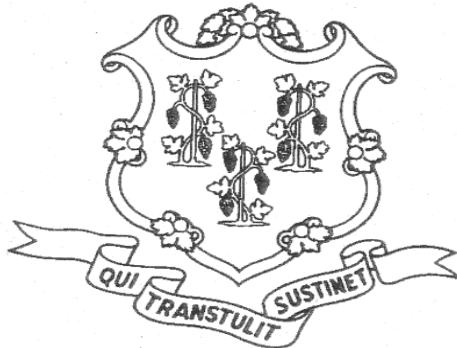


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

| | |
|--|---|
| Name of Facility (as licensed) Salmon Brook Rehab and Nursing | |
| Address (No. & Street, City, State, Zip Code) 1423 Quinnipiac Ave, Unit 202 New Haven, CT 06513 | |
| Type of Facility | |
| <input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify) |
| Report for Year Beginning 10/1/2019 | Report for Year Ending 9/30/2020 |

| | | | | |
|------------------|--------------|------|-----------|-----------------------------|
| License Numbers: | CCNH 2093 | RHNS | (Specify) | Medicare Provider 075060 |
|------------------|--------------|------|-----------|-----------------------------|

| | | | |
|----------------------------|---------------|------|---------|
| Medicaid Provider Numbers: | CCNH 20412 | RHNS | ICF-IID |
|----------------------------|---------------|------|---------|

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) Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page 1 | of 37 |
|--|---------------------|------------------------------------|-----------|----------|

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 Salmon Brook Rehab and Nursing [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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.

(a) Subject to Desk Audit Review

| | | | |
|--|------|---|----------------------|
| Signed (Administrator) | Date | Signed (Owner) | Date |
| Printed Name (Administrator) Amelia Fiore | | Printed Name (Owner) Eliezer Elefant | |
| Subscribed and Sworn to before me: | Date | Signed (Notary Public) | Comm. Expires / / |
| Address of Notary Public | | | |

(Notary Seal)

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State of Connecticut

Annual Report of Long-Term Care Facility

CSP-1A Rev. 6/95

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 Salmon Brook Rehab and Nursing | Period Covered: | | From 10/1/2019 | To 9/30/2020 |
| Address of Facility 1423 Quinnipiac Ave, Unit 202 New Haven, CT 06513 | | | | |
| Report Prepared By Marcum LLP | Phone Number 203-781-9600 | Date 12/29/2020 | | |
| Item | Total | CCNH | RHNS | (Specify) |
| 1. Dietary wages paid | \$ | | | |
| 2. Laundry wages paid | \$ | | | |
| 3. Housekeeping wages paid | \$ | | | |
| 4. Nursing wages paid | \$ | | | |
| 5. All other wages paid | \$ | | | |
| 6. Total Wages Paid | \$ | | | |
| 7. Total salaries paid | \$ | | | |
| 8. Total Wages and Salaries Paid (As per page 10 of Report) | \$ | | | |

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

| | | | | |
|---|---------------------------------------|---|-------------------------------------|---------------------------------|
| | Phone No. of Facility 860-938-2223 | Report for Year Ended 9/30/2020 | Page 2 | of 37 |
| Name of Facility (as shown on license) Salmon Brook Rehab and Nursing | | Address (No. & Street, City, State, Zip) 1423 Quinnipiac Ave, Unit 202 New Haven, CT 06513 | | |
| License Numbers: | CCNH 2093 | RHNS | (Specify) | Medicare Provider No. 075060 |
| Type of Facility (Check appropriate box(es)) <p style="text-align: center;"><input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)</p> | | | | |
| Type of Ownership (Check appropriate box) <p style="text-align: center;"><input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust</p> | | | | |
| 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 Amelia Fiore | | Nursing Home Administrator's License No.: 2089 | | |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility. | | | | |
| Name N/A | | License No.: | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

General Information and Questionnaire Partners/Members

General Information and Questionnaire

Corporate Owners

| | | | | |
|--|---------------------|------------------------------------|------------|----------|
| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page 3A | of 37 |
|--|---------------------|------------------------------------|------------|----------|

If this facility is owned or operated as a corporation, provide the following information:

General Information and Questionnaire

Individual Proprietorship

General Information and Questionnaire

Related Parties*

| Name of Facility Salmon Brook Rehab and Nursing | | License No. 2093 | | | Report for Year Ended 9/30/2020 | | Page 4 | of 37 |
|---|---|---|----------------------------------|-----|--|---|---------------|----------------------------------|
| Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? | | | | | | <input type="radio"/> Yes <input checked="" type="radio"/> No <small>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</small> | | |
| Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? | | | | | | <input checked="" type="radio"/> Yes <input type="radio"/> No <small>If "Yes," provide the following information:</small> | | |
| Name of Related Individual or Company | Business Address | Also Provides Goods/Services to Non-Related Parties | | | Description of Goods/Services Provided | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
| | | Yes | No | %** | | | | |
| RegalCare Rehab | 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970 | <input type="radio"/> | <input checked="" type="radio"/> | | Physical Therapy | Page 13/ 5a | 437,768 | 437,768 |
| RegalCare Rehab | 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970 | <input type="radio"/> | <input checked="" type="radio"/> | | Speech Therapy | Page 13/ Line 9a | 92,874 | 92,874 |
| RegalCare Rehab | 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970 | <input type="radio"/> | <input checked="" type="radio"/> | | Occupational Therapy | Page 13/Line 10a | 399,333 | 399,333 |
| Salmon Brook PropCo | 5 Barlow Road, Edison, NJ 08817 | <input type="radio"/> | <input checked="" type="radio"/> | | Rental Property | Page 22/ Line 9 | 1,320,000 | 1,021,006 |
| Eliezer Elefant | 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970 | <input type="radio"/> | <input checked="" type="radio"/> | | Admin Services | Page 16 m11 | 99,600 | 99,600 |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | Various Intercompany Loans | Page 34/ Line B3 | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

| | | | | |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | 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 (<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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

⊕ No

Total ***

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

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire

Accounting Basis

| | | | | |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page 7 | of 37 |
|--|---------------------|------------------------------------|-----------|----------|

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 Marcum LLP 2 Roth&Co CPA & Consultants 3 4 | Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06510 1428 36th St #200, Brooklyn, NY, 11218 |
|--|--|

Services Provided by This Firm (*describe fully*)

| | |
|------------------------------|--|
| 1 Cost report preparation | \$ 9,825 |
| 2 Monthly retainer fee | \$ 14,857 |
| 3 | \$ |
| 4 | \$ |
| | Charge for Services Provided \$ 24,682 |

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

Yes No |Pg 15d

Legal Services Information

| | |
|--|--|
| Name of Legal Firm or Independent Attorney 1 Dorsi & Dorsi 2 American Arbitration Association 3 Schettino & Temchin 4 Cogency Global 5 Treasurer State of CT | Telephone Number 860-652-7629 212-484-4000 203-239-6699 800-221-0102 860-702-3000 |
|--|--|

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

| | |
|---|--|
| 1 2143 Main Street Glastonbury, CT 06033 | |
| 2 150 E 42nd St 17th Floor, New York, NY 10017 | |
| 3 18 Peck St, North Haven, CT 06473 | |
| 4 122 E 42nd 18th fl, New York, NY 10168 | |
| 5 55 Elm St #2 Hartford, CT 06106 | |

Services Provided by This Firm (*describe fully*)

| | |
|---|--|
| 1 Fee for real estate tax reduction, tax assessment appeal | \$ 34,817 |
| 2 Initial administrative fee | \$ 650 |
| 3 Retention fee for representation in collection matters | \$ 9,750 |
| 4 Statutory representation | \$ 103 |
| 5 Conservatorship(Disallowed on Pg 28) | \$ 4,155 |
| | Charge for Services Provided \$ 49,475 |

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

Yes No |Pg 15e

Schedule of Resident Statistics

| Name of Facility Salmon Brook Rehab and Nursing | | | License No. 2093 | | | | Report for Year Ended 9/30/2020 | | | | 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 | | | | | 126 | 126 | | | | | | |
| A. On last day of PREVIOUS report period | 126 | 126 | | | | | | | | | | |
| B. On last day of THIS report period | 126 | 126 | | | | | | | 126 | 126 | | |
| 2. Number of Residents | | | | | 96 | 96 | | | | | | |
| A. As of midnight of PREVIOUS report period | 96 | 96 | | | | | | | | | | |
| B. As of midnight of THIS report period | 94 | 94 | | | | | | | 94 | 94 | | |
| 3. Total Number of Days Care Provided During Period | | | | | 5,913 | 5,913 | | | 3,613 | 3,613 | | |
| A. Medicare | 9,526 | 9,526 | | | | | | | | | | |
| B. Medicaid (Conn.) | 19,419 | 19,419 | | | 15,382 | 15,382 | | | 4,037 | 4,037 | | |
| C. Medicaid (other states) | | | | | | | | | | | | |
| D. Private Pay | 5,270 | 5,270 | | | 4,395 | 4,395 | | | 875 | 875 | | |
| E. State SSI for RCH | | | | | | | | | | | | |
| F. Other (Specify) | 1,206 | 1,206 | | | 1,022 | 1,022 | | | 184 | 184 | | |
| G. Total Care Days During Period (3A thru F) | 35,421 | 35,421 | | | 26,712 | 26,712 | | | 8,709 | 8,709 | | |
| 4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds | | | | | | | | | | | | |
| A. Medicaid Bed Reserve Days | | | | | | | | | | | | |
| B. Other Bed Reserve Days | | | | | | | | | | | | |
| 5. Total Resident Days (3G + 4A + 4B) | 35,421 | 35,421 | | | 26,712 | 26,712 | | | 8,709 | 8,709 | | |

Schedule of Resident Statistics (Cont'd)

| | | | | |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page 9 | of 37 |
|--|---------------------|------------------------------------|-----------|----------|

4. Were there any changes in the certified bed capacity during the report year?

 Yes 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) | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

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.

| 1st change | Change in Resident Days | | | CCNH | RHNS | (Specify) |
|------------|-------------------------|------|-----------|------|------|-----------|
| | CCNH | RHNS | (Specify) | 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 | CCNH | RHNS | CCNH | RHNS | (Specify) | R.C.H. | ICF-MR |
| No. of Residents | 40 | 45 | | 9 | | | | |
| Per Diem Rate | | | | | | | | |
| a. One bed rm. | Var | 238.00 | | 525.00 | | | | |
| b. Two bed rms. | Var | 238.00 | | 495.00 | | | | |
| c. Three or more bed rms. | | | | | | | | |

7. Total Number of Physical Therapy Treatments

| | | | | | |
|---|--|--------|--------|------|-----------|
| A. Medicare - Part B | | TOTAL | CCNH | RHNS | (Specify) |
| | | 5,643 | 5,643 | | |
| B. Medicaid (Exclusive of Part B) | | | | | |
| 1. Maintenance Treatments | | 254 | 254 | | |
| 2. Restorative Treatments | | 2,282 | 2,282 | | |
| C. Other | | 17,029 | 17,029 | | |
| D. Total Physical Therapy Treatments | | 25,208 | 25,208 | | |

8. Total Number of Speech Therapy Treatments

| | | | | |
|---|--|-------|-------|--|
| A. Medicare - Part B | | 468 | 468 | |
| B. Medicaid (Exclusive of Part B) | | | | |
| 1. Maintenance Treatments | | 31 | 31 | |
| 2. Restorative Treatments | | 278 | 278 | |
| C. Other | | 2,172 | 2,172 | |
| D. Total Speech Therapy Treatments | | 2,949 | 2,949 | |

9. Total Number of Occupational Therapy Treatments

| | | | | |
|---|--|--------|--------|--|
| A. Medicare - Part B | | 4,876 | 4,876 | |
| B. Medicaid (Exclusive of Part B) | | | | |
| 1. Maintenance Treatments | | 217 | 217 | |
| 2. Restorative Treatments | | 1,956 | 1,956 | |
| C. Other | | 15,797 | 15,797 | |
| D. Total Occupational Therapy Treatments | | 22,846 | 22,846 | |

Report of Expenditures - Salaries & Wages

| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page 10 | of 37 | |
|--|---------------------|------------------------------------|------------|----------|-----------------|
| Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No | | | | | |
| Total Cost and Hours | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) Hours |
| A. Salaries and Wages* | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | | | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 99,681 | 2,116 | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 176,907 | | | | |
| 5. Dietary Service | | | | | |
| a. Head Dietitian | 47,935 | 1,273 | | | |
| b. Food Service Supervisor | | | | | |
| c. Dietary Workers | 389,330 | 12,679 | | | |
| 6. Housekeeping Service | | | | | |
| a. Head Housekeeper | 17,522 | 615 | | | |
| b. Other Housekeeping Workers | 323,068 | 15,680 | | | |
| 7. Repairs & Maintenance Services | | | | | |
| a. Engineer or Chief of Maintenance | -514 | | | | |
| b. Other Maintenance Workers | 87,859 | 6,066 | | | |
| 8. Laundry Service | | | | | |
| a. Supervisor | | | | | |
| b. Other Laundry Workers | 65,141 | 4,082 | | | |
| 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 | 141,617 | 2,777 | | | |
| b. RN | | | | | |
| 1. Direct Care | 935,270 | 12,724 | | | |
| 2. Administrative** | 441,837 | 8,725 | | | |
| c. LPN | | | | | |
| 1. Direct Care | 1,027,499 | 28,826 | | | |
| 2. Administrative** | | | | | |
| d. Aides and Attendants | 1,635,256 | 80,329 | | | |
| e. Physical Therapists | | | | | |
| f. Speech Therapists | | | | | |
| g. Occupational Therapists | | | | | |
| h. Recreation Workers | 97,136 | 5,553 | | | |
| i. Physicians | | | | | |
| 1. Medical Director | | | | | |
| 2. Utilization Review | | | | | |
| 3. Resident Care*** | | | | | |
| j. Dentists | | | | | |
| k. Pharmacists | | | | | |
| l. Podiatrists | | | | | |
| m. Social Workers/Case Management | 90,157 | 2,580 | | | |
| n. Marketing | 16,726 | Disallowed | | | |
| o. Other (Specify) | | | | | |
| See Attached Schedule | 64,735 | 2,780 | | | |
| <i>A-13. Total Salary Expenditures</i> | 5,657,162 | 186,805 | | | |

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

| Name of Facility Salmon Brook Rehab and Nursing | | | License No. 2093 | | Report for Year Ended 9/30/2020 | | | Page 11 | of 37 | |
|---|-------------|------|---------------------|---|--|--------------------------|-------------------------------------|---|--------------------------|--------------------------|
| Name | Salary Paid | | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| | CCNH | RHNS | (Specify) | | | | | | | |
| Section I - Operators/Owners | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12). | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

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

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) | | | | License No. | | Report for Year Ended | | | Page | of |
|--|-------------|------|-----------|--|---------------------------------------|-----------------------|-------------------------------|--|--------------------|-----------------------|
| Salmon Brook Rehab and Nursing | | | | 2093 | | 9/30/2020 | | | 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*** | | | | | | | | | | |
| Shanique Mightly | 61,554 | | | Non-discriminatory | 5/1/2019 - 4/22/2020 | 1,189 | A2 | | | |
| Eliezer Elephant | 31,699 | | | Non-discriminatory | 4/22/2020 - 9/4/2020 | 824 | A2 | | | |
| Amelia Fiore | 6,428 | | | Non-discriminatory | 9/13/2020 - 9/30/2020 | 103 | A2 | | | |
| Section IV - Assistant Administrators | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

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

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

B. Report of Expenditures - Professional Fees

| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | | Page 13 | of 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 | 5,100 | 61 | | | |
| 3. Pharmacist | 14,229 | Monthly | | | |
| 4. Podiatrist | | | | | |
| 5. Physical Therapy | | | | | |
| a. Resident Care | 437,768 | 6,564 | | | |
| b. Other | | | | | |
| 6. Social Worker | | | | | |
| 7. Recreation Worker | | | | | |
| 8. Physicians | | | | | |
| a. Medical Director (entire facility) | 34,000 | 432 | | | |
| 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 | 92,874 | 1,342 | | | |
| b. Other | | | | | |
| 10. Occupational Therapist | | | | | |
| a. Resident Care | 399,333 | Disallowed | | | |
| b. Other | | | | | |
| 11. Nurses and aides and attendants | | | | | |
| a. RN | | | | | |
| 1. Direct Care | 111,973 | 1,345 | | | |
| 2. Administrative*** | | | | | |
| b. LPN | | | | | |
| 1. Direct Care | 71,363 | 1,428 | | | |
| 2. Administrative*** | | | | | |
| c. Aides | 39,268 | 1,377 | | | |
| d. Other | | | | | |
| 12. Other (Specify) | | | | | |
| See Attached Schedule | 97,632 | 1,361 | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 1,303,540 | 13,910 | | | |

* 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 Salmon Brook Rehab and Nursing | | License No. 2093 | Report for Year Ended 9/30/2020 | | Page 14 | of 37 |
|--|--|---|------------------------------------|-----------------------------|------------|----------|
| Name & Address of Individual | Full Explanation of Service | Related** to Owners, Operators, Officers | | Explanation of Relationship | | |
| | | Yes | No | | | |
| LTC Management | Dental Services | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Santo Buccheri, M.D. | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Medwiz | Insertions, Clinical Support | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Technical Gas Products | Respiratory Service; Preventive maintenance and electrical testing | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Regal Care Rehabilitation LLC | PT, ST, OT | <input checked="" type="radio"/> | <input type="radio"/> | Common Ownership | | |
| MassTex Imaging, LLC | Swallow study/Consultation | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Deborah A. Hardy | RN | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| AAA Nursing Care | RN, LPN | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| The Nurse Network | RN, LPN | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Integra Scripts | Pharmacy Review | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | |

