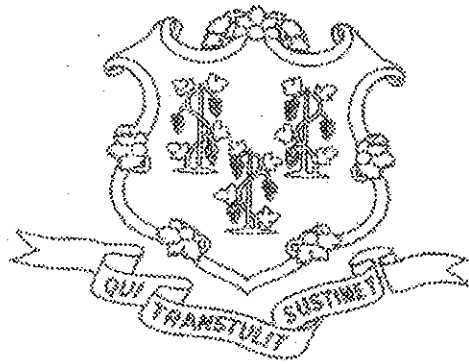


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Kettle Brook Care Center, LLC	
Address (No. & Street, City, State, Zip Code) 96 Prospect Hill Road, East Windsor, CT 06088	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2219-C	RHNS	Other	Medicare Provider 07-5359
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Medicaid Provider Numbers:	CCNH 9530	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

**General Information**

Name of Facility (as licensed) Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2018	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 Kettle Brook Care Center, LLC [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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) James Christofori			Printed Name (Owner) Chris Wright		2/13/19
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
Brenda Walsh	CT	2/13/19	Brenda Walsh	BRENDAL WALSH Notary Public-Connecticut My Commission Expires February 29, 2020	
Address of Notary Public 341 Bidwell St., Manchester, CT 06040					

(Notary Seal)

**General Information**

Name of Facility (as licensed) Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2018	Page 1	of 37
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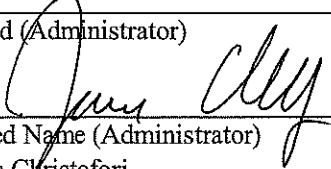
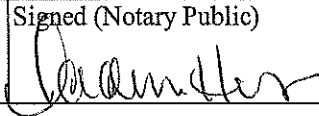
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I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility 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 2/8/19	Signed (Owner)		Date
Printed Name (Administrator) James Christofori			Printed Name (Owner) Chris Wright		
Subscribed and Sworn to before me:	State of CT	Date 02-08-19	Signed (Notary Public) 		<p><b>SANDRA M. HOLLIS</b>  <b>NOTARY PUBLIC</b>                  MY COMMISSION EXPIRES APR. 30, 2019</p>
Address of Notary Public 34 BOWELL STREET MANCHESTER CT 06040					

(Notary Seal)

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State of Connecticut  
**Department of Social Services**  
 55 Farmington Avenue, Hartford, Connecticut 06105

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Kettle Brook Care Center, LLC	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 96 Prospect Hill Road, East Windsor, CT 06088				
Report Prepared By iCare Management, LLC	Phone Number 860-570-2140	Date 2/15/2019		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (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 860-623-9846		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Kettle Brook Care Center, LLC		Address (No. & Street, City, State, Zip) 96 Prospect Hill Road, East Windsor, CT 06088		
License Numbers:	CCNH 2219-C	RHNS	Other	Medicare Provider No. 07-5359
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 checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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.				
<b>Administrator</b>				
Name of Administrator James Christofori		Nursing Home Administrator's License No.:	1674	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire**  
**Partners/Members**

Name of Facility Kettle Brook Care Center, LLC		License No. 2219-C	Report for Year Ended 9/30/2018	Page 3	of 37
Legal Name of Partnership/LLC Kettle Brook Care Center, LLC		Business Address 96 Prospect Hill Road, East Windsor, CT 06088		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title	% Owned		
V. Robert Salazar	2500 18th Street, Suite 200, Denver, CO 80211	Member	31.3		
David Sebbag	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member	21.4		
Ari Krausz	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member	21.3		
Solomon Melamed	245 South Benton Street, Suite 100, Lakewood, CO 80226	Member	1		
Christopher Wright	341 Bidwell Street, Manchester, Ct 06040	Member	5		
Premier First Investors	245 S. Benton Street, Lakewood, CO 80226	Member	10		
Global World Investors	245 S. Benton Street, Lakewood, CO 80226	Member	10		







