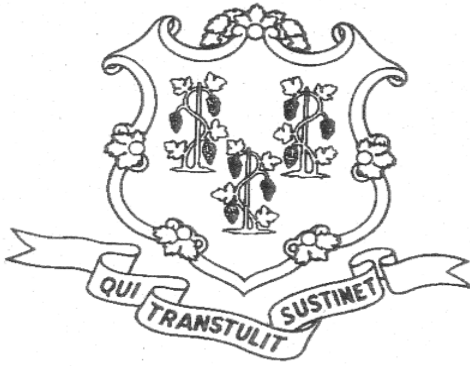


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Watrous Nursing Center	
Address (No. & Street, City, State, Zip Code) 9 Neck Road Madison, CT 06443	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 1099-C	RHNS	(Specify)	Medicare Provider 07-5328
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Medicaid Provider Numbers:	CCNH 10991	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) Watrous Nursing Center	License No. 1099-C	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 Watrous Nursing Center [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) Deborah Bradley			Printed Name (Owner) Brian J. Foley		
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 Watrous Nursing Center		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 9 Neck Road Madison, CT 06443				
Report Prepared By Apple Health Care, Inc.		Phone Number (860) 678-9755	Date 12/31/2015	
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 860-274-5482	Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Watrous Nursing Center		Address (No. & Street, City, State, Zip) 9 Neck Road Madison, CT 06443		
License Numbers:	CCNH 1099-C	RHNS	(Specify)	Medicare Provider No. 07-5328
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 Deborah Bradley		Nursing Home Administrator's License No.:	001570	
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 Watrous Nursing Center	License No. 1099-C	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 Watrous Nursing Center	Business Address 9 Neck Road Madison, CT 06443	State(s) in Which Incorporated Connecticut		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	
Ryan Vess	21 Waterville Road Avon, CT 06001	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	

**General Information and Questionnaire
 Related Parties***

Name of Facility Watrous Nursing Center	License No. 1099-C	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	%**				
Brian J. Foley	21 Waterville Road Avon, CT	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Rental	Pg. 22 Line 9	300,000	300,000
Apple Health Care	21 Waterville Road Avon, CT	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	231,536	231,536
Healthport Services	21 Waterville Road Avon, CT	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10/13 Schedule	74,533	74,533
Allstar	21 Waterville Road Avon, CT	<input checked="" type="radio"/>	<input type="radio"/>	15%	Therapy Services	Pg. 13 B5/B9/B10	184,177	168,890
Corporate Employee	21 Waterville Road Avon, CT	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	6,271	6,271
Employees @ various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	93,129	93,129
Apple Health Care	21 Waterville Road Avon, CT	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 1a7	4,406	4,406
Aetna	PO Box 88860 Chicago, IL	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 1a5	200,164	
Delta Dental	PO Box 23700 Newark, NJ	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 1a5	14,733	

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Watrous Nursing Center		License No. 1099-C		Report for Year Ended 9/30/2015		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?						Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	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?						x 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	%**				
Unum Life Insurance	PO Box 406946 Atlanta, GA	X			Group Life & Disability	Pg. 15 1a6	5,766	
Marsh	PO Box 19636 Newark, NJ	X			Property, Liability, & Umbrella Insurance	Pg. 27 14a	36,295	
Medstat	41 Northwest Dr. Plainville, CT	X		9%	Pharmacy	Pg. 13B3/Pg. 20 5a2	97,889	93,974
AIG	PO Box 10472 Newark, NJ	X			Worker's Compensation	Pg. 15 1a1	69,636	
Swallowing Diagnostics	21 Waterville Rd. Avon, CT	X		83%	Diagnostic Services	Pg. 20 5f	2,880	2,189
Ryan Vess	21 Waterville Rd. Avon, CT		X			##		
Brendan Foley	21 Waterville Rd. Avon, CT	x				##		

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.
 ## Related expense has been disallowed on Pg. 28 Line 23

Watrous
 Shared Employees
 Provider 1099-C
 Cost Year 09/30/2015

41001 - Salaries - Adminiastrator

Source	Facility	Employee	Amount
Misc JE's	AHC	Bradley	#####
Misc JE's	AHC	Bradley	#####
			#####

Watrous
 Shared Employees
 Provider 1099-C
 Cost Year 09/30/2015

45001 - Salaries RN

Source	Facility	Employee	Amount
102014SHR	Saybrook	Gilbert	(560.00)
112014SHR	Fowler	Hoey	231.00
112014SHR	West Haven	Wainer	(653.59)
122014SHR	Mary Elizabeth	Desai	(447.00)
012015SHR	Fowler	Hoey	289.00
022015SHR	Fowler	Hoey	264.00
032015SHR	Fowler	Hoey	270.00
JE#0521772	Healthport	Herrick	629.00
			22.41

45002 - Salaries - LPN

Source	Facility	Employee	Amount
102014SHR	Hewit	Elliott	(2,396.26)
112014SHR	Middletown	Elliott	(408.00)
122014SHR	Laurel Woods	Finnimore	(643.87)
122014SHR	Middletown	Elliott	(947.75)
122014SHR	Coccoma	Taylor	(424.00)
012015SHR	Laurel Woods	Finnimore	(723.00)
012015SHR	Mystic	Desai	(246.50)
			(5,789.38)

45003 - Salaries - CNA

Source	Facility	Employee	Amount
102014SHR	Shelton Lakes	Clayborn	(324.13)
JE#12-18712	Hewit	Parra	(87.50)
			(411.63)

Watrous
 Shared Employees
 Provider 1099-C
 Cost Year 09/30/2015

45017 - Salaries -MDS Coordinator

Source	Facility	Employee	Amount
JE#10-153472	Fowler	Barcewicz	281.79
JE#10-153473	Fowler	Kopp	195.30
JE#10-153487	Saybrook	Hartson	1,089.33
JE#11-158975	Saybrook	Hartson	147.25
JE#12-158996	Saybrook	Hartson	2,340.50
JE#02-161149	Fowler	Barcewicz	1,090.29
JE#03-161161	Fowler	Barcewicz	258.31
			<u>5,402.77</u>

50001 - Salaries - Dietician

Source	Facility	Employee	Amount
102014SHR	Saybrook	Palmieri	480.00
112014SHR	Saybrook	Palmieri	637.50
122014SHR	Saybrook	Palmieri	660.00
012015SHR	Laurel Woods	Palmieri	592.50
022015SHR	Laurel Woods	Palmieri	367.5
032015SHR	Laurel Woods	Palmieri	120.00
032015SHR	Laurel Woods	Palmieri	165
			<u>3,022.50</u>