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page 15 | of 37 |
|---|---------------------|------------------------------------|------------|-----------|
| Item | Total | CCNH | RHNS | (Specify) |
| 1. Administrative and General | | | | |
| a. Employee Health & Welfare Benefits | | | | |
| 1. Workmen's Compensation | \$ 125,246 | 125,246 | | |
| 2. Disability Insurance | \$ | | | |
| 3. Unemployment Insurance | \$ 363 | 363 | | |
| 4. Social Security (F.I.C.A.) | \$ 499,525 | 499,525 | | |
| 5. Health Insurance | \$ 939,682 | 939,682 | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ 214,481 | 214,481 | | |
| 8. Uniform Allowance | \$ | | | |
| 9. Other (<i>Specify</i>) See Attached Schedule | \$ 45,803 | 45,803 | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | |
| c. Bad Debts* | \$ 137,501 | 137,501 | | |
| d. Accounting and Auditing | \$ 24,682 | 24,682 | | |
| e. Legal (<i>Services should be fully described on Page 7</i>) | \$ 49,475 | 49,475 | | |
| f. Insurance on Lives of Owners and Operators (<i>Specify</i>)* | \$ | | | |
| g. Office Supplies | \$ 23,725 | 23,725 | | |
| h. Telephone and Cellular Phones | | | | |
| 1. Telephone & Pagers | \$ 13,635 | 13,635 | | |
| 2. Cellular Phones | \$ | | | |
| i. Appraisal (<i>Specify purpose and attach copy</i>)* | \$ | | | |
| j. Corporation Business Taxes (<i>franchise tax</i>) | \$ 600 | 600 | | |
| 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 | \$ 498,510 | 498,510 | | |
| Subtotal | \$ 2,573,228 | 2,573,228 | | |

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

| Description | CCNH | RHNS | (Specify) |
|--------------|------|------|-----------|
| | 0 | | |
| | | | |
| | | | |
| | | | |
| Total | \$ - | \$ - | \$ - |

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

| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | | Page 16 | of 37 |
|---|---------------------|------------------------------------|-----------|------------|-----------|
| Item | | Total | CCNH | RHNS | (Specify) |
| <i>Subtotals Brought Forward:</i> | | 2,573,228 | 2,573,228 | | |
| 1. Travel and Entertainment | | | | | |
| 1. Resident Travel and Entertainment | \$ 4,929 | 4,929 | 4,929 | | |
| 2. Holiday Parties for Staff | \$ | | | | |
| 3. Gifts to Staff and Residents | \$ | | | | |
| 4. Employee Travel | \$ 4,248 | 4,248 | 4,248 | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ 3,597 | 3,597 | 3,597 | | |
| 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>) | \$ 943 | 943 | 943 | | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ 15,800 | 15,800 | 15,800 | | |
| 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 | \$ 1,857 | 1,857 | 1,857 | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ 350 | 350 | 350 | | |
| 9. Subscriptions | \$ | | | | |
| 10. Contributions*** See Attached Schedule | \$ | | | | |
| 11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) | \$ 365,548 | 365,548 | 365,548 | | |
| 12. Administrative Management Services** | \$ | | | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 21,739 | 21,739 | 21,739 | | |
| <i>C-14 Total Administrative & General Expenditures</i> | \$ 2,992,239 | 2,992,239 | 2,992,239 | | |

* 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) |
|---|-------------|-------------|-------------|
| | 0 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Travel and Entertainment | \$ - | \$ - | \$ - |

Schedule of Other Advertising

| Description | CCNH | RHNS | (Specify) |
|--|------------------|-------------|-------------|
| | 0 | | |
| Admin Expense>Marketing & Advertising(Disallowed on Pg 28) | \$ 15,800 | | |
| Total Other Advertising | \$ 15,800 | \$ - | \$ - |

Schedule of Dues

| Description | CCNH | RHNS | (Specify) |
|-------------------|-------------|-------------|-------------|
| | 0 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Dues | \$ - | \$ - | \$ - |

Schedule of Contributions

| Description | CCNH | RHNS | (Specify) |
|----------------------------|-------------|-------------|-------------|
| | 0 | | |
| | | | |
| Total Contributions | \$ - | \$ - | \$ - |

Schedule of Other Administrative and General

| Description | CCNH | RHNS | (Specify) |
|---|------------------|-------------|-------------|
| Licenses | \$ 1,451 | | |
| Fines, Penalties, and Settlements(Disallowed on Pg 28a) | \$ 6,120 | | |
| Late Fees(Disallowed on Pg 28a) | \$ 2,790 | | |
| Bank Fees | \$ 4,639 | | |
| Non-Allowable Bank Fees(Disallowed on Pg 28a) | \$ 40 | | |
| Admin Expense>Startup Costs | \$ (1,837) | | |
| Discriminatory Bonus(Disallowed on Pg 28a) | \$ 5,258 | | |
| Employee Relations(Disallowed on Pg 28a) | \$ 1,490 | | |
| Holiday Party | \$ 350 | | |
| Employee Food(Disallowed on Pg 28a) | \$ 1,438 | | |
| Total Other Administrative and General | \$ 21,739 | \$ - | \$ - |

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | 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 # |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

*** 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 Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | | Page 18 of 37 |
|---|---------------------|------------------------------------|------|-----------------------|
| Item | Total | CCNH | RHNS | (Specify) |
| 2. Dietary | | | | |
| a. In-House Preparation & Service | | | | |
| 1. Raw Food | \$ 219,891 | 219,891 | | |
| 2. Non-Food Supplies | \$ 28,115 | 28,115 | | |
| 3. Other (Specify) _____ | \$ _____ | | | |
| b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i> | \$ 80,235 | 80,235 | | |
| c. Other (Specify) _____ Other Dietary Supplies | \$ _____ | | | |
| 2D. Total Dietary Expenditures (2a + b + c + d) | \$ 328,241 | 328,241 | | |
| 2E. Dietary Questionnaire | Total | CCNH | RHNS | (Specify) |
| F. Resident Meals: Total no. of meals served per day:* | | | | |
| G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | |
| 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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify cost. |
| K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| L. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |
| M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify cost. |
| N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| O. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | | Page 19 | of 37 |
|---|---------------------------|-------------------------------------|--------------------------|------------|----------|
| Item | Total | CCNH | RHNS | (Specify) | |
| 3. Laundry | | | | | |
| a. In-House Processing* | Lbs. | | | | |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | Amt. \$ | | | | |
| 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 (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21) | \$ | | | | |
| c. Other (Specify) Other Supplies | \$ | 8,487 | 8,487 | | |
| 3D. Total Laundry Expenditures (3a + b + c) | \$ | 8,487 | 8,487 | | |
| 3E. Laundry Questionnaire | | | | | |
| F. Is cost of employee laundry included in 3D? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | | |
| G. Did you receive revenue from employees? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | | |
| H. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | | |
| I. Is Cost of laundry provided to persons other than employees or residents included in 3D? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | | |
| J. Did you receive revenue from these people? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | | |
| K. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | | |

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | | Page 20 | of 37 |
|--|----------------------------------|------------------------------------|----------------|------------|-----------|
| Item | | Total | CCNH | RHNS | (Specify) |
| 4. Housekeeping | Sq. Ft. Serviced by Personnel | | | | |
| a. In-House Care | Amt. \$ | | | | |
| 1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>) | | | | | |
| b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i> | Sq. Ft. Serviced by Personnel | | | | |
| | Amt. \$ | 1,330 | 1,330 | | |
| C. Other (<i>Specify</i>) Housekeeping Supplies | \$ | 20,676 | 20,676 | | |
| 4D. Total Housekeeping Expenditures (4a + b + c) | \$ | 22,006 | 22,006 | | |
| 5. Resident Care (Supplies)** | | | | | |
| a. Prescription Drugs*** | | | | | |
| 1. Own Pharmacy | \$ | | | | |
| 2. Purchased from | \$ | 307,737 | 307,737 | | |
| b. Medicine Cabinet Drugs | \$ | 1,960 | 1,960 | | |
| c. Medical and Therapeutic Supplies | \$ | 567 | 567 | | |
| d. Ambulance/Limousine*** | \$ | | | | |
| e. Oxygen | | | | | |
| 1. For Emergency Use | \$ | | | | |
| 2. Other*** | \$ | 4,078 | 4,078 | | |
| f. X-rays and Related Radiological Procedures*** | \$ | 23,679 | 23,679 | | |
| g. Dental (<i>Not dentists who should be included under salaries or fees</i>) | \$ | | | | |
| h. Laboratory*** | \$ | 58,865 | 58,865 | | |
| i. Recreation | \$ | 21,318 | 21,318 | | |
| j. Direct Management Services* | \$ | | | | |
| k. Indirect Management Services* | \$ | | | | |
| l. Other (<i>Specify</i>)**** See Attached Schedule | \$ | 210,926 | 210,926 | | |
| 5M. Total Resident Care Expenditures (5a - 5j) | \$ | 629,130 | 629,130 | | |

* 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

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

| Name of Facility Salmon Brook Rehab and Nursing | | | | License No. 2093 | Report for Year Ended 9/30/2020 | | | | 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 |
| HealthCare Services Group | Bensalem, PA 19020 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Dietary Dept. management services | 80,235 | | | 18 | 2b |
| On-time IT Solutions | 154 Spring St, Monroe, NY 10950 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | IT | 23,140 | | | 16 | m11 |
| Icon Interior | 307 7th Ave 2nd Floor, New York, NY 10001 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Disinfectant Work | 19,568 | | | 22 | 6f |
| Carettech Group | | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Purchasing company | 16,800 | | | 16 | m11 |
| Eliezer Elephant | | <input checked="" type="radio"/> | <input type="radio"/> | N/A | Administrative services | 99,600 | | | 16 | m11 |
| All Waste Inc. | | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Waste Disposal | 28,422 | | | 22 | 6f |
| LTC Consulting Services | 7 Randolph Rd, Howell, NJ 07731 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Fiscal Services | 168,600 | | | 16 | m12 |
| | | <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"/> | | | | | | | |

* 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 Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | | | Page 22 | of 37 |
|---|---------------------|------------------------------------|-----------|------|------------|----------|
| Item | | Total | CCNH | RHNS | (Specify) | |
| 6. Maintenance & Operation of Plant | | | | | | |
| a. Repairs & Maintenance | \$ | 45,898 | 45,898 | | | |
| b. Heat | \$ | 16,130 | 16,130 | | | |
| c. Light & Power | \$ | 389,814 | 389,814 | | | |
| d. Water | \$ | 47,901 | 47,901 | | | |
| e. Equipment Lease (<i>Provide detail on page 6</i>) | \$ | | | | | |
| f. Other (<i>itemize</i>) | \$ | 119,577 | 119,577 | | | |
| See Attached Schedule | | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ | 619,320 | 619,320 | | | |
| 7. Depreciation (<i>complete schedule page 23*</i>) | | | | | | |
| a. Land Improvements | \$ | | | | | |
| b. Building & Building Improvements | \$ | | | | | |
| c. Non-Movable Equipment | \$ | | | | | |
| d. Movable Equipment | \$ | 3,507 | 3,507 | | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ | 3,507 | 3,507 | | | |
| 8. Amortization (<i>Complete att. Schedule Page 24*</i>) | | | | | | |
| a. Organization Expense | \$ | 67,675 | 67,675 | | | |
| b. Mortgage Expense | \$ | | | | | |
| c. Leasehold Improvements | \$ | 16,604 | 16,604 | | | |
| d. Other (<i>Specify</i>) | \$ | | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ | 84,279 | 84,279 | | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ | 1,320,000 | 1,320,000 | | | |
| 10. Property Taxes | | | | | | |
| a. Real estate taxes paid by owner | \$ | | | | | |
| b. Real estate taxes paid by lessor | \$ | 122,623 | 122,623 | | | |
| c. Personal property taxes | \$ | 30,782 | 30,782 | | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ | 1,561,191 | 1,561,191 | | | |

* 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) |
|--|-------------------|-------------|-------------|
| | 0 | | |
| Supplies | \$ 10,229 | | |
| Sanitation & Incineration | \$ 28,422 | | |
| Extermination | \$ 2,026 | | |
| Snow Removal | \$ 9,704 | | |
| Landscaping | \$ 6,042 | | |
| Fire Drill | \$ 14,379 | | |
| Contracted Services | \$ 26,446 | | |
| Contracted Services>COVID19 | \$ 19,568 | | |
| Security | \$ 2,761 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Repairs and Maintenance | \$ 119,577 | \$ - | \$ - |

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

***Ties to Page 23, Line B3**

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

***Ties to Page 23, Line C3**

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

***Ties to Page 23, Line D2c**

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

| | | | | |
|--|-----------|--|----------|-------------------|
| | | | | hment Pages 23 24 |
| Total additions for Leasehold Improvement | \$ 56,863 | | \$ 3,866 | * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Leasehold Improvement | \$ - | | \$ - | ** |

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

| Name of Facility Salmon Brook Rehab and Nursing | | | License No. 2093 | | Report for Year Ended 9/30/2020 | | | 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. Startup Costs | 10 | 2019 | Var | 92,800 | 33,229 | S/L | | 67,675 | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | 67,675 |
| B. Mortgage Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | |
| C. Leasehold Improvements and Other | | | | | | | | | |
| 1. Acquired prior to this report period | Var | Var | | 81,793 | 12,738 | S/L | Var | 12,738 | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | Var | Var | | 56,863 | | S/L | Var | 3,866 | |
| C-4. Subtotal | | | | | | | | | 16,604 |
| D. Total Amortization | | | | | | | | | 84,279 |

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Salmon Brook
FIXED ASSET / DEPRECIATION SCHEDULE