Related Parties\*

Name of Facility Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2018	Page 4	of 37	Also Provides Goods/Services to Non- Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Description of Goods/Services Provided	Cost Reported	Actual Cost to the Related Party
					Yes	No				
Bidwell Care Center, LLC	333 Bidwell St. Manchester, CT 06040						Shared Employees	(6,540)	6,540	
Chelsea Place Care Center, LLC	25 Lorraine St. Hartford, CT 06105						Shared Employees	(15,487)	15,487	
Chestnut Point Care Center, LLC	171 Main St. East Windsor, CT 06088					19	Laundry Services	-	-	
Chestnut Point Care Center, LLC	171 Main St. East Windsor, CT 06088					-	Shared Employees	(15,120)	15,120	
Farmington Care Center, LLC	20 Scott Swamp Rd. Farmington, CT 06032					16	Bank Fees	-	-	
Farmington Care Center, LLC	20 Scott Swamp Rd. Farmington, CT 06032					-	Shared Employees	(16,106)	16,106	
Kettle Brook Care Center, LLC	96 Prospect Hill Rd. East Windsor, CT 06088					19	Laundry Services	-	-	
Kettle Brook Care Center, LLC	96 Prospect Hill Rd. East Windsor, CT 06088					-	Shared Employees	-	-	
Meriden Care Center, LLC (Silver Springs)	33 Roy St. Meriden, CT 06450					-	Shared Employees	2,578	(2,578)	
Trinity Hill Care Center, LLC	151 Hillside Ave. Hartford, CT 06106					-	Shared Employees	3,085	(3,085)	
Westside Care Center, LLC	349 Bidwell St. Manchester, CT 06040					-	Shared Employees	(5,435)	5,435	
Wintonbury Care Center, LLC	140 Park Ave. Bloomfield, CT 06002					-	Shared Employees	(8,823)	8,823	
Secure Care Center LLC	60 West Street, Rocky Hill, CT 06067					-	Shared Employees	10,568	(10,568)	
Touchpoints at Homecare LLC	1838 Silas Deane Hwy, Rocky Hill, CT 06067					-	Shared Employees	-	-	
Touchpoints therapy	171 Main St. East Windsor, CT 06088					13	OT/PT/ST	357,158	(357,158)	
Bidwell Realty, LLC	341 Bidwell St. Manchester, CT 06040					22,22,27	Building Lease & Rent	-	-	
iCare Management, LLC	341 Bidwell St. Manchester, CT 06040					16, 15	Postage & Legal	13,557	(13,557)	
iCare Health Management, LLC	341 Bidwell St. Manchester, CT 06040					-	Shared EEs not part of mgmt agmt	149,026	(149,026)	
						20	Management Services, Direct	156,498	(156,498)	
						20	Management Services, Indirect	21,453	(21,453)	
						16	Management Services, Administrative	343,955	(343,955)	
						-	-	-	-	
						-	-	-	-	
						-	-	-	-	
						-	-	-	-	
						-	-	-	-	
All 9 Care Centers, mgmt co, realty cos							Share Common 401k, Pension and Insurance plans, courier, legal and various other services			

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2018	Page 5	of 37
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 (See listing page 13)		
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? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain fully why such allocation was not made.				

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**General Information and Questionnaire**  
**Leases (Excluding Real Property)**

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

Name of Facility		License No.	Report for Year Ended	Page	of		
Kettle Brook Care Center, LLC		2219-C	9/30/2018	6	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					
Accelerated Care Plus Corp. 4850 Joulle Street, Suite A-1 Reno, ADP, Inc., One ADP Drive MS-100, Augusta, GA, 30909	<input type="radio"/>	<input checked="" type="radio"/>	Omnistim Electrotherapy and Omnisound Therapeutic Ultrasound Equipment Time Clocks and Payroll Punch Equip	05/18/10	1 yr with automatic	15,340	15,340
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/10	60 months & automatic	9,059	9,059
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/09/14	48 months & automatic	7,004	7,004
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier	03/01/14	48 months & automatic	408	408
Priney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter Rental		Monthly	1,061	1,061
GE Capital C/O Ricoh USA, P.O.Box 41564, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier			1,220	1,220
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
						<b>Total ***</b>	34,093

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6c.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2018	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 O'Connor, Davies LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 100 Great Meadow Road, Ste 401, Wethersfield, CT 06109
--	---

Services Provided by This Firm (*describe fully*)

1 Taxes, financial statements, accounting support	\$ 9,749
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 9,749

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 iCare Health Management, LLC 2 Starble and Harris 3 Durant Nichols / Robinson & Cole, LLP 4 Various others (American Arbitration , Various Arbitration, Murtha Cullina, Jackson Lewis) 5 Starble and Harris, iCare Health Management LLC	Telephone Number 860-570-2140 860-678-7775 860-275-8200 860-678-7775 & 860-570-2140
--	---

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

1 341 Bidwell Street, Manchester CT
2 32 Main Street, Avon, CT
3 280 Trumbull St, Hartford, CT
4
5 32 Main Street, Avon, CT & 341 Bidwell Street, Manchester CT

Services Provided by This Firm (*describe fully*)

1 Lease and contract issues, general legal advice, Labor Law	\$ 12,293
2 Lease and contract issues, general legal advice, union funds advice	\$ 188
3 Employment law, arbitrations, contract negotiations	\$ 2,292
4 Employment Arbitrations, healthcare law	\$ 2,750
5 Conservatorships & Collections	\$ 502
	Charge for Services Provided
	\$ 18,025

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

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
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**Schedule of Resident Statistics**