Watrous
 Shared Employees
 Provider 1099-C
 Cost Year 09/30/2015

50002- Chefs

Source	Facility	Employee	Amount
102014SHR	Fowler	Bell	(154.00)
012015SHR	Fowler	Bell	(168.25)
			<u>(322.25)</u>

50003- Salaries Dietary Aids

Source	Facility	Employee	Amount
102014SHR	Fowler	Palermo	141.13
112014SHR	Fowler	Palermo	187.00
112014SHR	Fowler	Lee	(133.88)
122014SHR	Fowler	Palermo	385.13
012015SHR	Fowler	Palermo	236.63
012015SHR	Fowler	Mooney	(92.00)
012015SHR	Fowler	Palermo	(71.26)
			<u>652.75</u>

Watrous

Shared Employees

Provider 1099-C

Cost Year 09/30/2015

60001 - Housekeeping

Source	Facility	Employee	Amount
112014SHR	Fowler	Lee	(850.82)
122014SHR	Fowler	Lee	(292.26)
			<u>(1,143.08)</u>

70062 - Salaries - PT Tech

Source	Facility	Employee	Amount
102014SHR	Fowler	Patel	596.67
112014SHR	Fowler	Patel	446.57
122014SHR	Fowler	Patel	589.18
012015SHR	Fowler	Patel	622.93
022015SHR	Fowler	Patel	645.46
032015SHR	Fowler	Patel	48.78
			<u>2,949.59</u>

Total Facility #####

Total Healthport 629.00

Total Shared #####

Watrous
 Shared Employees
 Cost Year 09/30/2015

Healthport Service
 45022-Purchase Service ESP RN Healthport Services

Source	Facility	Employee	Amount
102014SHR	Healthport	Scanzillo	8,469.75
102014SHR	Healthport	Solosky	604.75
112014SHR	Healthport	Scanzillo	4,514.25
122014SHR	Healthport	Scanzillo	2,449.50
122014SHR	Healthport	Solosky	302.25
122014SHR	Healthport	Schilder	414.00
012015SHR	Healthport	Scanzillo	1,086.00
012015SHR	Healthport	Solosky	3,264.75
012015SHR	Healthport	Brine	345.75
012015SHR	Healthport	Solosky	(1,015.50)
022015SHR	Healthport	Scanzillo	3,605.50
022015SHR	Healthport	Masserelli	336.00
022015SHR	Healthport	Simeoli	852.00
022015SHR	Healthport	Scanzillo	1,068.00
032015SHR	Healthport	Scanzillo	1,363.50
032015SHR	Healthport	Masserelli	365.25
032015SHR	Healthport	Simeoli	325.00
032015SHR	Healthport	Scanzillo	1,036.25
Indirect Alloc			18987.7
			#####

Total ESP #####

Watrous
Corporate Employees
Cost Year 09/30/2015

41003 - Salaries - Accounting

<u>Source</u>	<u>Facility</u>	<u>Employee</u>	<u>Amount</u>
191-93107	AHC Direct Cost	Various	1,241.00
191-93105	AHC Direct Cost	Various	<u>5,030.00</u>
			<u>6,271.00</u>
		Total	6,271.00

Hours

960.00

=====

Hours
(16.25)
8.25
(16.75)
(16.25)
8.50
8.25
8.50
18.50
2.75
=====

Hours
(108.00)
(17.00)
(24.00)
(43.75)
(16.00)
(27.00)
(8.50)
(244.25)
=====

Hours
(23.75)
(11.25)
(35.00)
=====

Hours
9.00
6.00
36.50
4.75
75.50
34.25
8.25
174.25

Hours
16.00
21.25
22.00
19.75
16.25
5.31
5.5
106.06

Hours
(11.00)
(11.75)
(22.75)

Subtotal

Amount
14.25
18.50
(12.75)
39.25
24.00
(8.00)
(7.50)
67.75

Hours
(72.25)
(27.50)
(99.75)

Hours
39.75
29.75
39.25
41.50
43.00
3.25
196.50

18.50

#####

Hours

205.00
14.50
107.75
58.50
7.75
10.00
26.00
76.75
8.25
(23.87)
90.25
8.00
17.25
25.46
32.50
8.75
6.25
24.70

703.79

703.79

Hours

40.00

222.00

262.00

262.00

Watrous Shared Employee Smartlink Report

Reporting: 3/8/2015 to 9/19/2015

Emp Num	Last Name	First Name	Home Facility Code	Home Facility	Worked Facility Code	Worked Facility	GL Code
8970386	CULBREATH	KEYANA		8 West Have	13	Watrous	913-45001
29970064	Okam	Vivian		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970328	Massarelli	Roxanne		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970332	Ankrah	Rosemond		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970160	Martinez	Era		29 Healthport	13	Watrous	913-45001
29970069	Poole	Lynn		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970332	Ankrah	Rosemond		29 Healthport	13	Watrous	913-45001
29970366	DeCarlo	Danielle		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970332	Ankrah	Rosemond		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970332	Ankrah	Rosemond		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
6970523	HOEY	DAWN		6 Guilford	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970154	Oatley	Cynthia		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970751	Joseph	Thanuja		29 Healthport	13	Watrous	913-45001
29970154	Oatley	Cynthia		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970367	SIMEOLI	JENNIFER		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970367	SIMEOLI	JENNIFER		29 Healthport	13	Watrous	913-45001
29970751	Joseph	Thanuja		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001
29970751	Joseph	Thanuja		29 Healthport	13	Watrous	913-45001
29970149	Scanzillo	June		29 Healthport	13	Watrous	913-45001

6970523 HOEY DAWN	6 Guilford	13 Watrous	913-45001
29970149 Scanzillo June	29 Healthport	13 Watrous	913-45001
29970149 Scanzillo June	29 Healthport	13 Watrous	913-45001

13970264 FINNIMO MARIE	13 Watrous	26 Laurel Wo	926-45002
13970264 FINNIMO MARIE	13 Watrous	26 Laurel Wo	926-45002
29000058 Chapman Maura	29 Healthport	13 Watrous	913-45002
13970264 FINNIMO MARIE	13 Watrous	26 Laurel Wo	926-45002