| | Date In Service | Method | Life | Historical | | Total | 2019 Deprec. | 2019 A/D | 2020 Deprec. | 2020 A/D | 2020 NRV |
|--|-----------------|--------|------|----------------|----------------|------------|---------------|---------------|---------------|---------------|----------------|
| | | | | Cost | Accrual | | | | | | |
| EASHHOLD IMPROVEMENTS | | | | | | | | | | | |
| 2019 Additions | | | | | | | | | | | |
| Plumbing & Heating: new water line in refrigerator and new valve and angle in toilet | | | | | | | | | | | |
| Commercial Door and Hardware: kitchen door | | | | | | | | | | | |
| Coastal Mechanical Services: new pump bell gasket | | | | | | | | | | | |
| Coastal Mechanical Services: replace kitchen compressor | | | | | | | | | | | |
| Alpha Electric: new electrical panel in kitchen | | | | | | | | | | | |
| Gas Equipment Service and Repair LLC: emergency repair on gas line- replaced the regulator | | | | | | | | | | | |
| Bridgeland Global Solutions: cross connects | | | | | | | | | | | |
| Plumbing & Heating: new water line in kitchen | | | | | | | | | | | |
| Coastal Mechanical Services: replaced fuses | | | | | | | | | | | |
| Coastal Mechanical Services: replace belt on dishwasher, fix leak on discharge line, change filter with R-22, straighten out fins on chiller, blow out drain line and raise tubing | | | | | | | | | | | |
| Hot Water Tank: new tank | | | | | | | | | | | |
| Distinctive Coatings LLC: stainless steel plates under sink area | | | | | | | | | | | |
| HAE Enterprise: catch basin repair | | | | | | | | | | | |
| Coastal Mechanical Services: installed fan cycling switch and filter on unit | | | | | | | | | | | |
| Coastal Mechanical Services: new sensors | | | | | | | | | | | |
| Copies | | | | | | | | | | | |
| 2019 Additions | | | | | | | | | | | |
| MYLO Plumbing & Heating: fixed piping | | | | | | | | | | | |
| Accurate Commercial Door and Hardware: part 1/3 to install panic exit and parts on rehab room doors | | | | | | | | | | | |
| MYLO Plumbing & Heating: replaced band clamp, fixed dishwasher | | | | | | | | | | | |
| MYLO Plumbing & Heating: replaced band clamp, fixed piping, lever on toilet | | | | | | | | | | | |
| Accurate Commercial Door and Hardware: Install panic exit and bolts on doors (part 3/3) | | | | | | | | | | | |
| Johnson Controls Fire Protection LP: installation and programming of a new smoke detector | | | | | | | | | | | |
| Alpha Electric: new electrical panel in kitchen | | | | | | | | | | | |
| Coastal Mechanical Services: new electric baseboard and thermostat | | | | | | | | | | | |
| Coastal Mechanical Services: replaced main controller and drive power circuit boards | | | | | | | | | | | |
| Coastal Mechanical Services: replaced main controller and drive power circuit boards | | | | | | | | | | | |
| Coastal Mechanical Services: new door gaskets on refrigerators | | | | | | | | | | | |
| Direct Supply, Inc: Isolating EZ Series heat pump | | | | | | | | | | | |
| CAE Controls: new pump | | | | | | | | | | | |
| Bridgeland Global Solutions: add 3 extensions | | | | | | | | | | | |
| Coastal Mechanical Services: installed new motor, wheel, and bracket | | | | | | | | | | | |
| Alpha Electric: new small power cells, card, control relay, for washer | | | | | | | | | | | |
| HAE Enterprise: new pump | | | | | | | | | | | |
| CAE Controls Company, Inc.: install trap with clean-out | | | | | | | | | | | |
| Fire Protection Testing, Inc.: replaced smoke detector test switches | | | | | | | | | | | |
| MYLO Plumbing & Heating: replaced faucet piping and expansion tank | | | | | | | | | | | |
| MYLO Plumbing & Heating: Replaced backflow & expansion tank | | | | | | | | | | | |
| State-wide Electric, Inc.: installed new dimmers | | | | | | | | | | | |
| Brickell Electric: new dimmers | | | | | | | | | | | |
| MYLO Plumbing & Heating: new sink | | | | | | | | | | | |
| MYLO Plumbing & Heating: new sink | | | | | | | | | | | |
| MYLO Plumbing & Heating: replaced faucet | | | | | | | | | | | |
| Alpha Electric: new small power cells, card, control relay, for washer | | | | | | | | | | | |
| Harford Sprinkler Co. inc.: replace sprinkler heads | | | | | | | | | | | |
| Coastal Mechanical Services: new ice machine level control | | | | | | | | | | | |
| Coastal Mechanical Services: new ice machine level control | | | | | | | | | | | |
| Coastal Mechanical Services: replaced fan cycling control | | | | | | | | | | | |
| Coastal: new part w/ ice machine, new motor installed on chiller and cleaned coils | | | | | | | | | | | |
| Wash Room: new sink | | | | | | | | | | | |
| Coastal Mechanical Services: New DHW tank installed | | | | | | | | | | | |
| State-wide Electric, Inc.: remove/converted electrical outlet | | | | | | | | | | | |
| TOTAL EASHHOLD IMPROVEMENTS | | | | 138,656 | 138,656 | | 12,758 | 12,758 | 16,484 | 29,242 | 109,315 |
| NON-MOVABLE EQUIPMENT | | | | | | | | | | | |
| TOTAL NON-MOVABLE EQUIPMENT | | | | - | - | | - | - | 3,866 | 3,866 | 52,997 |
| MOVABLE EQUIPMENT | | | | | | | | | | | |
| 2019 Additions | | | | | | | | | | | |
| Plumbing & Heating: new toilet | | | | | | | | | | | |
| Plumbing & Heating: new sink | | | | | | | | | | | |
| HD Supplies: carpet extractor | | | | | | | | | | | |
| Coastal Mechanical Services: replace hot water heater | | | | | | | | | | | |
| Hector Caraballo: POC Tablets | | | | | | | | | | | |
| Capital One: Printer | | | | | | | | | | | |
| On-Time IT Solutions, Inc.: Dell Opti Flex x2 | | | | | | | | | | | |
| Sales Use Tax Associated with Movable Equipment | | | | | | | | | | | |
| 2020 Additions | | | | | | | | | | | |
| snow blower | | | | | | | | | | | |
| AC | | | | | | | | | | | |
| replaced window: curtain | | | | | | | | | | | |
| replaced power cells and airlines in washer | | | | | | | | | | | |
| relocate fax machine - service house & materials | | | | | | | | | | | |
| repair, replaced 2 batteries and heat detector | | | | | | | | | | | |
| install new invoice 2000/2 - repair to washer | | | | | | | | | | | |
| repair to Washer | | | | | | | | | | | |
| Convection Oven repaired | | | | | | | | | | | |
| new nurse call station | | | | | | | | | | | |
| installation of new Titanium Series Health/weight indicator on scale | | | | | | | | | | | |
| printers | | | | | | | | | | | |
| Sales Use Tax on printer | | | | | | | | | | | |
| laptops | | | | | | | | | | | |
| Sales Use Tax on laptop | | | | | | | | | | | |
| Sales Use Tax Associated w/ Movable Equipment | | | | | | | | | | | |
| TOTAL MOVABLE EQUIPMENT | | | | 33,153 | 33,153 | - | 1,983 | 1,983 | 3,584 | 5,837 | 27,616 |
| STARTUP COSTS | | | | | | | | | | | |
| Startup Cost | 5/1/2019 | S/L | | 92,800 | 92,800 | | 33,229 | 33,229 | 67,025* | 100,004 | (8,10,90) |
| | 4/24/2020 | S/L | 20 | 1,034 | 1,034 | | 33 | 33 | 33 | 33 | 618 |
| | | | | 1,234 | 1,234 | - | - | - | 72 | 72 | 1,142 |
| Computer Hardware | 1/1/2019 | S/L | 30 | 2,977 | 2,977 | | 280 | 280 | 280 | 280 | 2,729 |
| | 1/1/2019 | S/L | 30 | 339 | 339 | | 19 | 19 | 19 | 19 | 170 |
| Computer Hardware | 6/9/2020 | S/L | 3 | 1,118 | 1,118 | | 373 | 373 | 373 | 373 | 745 |
| Sales Tax | 6/9/2020 | S/L | 3 | 71 | 71 | | 24 | 24 | 24 | 24 | 47 |
| | | | | 4,055 | 4,055 | - | - | - | 714 | 714 | 3,641 |
| Sales Use Tax | | | | S/L | 10 | 470 | 470 | | 47 | 47 | 423 |
| TOTAL ASSETS PER C/R SCHEDULE | | | | 33,153 | 33,153 | - | 1,983 | 1,983 | 3,584 | 5,837 | 27,616 |
| TOTAL ASSETS PER TRIAL BALANCE | | | | | | | | | | | |
| VARIANCE | | | | | | | | | | | |
| Pg. 31 B9 F/S vs C/R Depreciation | | | | 17,621 | | | | | | | |
| Pg. 36 F1 F/S vs C/R Depreciation | | | | (6,164) | | | | | | | |

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

| | | | | |
|--|---------------------|------------------------------------|------------|----------|
| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page 25 | of 37 |
|--|---------------------|------------------------------------|------------|----------|

11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

| Description | Total | | | |
|--|-------|--|--|--|
| 1. Date Land Purchased | | | | |
| 2. Date Structure Completed | | | | |
| 3. If NOT Original Owner, Date of Purchase | | | | |
| 4. Date of Initial Licensure | | | | |
| 5. Total Licensed Bed Capacity | | | | |
| 6. Square Footage | | | | |
| 7. Acquisition Cost | | | | |
| a. Land | | | | |
| b. Building | | | | |

Part B - Owner and Related Parties

1st Mortgage

2nd Mortgage

3rd Mortgage

4th Mortgage

| | | | | |
|--|--|--|--|--|
| 1. Financing | | | | |
| a. Type of Financing (e.g., fixed, variable) | | | | |
| b. Date Mortgage Obtained | | | | |
| c. Interest Rate for the Cost Year | | | | |
| d. Term of Mortgage (number of years) | | | | |
| e. Amount of Principal Borrowed | | | | |
| 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 |
|----------------------------|-----------------|---------------|---------------|------------------------|
| Salmon Brook ProperCo | Building | 05/01/19 | Ongoing | 1,320,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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 Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | | | Page 26 | of 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 Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | | | Page 27 | of 37 |
|--|---------------------|------------------------------------|------------|------------|------------|-----------|
| Item | | | Total | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward: | | | | | | |
| 12. C. Movable Equipment | | | | | | |
| 1. Automotive Equipment | | \$ | | | | |
| A. Item | Rate | Amount | | | | |
| Lender | | | | | | |
| Address of Lender | | | | | | |
| 2. Other (Specify) | | \$ | | | | |
| A. Item | Rate | Amount | | | | |
| Lender | | | | | | |
| Address of Lender | | | | | | |
| B. Item | Rate | Amount | | | | |
| Lender | | | | | | |
| Address of Lender | | | | | | |
| 12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) | | \$ | | | | |
| 12. D. Other Interest Expense (Specify) | | \$ | 952,297 | 952,297 | | |
| Interest Expenses | | | | | | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | | \$ | 952,297 | 952,297 | | |
| 14. Insurance | | | | | | |
| a. Insurance on Property (buildings only) | | \$ | 16,937 | 16,937 | | |
| b. Insurance on Automobiles | | \$ | | | | |
| c. Insurance other than Property (as specified above) | | | | | | |
| 1. Umbrella (Blanket Coverage) | | \$ | | | | |
| 2. Fire and Extended Coverage | | \$ | | | | |
| 3. Other (Specify) | | \$ | 172,248 | 172,248 | | |
| General Liability, EPLI, Surety Bond | | | | | | |
| 14d. Total Insurance Expenditures (14a + b + c) | | \$ | 189,185 | 189,185 | | |
| 15. Total All Expenditures (A-13 thru C-14) | | \$ | 14,262,798 | 14,262,798 | | |

D. Adjustments to Statement of Expenditures

| Name of Facility Salmon Brook Rehab and Nursing | | | License No. 2093 | Report for Year Ended 9/30/2020 | | Page 28 | of 37 |
|--|-------------|-------------|--|------------------------------------|---------|------------|-----------|
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| <i>Page 10 - Salaries and Wages</i> | | | | | | | |
| 1. | | | Outpatient Service Costs | \$ | | | |
| 2. | | | Salaries not related to Resident Care | \$ | | | |
| 3. | | | Occupational Therapy | \$ | | | |
| 4. | | | Other - See attached Schedule | \$ 16,726 | 16,726 | | |
| <i>Page 13 - Professional Fees</i> | | | | | | | |
| 5. | | | Resident Care Physicians ** | \$ | | | |
| 6. | 13 | B10a | Occupational Therapy | \$ 399,333 | 399,333 | | |
| 7. | | | Other - See attached Schedule | \$ 27,262 | 27,262 | | |
| <i>Pages 15 & 16 - Administrative and General</i> | | | | | | | |
| 8. | | | Discriminatory Benefits | \$ | | | |
| 9. | 15 | 1c | Bad Debts | \$ 137,501 | 137,501 | | |
| 10. | | | Accounting | \$ | | | |
| 10a. | | | Legal | \$ 4,155 | 4,155 | | |
| 11. | | | Telephone | \$ | | | |
| 12. | | | Cellular Telephone | \$ | | | |
| 13. | | | Life insurance premiums on the life of Owners, Partners, Operators | \$ | | | |
| 14. | | | Gifts, flowers and coffee shops | \$ | | | |
| 15. | | | Education expenditures to colleges or universities for tuition and related costs for owners and employees | \$ | | | |
| 16. | | | Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative | \$ | | | |
| 17. | | | Automobile Expense (e.g. personal use) | \$ | | | |
| 18. | 16 | m2/3 | Unallowable Advertising * | \$ 15,800 | 15,800 | | |
| 19. | | | Income Tax / Corporate Business Tax | \$ | | | |
| 20. | 16 | m10 | Fund Raising / Contributions | \$ | | | |
| 21. | | | Unallowable Management Fees | \$ | | | |
| 22. | | | Barber and Beauty | \$ | | | |
| 23. | | | Other - See attached Schedule | \$ 20,974 | 20,974 | | |
| <i>Page 18 - Dietary Expenditures</i> | | | | | | | |
| 24. | | | Meals to employees, guests and others who are not residents | \$ | | | |
| <i>Page 19 - Laundry Expenditures</i> | | | | | | | |
| 25. | | | Laundry services to employees, guests and others who are not residents | \$ | | | |
| <i>Page 20 - Housekeeping Expenditures</i> | | | | | | | |
| 26. | | | Housekeeping services to employees, guests and others who are not residents | \$ | | | |
| Subtotal (Items 1 - 26) | | | \$ 621,751 | 621,751 | | | |

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|------------------|-----------|------|-----------|
| 10 | 12n | Marketing Salary | \$ 16,726 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Salaries Adjustment | | | \$ 16,726 | \$ - | \$ - |

Schedule of Fees Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|----------|-----------------------|-----------|------|-----------|
| 13 | 12o | IV Insertion Nurse | \$ 26,807 | | |
| 13 | 12o | Respiratory Therapist | \$ 455 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Fees Adjustments | | | \$ 27,262 | \$ - | \$ - |

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|---|-----------|------|-----------|
| 16 | m13 | Fines, Penalties, and Settlements(Disallowed on Pg 28a) | \$ 6,120 | | |
| 16 | m13 | Late Fees(Disallowed on Pg 28a) | \$ 2,790 | | |
| 16 | m13 | Non-Allowable Bank Fees(Disallowed on Pg 28a) | \$ 40 | | |
| 15 | Var | Benefits Associated with Marketing (See Attachment) | \$ 3,838 | | |
| 16 | m13 | Discriminatory Bonus(Disallowed on Pg 28a) | \$ 5,258 | | |
| 16 | m13 | Employee Relations(Disallowed on Pg 28a) | \$ 1,490 | | |
| 16 | m13 | Employee Food(Disallowed on Pg 28a) | \$ 1,438 | | |
| Total Other A&G Adjustments | | | \$ 20,974 | \$ - | \$ - |

Marketing Benefits Disallowance

| | | |
|---------------------------|-----------|---------------------------|
| Marketing Salary | 15,083 | Page 10 |
| Total Salaries | 5,657,162 | TB Linked |
| Percent to Total Salaries | 0.27% | |

Total Benefits (Pg 15, Line 1a3 - 1a6) 1,439,570 [TB Linked](#)

Marketing Benefits Disallowed **3,838** [Page 28 attachment](#)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

| Name of Facility | | | License No. | Report for Year Ended | | Page of |
|--|--|----------|---|--------------------------|---------|---------|
| Item No. | Page No. | Line No. | 2093 | 9/30/2020 | | 29 37 |
| | | | | Total Amount of Decrease | CCNH | RHNS |
| | | | Subtotals Brought Forward | \$ 621,751 | 621,751 | |
| Page 20 - Resident Care Supplies*** | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 307,737 | 307,737 | |
| 28. | 20 | 5d | Ambulance/Limousine | \$ | | |
| 29. | 20 | 5f | X-rays, etc | \$ 23,679 | 23,679 | |
| 30. | 20 | 5h | Laboratory | \$ 58,865 | 58,865 | |
| 31. | | | Medical Supplies | \$ | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ 4,078 | 4,078 | |
| 33. | | | Occupational Therapy | \$ | | |
| 34. | | | Other - See Attached Schedule | \$ 14,738 | 14,738 | |
| Page 22 - Maintenance and Property | | | | | | |
| 35. | | | Excess Movable Equipment Depreciation See Attached Schedule | \$ | | |
| 36. | 22 | 8e | Depreciation on Unallowable Motor Vehicles | \$ 67,675 | 67,675 | |
| 37. | | | Unallowable Property and Real Estate Taxes | \$ | | |
| 38. | | | Rental of Building Space or Rooms | \$ | | |
| 39. | | | Other - See Attached Schedule | \$ | | |
| Page 27 - Insurance | | | | | | |
| 40. | | | Mortgage Insurance | \$ | | |
| 41. | | | Property Insurance | \$ | | |
| Other - Miscellaneous | | | | | | |
| 42. | | | Other - Indirect | \$ | | |
| 43. | | | Interest Income on Account Rec. | \$ | | |
| 44. | | | Other - Miscellaneous Administrative | \$ | | |
| 45. | | | Management Fees Direct | \$ | | |
| 46. | | | Management Fees Indirect | \$ | | |
| 47. | | | Other - Direct | \$ 1,295 | 1,295 | |
| Not For Profit Providers Only | | | | | | |
| 48. | | | Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule | \$ | | |
| 49. | Total Amount of Decrease (Items 1 - 48) | | \$ 1,099,818 | 1,099,818 | | |

*** 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.

Schedule of Other Ancillary Costs

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

Salmon Brook
Disallowance Schedule for Cable TV
September 30, 2020

Pg. 29b

| | <u>Amount</u> |
|--|----------------------------|
| Total Cable TV Expense acct #80-232-00 | \$ 16,238 TB Linked |

| | |
|--|-------------|
| Monthly Allowable amount | \$ 300 |
| Months in Year | 5 |
| % of Actual Days in Cost Year (365 Days) | <u>100%</u> |
| Total Allowable Cost | \$ 1,500 |

| | |
|----------------------------|-------------------------|
| Disallowed Cable TV | <u>\$ 14,738</u> |
|----------------------------|-------------------------|

F. Statement of Revenue

| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | | | Page 30 37 |
|--|---------------------|------------------------------------|------|------|-----------------|
| Item | | Total | CCNH | RHNS | (Specify) |
| I. Resident Room, Board & Routine Care Revenue | | | | | |
| 1. a. Medicaid Residents (<i>CT only</i>) | \$ 4,544,087 | 4,544,087 | | | |
| 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>) | \$ 5,827,049 | 5,827,049 | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ (59,007) | (59,007) | | | |
| 4. a. Private-Pay Residents and Other | \$ 2,972,298 | 2,972,298 | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ (17,299) | (17,299) | | | |
| II. Other Resident Revenue | | | | | |
| 1. a. Prescription Drugs - Medicare | \$ | | | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ | | | | |
| c. Prescription Drugs - Non-Medicare | \$ | | | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | \$ | | | | |
| 2. a. Medical Supplies - Medicare | \$ | | | | |
| b. Medical Supplies - Medicare Contractual Allowance ** | \$ | | | | |
| c. Medical Supplies - Non-Medicare | \$ | | | | |
| d. Medical Supplies - Non-Medicare Contractual Allowance ** | \$ | | | | |
| 3. a. Physical Therapy - Medicare | \$ 540,294 | 540,294 | | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ (380,531) | (380,531) | | | |
| c. Physical Therapy - Non-Medicare | \$ 141,090 | 141,090 | | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ (102,212) | (102,212) | | | |
| 4. a. Speech Therapy - Medicare | \$ 191,500 | 191,500 | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ (148,202) | (148,202) | | | |
| c. Speech Therapy - Non-Medicare | \$ 57,106 | 57,106 | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ (44,683) | (44,683) | | | |
| 5. a. Occupational Therapy - Medicare | \$ 526,059 | 526,059 | | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ (386,655) | (386,655) | | | |
| c. Occupational Therapy - Non-Medicare | \$ 161,685 | 161,685 | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ (126,698) | (126,698) | | | |
| 6. a. Other (<i>Specify</i>) - Medicare | \$ 2,298 | 2,298 | | | |
| b. Other (<i>Specify</i>) - Non-Medicare | \$ 41,500 | 41,500 | | | |
| III. Total Resident Revenue (Section I. thru Section II.) | \$ 13,739,679 | 13,739,679 | | | |
| 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>) | \$ 522 | 522 | | | |
| 6. Private Duty Nurses' Fees | \$ | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ | | | | |
| 8. Other (<i>Specify</i>) | \$ 1,295 | 1,295 | | | |
| V. Total Other Revenue (1 thru 8) | \$ 1,817 | 1,817 | | | |
| VI. Total All Revenue (III +V) | \$ 13,741,496 | 13,741,496 | | | |

