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015	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	01/01/78				
2. Date Structure Completed	01/01/79				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	12/01/78				
5. Total Licensed Bed Capacity	90				
6. Square Footage	42,000				
7. Acquisition Cost					
a. Land	5,000				
b. Building	75,000				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	HUD				
b. Date Mortgage Obtained	10/01/05				
c. Interest Rate for the Cost Year	367.00%				
d. Term of Mortgage (number of years)	35				
e. Amount of Principal Borrowed	5,984,000				
f. Principal balance outstanding as of _____					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)	fixed				
h. Date of Refinancing	08/27/14				
i. New Interest Rate	367.00%				
j. Term of Mortgage (number of years)	35				
k. Amount of Principal Borrowed	5,587,967				
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
Talmadge Park Health Care		209951	9/30/2015			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
HUD		3.67%					
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 Talmadge Park Health Care		License No. 209951		Report for Year Ended 9/30/2015		Page 27	of 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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) property insurance paid by related lessor				\$ 77,371	77,371		
14d. Total Insurance Expenditures (14a + b + c)				\$ 77,371	77,371		
15. Total All Expenditures (A-13 thru C-14)				\$ 8,651,043	8,651,043		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Talmadge Park Health Care				209951	9/30/2015	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.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ (1,053)	(1,053)		
10.	15	1e	Accounting & Legal	\$ 125	125		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	17	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 4,303	4,303		
17.	16	16	Automobile Expense (e.g. personal use)	\$ 6,660	6,660		
18.	16	m3	Unallowable Advertising *	\$ 4,534	4,534		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 107,485	107,485		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
Page 18 - Dietary Expenditures							
24.	16	17	Meals to employees, guests and others who are not residents	\$ 1,418	1,418		
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)				\$ 123,472	123,472		

* 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)
Total Other A&G Adjustments			\$ -	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Talmadge Park Health Care				209951	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 123,472	123,472		
Page 20 - Resident Care Supplies***							
27.	20	5a1	Prescription Drugs	\$ 187,994	187,994		
28.	20	5d	Ambulance/Limousine	\$ 97	97		
29.	20	5f	X-rays, etc	\$ 6,153	6,153		
30.	20	5h	Laboratory	\$ 16,138	16,138		
31.	20	5c	Medical Supplies	\$ 31,743	31,743		
32.	20	5e2	Oxygen (non emergency)	\$ 15,172	15,172		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 136,992	136,992		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 517,761	517,761		

*** 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.

Talmadge Park Health Care
9/30/2015

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	penalties	\$ 24,139		
16	m13	finance charges	\$ 21,443		
16	m13	other misc	\$ 538		
16	m13	penalties	\$ 90,872		
		related party management fees needs to be added based on DSS			
		settlement agreement updated inflation			
Total Other Adjustments			\$ 136,992	\$ -	\$ -

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
Talmadge Park Health Care	209951	9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,959,181	7,959,181				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,809,944)	(2,809,944)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 981,902	981,902				
b. Medicare Room and Board Contractual Allowance **	\$ 1,193,271	1,193,271				
4. a. Private-Pay Residents and Other	\$ 737,670	737,670				
b. Private-Pay Room and Board Contractual Allowance **	\$ (12,407)	(12,407)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 112,202	112,202				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 32,648	32,648				
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	\$ 915,100	915,100				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 164,300	164,300				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 117,100	117,100				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 8,650	8,650				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 663,500	663,500				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 172,300	172,300				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 35,304	35,304				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 9,535	9,535				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,280,312	10,280,312				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ (2,025,007)	(2,025,007)				
V. Total Other Revenue (1 thru 8)	\$ (2,025,007)	(2,025,007)				
VI. Total All Revenue (III +V)	\$ 8,255,305	8,255,305				