Name of Facility	License No.	Report for Year Ended						Page	of		
		9/30/2018								8	37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH				
Kettle Brook Care Center, LLC	2219-C	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other			Total	CCNH	RHNS	Other
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period		140	140			140	140				
B. On last day of THIS report period		140	140			140	140				
2. Number of Residents											
A. As of midnight of PREVIOUS report period		134	134			134	134				
B. As of midnight of THIS report period		139	139			136	136				
3. Total Number of Days Care Provided During Period											
A. Medicare		1,250	1,250			1,154	1,154		96		
B. Medicaid (Conn.)		47,165	47,165			35,114	35,114		12,051		
C. Medicaid (other states)											
D. Private Pay		611	611			396	396		215		
E. State SSI for RCH											
F. Other (Specify) Insurance		215	215			135	135		80		
G. Total Care Days During Period (3A thru F)		49,241	49,241			36,799	36,799		12,442		
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. <b>Total Resident Days (3G + 4A + 4B)</b>		49,241	49,241			36,799	36,799		12,442		

### Schedule of Resident Statistics (Cont'd)

Name of Facility Kettle Brook Care Center, LLC		License No. 2219-C		Report for Year Ended 9/30/2018			Page 9		of 37				
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(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	Other				
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		CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR				
No. of Residents	1		134		1								
Per Diem Rate													
a. One bed rm.	463.00		239.00		422.00								
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	Other			
A. Medicare - Part B							3,575	3,575					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							696	696					
2. Restorative Treatments							1,597	1,597					
C. Other							3,175	3,175					
D. <b>Total Physical Therapy Treatments</b>							9,043	9,043					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							570	570					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							116	116					
2. Restorative Treatments							108	108					
C. Other							466	466					
D. <b>Total Speech Therapy Treatments</b>							1,260	1,260					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							2,614	2,614					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							524	524					
2. Restorative Treatments							1,583	1,583					
C. Other							2,818	2,818					
D. <b>Total Occupational Therapy Treatments</b>							7,539	7,539					

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Kettle Brook Care Center, LLC	2219-C	9/30/2018	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	Other	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)	141,424	2,094				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	268,864	10,123				
5. Dietary Service						
a. Head Dietitian	28,968	764				
b. Food Service Supervisor	63,173	2,094				
c. Dietary Workers	370,156	23,821				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	63,216	2,014				
b. Other Maintenance Workers	49,434	2,206				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	218,844	5,026				
b. RN						
1. Direct Care	690,267	17,647				
2. Administrative**	266,972	6,490				
c. LPN						
1. Direct Care	1,140,814	37,553				
2. Administrative**						
d. Aides and Attendants	2,014,290	108,213				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	141,639	7,033				
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	189,499	6,257				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	69,472	4,115				
A-13. Total Salary Expenditures	5,717,031	235,450				

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

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

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



Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
UNIT SECRETARIES SALARIES	\$ 42,328	2,290			\$ -	-
MEDICAL RECORDS SALARIES	\$ 2,660	181			\$ -	-
CENTRAL SUPPLY SALARIES	\$ 24,483	1,644			\$ -	-
RESPIRATORY THERAPY SALARIES	\$ -	-			\$ -	-
<b>Total</b>	\$ 69,472	4,115	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
MEDICAL RECORDS CONTRACT SERVICE	\$ 8,853	9			\$ -	-
ADMISSIONS C/S LABOR	\$ 44,552	978			\$ -	-
CENTRAL SUPPLY CONTRACT SERVICE	\$ 6,983	205			\$ -	-
ADMINISTRATIVE CONTRACT SERVICE LABOR	\$ 78,817	2,669			\$ -	-
RESPIRATORY THERAPY CONTRACT SERVICES	\$ 975	22			\$ -	-
PHYSICAL THERAPY C/S MEDICIAD	\$ 46,618	612			\$ -	-
SPEECH THERAPY C/S Medicaid	\$ 8,862	116			\$ -	-
OCCUPATIONAL THERAPY C/S MEDICIAD	\$ 41,987	551			\$ -	-
<b>Total</b>	\$ 237,648	5,161	\$ -	-	\$ -	-

**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		
Kettle Brook Care Center, LLC		2219-C		9/30/2018		11	37		
Name	Salary Paid			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	Other						
<b>Section I - Operators/Owners</b>									
<b>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).</b>									

\* 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.

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2018		Name and Address of All Other Employment**	Page of 12 37		
		Total Hours Worked	Line Where Claimed on Page 10				
Name	Range 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
<b>Section III - Administrators***</b>							
James Christofori	141,424	Administrator	2,094	A2			
		Administrator		A2			
		Administrator		A2			
<b>Section IV - Assistant Administrators</b>							

\*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		
Kettle Brook Care Center, LLC	2219-C	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	225	5				
2. Dentist						
3. Pharmacist	18,389	251				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	118,692	1,574				
b. Other						
6. Social Worker	1,325	(14)				
7. Recreation Worker	24,510	35+Cable				35+Cable
8. Physicians						
a. Medical Director (entire facility)	30,000	242				
b. Utilization Review (Title 18 and 19 only) monthly meeting		5				
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) Physician Care Contract Services	24,134	72				
9. Speech Therapist						
a. Resident Care	44,050	564				
b. Other						
10. Occupational Therapist						
a. Resident Care	96,785	1,270				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	9,985	136				
2. Administrative***	(32,690)	(626)				
b. LPN						
1. Direct Care	4,987	118				
2. Administrative***						
c. Aides	(5,593)	(128)				
d. Other						
12. Other (Specify) See Attached Schedule	237,648	5,161				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>572,447</b>	<b>8,631</b>				