* 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) |
|--|--------------------------------|-----------------|-------------|-------------|
| 30 II 6a | Other Ancillary Rev>Medicare B | \$ 2,431 | | |
| 30 II 6a | Revenue Adjustments>Medicare A | \$ (133) | | |
| | | | | |
| | | | | |
| | | | | |
| Total Other Resident Revenue - Medicare | | \$ 2,298 | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

| Page Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|--------------------------------------|------------------|-------------|-------------|
| 30 II 6b | Lab Rev>Private | 0 | | |
| 30 II 6b | 154 | | | |
| 30 II 6b | Other Ancillary Rev>Medicare A | 11,381 | | |
| 30 II 6b | Other Ancillary Rev>Medicare A>C/A | (9,420) | | |
| 30 II 6b | Other Ancillary Revenue>Private | \$ 306 | | |
| 30 II 6b | Other Ancillary Rev>HMO | \$ 1,022 | | |
| 30 II 6b | Other Ancillary Rev>HMO>C/A | \$ (204) | | |
| 30 II 6b | Other Ancillary Rev>Medicaid | \$ 578 | | |
| 30 II 6b | Revenue Adjustments>Private | \$ (613) | | |
| 30 II 6b | Revenue Adjustments>HMO | \$ 1,821 | | |
| 30 II 6b | Revenue Adjustments>Medicaid>COVID19 | \$ 37,113 | | |
| 30 II 6b | Revenue Adjustments>Ancillary | \$ (638) | | |
| | | | | |
| | | | | |
| Total Other Resident Revenue | | \$ 41,500 | \$ - | \$ - |

Interest Income**Account**

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|------------------------------|--------------------|---------------|-------------|-------------|-----------|
| 30 IV 5 | Other Rev>Interest | N/A | \$ 522 | | |
| | | | | | |
| | | | | | |
| Total Interest Income | | \$ 522 | \$ - | \$ - | |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------------------------|---------------------------|-----------------|-------------|-------------|
| 30 IV8 | Other Rev>Miscellaneous | \$ 1,058 | | |
| 30 IV8 | Other Rev>Medical Records | \$ 237 | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Other Revenue | | \$ 1,295 | \$ - | \$ - |

G. Balance Sheet

| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page 31 | of 37 |
|--|---------------------|------------------------------------|------------|-----------|
| Account | | | Amount | |
| Assets | | | | |
| A. Current Assets | | | | |
| 1. Cash (<i>on hand and in banks</i>) | | | \$ | 683,060 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | | \$ | 3,406,122 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | | \$ | |
| 4. Inventories | | | \$ | |
| 5. Prepaid Expenses | | | \$ | 51,036 |
| a. Prepaid Expenses | | 4,539 | | |
| b. Insurance | | 8,883 | | |
| c. Taxes | | 37,614 | | |
| d. See Schedule | | | | |
| 6. Interest Receivable | | | \$ | |
| 7. Medicare Final Settlement Receivable | | | \$ | |
| 8. Other Current Assets (<i>itemize</i>) | | | \$ | |
| See Schedule | | | | |
| A-9. Total Current Assets (Lines A1 thru 8) | | | \$ | 4,140,218 |
| 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 | 138,656 | \$ | 109,314 |
| | Accum. Depreciation | 29,342 Net | | |
| 5. Non-Movable Equipment | *Historical Cost | | \$ | |
| | Accum. Depreciation | Net | | |
| 6. Movable Equipment | *Historical Cost | 33,153 | \$ | 27,617 |
| | Accum. Depreciation | 5,536 Net | | |
| 7. Motor Vehicles | *Historical Cost | | \$ | |
| | Accum. Depreciation | Net | | |
| 8. Minor Equipment-Not Depreciable | | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | | \$ | 24,701 |
| F/S vs C/R Depreciation | | 17,621 | | |
| See Schedule | | 7,080 | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | | \$ | 161,632 |

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref Line Ref Description

| | | |
|-------------------------------|--|------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Prepaid Expenses | | \$ - |

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref Line Ref Description

| | | |
|---|--|------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Other Current Assets (Itemize) | | \$ - |

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref Line Ref Description

| | | | |
|---|----|------------------|----------|
| 31 | B9 | Fixed Assets>CIP | \$ 7,400 |
| | | PY Adjustment | \$ (320) |
| | | | |
| | | | |
| | | | |
| Total Other Other Fixed Assets (Itemize) | | | \$ 7,080 |

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

| | | | |
|---------------------------|----|--------------------------|--------------|
| 32 | D7 | Due To/(From)>Old Owner | \$ (110,181) |
| 32 | D7 | Due To/(From)> Maplewood | \$ (149,078) |
| 32 | D7 | Due To/(From)>Saugus | \$ 738 |
| 32 | D7 | Due To/(From)>Medicaid | \$ 2,305 |
| 32 | D7 | Due To/(From)>Vendor | \$ 371 |
| | | | |
| Total Other Assets | | | \$ (255,845) |

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

| | | |
|----------------------------|--|------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Notes Payable | | \$ - |

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref Line Ref Description

| | | |
|--|--|------|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Other Current Liabilities (Itemize) | | \$ - |

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref Line Ref Description

| | | |
|--|--|------|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Other Current Liabilities (Itemize) | | \$ - |

G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page of |
|--|---|------------------------|----------------|
| | | 9/30/2020 | 32 37 |
| Account | | Amount | |
| | | Total Brought Forward: | \$ 4,301,850 |
| C. Leasehold or like property recorded for Equity Purposes. | | | |
| 1. Land | | | \$ |
| 2. Land Improvements | *Historical Cost Accum. Depreciation | Net | \$ |
| 3. Buildings | *Historical Cost Accum. Depreciation | Net | \$ |
| 4. Non-Movable Equipment | *Historical Cost Accum. Depreciation | Net | \$ |
| 5. Movable Equipment | *Historical Cost Accum. Depreciation | Net | \$ |
| 6. Motor Vehicles | *Historical Cost Accum. Depreciation | Net | \$ |
| 7. Minor Equipment-Not Depreciable | | | \$ |
| C-8 Total Leasehold or Like Properties (C1 thru 7) | | | \$ |
| D. Investment and Other Assets | | | |
| 1. Deferred Deposits | | | \$ 500 |
| 2. Escrow Deposits | | | \$ |
| 3. Organization Expense | *Historical Cost Accum. Depreciation | 94,123 100,904 Net | \$ (6,781) |
| 4. Goodwill (Purchased Only) | | | \$ |
| 5. Investments Related to Resident Care (<i>itemize</i>) | | | \$ |
| 6. Loans to Owners or Related Parties (<i>itemize</i>) | | | \$ (2,489,101) |
| Name and Address | Amount | Loan Date | |
| Var>SV, Realty SB, WH, WB | (2,489,101) | | |
| 7. Other Assets (<i>itemize</i>) | | | \$ (255,845) |
| See Schedule | (255,845) | | |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ (2,751,227) |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ 1,550,623 |

* 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 | | | | | | | | |
|---|-------------|-----------------------|----------|------------------------------------|---------|--------|----------|--|--|--|--|--|
| Salmon Brook Rehab and Nursing | 2093 | 9/30/2020 | 33 | 37 | | | | | | | | |
| Account | | | | Amount | | | | | | | | |
| Liabilities | | | | | | | | | | | | |
| A. Current Liabilities | | | | | | | | | | | | |
| 1. Trade Accounts Payable | | | | \$ 1,054,032 | | | | | | | | |
| 2. Notes Payable (<i>itemize</i>) | | | | \$ 809,000 | | | | | | | | |
| PPP Loan>COVID19 | | | | 1,009,000 | | | | | | | | |
| Note Payable>Misc | | | | (200,000) | | | | | | | | |
| See Schedule | | | | | | | | | | | | |
| 3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>) | | | | \$ | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Name of Lender</th> <th style="text-align: left;">Purpose</th> <th style="text-align: left;">Amount</th> <th style="text-align: left;">Date Due</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> | | | | Name of Lender | Purpose | Amount | Date Due | | | | | |
| Name of Lender | Purpose | Amount | Date Due | | | | | | | | | |
| | | | | | | | | | | | | |
| 4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>) | | | | \$ 216,866 | | | | | | | | |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | | \$ | | | | | | | | |
| 6. Accrued Payroll Taxes Payable | | | | \$ 101,849 | | | | | | | | |
| 7. Medicare Final Settlement Payable | | | | \$ 9,579 | | | | | | | | |
| 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>) | | | | \$ 1,344,134 | | | | | | | | |
| Accrued Expenses | | | | 210,961 Year End Adjustments 1,255 | | | | | | | | |
| Capital Lease>Copier | | | | 45,551 Medicare>COVID19 791,372 | | | | | | | | |
| Insurance - General Liability & Other | | | | 1,090 Medicaid>COVID19 295,244 | | | | | | | | |
| Insurance - Property | | | | (1,339) See Schedule | | | | | | | | |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | | \$ 3,535,460 | | | | | | | | |

* 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 Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page 34 | of 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | 3,535,460 | |
| 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>) | | | \$ (1,156,377) | |
| Name and Address of Lender | Amount | Loan Date | | |
| Var>SB, Sharon, Torr., NH, RegalCare, RC, NL, Norwich | (1,156,377) | | | |
| 4. Other Long-Term Liabilities (<i>itemize</i>) | | | \$ 169,770 | |
| Due To/(From)> Twin Oaks | | | 149,353 | |
| Due To/(From)> HMO | | | 20,417 | |
| See Schedule | | | | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | \$ (986,607) | |
| C. Total All Liabilities (Lines A-13 + B-5) | | | \$ 2,548,853 | |

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

| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page 35 | of 37 |
|--|---------------------|------------------------------------|------------|--------------|
| Account | | | Amount | |
| A. Reserves | | | | |
| 1. Reserve for value of leased land | | | \$ | |
| 2. Reserve for depreciation value of leased buildings and appurtenances to be amortized | | | \$ | |
| 3. Reserve for depreciation value of leased personal property (<i>Equity</i>) | | | \$ | |
| 4. Reserve for leasehold real properties on which fair rental value is based | | | \$ | |
| 5. Reserve for funds set aside as donor restricted | | | \$ | |
| 6. Total Reserves | | | \$ | |
| B. Net Worth | | | | |
| 1. Owner's Capital | | | \$ | |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | (483,045) |
| 6. Gain or Loss for Period | 10/1/2019 | thru | 9/30/2020 | \$ (515,185) |
| 7. Total Net Worth | | | \$ | (998,230) |
| C. Total Reserves and Net Worth | | | | \$ (998,230) |
| D. Total Liabilities, Reserves, and Net Worth | | | | \$ 1,550,623 |

H. Changes in Total Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|---|-------------|-----------------------|--------|---------------|--|--|
| Salmon Brook Rehab and Nursing | 2093 | 9/30/2020 | 36 | 37 | | |
| Account | | | | Amount | | |
| A. Balance at End of Prior Period as shown on Report of 09/30/2019 | | | | \$ (480,208) | | |
| B. Total Revenue (<i>From Statement of Revenue Page 30</i>) | | | | \$ 13,741,496 | | |
| C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>) | | | | \$ 14,256,681 | | |
| D. Net Income or Deficit | | | | \$ (515,185) | | |
| E. Balance | | | | \$ (515,185) | | |
| F. Additions | | | | | | |
| 1. Additional Capital Contributed (<i>itemize</i>) | | | | | | |
| Expenses Per Pg 27 | | | | \$ 14,262,798 | | |
| F/S vs C/R Depreciation | | | | (6,164) | | |
| Total Expenses | | | | \$ 14,256,681 | | |
| 2. Other (<i>itemize</i>) | | | | | | |
| F-3. Total Additions | | | | \$ | | |
| G. Deductions | | | | | | |
| 1. Drawings of Owners/Operators/Partners (<i>Specify</i>) | | | | \$ | | |
| Name and Address (No., City, State, Zip) | | Title | Amount | | | |
| | | | | | | |
| 2. Other Withdrawings (<i>Specify</i>) | | | | \$ | | |
| Purpose | | Amount | | | | |
| | | | | | | |
| 3. Total Deductions | | | | \$ | | |
| H. Balance at End of Period | | | | \$ (515,185) | | |
| | | | | | | |

I. Preparer's/Reviewer's Certification

| | | | |
|---|---|------------------------------------|-----------------------------|
| Name of Facility Salmon Brook Rehab and Nursing | License No. 2093 | Report for Year Ended 9/30/2020 | Page <u>37</u> of <u>37</u> |
| <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

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.

| | | |
|---|-------|----------------------------------|
| Signature of Preparer | Title | Date Signed |
| Printed Name of Preparer Matthew S. Bavolack | | |
| Address 555 Long Wharf Drive, New Haven, CT 06511 | | Phone Number 203-781-9600 |
| Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia | | Phone Number 732-961-8571 |
| Contact Email Address tzippyk@ltccs.com | | |

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Salmon Brook for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Salmon Brook. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Salmon Brook and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 30, 2021

Client: **Salmon Brook**
 Engagement: **Medicaid - Salmon Brook**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

| Account | Description | ADJ 9/30/2020 | JE Ref # | RJE 9/30/2020 | FINAL 9/30/2020 |
|--|--|-------------------|----------|------------------|--------------------|
| Group : [10-A] Salaries and Wages | | | | | |
| Subgroup : [2] Administrators | | | | | |
| 80-811-80 | Admin Expense>Director>Wages | 102,767.00 | | 0.00 | 102,767.00 |
| 80-811-92 | Admin Expense>Director>PTO Accrual | (759.00) | | 0.00 | (759.00) |
| 80-812-80 | Admin Expense>Assistant Director>Wages | (2,327.00) | | 0.00 | (2,327.00) |
| Subtotal [2] | Administrators | 99,681.00 | | 0.00 | 99,681.00 |
| Subgroup : [4] Other Administrative Salaries | | | | | |
| 75-838-80 | Maintenance Expense>Security Desk>Wages | 92,753.00 | | 0.00 | 92,753.00 |
| 75-838-92 | Maintenance Expense>Security Desk>PTO Accrual | (992.00) | | 0.00 | (992.00) |
| 80-840-80 | Admin Expense>Business Office>Wages | 85,433.00 | | 0.00 | 85,433.00 |
| 80-840-92 | Admin Expense>Business Office>PTO Accrual | (287.00) | | 0.00 | (287.00) |
| Subtotal [4] | Other Administrative Salaries | 176,907.00 | | 0.00 | 176,907.00 |
| Subgroup : [5A] Head Dietitian | | | | | |
| 70-833-80 | Dietary Expense>Dietician>Wages | 47,935.00 | | 0.00 | 47,935.00 |
| Subtotal [5A] | Head Dietitian | 47,935.00 | | 0.00 | 47,935.00 |
| Subgroup : [5C] Dietary Workers | | | | | |
| 70-831-80 | Dietary Expense>Aide>Wages | 239,373.00 | | 0.00 | 239,373.00 |
| 70-832-80 | Dietary Expense>Cook>Wages | 149,957.00 | | 0.00 | 149,957.00 |
| Subtotal [5C] | Dietary Workers | 389,330.00 | | 0.00 | 389,330.00 |
| Subgroup : [6A] Head Housekeeper | | | | | |
| 72-811-80 | Housekeeping Expense>Director>Wages | 17,522.00 | | 0.00 | 17,522.00 |
| Subtotal [6A] | Head Housekeeper | 17,522.00 | | 0.00 | 17,522.00 |
| Subgroup : [6B] Other Housekeeping Workers | | | | | |
| 72-831-80 | Housekeeping Expense>Aide>Wages | 323,068.00 | | 0.00 | 323,068.00 |
| Subtotal [6B] | Other Housekeeping Workers | 323,068.00 | | 0.00 | 323,068.00 |
| Subgroup : [7A] Engineer or Chief of Maintenance | | | | | |
| 75-811-92 | Maintenance Expense>Director>PTO Accrual | (514.00) | | 0.00 | (514.00) |
| Subtotal [7A] | Engineer or Chief of Maintenance | (514.00) | | 0.00 | (514.00) |
| Subgroup : [7B] Other Maintenance Workers | | | | | |
| 75-829-80 | Maintenance Expense>Staff>Wages | 85,952.00 | | 0.00 | 85,952.00 |
| 75-829-92 | Maintenance Expense>Staff>PTO Accrual | 1,907.00 | | 0.00 | 1,907.00 |
| Subtotal [7B] | Other Maintenance Workers | 87,859.00 | | 0.00 | 87,859.00 |
| Subgroup : [8B] Other Laundry Workers | | | | | |
| 73-831-80 | Laundry Expense>Aide>Wages | 65,141.00 | | 0.00 | 65,141.00 |
| Subtotal [8B] | Other Laundry Workers | 65,141.00 | | 0.00 | 65,141.00 |
| Subgroup : [12A] Director of Nurses/Assistant Director | | | | | |
| 61-811-80 | Nursing Admin Expense>Director>Wages | 116,810.00 | | 0.00 | 116,810.00 |
| 61-811-92 | Nursing Admin Expense>Director>PTO Accrual | (5,834.00) | | 0.00 | (5,834.00) |
| 61-812-80 | Nursing Admin Expense>Assistant Director>Wages | 30,641.00 | | 0.00 | 30,641.00 |
| Subtotal [12A] | Director of Nurses/Assistant Director | 141,617.00 | | 0.00 | 141,617.00 |
| Subgroup : [12B1] RNs - Direct Care | | | | | |
| 60-808-80 | Nursing Expense>RN>Wages | 626,281.00 | | 0.00 | 626,281.00 |
| 60-808-92 | Nursing Expense>RN>PTO Accrual | 4,027.00 | | 0.00 | 4,027.00 |
| 60-809-80 | Nursing Expense>RN Supervisor>Wages | 304,962.00 | | 0.00 | 304,962.00 |
| Subtotal [12B1] | RNs - Direct Care | 935,270.00 | | 0.00 | 935,270.00 |
| Subgroup : [12B2] RNs - Administrative | | | | | |
| 61-817-80 | Nursing Admin Expense>MDS / RNAC>Wages | 114,388.00 | | 0.00 | 114,388.00 |
| 61-817-92 | Nursing Admin Expense>MDS / RNAC>PTO Accrual | 416.00 | | 0.00 | 416.00 |
| 61-820-80 | Nursing Admin Expense>Nurse Liaison>Wages | 107,303.00 | | 0.00 | 107,303.00 |
| 61-824-80 | Nursing Admin Expense>Staff Devel Director>Wages | 49,165.00 | | 0.00 | 49,165.00 |
| 61-825-80 | Nursing Admin Expense>Unit Manager>Wages | 172,778.00 | | 0.00 | 172,778.00 |
| 61-825-92 | Nursing Admin Expense>Unit Manager>PTO Accrual | (2,213.00) | | 0.00 | (2,213.00) |
| Subtotal [12B2] | RNs - Administrative | 441,837.00 | | 0.00 | 441,837.00 |
| Subgroup : [12C1] LPNs - Direct Care | | | | | |

