

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Carolton Chronic and Convalescent Hospital, Inc.	
Address (No. & Street, City, State, Zip Code) 400 Mill Plain Road, Fairfield, CT 06824	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 606-C	RHNS	(Specify)	Medicare Provider 07-5034
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Medicaid Provider Numbers:	CCNH 6064	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) Carolton Chronic and Convalescent Hospital, Inc.	License No. 606-C	Report for Year Ended 9/30/2016	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 Carolton Chronic and Convalescent Hospital, Inc. [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, 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) Dennis Kretzmer			Printed Name (Owner)		
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 Carolton Chronic and Convalescent Hospital, Inc.		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 400 Mill Plain Road, Fairfield, CT 06824				
Report Prepared By PKF O'Connor, Davies, LLP		Phone Number 860-257-1870	Date 2/6/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-255-3573		Report for Year Ended 9/30/2016		Page 2	of 37
Name of Facility (as shown on license) Carolton Chronic and Convalescent Hospital, Inc.			Address (No. & Street, City, State, Zip) 400 Mill Plain Road, Fairfield, CT 06824		
License Numbers:	CCNH 606-C	RHNS	(Specify)	Medicare Provider No. 07-5034	
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 Dennis Kretzmer			Nursing Home Administrator's License No.:	939	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name N/A			License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Carolton Chronic and Convalescent Hospital	License No. 606-C	Report for Year Ended 9/30/2016	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Carolton Chronic and Convalescent Hospital, Inc.	400 Mill Plain Road, Fairfield, CT 06824	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Carmen A. Tortora	400 Mill Plain Road, Fairfield, CT 06824	resident / Director		
Michael Tortora	400 Mill Plain Road, Fairfield, CT 06824	Director		
Paul M. Tortora	400 Mill Plain Road, Fairfield, CT 06824	Director		
Russell J. Melita	400 Mill Plain Road, Fairfield, CT 06824	Director		
Names of Stockholders Owning at Least 10% of Shares				
Carmen A. and Agnes E. Tortora Dynasty Tr	400 Mill Plain Road, Fairfield, CT 06824			

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Carolton Chronic and Convalescent Hospital, Inc.	606-C	9/30/2016	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Carolton Chronic and Convalescent Hospital, Inc.	License No. 606-C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility Carolton Chronic and Convalescent Hospital, Inc.			License No. 606-C	Report for Year Ended 9/30/2016			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Stamp Machine	Monthly	Monthly	1,863	1,863	
DeLange	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	Monthly	Monthly	5,627	5,627	
NEC	<input type="radio"/>	<input checked="" type="radio"/>	Telephone System	Monthly	Monthly	2,111	2,111	
	<input type="radio"/>	<input checked="" 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 ?							Total ***	9,601

Yes No

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

General Information and Questionnaire

Accounting Basis

Name of Facility Carolton Chronic and Convalescent	License No. 606-C	Report for Year Ended 9/30/2016	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
 If "No," explain.
 No

Independent Accounting Firm

Name of Accounting Firm 1 PKF O'Connor Davies, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 100 Great Meadow Rd. Wethersfield CT
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Services Provided by This Firm (*describe fully*)

1 Financial Statements Tax Returns, cost report preparations, consulting	\$	20,405
2	\$	
3	\$	
4	\$	
Charge for Services Provided		
\$		20,405

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

- Yes
 No
 Pg 15 L 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Jackson lewis 2 Charles Jankovsky 3 Murtha Cullina 4 Wiggen and Dana 5 W. Klein Knecht	Telephone Number
--	------------------

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 Employee relations	\$	31,044
2 Collections (See pg 28)	\$	14,045
3 Medicaid Appeal	\$	2,575
4 Corporate Issues (see pg 28)	\$	190
5 Collections (See pg 28)	\$	2,250
Charge for Services Provided		
\$		50,104