\* 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 Kettle Brook Care Center, LLC		License No. 2219-C	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Omnicare/ Pharm Scripts	Pharmacy Consulting	<input checked="" type="radio"/>	<input type="radio"/>		
Tocuhpoints Therapy	Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Chelsea Place, Chestnut Point, Kettle Brook, Trinity Hill, Wintonbury, Farmington, Silver Springs, Westside Care Centers, iCare Health and iCare Management, SecureCare Options, Home Care	Shared Employees	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Healthdrive Physician Services	Audiology, Dental and Podiatry	<input type="radio"/>	<input checked="" type="radio"/>		
Ready Nurse, Nurse Network	Nursing pool (RN, LPN, CNA)	<input type="radio"/>	<input checked="" type="radio"/>		
Sterling Physician	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 183,296	183,296		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 479,473	479,473		
5. Health Insurance	\$ 633,958	633,958		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 271,522	271,522		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 23,608	23,608		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 61,344	61,344		
d. Accounting and Auditing	\$ 9,749	9,749		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 18,025	18,025		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 21,646	21,646		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,251	13,251		
2. Cellular Phones	\$ 1,757	1,757		
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	\$ 1,035,046	1,035,046		
<b>Subtotal</b>	\$ 2,752,675	2,752,675		

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

(Carry Subtotals forward to next page)

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

Kettle Brook Care Center, LLC  
9/30/2018

Attachment Page 15

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Other</b>
UNION TRAINING	\$ 23,608		\$ -
<b>Total</b>	\$ 23,608	\$ -	\$ -

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**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Other</b>
INTERNET EXPENSES	\$ -		\$ -
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2018	Page 16	of 37
Item	Total	CCNH	RHNS	Other
<b>Subtotals Brought Forward:</b>	2,752,675	2,752,675		
<b>I. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 869	869		
3. Gifts to Staff and Residents	\$ 969	969		
4. Employee Travel	\$ 3,987	3,987		
5. Education Expenses Related to Seminars and Conventions	\$ 4,639	4,639		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 3,785	3,785		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 265	265		
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 5,418	5,418		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 23,121	23,121		
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	\$ 1,565	1,565		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 9,862	9,862		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$ 1,516	1,516		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 113,061	113,061		
12. Administrative Management Services**	\$ 343,935	343,935		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 18,222	18,222		
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 3,283,891</b>	<b>3,283,891</b>		

\* 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	Other
MEALS	\$ 265		\$ -
<b>Total Other Travel and Entertainment</b>	<b>\$ 265</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	Other
COMMUNICATIONS SPECIAL EVENTS	\$ 23,121		\$ -
<b>Total Other Advertising</b>	<b>\$ 23,121</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	Other
ALTCFM			
CAHCF Dues	\$ 9,702		\$ -
OTHER DUES	\$ 160		\$ -
<b>Total Dues</b>	<b>\$ 9,862</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	Other
CONTRIBUTIONS	\$ 1,516		\$ -
<b>Total Contributions</b>	<b>\$ 1,516</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	Other
SOCIAL SERVICE SUPPLIES	\$ 19		\$ -
SOC SVC MINOR EQUIPMENT	\$ -		\$ -
ADMINISTRATIVE MINOR EQUIPMENT	\$ 2,259		\$ -
EMPLOYEE RELATIONS	\$ 4,237		\$ -
EMPLOYEE RELATIONS-OTHER	\$ 152		\$ -
PERMITS & LICENSES	\$ 1,558		\$ -
VOLUNTEER EXPENSE	\$ -		\$ -
BANK FEES	\$ 7,720		\$ -
CMS REVISIT USER FEES	\$ -		\$ -
PENALTIES	\$ -		\$ -
LATE FEES	\$ 306		\$ -
INTERNET EXPENSES	\$ 1,972		\$ -
Rounding			\$ -
<b>Total Other Administrative and General</b>	<b>\$ 18,222</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
Kettle Brook Care Center, LLC	2219-C	9/30/2018	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 #
iCare Management, LLC/iCare Health Management, LLC	343,935	Management of financial statements, A/R, A/P, Payroll, Financial Accounting and Management, Clinical	Pg 16 M12
iCare Management, LLC/iCare Health Management, LLC	156,498	MANAGEMENT FEES- DIRECT CARE	Pg 20 j
iCare Management, LLC/iCare Health Management, LLC	21,453	MANAGEMENT FEES- INDIRECT CARE	Pg 20 j

\* 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 Kettle Brook Care Center, LLC		License No. 2219-C	Report for Year Ended 9/30/2018	Page 18	of 37
Item	Total	CCNH	RHNS	Other	
<b>2. Dietary</b>					
<b>a. In-House Preparation &amp; Service</b>					
1. Raw Food	\$ 316,480	316,480			
2. Non-Food Supplies	\$ 24,358	24,358			
3. Other (Specify) _____ DIETARY SUPPLEMENTS	\$ 22,879	22,879			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,975	1,975			
c. Other (Specify) _____ DIETARY MINOR EQUIPMENT	\$ 7,635	7,635			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 373,327</b>	<b>373,327</b>			
<b>2F. Dietary Questionnaire</b>					
G. Resident Meals: Total no. of meals served per day:*	405	405			
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.