26970982 BRANTLE TIFFANIE	26 Laurel Wo	13 Watrous	913-45003
24970400 FRANCIS DANA	24 Chesterfiel	13 Watrous	913-45003
24970277 FROST LISA	24 Chesterfiel	13 Watrous	913-45003
26970484 GIBBS SHARINA	26 Laurel Wo	13 Watrous	913-45003
26970908 PORRAZZ ASHLEY	26 Laurel Wo	13 Watrous	913-45003
26970908 PORRAZZ ASHLEY	26 Laurel Wo	13 Watrous	913-45003
26970484 GIBBS SHARINA	26 Laurel Wo	13 Watrous	913-45003
24970400 FRANCIS DANA	24 Chesterfiel	13 Watrous	913-45003
13970744 CASTILL(DEVONN.	13 Watrous	22 Cromwell	922-45003
26970982 BRANTLE TIFFANIE	26 Laurel Wo	13 Watrous	913-45003
13970744 CASTILL(DEVONN.	13 Watrous	22 Cromwell	922-45003
26970982 BRANTLE TIFFANIE	26 Laurel Wo	13 Watrous	913-45003
24970400 FRANCIS DANA	24 Chesterfiel	13 Watrous	913-45003
26970484 GIBBS SHARINA	26 Laurel Wo	13 Watrous	913-45003
26970872 HUNTE ONICA	26 Laurel Wo	13 Watrous	913-45003
13970744 CASTILL(DEVONN.	13 Watrous	22 Cromwell	922-45003
24970400 FRANCIS DANA	24 Chesterfiel	13 Watrous	913-45003
6970461 QUILES KAYLA	6 Guilford	13 Watrous	913-45003
13970744 CASTILL(DEVONN.	13 Watrous	22 Cromwell	922-45003

26970980 VAMVAK KATHERI	26 Laurel Wo	13 Watrous	913-45011
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6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099505 KOPP IRENE	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017

6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017
6099457 BARCEW KATHLEI	6 Guilford	13 Watrous	913-45017

26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001
26971002 Palmieri Rosina	26 Laurel Wo	13 Watrous	913-50001

6970397 BORRELI ANGELA	6 Guilford	13 Watrous	913-50002
6970397 BORRELI ANGELA	6 Guilford	13 Watrous	913-50002
6970397 BORRELI ANGELA	6 Guilford	13 Watrous	913-50002
27002134 Warner Jacob	27 Saybrook	13 Watrous	913-50002
27002134 Warner Jacob	27 Saybrook	13 Watrous	913-50002
27002134 Warner Jacob	27 Saybrook	13 Watrous	913-50002

6970537 ROWELL DEVON	6 Guilford	13 Watrous	913-50003
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GL Description	PayDate	Hours	Dollars
Salaries - R.N. (CCNH) - JobTitle = RN SNF	3/19/2015	16	224
Salaries - R.N. (CCNH) - JobTitle = RN SNF	3/19/2015	19	380
Salaries - R.N. (CCNH) - JobTitle = RN SNF	3/19/2015	69.5	984
Salaries - R.N. (CCNH) - JobTitle = RN SNF	3/26/2015	25	355.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	3/26/2015	76	1069.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/2/2015	24.5	554.55
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/2/2015	75.5	1078.49
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/9/2015	25.5	374
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/9/2015	20	291
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/9/2015	53	753
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/16/2015	16.25	304.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/16/2015	33.25	543.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/16/2015	25	355.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/23/2015	16.5	480.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/23/2015	49	691.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/30/2015	26	495.83
Salaries - R.N. (CCNH) - JobTitle = RN SNF	4/30/2015	76	1089.53
Salaries - R.N. (CCNH) - JobTitle = RN SNF	5/7/2015	39.25	558.49
Salaries - R.N. (CCNH) - JobTitle = RN SNF	5/7/2015	97	1506.52
Salaries - R.N. (CCNH) - JobTitle = RN SNF	5/14/2015	49.5	701.25
Salaries - R.N. (CCNH) - JobTitle = RN SNF	5/21/2015	51.75	642
Salaries - R.N. (CCNH) - JobTitle = RN SNF	5/28/2015	49	691.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	5/28/2015	24	336
Salaries - R.N. (CCNH) - JobTitle = RN SNF	6/4/2015	49.5	710.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	6/11/2015	52	754.19
Salaries - R.N. (CCNH) - JobTitle = RN SNF	6/18/2015	65.5	1013.25
Salaries - R.N. (CCNH) - JobTitle = RN SNF	6/25/2015	76	1089.53
Salaries - R.N. (CCNH) - JobTitle = RN SNF	7/2/2015	24	368
Salaries - R.N. (CCNH) - JobTitle = RN SNF	7/2/2015	25	440.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	7/2/2015	24.5	345.75
Salaries - R.N. (CCNH) - JobTitle = RN SNF	7/9/2015	28	566.83
Salaries - R.N. (CCNH) - JobTitle = RN SNF	7/16/2015	48.5	681.75
Salaries - R.N. (CCNH) - JobTitle = RN SNF	7/16/2015	25	355.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	7/23/2015	67.25	790.32
Salaries - R.N. (CCNH) - JobTitle = RN SNF	7/30/2015	50	711
Salaries - R.N. (CCNH) - JobTitle = RN SNF	8/6/2015	25.5	365.25
Salaries - R.N. (CCNH) - JobTitle = RN SNF	8/13/2015	24.75	329.25
Salaries - R.N. (CCNH) - JobTitle = RN SNF	9/3/2015	30.5	470
Salaries - R.N. (CCNH) - JobTitle = RN SNF	9/10/2015	25.5	339
Salaries - R.N. (CCNH) - JobTitle = RN SNF	9/10/2015	51.5	744.44

Salaries - R.N. (CCNH) - JobTitle = RN SNF	9/17/2015	24.75	313.5
Salaries - R.N. (CCNH) - JobTitle = RN SNF	9/17/2015	56	838.77
Salaries - R.N. (CCNH) - JobTitle = RN SNF	9/24/2015	48.5	681.75
Total		1778.75	26369.74

Salaries LPN - JobTitle = LPN SNF	6/11/2015	-33.5	-623.36
Salaries LPN - JobTitle = LPN SNF	8/13/2015	-8.75	-212.19
Salaries LPN - JobTitle = LPN SNF	8/20/2015	8.25	255.75
Salaries LPN - JobTitle = LPN SNF	9/24/2015	-9.25	-224.31
Total		-43.25	-804.11