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

- Yes
 No
 Pg 15 L 1e

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics

Name of Facility Carolton Chronic and Convalescent Hospital, Inc.			License No. 606-C		Report for Year Ended 9/30/2016				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	229	229			229	229			229	229			
B. On last day of THIS report period	229	229			229	229			229	229			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	168	168			168	168			166	166			
B. As of midnight of THIS report period	159	159			166	166			159	159			
3. Total Number of Days Care Provided During Period													
A. Medicare	9,442	9,442			7,431	7,431			2,011	2,011			
B. Medicaid (Conn.)	30,349	30,349			22,366	22,366			7,983	7,983			
C. Medicaid (other states)													
D. Private Pay	20,431	20,431			15,757	15,757			4,674	4,674			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	60,222	60,222			45,554	45,554			14,668	14,668			
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	365	365			284	284			81	81			
5. Total Resident Days (3G + 4A + 4B)	60,587	60,587			45,838	45,838			14,749	14,749			

Schedule of Resident Statistics (Cont'd)

Name of Facility Carolton Chronic and Convalescent Hospital.			License No. 606-C			Report for Year Ended 9/30/2016			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	21		89		49								
Per Diem Rate													
a. One bed rm.			252.00		461.00								
b. Two bed rms.					411.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,194	1,194				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								45	45				
C. Other								19,015	19,015				
D. Total Physical Therapy Treatments								20,254	20,254				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								48	48				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								3	3				
C. Other								425	425				
D. Total Speech Therapy Treatments								476	476				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								741	741				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								45	45				
C. Other								11,428	11,428				
D. Total Occupational Therapy Treatments								12,214	12,214				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Carolton Chronic and Convalescent Hospital, Inc.	606-C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	100,000	2,080				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	100,000	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	144,000	4,160				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	838,607	33,201				
5. Dietary Service						
a. Head Dietitian	91,824	2,080				
b. Food Service Supervisor						
c. Dietary Workers	1,085,567	60,921				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	640,193	39,574				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	197,490	8,629				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	132,386	8,162				
9. Barber and Beautician Services	15,114	817				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	168,500	3,733				
b. RN						
1. Direct Care	1,444,243	41,410				
2. Administrative**	356,625	9,372				
c. LPN						
1. Direct Care	2,754,980	85,981				
2. Administrative**	138,534	4,269				
d. Aides and Attendants	3,086,475	192,330				
e. Physical Therapists	1,143,478	23,953				
f. Speech Therapists						
g. Occupational Therapists	582,235	14,362				
h. Recreation Workers	263,792	11,797				
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	104,183	3,827				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	51,178	2,596				
<i>A-13. Total Salary Expenditures</i>	13,439,404	555,334				

* 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	
Carolton Chronic and Convalescent Hospital, Inc.				606-C	9/30/2016			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).										
Carmen A. Tortora Jr.	100000 - See pg 28				President of Corp.	2,080	A1	TTFT Mgmt Co.		Pg 28 Disallow

* 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	
Carolton Chronic and Convalescent Hospital, Inc.				606-C	9/30/2016			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***										
Dennis Kretzmer	100,000				Administrator	2,080	A2	TTFT Mgmt Co.	Pg. 28 Dis	
Section IV - Assistant Administrators										
Thomas J. Tortora	72,000				Assistant Administrator	2,080	A3	TTFT Mgmt Co.	Pg. 28 Dia	
Kathern Abrahamsen	72,000				Assistant Administrator	2,080	A3	TTFT Mgmt Co.	Pg. 28 Dia	

*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		
Carolton Chronic and Convalescent Hospital, Inc.	606-C	9/30/2016	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	24,055	96				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,000	300				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	60,191	1,068				
b. Other	3,168	89				
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	147,414	1,553				