| | | | | |
|--------------------------|---|---------------------|---------------------------|---------------------|
| 60-805-80 | Nursing Expense>LPN>Wages | 1,021,308.00 | 0.00 | 1,021,308.00 |
| 60-805-92 | Nursing Expense>LPN>PTO Accrual | 6,191.00 | 0.00 | 6,191.00 |
| Subtotal [12C1] | LPNs - Direct Care | 1,027,499.00 | 0.00 | 1,027,499.00 |
| Subgroup : [12D] | Aides and Attendants | | | |
| 60-801-80 | Nursing Expense>CNA>Wages | 1,652,534.00 | 0.00 | 1,652,534.00 |
| 60-801-92 | Nursing Expense>CNA>PTO Accrual | (17,278.00) | 0.00 | (17,278.00) |
| Subtotal [12D] | Aides and Attendants | 1,635,256.00 | 0.00 | 1,635,256.00 |
| Subgroup : [12H] | Recreation Workers | | | |
| 71-811-80 | Activity Expense>Director>Wages | 95,805.00 | 0.00 | 95,805.00 |
| 71-831-92 | Activity Expense>Aide>PTO Accrual | 1,331.00 | 0.00 | 1,331.00 |
| Subtotal [12H] | Recreation Workers | 97,136.00 | 0.00 | 97,136.00 |
| Subgroup : [12M] | Social Workers/Case Management | | | |
| 69-811-80 | Social Services Expense>Director>Wages | 66,362.00 | 0.00 | 66,362.00 |
| 69-830-80 | Social Services Expense>Assistant>Wages | 20,687.00 | 0.00 | 20,687.00 |
| 69-830-92 | Social Services Expense>Assistant>PTO Accrual | 3,108.00 | 0.00 | 3,108.00 |
| Subtotal [12M] | Social Workers/Case Management | 90,157.00 | 0.00 | 90,157.00 |
| Subgroup : [12N] | Marketing | | | |
| 80-250-34 | Admin Expense>Marketing & Advertising>COVID19 | 1,643.00 | 0.00 | 1,643.00 |
| 80-842-80 | Admin Expense>Marketing>Wages | 15,083.00 | 0.00 | 15,083.00 |
| Subtotal [12N] | Marketing | 16,726.00 | 0.00 | 16,726.00 |
| Subgroup : [12O] | Other | | | |
| 80-839-80 | Admin Expense>Admissions>Wages | 64,735.00 | 0.00 | 64,735.00 |
| Subtotal [12O] | Other | 64,735.00 | 0.00 | 64,735.00 |
| Total [10-A] | Salaries and Wages | 5,657,162.00 | 0.00 | 5,657,162.00 |
| Group : [13-B] | Professional Fees | | | |
| Subgroup : [2] | Dentist | | | |
| Marcum 101 | Dentist | 0.00 | 5,100.00 | 5,100.00 |
| Subtotal [2] | Dentist | 0.00 | 5,100.00 | 5,100.00 |
| Subgroup : [3] | Pharmacist | | | |
| 62-700-00 | Pharmacy Expense>Contracted Service | 14,229.00 | 0.00 | 14,229.00 |
| Subtotal [3] | Pharmacist | 14,229.00 | 0.00 | 14,229.00 |
| Subgroup : [5A] | PT - Resident Care | | | |
| 65-000-00 | PT Expense | 437,768.00 | 0.00 | 437,768.00 |
| Subtotal [5A] | PT - Resident Care | 437,768.00 | 0.00 | 437,768.00 |
| Subgroup : [8A] | Medical Director | | | |
| 61-750-00 | Nursing Admin Expense>Medical Director | 34,000.00 | 0.00 | 34,000.00 |
| Subtotal [8A] | Medical Director | 34,000.00 | 0.00 | 34,000.00 |
| Subgroup : [9A] | ST - Resident Care | | | |
| 67-000-00 | ST Expense | 92,874.00 | 0.00 | 92,874.00 |
| Subtotal [9A] | ST - Resident Care | 92,874.00 | 0.00 | 92,874.00 |
| Subgroup : [10A] | OT - Resident Care | | | |
| 66-000-00 | OT Expense | 399,333.00 | 0.00 | 399,333.00 |
| Subtotal [10A] | OT - Resident Care | 399,333.00 | 0.00 | 399,333.00 |
| Subgroup : [11A1] | RN's - Direct Care | | | |
| 60-700-18 | Nursing Expense>Contracted Service>RN | 111,973.00 | 0.00 | 111,973.00 |
| Subtotal [11A1] | RN's - Direct Care | 111,973.00 | 0.00 | 111,973.00 |
| Subgroup : [11B1] | LPN's - Direct Care | | | |
| 60-700-19 | Nursing Expense>Contracted Service>LPN | 71,363.00 | 0.00 | 71,363.00 |
| Subtotal [11B1] | LPN's - Direct Care | 71,363.00 | 0.00 | 71,363.00 |
| Subgroup : [11C] | Aides | | | |
| 60-700-20 | Nursing Expense>Contracted Service>CNA | 39,268.00 | 0.00 | 39,268.00 |
| Subtotal [11C] | Aides | 39,268.00 | 0.00 | 39,268.00 |
| Subgroup : [12] | Other | | | |
| 60-206-00 | Nursing Expense>Clinical Services | 41,982.00 | (32,362.00) (5,100.00) | 9,620.00 |
| 60-206-34 | Nursing Expense>Clinical Services>COVID19 | 152.00 | (27,262.00) 0.00 | 152.00 |

| | | | | |
|-------------------------|---|---------------------|-------------------|---------------------|
| 60-212-00 | Nursing Expense>Clinical Consultants | 18,523.00 | 0.00 | 18,523.00 |
| 60-700-34 | Nursing Expense>Contracted Service>COVID19 | 42,075.00 | 0.00 | 42,075.00 |
| Marcum 117 | IV Insertion Nurse | 0.00 | 26,807.00 | 26,807.00 |
| Marcum 118 | Respiratory Therapist | 0.00 | 455.00 | 455.00 |
| Subtotal [12] | Other | 102,732.00 | (5,100.00) | 97,632.00 |
| Total [13-B] | Professional Fees | 1,303,540.00 | 0.00 | 1,303,540.00 |
| Group : [15] | Expenditures Other than Salaries | | | |
| Subgroup : [1A1] | Workmen's Compensation | | | |
| 61-881-00 | Nursing Admin Expense>Workers Comp | 92,655.00 | 0.00 | 92,655.00 |
| 69-881-00 | Social Services Expense>Workers Comp | 1,981.00 | 0.00 | 1,981.00 |
| 70-881-00 | Dietary Expense>Workers Comp | 9,684.00 | 0.00 | 9,684.00 |
| 71-881-00 | Activity Expense>Workers Comp | 2,119.00 | 0.00 | 2,119.00 |
| 74-881-00 | Housekeeping & Laundry Expense>Workers Comp | 8,946.00 | 0.00 | 8,946.00 |
| 75-881-00 | Maintenance Expense>Workers Comp | 3,962.00 | 0.00 | 3,962.00 |
| 80-881-00 | Admin Expense>Workers Comp | 5,899.00 | 0.00 | 5,899.00 |
| Subtotal [1A1] | Workmen's Compensation | 125,246.00 | 0.00 | 125,246.00 |
| Subgroup : [1A3] | Unemployment Insurance | | | |
| 24-163-00 | Accrued Expenses>Insurance - EPLI | 363.00 | 0.00 | 363.00 |
| Subtotal [1A3] | Unemployment Insurance | 363.00 | 0.00 | 363.00 |
| Subgroup : [1A4] | Social Security (FICA) | | | |
| 61-880-00 | Nursing Admin Expense>Payroll Taxes | 369,764.00 | 0.00 | 369,764.00 |
| 69-880-00 | Social Services Expense>Payroll Taxes | 7,828.00 | 0.00 | 7,828.00 |
| 70-880-00 | Dietary Expense>Payroll Taxes | 38,503.00 | 0.00 | 38,503.00 |
| 71-880-00 | Activity Expense>Payroll Taxes | 8,528.00 | 0.00 | 8,528.00 |
| 74-880-00 | Housekeeping & Laundry Expense>Payroll Taxes | 35,617.00 | 0.00 | 35,617.00 |
| 75-880-00 | Maintenance Expense>Payroll Taxes | 15,766.00 | 0.00 | 15,766.00 |
| 80-880-00 | Admin Expense>Payroll Taxes | 23,519.00 | 0.00 | 23,519.00 |
| Subtotal [1A4] | Social Security (FICA) | 499,525.00 | 0.00 | 499,525.00 |
| Subgroup : [1A5] | Health Insurance | | | |
| 61-882-00 | Nursing Admin Expense>Health Insurance | 694,241.00 | 0.00 | 694,241.00 |
| 69-882-00 | Social Services Expense>Health Insurance | 14,938.00 | 0.00 | 14,938.00 |
| 70-882-00 | Dietary Expense>Health Insurance | 72,648.00 | 0.00 | 72,648.00 |
| 71-882-00 | Activity Expense>Health Insurance | 15,767.00 | 0.00 | 15,767.00 |
| 74-882-00 | Housekeeping & Laundry Expense>Health Insurance | 67,901.00 | 0.00 | 67,901.00 |
| 75-882-00 | Maintenance Expense>Health Insurance | 29,849.00 | 0.00 | 29,849.00 |
| 80-882-00 | Admin Expense>Health Insurance | 44,338.00 | 0.00 | 44,338.00 |
| Subtotal [1A5] | Health Insurance | 939,682.00 | 0.00 | 939,682.00 |
| Subgroup : [1A7] | Pensions | | | |
| 85-255-79 | Employee Benefits Expense>Pension>Union | 0.00 | RJE - 3 | 214,481.00 |
| Subtotal [1A7] | Pensions | 0.00 | | 214,481.00 |
| Subgroup : [1A9] | Other | | | |
| 61-883-00 | Nursing Admin Expense>Other Benefits | 200,385.00 | RJE - 3 | (200,385.00) |
| 69-883-00 | Social Services Expense>Other Benefits | 4,170.00 | RJE - 3 | (4,170.00) |
| 70-883-00 | Dietary Expense>Other Benefits | 21,010.00 | RJE - 3 | (21,010.00) |
| 71-883-00 | Activity Expense>Other Benefits | 4,626.00 | RJE - 3 | (4,626.00) |
| 74-883-00 | Housekeeping & Laundry Expense>Other Benefits | 19,914.00 | RJE - 3 | (19,914.00) |
| 75-883-00 | Maintenance Expense>Other Benefits | 8,548.00 | RJE - 3 | (8,548.00) |
| 80-883-00 | Admin Expense>Other Benefits | 12,850.00 | RJE - 3 | (12,850.00) |
| 85-200-79 | Employee Benefits Expense>Training Fund>Union | 0.00 | RJE - 3 | 26,322.00 |
| 85-245-00 | Employee Benefits Expense>Background Checks | 0.00 | RJE - 3 | 2,340.00 |
| Marcum 121 | Admin & General> COVID Related Expense | 0.00 | RJE - 3 | 17,141.00 |
| Subtotal [1A9] | Other | 271,503.00 | | (225,700.00) |
| Subgroup : [1C] | Bad Debts | | | |

| | | | | |
|-------------------------|---|---------------------|-------------------|---------------------|
| 80-251-00 | Admin Expense>Bad Debt | 137,501.00 | 0.00 | 137,501.00 |
| Subtotal [1C] | Bad Debts | 137,501.00 | 0.00 | 137,501.00 |
| Subgroup : [1D] | Accounting and Auditing | | | |
| 80-239-00 | Admin Expense>Accounting Fees | 24,225.00 | 0.00 | 24,225.00 |
| 80-239-34 | Admin Expense>Accounting Fees>COVID19 | 457.00 | 0.00 | 457.00 |
| Subtotal [1D] | Accounting and Auditing | 24,682.00 | 0.00 | 24,682.00 |
| Subgroup : [1E] | Legal | | | |
| 80-238-00 | Admin Expense>Legal Fees | 45,320.00 | 4,155.00 | 49,475.00 |
| Subtotal [1E] | Legal | 45,320.00 | 4,155.00 | 49,475.00 |
| Subgroup : [1G] | Office Supplies | | | |
| 80-183-00 | Admin Expense>Supplies | 13,679.00 | 0.00 | 13,679.00 |
| 80-183-34 | Admin Expense>Supplies>COVID19 | 4.00 | 0.00 | 4.00 |
| 80-208-00 | Admin Expense>Equip-Rental | 10,042.00 | 0.00 | 10,042.00 |
| Subtotal [1G] | Office Supplies | 23,725.00 | 0.00 | 23,725.00 |
| Subgroup : [1H1] | Telephone and Telegraph | | | |
| 80-231-00 | Admin Expense>Telephone | 13,635.00 | 0.00 | 13,635.00 |
| Subtotal [1H1] | Telephone and Telegraph | 13,635.00 | 0.00 | 13,635.00 |
| Subgroup : [1J] | Corporation Business Taxes | | | |
| 80-247-00 | Admin Expense>Corporate Tax | 600.00 | 0.00 | 600.00 |
| Subtotal [1J] | Corporation Business Taxes | 600.00 | 0.00 | 600.00 |
| Subgroup : [1K3] | Resident Day User Fee | | | |
| 80-101-00 | Admin Expense>Provider Tax | 498,510.00 | 0.00 | 498,510.00 |
| Subtotal [1K3] | Resident Day User Fee | 498,510.00 | 0.00 | 498,510.00 |
| Total [15] | Expenditures Other than Salaries | 2,580,292.00 | (7,064.00) | 2,573,228.00 |
| Group : [16] | Expenditures Other than Salaries (cont'd) - Admin. and General | | | |
| Subgroup : [1] | Resident Travel and Entertainment | | | |
| 60-213-00 | Nursing Expense>Transportation | 4,929.00 | 0.00 | 4,929.00 |
| Subtotal [1] | Resident Travel and Entertainment | 4,929.00 | 0.00 | 4,929.00 |
| Subgroup : [4] | Employee Travel | | | |
| 80-236-00 | Admin Expense>Travel | 1,810.00 | 0.00 | 1,810.00 |
| 80-236-04 | Admin Expense>Travel>Allowable | 2,252.00 | 0.00 | 2,252.00 |
| 80-236-34 | Admin Expense>Travel>COVID19 | 186.00 | 0.00 | 186.00 |
| Subtotal [4] | Employee Travel | 4,248.00 | 0.00 | 4,248.00 |
| Subgroup : [5] | Education Expense | | | |
| 60-204-00 | Nursing Expense>Training & Education | 3,597.00 | 0.00 | 3,597.00 |
| Subtotal [5] | Education Expense | 3,597.00 | 0.00 | 3,597.00 |
| Subgroup : [M1] | Advertising Help Wanted | | | |
| 80-249-00 | Admin Expense>Recruiting | 943.00 | 0.00 | 943.00 |
| Subtotal [M1] | Advertising Help Wanted | 943.00 | 0.00 | 943.00 |
| Subgroup : [M3] | Advertising Other | | | |
| 80-250-00 | Admin Expense>Marketing & Advertising | 15,800.00 | 0.00 | 15,800.00 |
| Subtotal [M3] | Advertising Other | 15,800.00 | 0.00 | 15,800.00 |
| Subgroup : [M7] | Postage | | | |
| 80-209-00 | Admin Expense>Postage | 1,787.00 | 0.00 | 1,787.00 |
| 80-209-34 | Admin Expense>Postage>COVID19 | 70.00 | 0.00 | 70.00 |
| Subtotal [M7] | Postage | 1,857.00 | 0.00 | 1,857.00 |
| Subgroup : [M8A] | Dues to Chamber of Commerce | | | |
| 80-235-00 | Admin Expense>Dues & Subscriptions | 350.00 | 0.00 | 350.00 |
| Subtotal [M8A] | Dues to Chamber of Commerce | 350.00 | 0.00 | 350.00 |
| Subgroup : [M11] | Services Provided by Contract | | | |
| 80-210-00 | Admin Expense>Internet | 2,008.00 | 0.00 | 2,008.00 |
| 80-230-00 | Admin Expense>Data Processing | 58,988.00 | 0.00 | 58,988.00 |
| 80-240-00 | Admin Expense>Professional Fees | 188,316.00 | (4,155.00) | 184,161.00 |