Salaries - Aides - JobTitle = CNA SNF	6/4/2015	8.5	167.05
Salaries - Aides - JobTitle = CNA SNF	6/4/2015	18.75	101.57
Salaries - Aides - JobTitle = CNA SNF	6/4/2015	23.25	163.14
Salaries - Aides - JobTitle = CNA SNF	6/4/2015	24	208.08
Salaries - Aides - JobTitle = CNA SNF	6/4/2015	24	198
Salaries - Aides - JobTitle = CNA SNF	6/25/2015	16	108
Salaries - Aides - JobTitle = CNA SNF	7/9/2015	38.5	239.38
Salaries - Aides - JobTitle = CNA SNF	8/6/2015	8	112
Salaries - Aides - JobTitle = CNA SNF	9/3/2015	0	-41.25
Salaries - Aides - JobTitle = CNA SNF	9/10/2015	65	444.07
Salaries - Aides - JobTitle = CNA SNF	9/10/2015	-8.5	-112.63
Salaries - Aides - JobTitle = CNA SNF	9/17/2015	16	120.16
Salaries - Aides - JobTitle = CNA SNF	9/17/2015	43	376.88
Salaries - Aides - JobTitle = CNA SNF	9/17/2015	24.75	186.79
Salaries - Aides - JobTitle = CNA SNF	9/17/2015	22.5	239.07
Salaries - Aides - JobTitle = CNA SNF	9/17/2015	-8	-159
Salaries - Aides - JobTitle = CNA SNF	9/24/2015	33.5	207.31
Salaries - Aides - JobTitle = CNA SNF	9/24/2015	4.75	80.75
Salaries - Aides - JobTitle = CNA SNF	9/24/2015	-33	-231.01
Total		321	2408.36

Salaries - Nursing Administration - JobTitle =	4/2/2015	4	81.2
Total		4	81.2

Salaries - MDS Coordinator - JobTitle = MDS	3/19/2015	16	526.46
Salaries - MDS Coordinator - JobTitle = MDS	3/26/2015	21.25	665.34
Salaries - MDS Coordinator - JobTitle = MDS	3/26/2015	3.5	117.43
Salaries - MDS Coordinator - JobTitle = MDS	4/2/2015	8.5	266.14

Salaries - MDS Coordinator - JobTitle = MDS 4/9/2015	16.5	516.62
Salaries - MDS Coordinator - JobTitle = MDS 4/16/2015	14.5	454
Salaries - MDS Coordinator - JobTitle = MDS 4/30/2015	8.25	258.31
Salaries - MDS Coordinator - JobTitle = MDS 6/4/2015	8.75	273.96
Salaries - MDS Coordinator - JobTitle = MDS 6/11/2015	8.75	273.96
Salaries - MDS Coordinator - JobTitle = MDS 6/18/2015	8.75	273.96
Salaries - MDS Coordinator - JobTitle = MDS 7/2/2015	8.5	266.14
Salaries - MDS Coordinator - JobTitle = MDS 7/9/2015	8	250.48
Salaries - MDS Coordinator - JobTitle = MDS 9/10/2015	8.25	258.31
Salaries - MDS Coordinator - JobTitle = MDS 9/17/2015	8.25	258.31
Salaries - MDS Coordinator - JobTitle = MDS 9/24/2015	8.25	258.31
Total	156	4917.73

Salaries - Dietitians - JobTitle = REGIONAL 1 4/2/2015	4	120
Salaries - Dietitians - JobTitle = REGIONAL 1 4/9/2015	3.88	116.4
Salaries - Dietitians - JobTitle = REGIONAL 1 4/23/2015	8.5	255
Salaries - Dietitians - JobTitle = REGIONAL 1 5/7/2015	5	150
Salaries - Dietitians - JobTitle = REGIONAL 1 5/14/2015	5.25	157.5
Salaries - Dietitians - JobTitle = REGIONAL 1 5/28/2015	5	150
Salaries - Dietitians - JobTitle = REGIONAL 1 6/11/2015	5	150
Salaries - Dietitians - JobTitle = REGIONAL 1 6/18/2015	5	150
Salaries - Dietitians - JobTitle = REGIONAL 1 6/25/2015	5	150
Salaries - Dietitians - JobTitle = REGIONAL 1 7/2/2015	5.25	157.5
Salaries - Dietitians - JobTitle = REGIONAL 1 7/9/2015	4.25	127.5
Salaries - Dietitians - JobTitle = REGIONAL 1 7/16/2015	4	120
Salaries - Dietitians - JobTitle = REGIONAL 1 7/23/2015	4.5	135
Salaries - Dietitians - JobTitle = REGIONAL 1 7/30/2015	4	120
Salaries - Dietitians - JobTitle = REGIONAL 1 8/6/2015	4.5	135
Salaries - Dietitians - JobTitle = REGIONAL 1 8/13/2015	4	120
Salaries - Dietitians - JobTitle = REGIONAL 1 8/20/2015	4.5	135
Salaries - Dietitians - JobTitle = REGIONAL 1 8/27/2015	4.5	135
Total	86.13	2583.9

Salaries - Chefs Cooks - JobTitle = Cook Super 6/4/2015	16	129.72
Salaries - Chefs Cooks - JobTitle = Cook Super 6/11/2015	12.75	158.24
Salaries - Chefs Cooks - JobTitle = Cook Super 6/25/2015	8	104
Salaries - Chefs Cooks - JobTitle = Cook Super 8/6/2015	7.5	50.63
Salaries - Chefs Cooks - JobTitle = Cook Super 8/27/2015	26	175.5
Salaries - Chefs Cooks - JobTitle = Cook Super 9/3/2015	12.5	83.73
Total	82.75	701.82

Salaries - Helpers Dishwashers - JobTitle = DI 8/20/2015	4	42
Total	4	42

Healthport Total	1,707.00	25,529.50
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Grand Total	2,389.38	36,300.64
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General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Watrous Nursing Center	License No. 1099-C	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.
 The costs incurred by Apple Health Care, inc. (a related party), to provide Accounting and Managerial services to each facility owned by Brian J. Foley, are allocated on a per bed basis.

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.