* 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 Carolton Chronic and Convalescent Hospital, Inc.		License No. 606-C	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthdrive Dental, 25 Needham Street, Newton, MA 02461	Dental services.	<input type="radio"/>	<input checked="" type="radio"/>		
Stuart Miller MD, 39 Canterbury Lane, Trumbull, CT 06611	Medical director.	<input type="radio"/>	<input checked="" type="radio"/>		
Peter Tortora MD, 345 Old Oaks Drive, Fairfield, CT 06825	Assistant medical director. (100 hours)	<input checked="" type="radio"/>	<input type="radio"/>	Brother of operators.	
Fairfield Medical Group	Staff physicals (see pg 15)	<input checked="" type="radio"/>	<input type="radio"/>	Brother of operators.	
Rehab Associates 411 Old Coach Rd Fairfield CT	Speech Therapy/OT	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
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		<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
Carolton Chronic and Convalescent Hospital, Inc	606-C	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 490,420	490,420			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 1,237,130	1,237,130			
5. Health Insurance	\$ 1,516,042	1,516,042			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 19,057	19,057			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 125	125			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 20,405	20,405			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 50,104	50,104			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 233,033	233,033			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 47,000	47,000			
2. Cellular Phones	\$ 3,616	3,616			
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	\$ 998,172	998,172			
Subtotal	\$ 4,615,104	4,615,104			

* 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
Carolton Chronic and Convalescent Hospital, Inc.	606-C	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	4,615,104	4,615,104			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	16,708	16,708		
4. Employee Travel	\$	27,611	27,611		
5. Education Expenses Related to Seminars and Conventions	\$	9,042	9,042		
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>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)***	\$	18,132	18,132		
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$	381	381		
7. Postage	\$				
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$	1,275	1,275		
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	1,280	1,280		
10. Contributions***	\$	7,925	7,925		
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**	\$	628,783	628,783		
13. Other (<i>Specify</i>)	\$	44,575	44,575		
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	5,370,816	5,370,816		

* 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 (see pg 28)	\$ 18,132		
Total Other Advertising	\$ 18,132	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	\$ -		
ACHCA	\$ 310		
CAHCF	\$ 350		
State Dues	\$ 615		
Total Dues	\$ 1,275	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
See pg 28	\$ 7,925		
Total Contributions	\$ 7,925	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Directors Fees (See pg 28)	\$ 6,000		
Consulting	\$ 5,068		
Penalties (see pg 28)	\$ 14,802		
Kitchen Permit	\$ 75		
Food License	\$ 374		
Other A&G (see pg 28)	\$ 10,036		
Employee Physicals	\$ 8,220		
Total Other Administrative and General	\$ 44,575	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Carolton Chronic and Convalescent Hosp	License No. 606-C	Report for Year Ended 9/30/2016	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 #
TTFT Management Associates, Fairfield, CT	628,783	Overall Management of facility	P. 16/ m12 & pg. 28

*** 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 Carolton Chronic and Convalescent Hospital, Inc.	License No. 606-C	Report for Year Ended 9/30/2016	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 540,883	540,883		
2. Non-Food Supplies	\$ 115,667	115,667		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____			
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 656,550	656,550		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
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 checked="" type="radio"/> Yes <input 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		License No.	Report for Year Ended	Page	of
Carolton Chronic and Convalescent Hospital, Inc.		606-C	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	47,772	47,772	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	11,629	11,629	
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	30,621	30,621	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	90,022	90,022	
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	
Carolton Chronic and Convalescent Hospital, Ir	606-C	9/30/2016	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	65,529	65,529		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	65,529	65,529		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	583,512	583,512		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	220,027	220,027		
d. Ambulance/Limousine***	\$	481	481		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	56,822	56,822		
f. X-rays and Related Radiological Procedures***	\$	27,224	27,224		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	57,700	57,700		
i. Recreation	\$	15,741	15,741		
j. Other (Specify)**** See Attached Schedule	\$	192,528	192,528		
5K. Total Resident Care Expenditures (5a - 5j)	\$	1,154,035	1,154,035		