| | | | | | |
|-------------------------|---|-------------------|----------------|-------------------|-------------------|
| 80-700-00 | Admin Expense>Contracted Service | 120,391.00 | RJE - 6 | 0.00 | |
| Subtotal [M11] | Services Provided by Contract | 369,703.00 | RJE - 7 | (4,155.00) | |
| | | | RJE - 9 | 0.00 | |
| | | | | 0.00 | 120,391.00 |
| | | | | | 365,548.00 |
| Subgroup : [M13] | Other | | | | |
| 80-234-00 | Admin Expense>Licenses | 1,451.00 | RJE - 5 | 0.00 | 1,451.00 |
| 80-242-00 | Admin Expense>Fines, Penalties & Settlements | 6,120.00 | | 0.00 | 6,120.00 |
| 80-243-00 | Admin Expense>Late Fees | 2,790.00 | | 0.00 | 2,790.00 |
| 80-244-00 | Admin Expense>Bank Fees | 4,679.00 | | 0.00 | 4,679.00 |
| 80-252-00 | Admin Expense>Startup Costs | (1,837.00) | | 0.00 | (1,837.00) |
| Marcum 109 | Employee Food | 0.00 | | 1,438.00 | 1,438.00 |
| Marcum 110 | Employee Relations | 0.00 | RJE - 3 | 1,438.00 | |
| Marcum 111 | Discriminatory Bonus | 0.00 | | 1,490.00 | 1,490.00 |
| Marcum 122 | Holiday Party | 0.00 | RJE - 3 | 5,258.00 | 5,258.00 |
| Subtotal [M13] | Other | 13,203.00 | | 5,258.00 | 21,739.00 |
| Total [16] | Expenditures Other than Salaries (cont'd) - Admin. and General | 414,630.00 | | 4,381.00 | 419,011.00 |
| Group : [18] | Dietary Basis for Allocation of Costs | | | | |
| Subgroup : [2A1] | Raw Food | | | | |
| 70-177-00 | Dietary Expense>Supplements | 774.00 | | 0.00 | 774.00 |
| 70-178-00 | Dietary Expense>Food | 218,495.00 | | 0.00 | 218,495.00 |
| 70-178-34 | Dietary Expense>Food>COVID19 | 335.00 | | 0.00 | 335.00 |
| 71-178-00 | Activity Expense>Food | 287.00 | | 0.00 | 287.00 |
| Subtotal [2A1] | Raw Food | 219,891.00 | | 0.00 | 219,891.00 |
| Subgroup : [2A2] | Non-Food Supplies | | | | |
| 70-183-00 | Dietary Expense>Supplies | 26,310.00 | | 0.00 | 26,310.00 |
| 70-183-34 | Dietary Expense>Supplies>COVID19 | 197.00 | | 0.00 | 197.00 |
| 70-208-00 | Dietary Expense>Equip-Rental | 1,608.00 | | 0.00 | 1,608.00 |
| Subtotal [2A2] | Non-Food Supplies | 28,115.00 | | 0.00 | 28,115.00 |
| Subgroup : [2B] | Purchased Services | | | | |
| 70-700-00 | Dietary Expense>Contracted Service | 80,235.00 | | 0.00 | 80,235.00 |
| Subtotal [2B] | Purchased Services | 80,235.00 | | 0.00 | 80,235.00 |
| Total [18] | Dietary Basis for Allocation of Costs | 328,241.00 | | 0.00 | 328,241.00 |
| Group : [19] | Laundry-Basis for Allocation of Costs | | | | |
| Subgroup : [3C] | Other | | | | |
| 73-183-00 | Laundry Expense>Supplies | 8,487.00 | | 0.00 | 8,487.00 |
| Subtotal [3C] | Other | 8,487.00 | | 0.00 | 8,487.00 |
| Total [19] | Laundry-Basis for Allocation of Costs | 8,487.00 | | 0.00 | 8,487.00 |
| Group : [20] | Housekeeping and Resident Care Basis for Allocation of Costs | | | | |
| Subgroup : [4B] | Purchased Services | | | | |
| 72-700-00 | Housekeeping Expense>Contracted Service | 1,330.00 | | 0.00 | 1,330.00 |
| Subtotal [4B] | Purchased Services | 1,330.00 | | 0.00 | 1,330.00 |
| Subgroup : [4C] | Other | | | | |
| 72-183-00 | Housekeeping Expense>Supplies | 19,036.00 | | 0.00 | 19,036.00 |
| 72-183-34 | Housekeeping Expense>Supplies>COVID19 | 1,640.00 | | 0.00 | 1,640.00 |
| Subtotal [4C] | Other | 20,676.00 | | 0.00 | 20,676.00 |
| Subgroup : [5A2] | Purchased from | | | | |
| 62-000-00 | Pharmacy Expense | 738.00 | | 0.00 | 738.00 |
| 62-145-00 | Pharmacy Expense>RX | 306,999.00 | | 0.00 | 306,999.00 |
| Subtotal [5A2] | Purchased from | 307,737.00 | | 0.00 | 307,737.00 |
| Subgroup : [5B] | Medicine Cabinet Drugs | | | | |
| 62-222-00 | Pharmacy Expense>OTC | 1,960.00 | | 0.00 | 1,960.00 |
| Subtotal [5B] | Medicine Cabinet Drugs | 1,960.00 | | 0.00 | 1,960.00 |
| Subgroup : [5C] | Medical and Therapeutic Supplies | | | | |
| 68-183-00 | Therapy Expense>Supplies | 567.00 | | 0.00 | 567.00 |
| Subtotal [5C] | Medical and Therapeutic Supplies | 567.00 | | 0.00 | 567.00 |

| | | | | |
|-------------------------|--|---------------------|-----------------|---------------------|
| Subgroup : [5E2] | Oxygen - Other | | | |
| 64-223-00 | Other Ancillary Expense>Oxygen | 4,078.00 | 0.00 | 4,078.00 |
| Subtotal [5E2] | Oxygen - Other | 4,078.00 | 0.00 | 4,078.00 |
| Subgroup : [5F] | X-Rays and related radiological | | | |
| 64-225-00 | Other Ancillary Expense>Radiology | 23,079.00 | 0.00 | 23,079.00 |
| 64-225-34 | Other Ancillary Expense>Radiology>COVID19 | 600.00 | 0.00 | 600.00 |
| Subtotal [5F] | X-Rays and related radiological | 23,679.00 | 0.00 | 23,679.00 |
| Subgroup : [5H] | Laboratory | | | |
| 64-224-00 | Other Ancillary Expense>Lab | 49,352.00 | 0.00 | 49,352.00 |
| 64-224-34 | Other Ancillary Expense>Lab>COVID19 | 9,513.00 | 0.00 | 9,513.00 |
| Subtotal [5H] | Laboratory | 58,865.00 | 0.00 | 58,865.00 |
| Subgroup : [5I] | Recreation | | | |
| 71-183-00 | Activity Expense>Supplies | 1,617.00 | 0.00 | 1,617.00 |
| 71-202-00 | Activity Expense>Resident Missing Items | 238.00 | 0.00 | 238.00 |
| 71-700-00 | Activity Expense>Contracted Service | 3,225.00 | 0.00 | 3,225.00 |
| 80-232-00 | Admin Expense>Cable TV | 16,238.00 | 0.00 | 16,238.00 |
| Subtotal [5I] | Recreation | 21,318.00 | 0.00 | 21,318.00 |
| Subgroup : [5L] | Other | | | |
| 60-183-00 | Nursing Expense>Supplies | 129,198.00 | 0.00 | 129,198.00 |
| 60-183-34 | Nursing Expense>Supplies>COVID19 | 49,281.00 | 0.00 | 49,281.00 |
| 60-205-00 | Nursing Expense>Sanitation & Incineration | 618.00 | 0.00 | 618.00 |
| 60-208-00 | Nursing Expense>Equip-Rental | 21,623.00 | 0.00 | 21,623.00 |
| 60-230-00 | Nursing Expense>Data Processing | 6,749.00 | 0.00 | 6,749.00 |
| 60-230-34 | Nursing Expense>Data Processing>COVID19 | 774.00 | 0.00 | 774.00 |
| Marcum 120 | Indirect COVID Expense | 0.00 | 2,683.00 | 2,683.00 |
| Subtotal [5L] | Other | 208,243.00 | 2,683.00 | 210,926.00 |
| Total [20] | Housekeeping and Resident Care Basis for Allocation | 648,453.00 | 2,683.00 | 651,136.00 |
| Group : [22] | Maintenance and Property | | | |
| Subgroup : [6A] | Repairs and Maintenance | | | |
| 60-207-00 | Nursing Expense>Repairs & Maint | 3,162.00 | 0.00 | 3,162.00 |
| 70-207-00 | Dietary Expense>Repairs & Maint | 779.00 | 0.00 | 779.00 |
| 75-207-00 | Maintenance Expense>Repairs & Maint | 41,957.00 | 0.00 | 41,957.00 |
| Subtotal [6A] | Repairs and Maintenance | 45,898.00 | 0.00 | 45,898.00 |
| Subgroup : [6B] | Heat | | | |
| 76-227-00 | Utility Expense>Gas | 16,130.00 | 0.00 | 16,130.00 |
| Subtotal [6B] | Heat | 16,130.00 | 0.00 | 16,130.00 |
| Subgroup : [6C] | Light & Power | | | |
| 76-228-00 | Utility Expense>Electric | 389,814.00 | 0.00 | 389,814.00 |
| Subtotal [6C] | Light & Power | 389,814.00 | 0.00 | 389,814.00 |
| Subgroup : [6D] | Water | | | |
| 76-229-00 | Utility Expense>Water/Sewer | 47,901.00 | 0.00 | 47,901.00 |
| Subtotal [6D] | Water | 47,901.00 | 0.00 | 47,901.00 |
| Subgroup : [6F] | Other | | | |
| 75-183-00 | Maintenance Expense>Supplies | 10,229.00 | 0.00 | 10,229.00 |
| 75-205-00 | Maintenance Expense>Sanitation & Incineration | 28,422.00 | 0.00 | 28,422.00 |
| 75-217-00 | Maintenance Expense>Extermination | 2,026.00 | 0.00 | 2,026.00 |
| 75-218-00 | Maintenance Expense>Snow Removal | 9,704.00 | 0.00 | 9,704.00 |
| 75-219-00 | Maintenance Expense>Landscaping | 6,042.00 | 0.00 | 6,042.00 |
| 75-220-00 | Maintenance Expense>Fire Drill | 14,379.00 | 0.00 | 14,379.00 |
| 75-700-00 | Maintenance Expense>Contracted Service | 26,446.00 | 0.00 | 26,446.00 |
| 75-700-34 | Maintenance Expense>Contracted Service>COVID19 | 19,568.00 | 0.00 | 19,568.00 |
| 75-837-00 | Maintenance Expense>Security | 2,761.00 | 0.00 | 2,761.00 |
| Subtotal [6F] | Other | 119,577.00 | 0.00 | 119,577.00 |
| Subgroup : [7D] | Movable Equipment | | | |
| 92-000-00 | Depreciation Expense | 81,669.00 | 0.00 | 81,669.00 |
| Subtotal [7D] | Movable Equipment | 81,669.00 | 0.00 | 81,669.00 |
| Subgroup : [9] | Rental Payments | | | |
| 91-121-00 | Property Expense>Rent | 1,320,000.00 | 0.00 | 1,320,000.00 |
| Subtotal [9] | Rental Payments | 1,320,000.00 | 0.00 | 1,320,000.00 |

| | | | | |
|--------------------------|--|-----------------------|-------------|-----------------------|
| Subgroup : [10B] | Real estate taxes paid by lessor | | | |
| 91-161-00 | Property Expense>RE Taxes | 122,623.00 | 0.00 | 122,623.00 |
| Subtotal [10B] | Real estate taxes paid by lessor | 122,623.00 | 0.00 | 122,623.00 |
| Subgroup : [10C] | Personal property taxes | | | |
| 91-261-00 | Property Expense>Personal Prop Taxes | 30,782.00 | 0.00 | 30,782.00 |
| Subtotal [10C] | Personal property taxes | 30,782.00 | 0.00 | 30,782.00 |
| Total [22] | Maintenance and Property | 2,174,394.00 | 0.00 | 2,174,394.00 |
| Group : [27] | Interest and Insurance | | | |
| Subgroup : [12D] | Other Interest Expense | | | |
| 94-000-00 | Interest Expense | 952,297.00 | 0.00 | 952,297.00 |
| Subtotal [12D] | Other Interest Expense | 952,297.00 | 0.00 | 952,297.00 |
| Subgroup : [14A] | Insurance on Property | | | |
| 80-165-00 | Admin Expense>Insurance - Property | 16,937.00 | 0.00 | 16,937.00 |
| Subtotal [14A] | Insurance on Property | 16,937.00 | 0.00 | 16,937.00 |
| Subgroup : [14C3] | Other | | | |
| 24-164-00 | Accrued Expenses>Insurance - Surety Bond | 43.00 | 0.00 | 43.00 |
| 80-162-00 | Admin Expense>Insurance - General Liability & Other | 160,778.00 | 0.00 | 160,778.00 |
| 80-163-00 | Admin Expense>Insurance - EPLI | 10,878.00 | 0.00 | 10,878.00 |
| 80-164-00 | Admin Expense>Surety Bond | 549.00 | 0.00 | 549.00 |
| Subtotal [14C3] | Other | 172,248.00 | 0.00 | 172,248.00 |
| Total [27] | Interest and Insurance | 1,141,482.00 | 0.00 | 1,141,482.00 |
| Group : [30] | Statement of Revenue | | | |
| Subgroup : [1A] | Medicaid Residents (CT only) | | | |
| 40-111-00 | Room & Board Revenue>Medicaid | (4,544,087.00) | 0.00 | (4,544,087.00) |
| Subtotal [1A] | Medicaid Residents (CT only) | (4,544,087.00) | 0.00 | (4,544,087.00) |
| Subgroup : [3A] | Medicare Residents (All inclusive) | | | |
| 40-102-00 | Room & Board Revenue>Medicare A | (5,827,049.00) | 0.00 | (5,827,049.00) |
| Subtotal [3A] | Medicare Residents (All inclusive) | (5,827,049.00) | 0.00 | (5,827,049.00) |
| Subgroup : [3B] | Medicare room and board contractual allowance | | | |
| 40-102-14 | Room & Board Revenue>Medicare A>Sequester | 59,007.00 | 0.00 | 59,007.00 |
| Subtotal [3B] | Medicare room and board contractual allowance | 59,007.00 | 0.00 | 59,007.00 |
| Subgroup : [4A] | Private-pay residents and other | | | |
| 40-104-00 | Room & Board Revenue>Private | (1,474,774.00) | 0.00 | (1,474,774.00) |
| 40-105-00 | Room & Board Revenue>HMO | (1,232,393.00) | 0.00 | (1,232,393.00) |
| 40-109-00 | Room & Board Revenue>Hospice | (201,247.00) | 0.00 | (201,247.00) |
| 40-109-14 | Room & Board>Hospice>Sequester | (63,884.00) | 0.00 | (63,884.00) |
| Subtotal [4A] | Private-pay residents and other | (2,972,298.00) | 0.00 | (2,972,298.00) |
| Subgroup : [4B] | Private-pay room and board contractual allowance | | | |
| 40-105-14 | Room & Board Revenue>HMO>Sequester | 17,299.00 | 0.00 | 17,299.00 |
| Subtotal [4B] | Private-pay room and board contractual allowance | 17,299.00 | 0.00 | 17,299.00 |
| Subgroup : [5A] | Prescription Drugs - Medicare | | | |
| 41-102-00 | Pharmacy Rev>Medicare A | (242,488.00) | 0.00 | (242,488.00) |
| 41-102-01 | Pharmacy Rev>Medicare A>C/A | 242,488.00 | 0.00 | 242,488.00 |
| Subtotal [5A] | Prescription Drugs - Medicare | 0.00 | 0.00 | 0.00 |
| Subgroup : [5B] | Prescription Drugs - Medicare Contractual Allowance | | | |
| 41-105-00 | Pharmacy Rev>HMO | (1,027.00) | 0.00 | (1,027.00) |
| 41-105-01 | Pharmacy Rev>HMO>C/A | 1,027.00 | 0.00 | 1,027.00 |
| Subtotal [5B] | Prescription Drugs - Medicare Contractual Allowance | 0.00 | 0.00 | 0.00 |
| Subgroup : [7A] | Physical Therapy - Medicare | | | |
| 42-102-00 | PT Revenue>Medicare A | (380,531.00) | 0.00 | (380,531.00) |
| 42-103-00 | PT Revenue>Medicare B | (159,763.00) | 0.00 | (159,763.00) |
| Subtotal [7A] | Physical Therapy - Medicare | (540,294.00) | 0.00 | (540,294.00) |
| Subgroup : [7B] | Physical Therapy - Medicare Contractual Allowance | | | |
| 42-102-01 | PT Revenue>Medicare A>C/A | 380,531.00 | 0.00 | 380,531.00 |
| Subtotal [7B] | Physical Therapy - Medicare Contractual Allowance | 380,531.00 | 0.00 | 380,531.00 |
| Subgroup : [7C] | Physical Therapy - Non-medicare | | | |
| 42-104-00 | PT Revenue>Private | (854.00) | 0.00 | (854.00) |
| 42-105-00 | PT Revenue>HMO | (140,236.00) | 0.00 | (140,236.00) |