N/A

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 Watrous Nursing Center			License No. 1099-C			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							
	<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"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" 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 Watrous Nursing Center	License No. 1099-C	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 1 Saslow, Lufkin, & Buggy, LLP 2 Huban & Brazee 3 4	Address (No. & Street, City, State, Zip Code) 10 Tower Lane Avon, CT 06001 35 Wendell Avenue Pittsfield, MA 10202
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Services Provided by This Firm (*describe fully*)

1 Preparation of audited financials (disallow Pg. 28)	\$ 2,179
2 Preparation of tax returns	\$ 1,008
3	\$
4	\$
Charge for Services Provided	
	\$ 3,187

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 Law Offices of Jason G. DeGenaro 2 Clerk of the Superior Court 3 Eve S. Miller 4 5	Telephone Number
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Address (*No. & Street, City, State, Zip Code*)

1 29 Water St. Guilford, CT 06437
2 P.O. Box 972 Norwich, CT 06060
3 52 Wheaton Road Washington Depot CT 06794
4
5

Services Provided by This Firm (*describe fully*)

1 Collections (Disallow pg. 28)	\$ 1,024
2 Litigation	\$ 90
3 Conservatorship	\$ 85
4	\$
5	\$
Charge for Services Provided	
	\$ 1,199

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 Watrous Nursing Center			License No. 1099-C		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	45	45			45	45			45	45			
B. On last day of THIS report period	45	45			45	45			45	45			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	39	39			39	39			39	39			
B. As of midnight of THIS report period	37	37			37	37			37	37			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,290	1,290			1,142	1,142			148	148			
B. Medicaid (Conn.)	8,896	8,896			6,322	6,322			2,574	2,574			
C. Medicaid (other states)													
D. Private Pay	2,457	2,457			1,888	1,888			569	569			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	12,643	12,643			9,352	9,352			3,291	3,291			
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)	12,643	12,643			9,352	9,352			3,291	3,291			

Schedule of Resident Statistics (Cont'd)

Name of Facility Watrous Nursing Center			License No. 1099-C			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	2		28		7								
Per Diem Rate													
a. One bed rm.					430.00								
b. Two bed rms.	Various Rugs III		209.93		386.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									743	743			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									3,423	3,423			
D. Total Physical Therapy Treatments									4,166	4,166			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									160	160			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									465	465			
D. Total Speech Therapy Treatments									625	625			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									740	740			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									2,826	2,826			
D. Total Occupational Therapy Treatments									3,566	3,566			

Report of Expenditures - Salaries & Wages

Name of Facility Watrous Nursing Center	License No. 1099-C	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)	79,191	2,062				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	28,844	1,505				
5. Dietary Service						
a. Head Dietitian	5,606	187				
b. Food Service Supervisor	44,363	2,186				
c. Dietary Workers	117,532	9,030				
6. Housekeeping Service						
a. Head Housekeeper	39,345	1,975				
b. Other Housekeeping Workers	50,897	4,503				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	57,467	3,160				
8. Laundry Service						
a. Supervisor	4,103	205				
b. Other Laundry Workers	11,455	969				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	63,618	2,735				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	84,198	1,876				
b. RN						
1. Direct Care	299,689	9,908				
2. Administrative**	75,016	3,115				
c. LPN						
1. Direct Care	240,736	9,354				
2. Administrative**						
d. Aides and Attendants	427,137	30,505				
e. Physical Therapists	2,950	197				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	42,276	2,499				
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	45,109	2,070				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	1,719,532	88,040				

* 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	
Watrous Nursing Center				1099-C	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										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Watrous Nursing Center				1099-C	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***										
Deborah Bradley	79,191				Administrator 10/1/14 - 09/30/15	2,062	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		
Watrous Nursing Center	1099-C	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	4,806	52				
3. Pharmacist	3,446	34				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	76,629	1,042				
b. Other						
6. Social Worker	1,000	30				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	14,450	196				
b. Utilization Review (Title 18 and 19 only) monthly meeting	225	3				
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	24,991	156				
b. Other						
10. Occupational Therapist						
a. Resident Care	65,202	892				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	48,375	704				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	1,925	19				
B-13 Total Fees Paid in Lieu of Salaries	241,049	3,127				

* 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 Watrous Nursing Center		License No. 1099-C	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		
Allstar Therapy 21 Waterville Rd. Avon, CT	Therapy Services	<input checked="" type="radio"/>	<input type="radio"/>	See Disclosure Pg. 4	
Healthport Services 21 Waterville Rd. Avon, CT	Employee Staffing	<input checked="" type="radio"/>	<input type="radio"/>	See Disclosure Pg. 4	
Dr. Jennifer Swenson 1353 Boston Post Rd Madison, CT 06492	Medical Director & Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Dental Group 85 Barnes Rd Suite 207 Wallingford, CT 06492	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Andrew Berliner 246 E. Main St. Clinton, CT 06419	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
Doreen A. Donahue 35 Farm Hill Rd. Wallingford, CT 06492	Social Worker	<input type="radio"/>	<input checked="" type="radio"/>		
Pointright 150 Cambridge Park Drive, Suite 301, Cambridge, MA 02140	Data Integrity Auditor	<input type="radio"/>	<input checked="" type="radio"/>		
Medstat 41 Northwest Dr. Plainville, CT	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	See Disclosure Pg. 4	
		<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
Watrous Nursing Center	1099-C	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 69,636	69,636			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 36,248	36,248			
4. Social Security (F.I.C.A.)	\$ 121,588	121,588			
5. Health Insurance	\$ 153,235	153,235			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,955	4,955			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 4,406	4,406			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 44,019	44,019			
d. Accounting and Auditing	\$ 3,187	3,187			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 1,199	1,199			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 9,255	9,255			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 12,797	12,797			
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 238,618	238,618			
Subtotal	\$ 699,143	699,143			

* 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
Watrous Nursing Center	1099-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		699,143	699,143		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 10,136	10,136			
2. Holiday Parties for Staff	\$ 1,209	1,209			
3. Gifts to Staff and Residents	\$ 3,348	3,348			
4. Employee Travel	\$ 8,448	8,448			
5. Education Expenses Related to Seminars and Conventions	\$ 2,395	2,395			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 5,905	5,905			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 11,716	11,716			
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	\$ 3,177	3,177			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 3,171	3,171			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 375	375			
9. Subscriptions	\$ 3,558	3,558			
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>)	\$				
12. Administrative Management Services**	\$ 231,536	231,536			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 40,110	40,110			
C-14 Total Administrative & General Expenditures	\$ 1,024,226	1,024,226			