* 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)
IV Therapy (see pg 29)	\$ 96,758		
Med Supply Personal (See pg 29)	\$ 38,370		
PT Supplies	\$ 12,369		
Medical Supplies Medicare	\$ 19,774		
Physician Procedures (see pg 29)	\$ 19,226		
Med Supplies	\$ 6,031		
Total Other Resident Care	\$ 192,528	\$ -	\$ -

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

Name of Facility Carolton Chronic and Convalescent Hospital, Inc.			License No. 606-C		Report for Year Ended 9/30/2016			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
D & M Landscaping	131 Carlynn Rd Fairfield CT	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping/snowplowing	36,827			22	6af
	ARJO	<input type="radio"/>	<input type="radio"/>		Equipment	13,112			22	6af
Ray Flanagan	Fairfiled CT	<input type="radio"/>	<input checked="" type="radio"/>		Plumbing	35,644			22	6af
		<input type="radio"/>	<input checked="" type="radio"/>							
Call Peter	East Windsor CT	<input type="radio"/>	<input checked="" type="radio"/>		Dumpsters/Garbage	41,445			22	6f
Home Depot		<input type="radio"/>	<input type="radio"/>		Materials	14,480			22	6a
Direct TV	PO Box 5392 Miami FL 33152	<input type="radio"/>	<input checked="" type="radio"/>		Satellite TV	16,629			22	6f
Toth Mechanical	Shelton CT	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance	15,698			22	6af
Precision Mechanical	Houston TX	<input type="radio"/>	<input checked="" type="radio"/>		Fire Sprinkler Testing/Inspections	12,592			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
ICS		<input type="radio"/>	<input checked="" type="radio"/>		Computer System	53,691			15	1g
Pointclickcare		<input type="radio"/>	<input checked="" type="radio"/>		Computer System	50,149			15	1g
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Carolton Chronic and Convalescent Hospital,	606-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 101,366	101,366				
b. Heat	\$ 92,635	92,635				
c. Light & Power	\$ 207,614	207,614				
d. Water	\$ 36,868	36,868				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,601	9,601				
f. Other (<i>itemize</i>)	\$ 205,033	205,033				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 653,117	653,117				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 134,485	134,485				
c. Non-Movable Equipment	\$ 6,842	6,842				
d. Movable Equipment	\$ 60,440	60,440				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 201,767	201,767				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 107,063	107,063				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 107,063	107,063				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 930,000	930,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 190,105	190,105				
c. Personal property taxes	\$ 89,684	89,684				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,518,619	1,518,619				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Purchased Services	\$ 205,033		
Total Other Repairs and Maintenance	\$ 205,033	\$ -	\$ -

Carolton Chronic and Convalescent Hospital, Inc.
9/30/2016

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:				
Jan. 2016	Computers	\$ 5,381	5	\$ 1,076
May 2016	TVs	\$ 2,127	5	\$ 425
July 2016	Scale	\$ 6,796	10	\$ 680
May 2016	Mixing Valves	\$ 6,097	10	\$ 610
Total additions for Movable Equipment		\$ 20,401		\$ 2,791 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*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:				
Nov. 2015	Roofing	\$ 96,586	20	\$ 4,829
Aug. 2016	Walkway	\$ 6,274	20	\$ 314
May 2016	Rooftop AC	\$ 6,048	20	\$ 302
Total additions for Leasehold Improvement		\$ 108,908		\$ 5,445 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Carolton Chronic and Convalescent Hospital, Inc.			License No. 606-C		Report for Year Ended 9/30/2016			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				4,525,731	3,542,919			101,618	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				108,908				5,445	
C-4. Subtotal									107,063
D. Total Amortization									107,063