| | | | | |
|-------------------------|--|---------------------|-------------|---------------------|
| Subtotal [7C] | Physical Therapy - Non-medicare | (141,090.00) | 0.00 | (141,090.00) |
| Subgroup : [7D] | Physical Therapy - Non-medicare Contractual Allowance | | | |
| 42-105-01 | PT Revenue>HMO>C/A | 102,212.00 | 0.00 | 102,212.00 |
| Subtotal [7D] | Physical Therapy - Non-medicare Contractual Allowance | 102,212.00 | 0.00 | 102,212.00 |
| Subgroup : [8A] | Speech Therapy - Medicare | | | |
| 44-102-00 | ST Revenue>Medicare A | (148,202.00) | 0.00 | (148,202.00) |
| 44-103-00 | ST Revenue>Medicare B | (43,298.00) | 0.00 | (43,298.00) |
| Subtotal [8A] | Speech Therapy - Medicare | (191,500.00) | 0.00 | (191,500.00) |
| Subgroup : [8B] | Speech Therapy - Medicare Contractual Allowance | | | |
| 44-102-01 | ST Revenue>Medicare A>C/A | 148,202.00 | 0.00 | 148,202.00 |
| Subtotal [8B] | Speech Therapy - Medicare Contractual Allowance | 148,202.00 | 0.00 | 148,202.00 |
| Subgroup : [8C] | Speech Therapy - Non-medicare | | | |
| 44-104-00 | ST Revenue>Private | (191.00) | 0.00 | (191.00) |
| 44-105-00 | ST Revenue>HMO | (42,832.00) | 0.00 | (42,832.00) |
| 44-111-00 | ST Revenue>Medicaid | (14,083.00) | 0.00 | (14,083.00) |
| Subtotal [8C] | Speech Therapy - Non-medicare | (57,106.00) | 0.00 | (57,106.00) |
| Subgroup : [8D] | Speech Therapy - Non-medicare Contractual Allowance | | | |
| 44-105-01 | ST Revenue>HMO>C/A | 30,600.00 | 0.00 | 30,600.00 |
| 44-111-01 | ST Revenue>Medicaid>C/A | 14,083.00 | 0.00 | 14,083.00 |
| Subtotal [8D] | Speech Therapy - Non-medicare Contractual Allowance | 44,683.00 | 0.00 | 44,683.00 |
| Subgroup : [9A] | Occupational Therapy - Medicare | | | |
| 43-102-00 | OT Revenue>Medicare A | (386,655.00) | 0.00 | (386,655.00) |
| 43-103-00 | OT Revenue>Medicare B | (139,404.00) | 0.00 | (139,404.00) |
| Subtotal [9A] | Occupational Therapy - Medicare | (526,059.00) | 0.00 | (526,059.00) |
| Subgroup : [9B] | Occupational Therapy - Medicare Contractual Allowance | | | |
| 43-102-01 | OT Revenue>Medicare A>C/A | 386,655.00 | 0.00 | 386,655.00 |
| Subtotal [9B] | Occupational Therapy - Medicare Contractual Allowance | 386,655.00 | 0.00 | 386,655.00 |
| Subgroup : [9C] | Occupational Therapy - Non-medicare | | | |
| 43-104-00 | OT Revenue>Private | (333.00) | 0.00 | (333.00) |
| 43-105-00 | OT Revenue>HMO | (132,899.00) | 0.00 | (132,899.00) |
| 43-111-00 | OT Revenue>Medicaid | (28,453.00) | 0.00 | (28,453.00) |
| Subtotal [9C] | Occupational Therapy - Non-medicare | (161,685.00) | 0.00 | (161,685.00) |
| Subgroup : [9D] | Occupational Therapy - Non-medicare Contractual Allowance | | | |
| 43-105-01 | OT Revenue>HMO>C/A | 98,245.00 | 0.00 | 98,245.00 |
| 43-111-01 | OT Revenue>Medicaid>C/A | 28,453.00 | 0.00 | 28,453.00 |
| Subtotal [9D] | Occupational Therapy - Non-medicare Contractual Allowance | 126,698.00 | 0.00 | 126,698.00 |
| Subgroup : [10A] | Other - Medicare | | | |
| 46-102-00 | Lab Rev>Medicare A | (33,047.00) | 0.00 | (33,047.00) |
| 46-102-01 | Lab Rev>Medicare A>C/A | 33,047.00 | 0.00 | 33,047.00 |
| 47-103-00 | Other Ancillary Rev>Medicare B | (2,431.00) | 0.00 | (2,431.00) |
| 52-102-00 | Revenue Adjustments>Medicare A | 133.00 | 0.00 | 133.00 |
| Subtotal [10A] | Other - Medicare | (2,298.00) | 0.00 | (2,298.00) |
| Subgroup : [10B] | Other - Non-medicare | | | |
| 46-104-00 | Lab Rev>Private | (154.00) | 0.00 | (154.00) |
| 47-102-00 | Other Ancillary Rev>Medicare A | (11,381.00) | 0.00 | (11,381.00) |
| 47-102-01 | Other Ancillary Rev>Medicare A>C/A | 9,420.00 | 0.00 | 9,420.00 |
| 47-104-00 | Other Ancillary Revenue>Private | (306.00) | 0.00 | (306.00) |
| 47-105-00 | Other Ancillary Rev>HMO | (1,022.00) | 0.00 | (1,022.00) |
| 47-105-01 | Other Ancillary Rev>HMO>C/A | 204.00 | 0.00 | 204.00 |
| 47-111-00 | Other Ancillary Rev>Medicaid | (578.00) | 0.00 | (578.00) |
| 52-104-00 | Revenue Adjustments>Private | 613.00 | 0.00 | 613.00 |
| 52-105-00 | Revenue Adjustments>HMO | (1,821.00) | 0.00 | (1,821.00) |
| 52-111-34 | Revenue Adjustments>Medicaid>COVID19 | (37,113.00) | 0.00 | (37,113.00) |
| 52-123-00 | Revenue Adjustments>Ancillary | 638.00 | 0.00 | 638.00 |
| Subtotal [10B] | Other - Non-medicare | (41,500.00) | 0.00 | (41,500.00) |
| Subgroup : [15] | Interest Income | | | |
| 51-160-00 | Other Rev>Interest | (522.00) | 0.00 | (522.00) |
| Subtotal [15] | Interest Income | (522.00) | 0.00 | (522.00) |
| Subgroup : [18] | Other Revenue | | | |
| 51-100-00 | Other Rev>Miscellaneous | (1,058.00) | 0.00 | (1,058.00) |
| 51-818-00 | Other Rev>Medical Records | (237.00) | 0.00 | (237.00) |

| | | | | |
|------------------------|--|------------------------|-------------|------------------------|
| Subtotal [18] | Other Revenue | (1,295.00) | 0.00 | (1,295.00) |
| Total [30] | Statement of Revenue | (13,741,496.00) | 0.00 | (13,741,496.00) |
| Group : [31-32] | Assets | | | |
| Subgroup : [A1] | Cash | | | |
| 10-001-02 | Cash>Clearing>Payroll | (110,265.00) | 0.00 | (110,265.00) |
| 10-010-40 | Cash>Operating>Salmon Brook | 709,485.00 | 0.00 | 709,485.00 |
| 10-014-00 | Cash>Petty Cash Facility | 500.00 | 0.00 | 500.00 |
| 10-015-00 | Cash>Petty Cash PNA | 500.00 | 0.00 | 500.00 |
| 10-030-40 | Cash>Govt>Salmon Brook | 1.00 | 0.00 | 1.00 |
| 10-060-40 | Cash>Resident Trust>Salmon Brook | 82,339.00 | 0.00 | 82,339.00 |
| 10-061-00 | Cash>Care Cost | 500.00 | 0.00 | 500.00 |
| Subtotal [A1] | Cash | 683,060.00 | 0.00 | 683,060.00 |
| Subgroup : [A2] | Resident A/R | | | |
| 11-102-00 | Accounts Receivable>Medicare A | 1,619,499.00 | 0.00 | 1,619,499.00 |
| 11-104-00 | Accounts Receivable>Private | 459,460.00 | 0.00 | 459,460.00 |
| 11-105-00 | Accounts Receivable>HMO | 308,163.00 | 0.00 | 308,163.00 |
| 11-109-00 | Accounts Receivable>Hospice | 60,497.00 | 0.00 | 60,497.00 |
| 11-111-00 | Accounts Receivable>Medicaid | 981,038.00 | 0.00 | 981,038.00 |
| 11-112-00 | Accounts Receivable>Income | 41,366.00 | 0.00 | 41,366.00 |
| 11-120-00 | Accounts Receivable>Allow for Doubtful Accts | (185,531.00) | 0.00 | (185,531.00) |
| 11-122-00 | Accounts Receivable>Medicare Colns Write Off | 5,401.00 | 0.00 | 5,401.00 |
| 11-123-00 | Accounts Receivable>Ancillary | 116,229.00 | 0.00 | 116,229.00 |
| Subtotal [A2] | Resident A/R | 3,406,122.00 | 0.00 | 3,406,122.00 |
| Subgroup : [A5] | Prepaid Expenses | | | |
| 12-000-00 | Prepaid Expenses | 4,539.00 | 0.00 | 4,539.00 |
| 12-124-00 | Prepaid Expenses>Insurance | 8,883.00 | 0.00 | 8,883.00 |
| 12-126-00 | Prepaid Expenses>Taxes | 37,614.00 | 0.00 | 37,614.00 |
| Subtotal [A5] | Prepaid Expenses | 51,036.00 | 0.00 | 51,036.00 |
| Subgroup : [B4] | Leasehold Improvements | | | |
| 14-131-00 | Fixed Assets>Leasehold Improvements | 88,471.00 | 0.00 | 88,471.00 |
| 14-137-01 | Fixed Asset>Capital Lease>Copier | 50,184.00 | 0.00 | 50,184.00 |
| 15-131-00 | Accum Depn>Leasehold Improvements | (4,427.00) | 0.00 | (4,427.00) |
| 15-137-01 | Accumulated Depn>Capital Lease>Copier | (8,440.00) | 0.00 | (8,440.00) |
| Subtotal [B4] | Leasehold Improvements | 125,788.00 | 0.00 | 125,788.00 |
| Subgroup : [B6] | Movable Equipment | | | |
| 14-132-00 | Fixed Assets>Furniture, Fixtures and Equipment | 20,976.00 | 0.00 | 20,976.00 |
| 14-133-00 | Fixed Assets>Medical Equipment | 1,235.00 | 0.00 | 1,235.00 |
| 14-134-00 | Fixed Assets>Computer Hardware | 7,103.00 | 0.00 | 7,103.00 |
| 14-305-00 | Fixed Assets>Sales Use Tax | 3,840.00 | 0.00 | 3,840.00 |
| 15-132-00 | Accum Depn>Furniture, Fixtures and Equipment | (2,193.00) | 0.00 | (2,193.00) |
| 15-133-00 | Accum Depn>Medical Equipment | (172.00) | 0.00 | (172.00) |
| 15-134-00 | Accum Depn>Computer Hardware | (1,411.00) | 0.00 | (1,411.00) |
| 15-305-00 | Accum Depn>Sales Use Tax | (934.00) | 0.00 | (934.00) |
| Subtotal [B6] | Movable Equipment | 28,444.00 | 0.00 | 28,444.00 |
| Subgroup : [B9] | Other Fixed Assets | | | |
| 14-136-00 | Fixed Assets>CIP | 7,400.00 | 0.00 | 7,400.00 |
| Subtotal [B9] | Other Fixed Assets | 7,400.00 | 0.00 | 7,400.00 |
| Subgroup : [D1] | Deferred Deposits | | | |
| 13-128-00 | Due From>Vendor Security Deposits | 500.00 | 0.00 | 500.00 |
| Subtotal [D1] | Deferred Deposits | 500.00 | 0.00 | 500.00 |
| Subgroup : [D3] | Organization Expense | | | |
| 14-252-00 | Fixed Assets>Startup Costs | 93,120.00 | 0.00 | 93,120.00 |
| 15-252-00 | Accum Depn>Startup Costs | (100,904.00) | 0.00 | (100,904.00) |
| 17-000-00 | Deferred Financing Costs | 1,003.00 | 0.00 | 1,003.00 |
| Subtotal [D3] | Organization Expense | (6,781.00) | 0.00 | (6,781.00) |
| Subgroup : [D6] | Loans to Owners or Related Parties | | | |
| 27-000-41 | Due To/(From)>Sky View | 75,057.00 | 0.00 | 75,057.00 |
| 27-000-42 | Due To/(From)>Realty Salmon Brook | (2,565,874.00) | 0.00 | (2,565,874.00) |
| 27-000-90 | Due To/(From)>West Haven | 877.00 | 0.00 | 877.00 |
| 27-000-91 | Due To/(From)>Waterbury | 839.00 | 0.00 | 839.00 |
| Subtotal [D6] | Loans to Owners or Related Parties | (2,489,101.00) | 0.00 | (2,489,101.00) |
| Subgroup : [D7] | Other Assets | | | |
| 13-127-00 | Due From>Old Owner | (110,181.00) | 0.00 | (110,181.00) |

| | | | | |
|-------------------------|--|-----------------------|-------------|-----------------------|
| 27-000-78 | Due To/(From)>Maplewood | (149,078.00) | 0.00 | (149,078.00) |
| 27-000-82 | Due To/(From)>Saugus | 738.00 | 0.00 | 738.00 |
| 27-111-00 | Due To/(From)>Medicaid | 2,305.00 | 0.00 | 2,305.00 |
| 27-172-00 | Due To/(From)>Vendor | 371.00 | 0.00 | 371.00 |
| Subtotal [D7] | Other Assets | (255,845.00) | 0.00 | (255,845.00) |
| Total [31-32] | Assets | 1,550,623.00 | 0.00 | 1,550,623.00 |
| Group : [33-34] | Liabilities | | | |
| Subgroup : [A1] | Trade A/P | | | |
| 20-000-00 | Accounts Payable | (970,783.00) | 0.00 | (970,783.00) |
| 21-141-00 | Other Current Payables>Employee Benefits | (153.00) | 0.00 | (153.00) |
| 21-150-00 | Other Current Payables>Union Dues W/H | (736.00) | 0.00 | (736.00) |
| 21-350-00 | Other Current Payables>Resident Funds | (82,339.00) | 0.00 | (82,339.00) |
| 21-884-00 | Other Current Payable>Disability & Other Insurance | (21.00) | 0.00 | (21.00) |
| Subtotal [A1] | Trade A/P | (1,054,032.00) | 0.00 | (1,054,032.00) |
| Subgroup : [A2] | Notes Payable (Current) | | | |
| 22-000-34 | Note Payable>PPP Loan>COVID19 | (1,009,000.00) | 0.00 | (1,009,000.00) |
| 22-310-00 | Note Payable>Misc | 200,000.00 | 0.00 | 200,000.00 |
| Subtotal [A2] | Notes Payable (Current) | (809,000.00) | 0.00 | (809,000.00) |
| Subgroup : [A4] | Accrued Payroll | | | |
| 23-000-00 | Accrued Wages & Related | (62,066.00) | 0.00 | (62,066.00) |
| 23-157-00 | Accrued Expenses>PTO | (154,800.00) | 0.00 | (154,800.00) |
| Subtotal [A4] | Accrued Payroll | (216,866.00) | 0.00 | (216,866.00) |
| Subgroup : [A6] | Accrued Payroll Taxes Payable | | | |
| 21-274-00 | Other Current Payables>SUI Payable | (211.00) | 0.00 | (211.00) |
| 21-276-00 | Other Current Payables>SWT Payable | (101,638.00) | 0.00 | (101,638.00) |
| Subtotal [A6] | Accrued Payroll Taxes Payable | (101,849.00) | 0.00 | (101,849.00) |
| Subgroup : [A7] | Medicare Final Settlement Payable | | | |
| 27-102-00 | Due To/(From)>Medicare A | (9,579.00) | 0.00 | (9,579.00) |
| Subtotal [A7] | Medicare Final Settlement Payable | (9,579.00) | 0.00 | (9,579.00) |
| Subgroup : [A12] | Other Current Liabilities | | | |
| 24-000-00 | Accrued Expenses | (210,961.00) | 0.00 | (210,961.00) |
| 24-137-01 | Accrued Expenses>Capital Lease>Copier | (45,551.00) | 0.00 | (45,551.00) |
| 24-162-00 | Accrued Expenses>Insurance - General Liability & Other | (1,090.00) | 0.00 | (1,090.00) |
| 24-165-00 | Accrued Expenses>Insurance - Property | 1,339.00 | 0.00 | 1,339.00 |
| 24-285-00 | Accrued Expenses>Year End Adjustments | (1,255.00) | 0.00 | (1,255.00) |
| 25-102-34 | Deferred Revenue>Medicare>COVID19 | (791,372.00) | 0.00 | (791,372.00) |
| 25-111-34 | Deferred Revenue>Medicaid>COVID19 | (295,244.00) | 0.00 | (295,244.00) |
| Subtotal [A12] | Other Current Liabilities | (1,344,134.00) | 0.00 | (1,344,134.00) |
| Subgroup : [B3] | Loans from Owners or Related Parties | | | |
| 27-000-31 | Due To/(From)>Salmon Partners | 879.00 | 0.00 | 879.00 |
| 27-000-50 | Due To/(From)>Sharon | 20,000.00 | 0.00 | 20,000.00 |
| 27-000-87 | Due To/(From)>Torrington | 963.00 | 0.00 | 963.00 |
| 27-000-88 | Due To/(From)>New Haven | 1,588.00 | 0.00 | 1,588.00 |
| 27-000-92 | Due To/(From)>Regal Care Management Group | 989,015.00 | 0.00 | 989,015.00 |
| 27-000-93 | Due To/(From)>RC Holdings | (8,572.00) | 0.00 | (8,572.00) |
| 27-000-95 | Due To/(From)>Norwich | 701.00 | 0.00 | 701.00 |
| 27-000-96 | Due To/(From)>New London | (236.00) | 0.00 | (236.00) |
| 27-152-00 | Due To/(From)>Employee | (5,364.00) | 0.00 | (5,364.00) |
| 27-315-00 | Due To/(From)>Fairview at Southport | 1,136.00 | 0.00 | 1,136.00 |
| 27-316-00 | Due To/(From)>Fairview at Greenwich | 1,267.00 | 0.00 | 1,267.00 |
| 27-328-00 | Due To/(From)>Michelle Cortina | 50,000.00 | 0.00 | 50,000.00 |
| 27-400-00 | Due to/(from)>Eli Mirlis | 105,000.00 | 0.00 | 105,000.00 |
| Subtotal [B3] | Loans from Owners or Related Parties | 1,156,377.00 | 0.00 | 1,156,377.00 |
| Subgroup : [B4] | Other Long-Term Liabilities | | | |
| 27-000-83 | Due To/(From)>Twin Oaks | (149,353.00) | 0.00 | (149,353.00) |
| 27-105-00 | Due To/(From)>HMO | (20,417.00) | 0.00 | (20,417.00) |
| Subtotal [B4] | Other Long-Term Liabilities | (169,770.00) | 0.00 | (169,770.00) |
| Total [33-34] | Liabilities | (2,548,853.00) | 0.00 | (2,548,853.00) |
| Group : [35] | Equity | | | |
| Subgroup : [B5] | Cumulated Earnings | | | |
| 30-000-00 | Retained Earnings | 483,045.00 | 0.00 | 483,045.00 |
| Subtotal [B5] | Cumulated Earnings | 483,045.00 | 0.00 | 483,045.00 |

| | | | | |
|------------|-----------------------|--------------------------|--------------------|--------------------------|
| Total [35] | Equity | <u><u>483,045.00</u></u> | <u><u>0.00</u></u> | <u><u>483,045.00</u></u> |
| | NET (INCOME) LOSS | <u><u>0.00</u></u> | <u><u>0.00</u></u> | <u><u>0.00</u></u> |
| | Sum of Account Groups | 0.00 | 0.00 | 0.00 |