* 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 - Public Relations	\$ 11,716		
Total Other Advertising	\$ 11,716	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
ALTCFM	\$ 80		
CAHCF	\$ 3,071		
ASSOC. REL DIRECTORS	\$ 20		
Total Dues	\$ 3,171	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Corporate Fees - Non Reimbursable	\$ 18,052		
Licenses & Fees	\$ 6,614		
Pre Employment Screening	\$ 10,205		
Point Click Care Fees	\$ 4,524		
Bank Charges	\$ -		
Resident Expenses	\$ 715		
Account Write Off	\$ -		
Total Other Administrative and General	\$ 40,110	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Watrous Nursing Center	License No. 1099-C	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 #
Apple Health Care, Inc.	231,536	Accounting & Managerial Services	Pg. 16 m12

*** 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 Watrous Nursing Center		License No. 1099-C	Report for Year Ended 9/30/2015	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	88,868	88,868		
2. Non-Food Supplies	\$	19,545	19,545		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$	742	742		
c. Management Services**					
	\$				
d. Other (Specify) _____					
	\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$	109,155	109,155	
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals:	Total no. of meals served per day:*	104	104		
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility Watrous Nursing Center		License No. 1099-C	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. \$	4,961	4,961	
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. \$	1,778	1,778	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	26,010	26,010	
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	32,749	32,749	
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	
Watrous Nursing Center	1099-C	9/30/2015	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced	14,161	14,161		
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	15,578	15,578		
b. Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced				
(<i>Complete Schedule C-2 att. Page 21</i>)	by Personnel				
	Amt. \$	2,319	2,319		
c. Management Services*		\$			
d. Other (<i>Specify</i>)		\$			
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 17,898	17,898		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	87,892	87,892		
Medstat/West River Pharmacy					
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	84,277	84,277		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	5,377	5,377		
f. X-rays and Related Radiological Procedures***	\$	7,247	7,247		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	6,650	6,650		
i. Recreation	\$	23,290	23,290		
j. Other (Specify)**** See Attached Schedule	\$	15,446	15,446		
5K. Total Resident Care Expenditures (5a - 5j)		\$ 230,179	230,179		

* 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)
Nursing Station Supplies	\$ 15,446		
Rehab Service Supplies	\$ -		
IV Therapy Supplies	\$ -		
Social Service Supplies	\$ -		
Total Other Resident Care	\$ 15,446	\$ -	\$ -

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

Name of Facility Watrous Nursing Center			License No. 1099-C		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
Unitex	161 S. Macquestern Pkwy, MT Vernon, NY	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Service	28,009			19	3b
Fire Protection Testing	1701 Highland Avenue #4, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Fire Protection	16,379			22	6a
John R. Selmer D/B/A Sprout Landscaping	26 Woods Rd Higganum, CT 06441	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping Service	11,481			22	6a
		<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"/>							

* 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
Watrous Nursing Center	1099-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 91,788	91,788				
b. Heat	\$ 22,886	22,886				
c. Light & Power	\$ 22,660	22,660				
d. Water	\$ 10,164	10,164				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 8,889	8,889				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 156,388	156,388				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 870	870				
d. Movable Equipment	\$ 5,489	5,489				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 6,359	6,359				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 25,517	25,517				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 25,517	25,517				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 300,000	300,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 26,720	26,720				
c. Personal property taxes	\$ 1,896	1,896				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 360,492	360,492				

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

Annual Report of Long-Term Care Facility

Depreciation Schedule

Name of Facility			License No.			Report for Year Ended			Page	of		
Watrous Nursing Center			1099-C			9/30/2015			23	37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period			17,319		17,319	16,070	S/L	VARIOUS	870			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal										870		
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
E. Total Depreciation												

Watrous Nursing Center
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:				
Total additions for Building Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/26/2014	Bariatric Electric Bed (1st Choice)	\$ 1,228.29	ME-12	\$ 128
12/26/2014	Invacare Mattress MA65 (1st Choice)	\$ 1,971.68	ME-5	\$ 493
2/16/2015	Mattress MA65 Aire (1st Choice)	\$ 1,971.68	ME-5	\$ 141
2/20/2015	Infrastructure/Firewall (JKS)	\$ 707.00	ME-5	\$ 50
3/19/2015	Payroll System Upgrade-Time Clocks	\$ 1,233.02	ME-10	\$ 42
3/19/2015	Payroll System Upgrade-Time Clocks	\$ 1,196.44	ME-10	\$ 41
5/26/2015	Walk Behind Floor Scrubber (Hillyard)	\$ 5,193.75	ME-5	\$ 302.77
Total additions for Movable Equipment		\$ 13,501.86		\$ 1,197 *
Deletions:				
9/30/2015	Ice Machine United	\$ (2,266.28)		
9/30/2015	Refrigerator Modern Food Equipment	\$ (2,141.43)		
9/30/2015	Refrigerator Page Hdw	\$ (750.00)		
9/30/2015	Toaster Rykoff Sexton	\$ (528.12)		
9/30/2015	Install Dishwasher Fitzgerald & Wood	\$ (301.07)		
9/30/2015	Dishwasher Rykoff Sexton	\$ (2,462.40)		
9/30/2015	Slicer United Rest	\$ (806.68)		
9/30/2015	Hot Food Table United Rest	\$ (795.95)		
9/30/2015	Freezer/Cooler Page	\$ (1,508.33)		
9/30/2015	Chairs Spinelli	\$ (622.75)		
9/30/2015	Food Processor United East Foodservice	\$ (1,459.54)		
9/30/2015	Patient lift/Sling Direct Supply Healthcare	\$ (1,426.11)		
9/30/2015	Patient lift/Sling Direct Supply Healthcare	\$ (282.10)		
9/30/2015	20 lb washer (Yankee Equipment Systems)	\$ (1,144.80)		
9/30/2015	chair scale Red Line	\$ (855.26)		
9/30/2015	Drapes Victor Rome	\$ (2,641.59)		
9/30/2015	Curtains Victor Rome	\$ (1,374.81)		
9/30/2015	5 Iris Foam Mattresses Red Line	\$ (532.12)		
9/30/2015	6 Iris Foam Mattresses Red Line	\$ (1,348.48)		
9/30/2015	Mita Copier Northeast	\$ (4,399.00)		
9/30/2015	Photocopier Advanced Copy	\$ (3,163.25)		
Total deletions for Movable Equipment		\$ (30,810.07)		\$ - **