**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	
Kettle Brook Care Center, LLC		2219-C	9/30/2018	19	37
Item		Total	CCNH	RHNS	Other
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. \$	482	482		
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)	\$	264,563	264,563		
c. Other (Specify) LAUNDRY MINOR EQUIPMENT	\$	1,667	1,667		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>266,712</b>	<b>266,712</b>		
<b>3F. Laundry Questionnaire</b>					
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.

\*\*\* 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
Kettle Brook Care Center, LLC		2219-C	9/30/2018		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt.	\$ 29,388	29,388		
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.	\$ 304,621	304,621		
C. Other ( <i>Specify</i> )			\$			
HOUSEKEEPING MINOR EQUIPMENT						
4D. Total Housekeeping Expenditures (4a + b + c)			\$ 334,008	334,008		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from OMNICARE PHARMACY		\$ 52,197	52,197		
b.	Medicine Cabinet Drugs		\$ 6,771	6,771		
c.	Medical and Therapeutic Supplies		\$ 84,598	84,598		
d.	Ambulance/Limousine***		\$			
e.	Oxygen					
1.	For Emergency Use		\$ 1,296	1,296		
2.	Other***		\$			
f.	X-rays and Related Radiological Procedures***		\$ 3,766	3,766		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
h.	Laboratory***		\$ 5,321	5,321		
i.	Recreation		\$			
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other ( <i>Specify</i> )**** See Attached Schedule		\$ 259,174	259,174		
5M. Total Resident Care Expenditures (5a - 5j)			\$ 413,125	413,125		

\* 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	Other
NURSING ADMIN SUPPLIES	\$ 725		\$ -
NURSING MINOR EQUIP	\$ 2,331		\$ -
MEDICAL RECORDS SUPPLIES	\$ 10		\$ -
MEDICAL RECORDS MINOR EQUIPMENT	\$ -		\$ -
MANAGEMENT ALLOCATIONS - DIRECT	\$ 156,498		\$ -
NON-COVERED PPS DR. VISITS	\$ 2,521		\$ -
RESIDENT CARE SUPPLIES	\$ 1,193		\$ -
CENTRAL SUPPLY MINOR EQUIPMENT	\$ 10,005		\$ -
PERSONAL CARE SUPPLIES	\$ 2,813		\$ -
INCONTINENCY SUPPLIES	\$ 10,874		\$ -
VACCINE RESIDENTS	\$ 3,065		\$ -
PATIENT SPECIAL NEEDS	\$ 220		\$ -
PHYSICAL THERAPY SUPPLIES	\$ -		\$ -
PHYSICAL THERAPY EQUIPMENT RENT	\$ -		\$ -
PHYSICAL THERAPY MINOR EQUIPMENT	\$ -		\$ -
OCCUPATIONAL THERAPY SUPPLIES	\$ -		\$ -
OCCUPATIONAL THERAPY EQUIP RENTAL	\$ -		\$ -
OCCUPATIONAL THERAPY MINOR EQUIP	\$ -		\$ -
SPEECH THERAPY SUPPLIES	\$ -		\$ -
SPEECH THERAPY EQUIPMENT RENT	\$ -		\$ -
SPEECH THERAPY MINOR EQUIPMENT	\$ -		\$ -
RENTALS FOR NURSING EQUIPMENT NON BILLABLE	\$ 18,370		\$ -
EQUIPMENT RENTAL: AIDS UNIT	\$ -		\$ -
PEN THERAPY SUPPLIES - NOT BILLABLE TO PART B	\$ 105		\$ -
PEN THERAPY FOOD NOT BILLABLE TO PART B	\$ 760		\$ -
HI LOW BED RENTAL & MATTRESSES	\$ -		\$ -
IV THERAPY SUPPLIES	\$ 15,382		\$ -
IV THERAPY CONTRACT SERVICE	\$ -		\$ -
MEDICAL WASTE CONTRACT SERVICE	\$ 934		\$ -
ACTIVITIES SUPPLIES	\$ 9,007		\$ -
ACTIVITIES MINOR EQUIPMENT	\$ -		\$ -
MANAGEMENT ALLOCATION - INDIRECT	\$ 21,453		\$ -
ADMISSIONS SUPPLIES	\$ -		\$ -
MEDICAL COURIER SERVICES FOR SPECIAL PRESCRIPTIONS	\$ 2,908		\$ -
STRIKE COSTS NON REIMBURSABLE	\$ -		\$ -
<b>Total Other Resident Care</b>	<b>\$ 259,174</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility		License No.	Report for Year Ended	Page of							
Kettle Brook Care Center, LLC		2219-C	9/30/2018	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	Other	Pg	Line	
Health Services Group	3220 Tillman Drive, Bensalem, PA 19020	O	⊙	VENDOR	Housekeeping Services	304,621				20	4b
Health Services Group/Unitex Textile Rental Services	3220 Tillman Drive, Bensalem, PA 19020	O	⊙	VENDOR	Laundry Services	264,563				19	3b
Eagle Elevator		O	⊙	VENDOR	Elevator Contract	7,074				22	6F
Bioserve, Inc.		O	⊙	VENDOR	Medical Waste Snow Removal/Landscaping	934				22	6F
Brightview Landscapes/Sealmasters Services		O	⊙	VENDOR		17,934				22	6F
CWPM		O	⊙	VENDOR	Trash removal Software Maintenance Contract	31,169				22	6F
American HealthTech		O	⊙	VENDOR		10,683				16	M11
Automatic Data Processing	P.O. Box 9001006, Louisville, KY 40290	O	⊙	VENDOR	Payroll Services	42,922				16	M11
National Datacare Corp		O	⊙	VENDOR	Resident Trust Software Computer Consulting Services	4,025				16	M11
Prime Care Technology services		O	⊙	VENDOR		27,945				16	M11
Priority Express		O	⊙	VENDOR	Courier Services	3,145				16	M11
Point Right Inc		O	⊙	VENDOR	Nursing Software Security Contract Services	4,680				16	M11
Aron Security Inc		O	⊙	VENDOR						22	6F
		O	⊙	VENDOR							