* 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		CCNH	RHNS	(Specify)
30 II6a	Radiology Medicare	\$ 4,667		
30 II6a	Lab Medicare	10961		
30 II6a	IV Medicare	\$ 14,986		
30 II6a	Oxygen Medicare	\$ 4,690		
Total Other Resident Revenue - Medicare		\$ 35,304	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II6b	Radiology Maged Care	\$ 1,096		
30 II6b	Lab Maged Care	\$ 4,939		
30 II6b	IV Managed Care	\$ 2,450		
30 II6b	Oxygen Managed Care	\$ 1,050		
Total Other Resident Revenue		\$ 9,535	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	ancillary contractual allowances	\$ (2,025,007)		
Total Other Revenue		\$ (2,025,007)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Talmadge Park Health Care	209951	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	152,642
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	374,122
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	22,916
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	549,680
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>486,214</u>		\$	66,016
	Accum. Depreciation <u>420,198</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>625,135</u>		\$	1,269
	Accum. Depreciation <u>623,866</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	67,285

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Talmadge Park Health Care	209951	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	616,965
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	112,045		
	Accum. Depreciation	82,482	Net	\$ 29,563
3. Buildings				
	*Historical Cost	6,693,900		
	Accum. Depreciation	2,847,123	Net	\$ 3,846,777
4. Non-Movable Equipment				
	*Historical Cost	9,938		
	Accum. Depreciation	5,128	Net	\$ 4,810
5. Movable Equipment				
	*Historical Cost	323,426		
	Accum. Depreciation	235,890	Net	\$ 87,536
6. Motor Vehicles				
	*Historical Cost			
	Accum. Depreciation		Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	3,968,686
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>)			\$	264,998
	bed license purchase 532,000-267002	264,998		
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	394,023
	Related Party loans -	243,484		
	Owners, DLF, Astoria and Realties			
	mortg exp 211786-61247	150,539		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	659,021
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,244,672

* 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	
Talmadge Park Health Care	209951	9/30/2015	33	37	
Account			Amount		
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable			\$	1,952,055	
2. Notes Payable (<i>itemize</i>)			\$		

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>)			\$	124,165	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$		
6. Accrued Payroll Taxes Payable			\$		
7. Medicare Final Settlement Payable			\$		
8. Medicare Current Financing Payable			\$		
9. Mortgage Payable (<i>Current Portion</i>)			\$		
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$		
11. Accrued Income Taxes*			\$		
12. Other Current Liabilities (<i>itemize</i>)			\$	649,686	
Accrued PTO			145,540		
Payroll taxes			180,652		
Other employee payroll withholdings			439		
Prop., Sales, Provider taxes			323,055		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,725,906	

* 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 Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015		Page 34	of 37
Account				Amount	
Total Brought Forward:				2,725,906	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
DSS medicaid settlement		592,341	592,341		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 592,341	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,318,247	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Talmadge Park Health Care	209951	9/30/2015	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			\$	5,269,758
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	5,269,758
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,900,484)
6. Gain or Loss for Period			\$	(443,849)
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	(3,343,333)
C. Total Reserves and Net Worth			\$	1,926,425
D. Total Liabilities, Reserves, and Net Worth			\$	5,244,672

H. Changes in Total Net Worth

Name of Facility Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(2,899,484)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	8,255,305
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	8,651,043
D. Net Income or Deficit			\$	(395,738)
E. Balance			\$	(3,295,222)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>) pr period adjust to penalties				
F-3. Total Additions			\$	(48,111)
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			\$	(3,343,333)
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility Talmadge Park Health Care	License No. 209951	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Michael J Lipnicki				
Address Address			Phone Number	
38 Talmadge Ave E Haven CT			203-469-2316	

Error Check

Level	Item	Reported as	
	Page 23 - Historical Cost of Land Improvements	112,972	is inconsistent with Page 31 112,045
	Page 23 - Historical Cost of Building Improvemen	7,180,114	is inconsistent with Page 31 6,693,900
	Page 23 - Accumulated Dep. of Building Improver	3,267,321	is inconsistent with Page 31 2,847,123
	Page 24 - Historical Cost of Leasehold Imp.	532,000	is inconsistent with Page 31 486,214
	Page 24 - Accumulated Amort. of Leasehold Imp.	267,002	is inconsistent with Page 31 420,198