*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:				
11/11/2014	Kitch Hood Upgrade (FPT)	\$ 2,598.13		\$ 324.76
3/12/2015	Vinyl Tile Flooring Installation	\$ 15,378.46		\$ 529.75
3/12/2015	Vinyl Tile Flooring Installation	\$ 114.90		\$ 3.98
5/11/2015	Ceiling Materials (Kamco)	\$ 4,309.13		\$ 164.08
5/11/2015	Paint-Main Hallway and Lobby Renovation	\$ 1,226.98		\$ 37.37
5/14/2015	Ceiling Materials (Kamco)	\$ 512.61		\$ 19.37
6/26/2015	Wallpaper for Lobby Area (Carole Pepe)	\$ 1,321.09		\$ 33.92
7/1/2015	Paint-Main Hallway and Lobby Renovation	\$ 223.56		\$ 5.58
7/7/2015	Paint-Main Hallway and Lobby Renovation	\$ 1,346.35		\$ 32.53
7/7/2015	Paint-Main Hallway and Lobby Renovation	\$ 39.15		\$ 0.95
7/7/2015	Replace Ceiling Tile-Renovation Project	\$ 23.66		\$ 0.56
7/9/2015	Replace Ceiling Tile-Renovation Project	\$ 193.30		\$ 4.61
8/6/2015	Paint-Main Hallway and Lobby Renovation	\$ 68.54		\$ 1.30
8/17/2015	Paint-Main Hallway and Lobby Renovation	\$ 96.57		\$ 1.60
8/21/2015	Paint-Main Hallway and Lobby Renovation	\$ 56.78		\$ 0.88
Total additions for Leasehold Improvement		\$ 27,509.21		\$ 1,161.24 *
Deletions:				
9/30/2015	Madison Carpet & Tile	\$ (1,333.00)		
	Madison Carpet & Tile	\$ (1,154.55)		
	Floor tiles Harris	\$ (2,200.00)		
	Floor tiles Harris	\$ (850.00)		
	Install Hall + Dining West Haven Carpet-	\$ (3,523.00)		
	Roof Repairs Shanley	\$ (4,295.00)		

Roof Repairs	Shanley	\$ (343.60)		
Telephone Installation	Heneghan	\$ (1,729.08)		
Phone System	Sarco Communi	\$ (840.38)		
Driveway & Ramp	Arrow Paving	\$ (15,000.00)		
Paving	Arrow Paving	\$ (800.00)		
Landscaping	Bishop	\$ (947.37)		
Roof	Simmons	\$ (2,500.00)		
Roof	Simmons	\$ (6,510.00)		
Roof Replacement	Simmons	\$ (14,000.00)		
Roof Replacement	Simmons	\$ (6,000.00)		
Roof Replacement	Simmons	\$ (4,305.80)		
Windows	Tunxis Lumber	\$ (767.74)		
Windows	Dash Contractors	\$ (3,375.00)		
Septic Sys	A&W Sanitation	\$ (2,890.00)		
Septic Sys	A&W Sanitation	\$ (2,890.00)		
Septic Sys	A&W Sanitation	\$ (1,314.26)		
Septic Sys	A&W Sanitation	\$ (353.53)		
SVC Sink	Fitzgerald & Wood	\$ (990.80)		
Work on DNS RM	Flanagan	\$ (190.00)		
Install Fluch Sink	Fitzgerald	\$ (284.20)		
Drapes/Hdwr	Victor Rome	\$ (1,620.08)		
Painting	J & A Joseph - Painting	\$ (8,398.50)		
Painting	J & A Joseph - Painting	\$ (8,398.50)		
Trim	Hull's Paint	\$ (8,495.02)		
Painting	J & A Joseph - Painting	\$ (6,996.87)		
Deposit on Carpet	Carangelo	\$ (6,996.88)		
Carpet	Carangelo	\$ (352.38)		
Labor	Carangelo			
Total deletions for Leasehold Improvement		\$ (120,645.54)		\$ -**

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Watrous Nursing Center			License No. 1099-C		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.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				686,932	686,932	A		24,356	
2. Disposals (attach schedule)				(120,646)	(120,646)				
3. Acquired during this report period (attach schedule)				27,509				1,161	
C-4. Subtotal									25,517
D. Total Amortization									25,517

* 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 Watrous Nursing Center	License No. 1099-C	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 type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	45				
6. Square Footage	14,161				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed		See Attached			
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.

CT Medicaid Cost Rep

- A.
- B.
- C.
- D.
- E.
- F.

Note: The following facilities are collateralized by this mortga

	Original Mortgage	6 Month extension
Type of Financing (e.g. fixed, variable)	Fixed	
Date of Mortgage Obtained	4/11/2008	extension to 10/13/15
Interest Rate For the Cost Year	6.44%	2.08%
Term of Mortgage (number of years)	7 Yrs.	6 month
Amount of Principal Borrowed	119,500,000	
Principal Balance Outstanding as of 9/30/15	100,562,320	

age.

Connecticut Facilities

- Brightview Nursing & Retirement Center, Ltd.
- Rose Haven, Ltd.
- Mary Elizabeth Nursing Center, Inc.
- Fowler Nursing Center, Inc.
- Waterbury Extended Care Facility, Inc.
- Harbor View Nursing Center, Inc.
- Liberty Hall Nursing Center
- Orchard Grove Specialty Care
- Wolcott Hall Nursing Center, Inc.
- Hewitt Health and Rehabilitation Center, Inc.
- Watrous Nursing Center
- Elm Hill Nursing Center, Inc.
- Gardner Heights Health Care Center, Inc.
- Shelton lakes Health Care Center, Inc.
- Highview Health Care Center, Inc.
- Westfield Manor Health Care Center, Inc.
- TA Cocomo Memorial
- Plainville Health Care Center, Inc.
- Ledgecrest Health Care Center, Inc.
- Ridgeview Health Care Center, Inc.
- The Kent, Ltd.
- Chesterfields, Ltd.

Out of State Facilities

- Watch Hill Manor, Ltd.
- The Clipper Home, Inc.