* 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 Carolton Chronic and Convalescent Hc	License No. 606-C	Report for Year Ended 9/30/2016	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	1956			
2. Date Structure Completed	1956			
3. If NOT Original Owner, Date of Purchase	05/09/05			
4. Date of Initial Licensure	05/09/05			
5. Total Licensed Bed Capacity	229			
6. Square Footage				
7. Acquisition Cost				
a. Land	139,648			
b. Building	66,176			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	07/01/03			
c. Interest Rate for the Cost Year	5.90%			
d. Term of Mortgage (number of years)	20			
e. Amount of Principal Borrowed	9,000,000			
f. Principal balance outstanding as of _____				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Carolton Chronic and Convalescent H		606-C	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Carolton Chronic and Convalescent		606-C		9/30/2016		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)				\$	73,514	73,514	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	73,514	73,514	
14. Insurance							
a. Insurance on Property (buildings only)				\$	61,470	61,470	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	32,400	32,400	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	147,107	147,107	
Liability and other							
14d. Total Insurance Expenditures (14a + b + c)				\$	240,977	240,977	
15. Total All Expenditures (A-13 thru C-14)				\$	23,409,997	23,409,997	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Carolton Chronic and Convalescent Hospital, Inc.				606-C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 16,485	16,485		
11.			Telephone	\$			
12.	15	Lh2	Cellular Telephone	\$ 3,000	3,000		
13.	15	Lla5	Life insurance premiums on the life of Owners, Partners, Operators	\$ 1,400	1,400		
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	M3	Unallowable Advertising *	\$ 18,132	18,132		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	M10	Fund Raising / Contributions	\$ 7,925	7,925		
21.	16	M12	Unallowable Management Fees	\$ 628,783	628,783		
22.	10&14		Barber and Beauty	\$ 15,495	15,495		
23.			Other - See attached Schedule	\$ 198,066	198,066		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$ 6,651	6,651		
Subtotal (Items 1 - 26)				\$ 895,937	895,937		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16 A		Directors Fees	\$ 6,000		
16	L4	Entertainment	\$ 27,611		
16	L3	Gifts to staff	\$ 858		
29B		Outpatient Therapy	\$ 4,759		
16A		Other A&G	\$ 10,036		
16A		Penalties	\$ 14,802		
10		Owner Wages	\$ 100,000		
13		Med Dir - Related Party	\$ 30,000		
	16 15	Education Expense	\$ 4,000		
Total Other A&G Adjustments			\$ 198,066	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Carolton Chronic and Convalescent Hospital, Inc.			606-C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 895,937	895,937		
Page 20 - Resident Care Supplies***							
27.	20		Prescription Drugs	\$ 583,512	583,512		
28.	20		Ambulance/Limousine	\$ 481	481		
29.	20		X-rays, etc	\$ 27,224	27,224		
30.	20		Laboratory	\$ 57,700	57,700		
31.			Medical Supplies	\$			
32.	20		Oxygen (non emergency)	\$ 56,822	56,822		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 154,354	154,354		
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	\$ 7,343	7,343		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$ 11,570	11,570		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 12,694	12,694		
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)			\$ 1,807,637	1,807,637		

*** 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.

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30a		Rental Income	\$ 12,694		
Total Other Adjustments			\$ 12,694	\$ -	\$ -

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
Carolton Chronic and Convalescent Hosp 606-C		9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 14,140,443	14,140,443				
b. Medicaid Room and Board Contractual Allowance **	\$ (6,291,274)	(6,291,274)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 6,360,537	6,360,537				
b. Medicare Room and Board Contractual Allowance **	\$ (2,833,390)	(2,833,390)				
4. a. Private-Pay Residents and Other	\$ 9,472,294	9,472,294				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,330,144)	(1,330,144)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 384,172	384,172				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 9,062	9,062				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 10,597	10,597				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 5,487	5,487				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,177,110	1,177,110				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 203,347	203,347				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$					
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 91,970	91,970				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 950,388	950,388				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 147,492	147,492				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 82,171	82,171				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 739,957	739,957				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 23,320,219	23,320,219				
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>)	\$ 11,570	11,570				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 39,169	39,169				
V. Total Other Revenue (1 thru 8)	\$ 50,739	50,739				
VI. Total All Revenue (III +V)	\$ 23,370,958	23,370,958				