\* 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
Kettle Brook Care Center, LLC	2219-C	9/30/2018			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 60,796	60,796				
b. Heat	\$ 37,919	37,919				
c. Light & Power	\$ 93,185	93,185				
d. Water	\$ 77,338	77,338				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 34,093	34,093				
f. Other ( <i>itemize</i> )	\$ 97,937	97,937				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 401,268	401,268				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 25,094	25,094				
c. Non-Movable Equipment	\$ 222	222				
d. Movable Equipment	\$ 40,931	40,931				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 66,246	66,246				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 35,853	35,853				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 35,853	35,853				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 523,352	523,352				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 15,932	15,932				
c. Personal property taxes	\$ 12,358	12,358				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 653,740	653,740				

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Other</b>
PLANT SUPPLIES	\$ 14,010		\$ -
PLANT CONTRACT SERVICE LABOR	\$ -		\$ -
ELEVATOR CONTRACT SERVICE	\$ 7,074		\$ -
FIRE/SPRINKLER CONTRACT SERVICE	\$ 6,035		\$ -
LANDSCAPING CONTRACT SERVICE	\$ 8,036		\$ -
SNOW REMOVAL CONTRACT SERVICE	\$ 9,898		\$ -
TRASH REMOVAL CONTRACT SERVICE	\$ 31,169		\$ -
HVAC CONTRACT SERVICE	\$ -		\$ -
SECURITY CONTRACT SERVICE	\$ -		\$ -
PLANT CONTRACT SERVICE OTHER	\$ 6,592		\$ -
PLANT MINOR EQUIPMENT	\$ 13,731		\$ -
RENT AUTO	\$ -		\$ -
RENT EQUIPMENT	\$ 1,393		\$ -
RENT OTHER	\$ -		\$ -
<b>Total Other Repairs and Maintenance</b>	<b>\$ 97,937</b>	<b>\$ -</b>	<b>\$ -</b>

### Depreciation Schedule

Name of Facility Kertle Brook Care Center, LLC		License No. 2219-C		Report for Year Ended 9/30/2018				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>A-4. Subtotal</b>									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>B-4. Subtotal</b>									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>C-4. Subtotal</b>									
<b>D. Movable Equipment</b>									
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)									
<b>D-3. Subtotal</b>									
<b>E. Total Depreciation</b>									
								40,931	
								66,246	

Kettle Brook Care Center, LLC  
9/30/2018

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



State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility Kettle Brook Care Center, LLC	Date of Acquisition		Length of Amortization	License No. 2219-C	Report for Year Ended 9/30/2018	Page 24	of 37
	Month	Year					
<b>A. Organization Expense</b>							
1.							
2.							
3.							
A-4. Subtotal							
<b>B. Mortgage Expense</b>							
1.							
2.							
3.							
B-4. Subtotal							
<b>C. Leasehold Improvements and Other</b>							
1. Acquired prior to this report period					377,234	32,915	
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)						2,938	
C-4. Subtotal					57,842		
<b>D. Total Amortization</b>							
							35,853
							35,853

\* 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 Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2018	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
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	04/01/99			
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure	04/01/99			
5. Total Licensed Bed Capacity	140			
6. Square Footage	31,037			
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>	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				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
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				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Summit East Windsor, LLC	96 Prospect Hill Road, East Windsor, CT	08/09/17	15 years with 2 year extension	567,000