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

Name of Facility	License No.	Report for Year Ended	Page	of
Watrous Nursing Center	1099-C	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			
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 Watrous Nursing Center		License No. 1099-C		Report for Year Ended 9/30/2015		Page 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) \$				1,994	1,994		
Value Health Care Term Note Interest/Town of Madison							
13. Total All Interest Expense (12B7 + 12C3 + 12D) \$				1,994	1,994		
14. Insurance							
a. Insurance on Property (buildings only) \$				36,295	36,295		
b. Insurance on Automobiles \$							
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) \$				36,295	36,295		
15. Total All Expenditures (A-13 thru C-14) \$				3,929,957	3,929,957		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Watrous Nursing Center				1099-C	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	\$ 4,084	4,084		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 65,202	65,202		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 44,019	44,019		
10.	15	1d/e	Accounting & Legal	\$ 3,378	3,378		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 11,716	11,716		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 22,491	22,491		
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 150,890	150,890		

* 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)
10	12m	Social Service/Marketing	\$ 4,084		
Total Other Salaries Adjustment			\$ 4,084	\$ -	\$ -

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	Corporate Fee - Non Reimburable	\$ 18,052		
16	1.3	Employee Recognition/Gifts/Parties	\$ 3,348		
16	8a	Chamber of Commerce	\$ 375		
16	m13	Bank Charges	\$ -		
16	m13	Resident Expenses	\$ 715		
16	m13	Account Write Off	\$ -		
Total Other A&G Adjustments			\$ 22,491	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Watrous Nursing Center				1099-C	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 150,890	150,890		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 76,036	76,036		
28.	16	L1	Ambulance/Limousine	\$ 10,136	10,136		
29.	20	h	X-rays, etc	\$ 7,247	7,247		
30.	20	f	Laboratory	\$ 6,650	6,650		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,929	3,929		
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.	30	IV5	Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,994	1,994		
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)			\$ 256,882	256,882		

*** 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.

Watrous Nursing Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy Supplies	\$ -		
20	5j	Rehab Service Supplies	\$ -		
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)
27	12 D	Value Health Term Note Interest Expense	\$ 1,124		
27	12 D	Town of Madison	\$ 870		
Total Other Adjustments			\$ 1,994	\$ -	\$ -

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
Watrous Nursing Center	1099-C	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>)	\$ 1,870,628	1,870,628				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 512,849	512,849				
b. Medicare Room and Board Contractual Allowance **	\$ 108,821	108,821				
4. a. Private-Pay Residents and Other	\$ 1,042,193	1,042,193				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 56,382	56,382				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (56,382)	(56,382)				
c. Prescription Drugs - Non-Medicare	\$ 25,407	25,407				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (25,407)	(25,407)				
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	\$ 109,587	109,587				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (84,833)	(84,833)				
c. Physical Therapy - Non-Medicare	\$ 36,225	36,225				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (28,560)	(28,560)				
4. a. Speech Therapy - Medicare	\$ 21,961	21,961				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (15,107)	(15,107)				
c. Speech Therapy - Non-Medicare	\$ 6,165	6,165				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (5,310)	(5,310)				
5. a. Occupational Therapy - Medicare	\$ 127,352	127,352				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (95,654)	(95,654)				
c. Occupational Therapy - Non-Medicare	\$ 33,120	33,120				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (33,030)	(33,030)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 3,606,406	3,606,406				
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>)	\$					
V. Total Other Revenue (1 thru 8)	\$					
VI. Total All Revenue (III +V)	\$ 3,606,406	3,606,406				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV5	Interest Income	341,452	\$ -		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Watrous Nursing Center	1099-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	17,584
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	341,452
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	8,427
5. Prepaid Expenses			\$	10,666
a. Prepaid Insurance	3,394			
b. Prepaid Property Tax	7,272			
c. Prepaid Other				
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,760,504
Due Affiliate (Debit Balance)	2,757,879			
A/P Patient Exchange	2,625			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,138,633
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>593,795</u>		\$	1,992
	Accum. Depreciation <u>591,803</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>17,319</u>		\$	378
	Accum. Depreciation <u>16,941</u>	Net		
6. Movable Equipment	*Historical Cost <u>167,151</u>		\$	15,852
	Accum. Depreciation <u>151,299</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	21,527
Construction in Progress	2,232			
Fixed Asset Clearing Account	19,295			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	39,749

* 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
Watrous Nursing Center	1099-C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	3,178,381
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>)			\$	1,675
	Capitalized Refinance Expense	1,675		

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,675
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,180,056

* 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 Watrous Nursing Center		License No. 1099-C	Report for Year Ended 9/30/2015	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	163,812
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>)				\$	51,646
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	46,467
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>)				\$	236,918
Accrued PTO		80,087	Accrued Worker's Comp	64,917	
Accrued Pension		1,655	Accrued Professional Fee	2,286	
Accrued Expense Other		77,846	Exchange - Donations	100	
Payroll W/H		5,946	Exchange - A/R	4,080	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	498,843

* 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 Watrous Nursing Center	License No. 1099-C	Report for Year Ended 9/30/2015		Page 34	of 37
Account				Amount	
Total Brought Forward:				498,843	
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>)				\$ 564,990	
Name and Address of Lender	Amount	Loan Date			
Brian J. Foley	564,990	Demand			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 8,940	
Security Deposit		8,940			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 573,930	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,072,773	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Watrous Nursing Center	1099-C	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. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	437,616
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,993,217
6. Gain or Loss for Period			\$	(323,550)
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	2,107,283
C. Total Reserves and Net Worth			\$	2,107,283
D. Total Liabilities, Reserves, and Net Worth			\$	3,180,056

H. Changes in Total Net Worth

Name of Facility Watrous Nursing Center	License No. 1099-C	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			\$	2,433,184
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	3,606,406
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	3,929,957
D. Net Income or Deficit			\$	(323,550)
E. Balance			\$	2,109,634
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>)			\$	2,349
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
Brian J. Foley		President	2,349	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	2,349
H. Balance at End of Period			\$	2,107,285
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility Watrous Nursing Center	License No. 1099-C	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				
Robert Gwizdak				
Address Address			Phone Number	
21 Waterville Road Avon, CT 06001			(860) 470-7535	

Error Check

Level	Item	Reported as	
1	Page 23 - Accumulated Dep. of Movable Eq.	151,299	is inconsistent with Page 31 151,299
1	Page 24 - Accumulated Amort. of Leasehold Imp.	591,803	is inconsistent with Page 31 591,803
1 -	Page 35 - Total Liabilities, Reserves and Net Worth	3,180,056	Total Assets 3,180,056