* 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)
	Lab	\$ 38,560		
	Xray	\$ 18,868		
	Oxygen	\$ 24,743		
	Total Other Resident Revenue - Medicare	\$ 82,171	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	OP Therapy	\$ 735,431		
	Lab	\$ 1,466		
	Oxygen	\$ 3,134		
	IV	\$ (74)		
	Total Other Resident Revenue	\$ 739,957	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income (see pg 29)		\$ 11,570		
	Total Interest Income		\$ 11,570	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Cafeteria - Dietary Rev \$44,033 Food Exp \$28,172, Salary Expense \$29,384	\$ (13,523)		
	Personal Laundry - Rev \$97 Exp \$160	\$ (63)		
	Private Duty Nursing Rev \$134,171 Exp \$122,891	\$ 11,280		
	Barber Revenue	\$ 25,065		
	Personal Items Rev. \$8,784 Exp. \$5,068	\$ 3,716		
	Rent Income (See pg 28)	\$ 12,694		
	Total Other Revenue	\$ 39,169	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Carolton Chronic and Convalescent Ho	606-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,106,074
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,252,530
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	48,799
5. Prepaid Expenses			\$	142,799
a. Prepaid Med Dir. Fee	1,466			
b. Prepaid Exp.	141,333			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	29,135
Loan Advances Employees	29,135			
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,579,337
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>3,795,442</u>		\$	460,159
	Accum. Depreciation <u>3,335,283</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>58,977</u>		\$	
	Accum. Depreciation <u>58,977</u>	Net		
6. Movable Equipment	*Historical Cost <u>4,545,340</u>		\$	295,273
	Accum. Depreciation <u>4,250,067</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,174,298
CR Vs. FS Depreciation	1,174,298			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,929,730

* 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
Carolton Chronic and Convalescent Ho	606-C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	6,509,067
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost <u>3,528,898</u>	
			Accum. Depreciation <u>987,124</u>	Net
			\$	2,541,774
4. Non-Movable Equipment			*Historical Cost <u>136,846</u>	
			Accum. Depreciation <u>34,212</u>	Net
			\$	102,634
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)			\$	2,644,408
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>)			\$	
Due From CMF Realty - Related Party			(620,225)	(620,225)

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(620,225)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,533,250

* 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 Carolton Chronic and Convalescent Hospital	License No. 606-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount
Total Brought Forward:				2,854,926
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>)				\$ 44,455
Name and Address of Lender	Amount	Loan Date		
Loan CAT	44,455			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 44,455
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,899,381

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

Name of Facility	License No.	Report for Year Ended	Page	of
Carolton Chronic and Convalescent H	606-C	9/30/2016	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			\$	2,644,408
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			\$	2,644,408
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	18,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	(540,000)
5. Cumulated Earnings			\$	3,418,000
6. Gain or Loss for Period			\$	93,461
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	2,989,461
C. Total Reserves and Net Worth			\$	5,633,869
D. Total Liabilities, Reserves, and Net Worth			\$	8,533,250

H. Changes in Total Net Worth

Name of Facility Carolton Chronic and Convalescent Hosp	License No. 606-C	Report for Year Ended 9/30/2016	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	2,896,000
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	23,370,958
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	23,409,997
D. Net Income or Deficit			\$	(39,039)
E. Balance			\$	2,856,961
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
CR vs. FS Depreciation	132,500			
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	132,500
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	2,989,461
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility Carolton Chronic and Convalescent	License No. 606-C	Report for Year Ended 9/30/2016	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				
PKF O'Connor, Davies, LLP				
Address Address			Phone Number	
100 Great Meadow Rd. Wethersfield, CT 06109			860-257-1870	

Error Check

Level Item

Reported as