**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
Kettle Brook Care Center, LLC		2219-C	9/30/2018			26	37
Item			Total	CCNH	RHNS	Other	
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. <i>Total Building Interest Expense</i> (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		
Kettle Brook Care Center, LLC	2219-C	9/30/2018	27	37		
Item			Total	CCNH	RHNS	Other
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)						
INTEREST						
			(7,106)	(7,106)		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>						
\$						
			(7,106)	(7,106)		
14. Insurance						
a. Insurance on Property (buildings only)						
\$						
			7,875	7,875		
b. Insurance on Automobiles						
\$						
			2,621	2,621		
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)						
\$						
			47,340	47,340		
2. Fire and Extended Coverage						
\$						
3. Other (Specify)						
\$						
Other insurance, crime			4,338	4,338		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>						
\$						
			62,174	62,174		
15. <b>Total All Expenditures (A-13 thru C-14)</b>						
\$						
			12,070,616	12,070,616		



### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Kettle Brook Care Center, LLC			2219-C	9/30/2018	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 61,344	61,344		
10.			Accounting	\$			
10a.			Legal	\$			
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.			Unallowable Advertising *	\$ 23,121	23,121		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 28,366	28,366		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 112,830	112,830		

\* 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	Other
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16a		PENALTIES	\$ -		\$ -
16a		LATE FEES	\$ 306		\$ -
16a		PRIOR PERIOD EXPENSES			
		rounding	\$ -		
		Provider User Fee for Medicare days	\$ 28,060		\$ -
<b>Total Other A&amp;G Adjustments</b>			\$ 28,366	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Kettle Brook Care Center, LLC			2219-C	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 112,830	112,830		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$ 3,766	3,766		
30.			Laboratory	\$ 5,321	5,321		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 2,521	2,521		
<b>Page 22 - Maintenance and Property</b>							
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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 124,439	124,439		

\*\*\* 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.

Kettle Brook Care Center, LLC  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	5J		2,521.22		-
13	B5A	PT-Resident Care (for outpatient therapy - see schedule)	-		
13	B9A	ST- Resident Care (for outpatient therapy - see schedule)	-		
13	B10A	OT-Resident Care (for outpatient therapy - see schedule)	-		
<b>Total Other Ancillary Costs</b>			<b>\$ 2,521</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Other Property Adjustments</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	4A1	Houskeeping Supplies (for Outpatient Therapy - see schedule)	\$ -		
20	4B	Housekeeping purchased services (for Outpatient Therapy see schedule)	\$ -		
22	6B	Heat (for outpatient Therapy see schedule)	\$ -		
22	6C	Light and Power (for outpatient therapy see schedule)	\$ -		
22	6D	water (for outpatient therapy see schedule)	\$ -		
22	6A	Repair&Maint (for outpatient therapy see schedule)	\$ -		
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2018			30	37
Item	Total	CCNH	RHNS	Other		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 11,246,403	11,246,403				
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> )	\$ 600,705	600,705				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 379,082	379,082				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 38,164	38,164				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (38,164)	(38,164)				
c. Prescription Drugs - Non-Medicare	\$ 12,482	12,482				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (12,482)	(12,482)				
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	\$ 159,790	159,790				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (68,747)	(68,747)				
c. Physical Therapy - Non-Medicare	\$ 99,287	99,287				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (99,287)	(99,287)				
4. a. Speech Therapy - Medicare	\$ 70,505	70,505				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (27,331)	(27,331)				
c. Speech Therapy - Non-Medicare	\$ 26,872	26,872				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (26,872)	(26,872)				
5. a. Occupational Therapy - Medicare	\$ 142,989	142,989				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (73,191)	(73,191)				
c. Occupational Therapy - Non-Medicare	\$ 91,851	91,851				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (88,679)	(88,679)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 8,511	8,511				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 9,764	9,764				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 12,451,653	12,451,653				
<b>IV. Other Revenue*</b>						
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> )	\$ 5,210	5,210				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 11,811	11,811				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 17,022	17,022				
<b>VI. Total All Revenue</b> (III + V)	\$ 12,468,674	12,468,674				

\* 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	Other
	Lab Medicare	\$ 4,866		
	Lab Medicare CA	\$ (4,866)		
	Oxygen Medicare	\$ 7		
	Oxygen Medicare CA	\$ (7)		
	Equipment rental	\$ 828		
	Equipment rental CA	\$ (828)		
	Pen Therapy	\$ -		
	Pen Therapy CA	\$ -		
	Therapy Beds Medicare	\$ -		
	Therapy Beds Medicare CA	\$ -		
	Radiology Medicare	\$ 1,698		
	Radiology Medicare CA	\$ (1,698)		
	IV Therapy	\$ 177		
	IV Therapy CA	\$ (177)		
	Medical Transportation	\$ -		
	Medical Transportation CA	\$ -		
	Glucose testing	\$ -		
	Glucose testing CA	\$ -		
	Outpatient therapy Medicare	\$ 8,511		
	<b>Total Other Resident Revenue - Medicare</b>	<b>\$ 8,511</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
	Lab	329.73		
	Lab CA	(329.73)		
	Oxygen	\$ 21		\$ -
	Oxygen CA	\$ (21)		\$ -
	Equipment rental	\$ 4,743		
	Equipment rental CA	\$ (4,743)		
	Pen Therapy	\$ -		
	Pen Therapy CA	\$ -		
	Therapy Beds	\$ -		
	Therapy Beds CA	\$ -		
	Radiology	\$ 590		
	Radiology CA	\$ (590)		
	Medical Transportation	\$ -		
	Medical Transportation CA	\$ -		
	Glucose Testing	\$ -		
	Glucose Testing CA	\$ -		
	IV therapy	\$ 18,681		\$ -
	IV therapy CA	\$ (18,681)		\$ -
	Phu shot revenue	\$ -		
	Outpatient therapy	\$ -		
	prior period revenue	\$ (7,211)		
	Optum B	\$ 33,593		
	Optum B CA	\$ (16,618)		
	rounding	\$ 0		
	<b>Total Other Resident Revenue</b>	<b>\$ 9,764</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
	INTEREST INCOME		\$ 5,210		
	<b>Total Interest Income</b>		<b>\$ 5,210</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
	MEALS	\$ -		
	TELEVISION INCOME	\$ -		
	CONCESSIONS / VENDING INCOME	\$ -		
	RESIDENT LATE FEE REVENUE	\$ -		
	RESIDENT ATTORNEY FEE REVENUE	\$ -		
	TELEPHONE INCOME	\$ -		
	OTHER INCOME	\$ 2,155		
	OPTUM DIVIDENDS REVENUE	\$ 9,656		
	<b>Total Other Revenue</b>	<b>\$ 11,811</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	142,496
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	767,029
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	31,321
5. Prepaid Expenses			\$	542,880
a. Prepaid Insurance	488,100			
b. Prepaid Property Taxes	41,135			
c. Prepaid Expenses Other	13,645			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	99,664
Due From (to) Related Parties	48,710			
Other Owners reserves	50,954			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,583,390
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>524,673</u>		\$	428,695
	Accum. Depreciation <u>95,978</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>619,027</u>		\$	205,940
	Accum. Depreciation <u>413,087</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>13,309</u>		\$	(0)
	Accum. Depreciation <u>13,309</u>	Net		
6. Movable Equipment	*Historical Cost <u>429,293</u>		\$	109,058
	Accum. Depreciation <u>320,236</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	5,440
Construction in Progress	5,440			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	749,132

\* 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
Kettle Brook Care Center, LLC		2219-C	9/30/2018	32	37
Account				Amount	
Total Brought Forward:				\$	2,332,522
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 <i>Total Leasehold or Like Properties</i> (C1 thru 7)					
\$					
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$ 351,317					
3. Organization Expense					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care ( <i>itemize</i> )					
Patient Trust Funds				62,310	
Long Term Deposit - primicare				2,555	
\$ 64,865					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
Name and Address		Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )					
\$					
See Schedule					
D-8. <i>Total Investments and Other Assets</i> (Lines D1 thru 7)					
\$ 416,182					
D-9. <i>Total All Assets</i> (Lines A9 + B10 + C8 + D8)					
\$ 2,748,704					

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

### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2018	33	37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	184,554
2. Notes Payable ( <i>itemize</i> )			\$	
Working Capital Line of Credit				
See Schedule				
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> )			\$	186,903
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable ( <i>Current Portion</i> )			\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities ( <i>itemize</i> )			\$	2,138,254
Related Party Payables		1,504,438		
Accrued Expenses		50,834		
Accrued Resident User Fees		255,752		
Accrued Workers Comp Expense		327,230	See Schedule	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	<b>2,509,710</b>

\* 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 Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount
Total Brought Forward:				2,509,710
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 62,310
Patient Trust Funds		62,310		
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 62,310
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,572,021

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

Name of Facility	License No.	Report for Year Ended	Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	1,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(222,375)
6. Gain or Loss for Period	10/1/2017	thru 9/30/2018	\$	398,058
7. Total Net Worth			\$	176,683
<b>C. Total Reserves and Net Worth</b>			\$	176,683
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,748,704

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Kettle Brook Care Center, LLC	2219-C	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,468,674
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,070,616
D. Net Income or Deficit			\$	398,058
E. Balance			\$	398,058
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	398,058
				09/30/18

### I. Preparer's/Reviewer's Certification

Name of Facility Kettle Brook Care Center, LLC	License No. 2219-C	Report for Year Ended 9/30/2018	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 checked="" type="checkbox"/> Other		
<b>Preparer/Reviewer Certification</b>				
<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				
iCare Management, LLC				
Address Address			Phone Number	
341 Bidwell Street, Manchester, CT 06040			860-570-2140	
Annual Report Contact			Phone Number	
Annual Report Contact Email Address				