Client: **Salmon Brook**
 Engagement: **Medicaid - Salmon Brook**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|-----------|--|----------------|----------|-----|----------------|
| | | 9/30/2020 | | | 9/30/2020 |
| 10-001-02 | Cash>Clearing>Payroll | (110,265.00) | | | (110,265.00) |
| 10-010-40 | Cash>Operating>Salmon Brook | 709,485.00 | | | 709,485.00 |
| 10-014-00 | Cash>Petty Cash Facility | 500.00 | | | 500.00 |
| 10-015-00 | Cash>Petty Cash PNA | 500.00 | | | 500.00 |
| 10-030-40 | Cash>Govt>Salmon Brook | 1.00 | | | 1.00 |
| 10-060-40 | Cash>Resident Trust>Salmon Brook | 82,339.00 | | | 82,339.00 |
| 10-061-00 | Cash>Care Cost | 500.00 | | | 500.00 |
| 11-102-00 | Accounts Receivable>Medicare A | 1,619,499.00 | | | 1,619,499.00 |
| 11-104-00 | Accounts Receivable>Private | 459,460.00 | | | 459,460.00 |
| 11-105-00 | Accounts Receivable>HMO | 308,163.00 | | | 308,163.00 |
| 11-109-00 | Accounts Receivable>Hospice | 60,497.00 | | | 60,497.00 |
| 11-111-00 | Accounts Receivable>Medicaid | 981,038.00 | | | 981,038.00 |
| 11-112-00 | Accounts Receivable>Income | 41,366.00 | | | 41,366.00 |
| 11-120-00 | Accounts Receivable>Allow for Doubtful Accts | (185,531.00) | | | (185,531.00) |
| 11-122-00 | Accounts Receivable>Medicare Colns Write Off | 5,401.00 | | | 5,401.00 |
| 11-123-00 | Accounts Receivable>Ancillary | 116,229.00 | | | 116,229.00 |
| 12-000-00 | Prepaid Expenses | 4,539.00 | | | 4,539.00 |
| 12-124-00 | Prepaid Expenses>Insurance | 8,883.00 | | | 8,883.00 |
| 12-126-00 | Prepaid Expenses>Taxes | 37,614.00 | | | 37,614.00 |
| 13-127-00 | Due From>Old Owner | (110,181.00) | | | (110,181.00) |
| 13-128-00 | Due From>Vendor Security Deposits | 500.00 | | | 500.00 |
| 14-131-00 | Fixed Assets>Leasehold Improvements | 88,471.00 | | | 88,471.00 |
| 14-132-00 | Fixed Assets>Furniture, Fixtures and Equipment | 20,976.00 | | | 20,976.00 |
| 14-133-00 | Fixed Assets>Medical Equipment | 1,235.00 | | | 1,235.00 |
| 14-134-00 | Fixed Assets>Computer Hardware | 7,103.00 | | | 7,103.00 |
| 14-136-00 | Fixed Assets>CIP | 7,400.00 | | | 7,400.00 |
| 14-137-01 | Fixed Asset>Capital Lease>Copier | 50,184.00 | | | 50,184.00 |
| 14-252-00 | Fixed Assets>Startup Costs | 93,120.00 | | | 93,120.00 |
| 14-305-00 | Fixed Assets>Sales Use Tax | 3,840.00 | | | 3,840.00 |
| 15-131-00 | Accum Depn>Leasehold Improvements | (4,427.00) | | | (4,427.00) |
| 15-132-00 | Accum Depn>Furniture, Fixtures and Equipment | (2,193.00) | | | (2,193.00) |
| 15-133-00 | Accum Depn>Medical Equipment | (172.00) | | | (172.00) |
| 15-134-00 | Accum Depn>Computer Hardware | (1,411.00) | | | (1,411.00) |
| 15-137-01 | Accumulated Depn>Capital Lease>Copier | (8,440.00) | | | (8,440.00) |
| 15-252-00 | Accum Depn>Startup Costs | (100,904.00) | | | (100,904.00) |
| 15-305-00 | Accum Depn>Sales Use Tax | (934.00) | | | (934.00) |
| 17-000-00 | Deferred Financing Costs | 1,003.00 | | | 1,003.00 |
| 20-000-00 | Accounts Payable | (970,783.00) | | | (970,783.00) |
| 21-141-00 | Other Current Payables>Employee Benefits | (153.00) | | | (153.00) |
| 21-150-00 | Other Current Payables>Union Dues W/H | (736.00) | | | (736.00) |
| 21-274-00 | Other Current Payables>SUI Payable | (211.00) | | | (211.00) |
| 21-276-00 | Other Current Payables>SWT Payable | (101,638.00) | | | (101,638.00) |
| 21-350-00 | Other Current Payables>Resident Funds | (82,339.00) | | | (82,339.00) |
| 21-884-00 | Other Current Payable>Disability & Other Insurance | (21.00) | | | (21.00) |
| 22-000-34 | Note Payable>PPP Loan>COVID19 | (1,009,000.00) | | | (1,009,000.00) |
| 22-310-00 | Note Payable>Misc | 200,000.00 | | | 200,000.00 |
| 23-000-00 | Accrued Wages & Related | (62,066.00) | | | (62,066.00) |
| 23-157-00 | Accrued Expenses>PTO | (154,800.00) | | | (154,800.00) |
| 24-000-00 | Accrued Expenses | (210,961.00) | | | (210,961.00) |
| 24-137-01 | Accrued Expenses>Capital Lease>Copier | (45,551.00) | | | (45,551.00) |
| 24-162-00 | Accrued Expenses>Insurance - General Liability & Other | (1,090.00) | | | (1,090.00) |
| 24-163-00 | Accrued Expenses>Insurance - EPLI | 363.00 | | | 363.00 |
| 24-164-00 | Accrued Expenses>Insurance - Surety Bond | 43.00 | | | 43.00 |
| 24-165-00 | Accrued Expenses>Insurance - Property | 1,339.00 | | | 1,339.00 |
| 24-285-00 | Accrued Expenses>Year End Adjustments | (1,255.00) | | | (1,255.00) |
| 25-102-34 | Deferred Revenue>Medicare>COVID19 | (791,372.00) | | | (791,372.00) |
| 25-111-34 | Deferred Revenue>Medicaid>COVID19 | (295,244.00) | | | (295,244.00) |
| 27-000-31 | Due To/(From)>Salmon Partners | 879.00 | | | 879.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|-----------|---|----------------|----------|-----------|----------------|
| | | | | 9/30/2020 | 9/30/2020 |
| 27-000-41 | Due To/(From)>Sky View | 75,057.00 | | | 75,057.00 |
| 27-000-42 | Due To/(From)>Realty Salmon Brook | (2,565,874.00) | | | (2,565,874.00) |
| 27-000-50 | Due To/(From)>Sharon | 20,000.00 | | | 20,000.00 |
| 27-000-78 | Due To/(From)>Maplewood | (149,078.00) | | | (149,078.00) |
| 27-000-82 | Due To/(From)>Saugus | 738.00 | | | 738.00 |
| 27-000-83 | Due To/(From)>Twin Oaks | (149,353.00) | | | (149,353.00) |
| 27-000-87 | Due To/(From)>Torrington | 963.00 | | | 963.00 |
| 27-000-88 | Due To/(From)>New Haven | 1,588.00 | | | 1,588.00 |
| 27-000-90 | Due To/(From)>West Haven | 877.00 | | | 877.00 |
| 27-000-91 | Due To/(From)>Waterbury | 839.00 | | | 839.00 |
| 27-000-92 | Due To/(From)>Regal Care Management Group | 989,015.00 | | | 989,015.00 |
| 27-000-93 | Due To/(From)>RC Holdings | (8,572.00) | | | (8,572.00) |
| 27-000-95 | Due To/(From)>Norwich | 701.00 | | | 701.00 |
| 27-000-96 | Due To/(From)>New London | (236.00) | | | (236.00) |
| 27-102-00 | Due To/(From)>Medicare A | (9,579.00) | | | (9,579.00) |
| 27-105-00 | Due To/(From)>HMO | (20,417.00) | | | (20,417.00) |
| 27-111-00 | Due To/(From)>Medicaid | 2,305.00 | | | 2,305.00 |
| 27-152-00 | Due To/(From)>Employee | (5,364.00) | | | (5,364.00) |
| 27-172-00 | Due To/(From)>Vendor | 371.00 | | | 371.00 |
| 27-315-00 | Due To/(From)>Fairview at Southport | 1,136.00 | | | 1,136.00 |
| 27-316-00 | Due To/(From)>Fairview at Greenwich | 1,267.00 | | | 1,267.00 |
| 27-328-00 | Due To/(From)>Michelle Cortina | 50,000.00 | | | 50,000.00 |
| 27-400-00 | Due to/(from)>Eli Mirlis | 105,000.00 | | | 105,000.00 |
| 30-000-00 | Retained Earnings | 483,045.00 | | | 483,045.00 |
| 40-102-00 | Room & Board Revenue>Medicare A | (5,827,049.00) | | | (5,827,049.00) |
| 40-102-14 | Room & Board Revenue>Medicare A>Sequester | 59,007.00 | | | 59,007.00 |
| 40-104-00 | Room & Board Revenue>Private | (1,474,774.00) | | | (1,474,774.00) |
| 40-105-00 | Room & Board Revenue>HMO | (1,232,393.00) | | | (1,232,393.00) |
| 40-105-14 | Room & Board Revenue>HMO>Sequester | 17,299.00 | | | 17,299.00 |
| 40-109-00 | Room & Board Revenue>Hospice | (201,247.00) | | | (201,247.00) |
| 40-109-14 | Room & Board>Hospice>Sequester | (63,884.00) | | | (63,884.00) |
| 40-111-00 | Room & Board Revenue>Medicaid | (4,544,087.00) | | | (4,544,087.00) |
| 41-102-00 | Pharmacy Rev>Medicare A | (242,488.00) | | | (242,488.00) |
| 41-102-01 | Pharmacy Rev>Medicare A>C/A | 242,488.00 | | | 242,488.00 |
| 41-105-00 | Pharmacy Rev>HMO | (1,027.00) | | | (1,027.00) |
| 41-105-01 | Pharmacy Rev>HMO>C/A | 1,027.00 | | | 1,027.00 |
| 42-102-00 | PT Revenue>Medicare A | (380,531.00) | | | (380,531.00) |
| 42-102-01 | PT Revenue>Medicare A>C/A | 380,531.00 | | | 380,531.00 |
| 42-103-00 | PT Revenue>Medicare B | (159,763.00) | | | (159,763.00) |
| 42-104-00 | PT Revenue>Private | (854.00) | | | (854.00) |
| 42-105-00 | PT Revenue>HMO | (140,236.00) | | | (140,236.00) |
| 42-105-01 | PT Revenue>HMO>C/A | 102,212.00 | | | 102,212.00 |
| 43-102-00 | OT Revenue>Medicare A | (386,655.00) | | | (386,655.00) |
| 43-102-01 | OT Revenue>Medicare A>C/A | 386,655.00 | | | 386,655.00 |
| 43-103-00 | OT Revenue>Medicare B | (139,404.00) | | | (139,404.00) |
| 43-104-00 | OT Revenue>Private | (333.00) | | | (333.00) |
| 43-105-00 | OT Revenue>HMO | (132,899.00) | | | (132,899.00) |
| 43-105-01 | OT Revenue>HMO>C/A | 98,245.00 | | | 98,245.00 |
| 43-111-00 | OT Revenue>Medicaid | (28,453.00) | | | (28,453.00) |
| 43-111-01 | OT Revenue>Medicaid>C/A | 28,453.00 | | | 28,453.00 |
| 44-102-00 | ST Revenue>Medicare A | (148,202.00) | | | (148,202.00) |
| 44-102-01 | ST Revenue>Medicare A>C/A | 148,202.00 | | | 148,202.00 |
| 44-103-00 | ST Revenue>Medicare B | (43,298.00) | | | (43,298.00) |
| 44-104-00 | ST Revenue>Private | (191.00) | | | (191.00) |
| 44-105-00 | ST Revenue>HMO | (42,832.00) | | | (42,832.00) |
| 44-105-01 | ST Revenue>HMO>C/A | 30,600.00 | | | 30,600.00 |
| 44-111-00 | ST Revenue>Medicaid | (14,083.00) | | | (14,083.00) |
| 44-111-01 | ST Revenue>Medicaid>C/A | 14,083.00 | | | 14,083.00 |
| 46-102-00 | Lab Rev>Medicare A | (33,047.00) | | | (33,047.00) |
| 46-102-01 | Lab Rev>Medicare A>C/A | 33,047.00 | | | 33,047.00 |
| 46-104-00 | Lab Rev>Private | (154.00) | | | (154.00) |
| 47-102-00 | Other Ancillary Rev>Medicare A | (11,381.00) | | | (11,381.00) |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|-----------|--|--------------|----------|--------------|--------------|
| | | | | 9/30/2020 | 9/30/2020 |
| 47-102-01 | Other Ancillary Rev>Medicare A>C/A | 9,420.00 | | | 9,420.00 |
| 47-103-00 | Other Ancillary Rev>Medicare B | (2,431.00) | | | (2,431.00) |
| 47-104-00 | Other Ancillary Revenue>Private | (306.00) | | | (306.00) |
| 47-105-00 | Other Ancillary Rev>HMO | (1,022.00) | | | (1,022.00) |
| 47-105-01 | Other Ancillary Rev>HMO>C/A | 204.00 | | | 204.00 |
| 47-111-00 | Other Ancillary Rev>Medicaid | (578.00) | | | (578.00) |
| 51-100-00 | Other Rev>Miscellaneous | (1,058.00) | | | (1,058.00) |
| 51-160-00 | Other Rev>Interest | (522.00) | | | (522.00) |
| 51-818-00 | Other Rev>Medical Records | (237.00) | | | (237.00) |
| 52-102-00 | Revenue Adjustments>Medicare A | 133.00 | | | 133.00 |
| 52-104-00 | Revenue Adjustments>Private | 613.00 | | | 613.00 |
| 52-105-00 | Revenue Adjustments>HMO | (1,821.00) | | | (1,821.00) |
| 52-111-34 | Revenue Adjustments>Medicaid>COVID19 | (37,113.00) | | | (37,113.00) |
| 52-123-00 | Revenue Adjustments>Ancillary | 638.00 | | | 638.00 |
| 60-183-00 | Nursing Expense>Supplies | 129,198.00 | | | 129,198.00 |
| 60-183-34 | Nursing Expense>Supplies>COVID19 | 49,281.00 | | | 49,281.00 |
| 60-204-00 | Nursing Expense>Training & Education | 3,597.00 | | | 3,597.00 |
| | | | RJE - 5 | 0.00 | |
| 60-205-00 | Nursing Expense>Sanitation & Incineration | 618.00 | | | 618.00 |
| 60-206-00 | Nursing Expense>Clinical Services | 41,982.00 | | (32,362.00) | 9,620.00 |
| | | | RJE - 1 | (5,100.00) | |
| | | | RJE - 8 | (27,262.00) | |
| 60-206-34 | Nursing Expense>Clinical Services>COVID19 | 152.00 | | | 152.00 |
| 60-207-00 | Nursing Expense>Repairs & Maint | 3,162.00 | | | 3,162.00 |
| 60-208-00 | Nursing Expense>Equip-Rental | 21,623.00 | | | 21,623.00 |
| 60-212-00 | Nursing Expense>Clinical Consultants | 18,523.00 | | | 18,523.00 |
| 60-213-00 | Nursing Expense>Transportation | 4,929.00 | | | 4,929.00 |
| | | | RJE - 4 | 0.00 | |
| 60-230-00 | Nursing Expense>Data Processing | 6,749.00 | | | 6,749.00 |
| 60-230-34 | Nursing Expense>Data Processing>COVID19 | 774.00 | | | 774.00 |
| 60-700-18 | Nursing Expense>Contracted Service>RN | 111,973.00 | | | 111,973.00 |
| 60-700-19 | Nursing Expense>Contracted Service>LPN | 71,363.00 | | | 71,363.00 |
| 60-700-20 | Nursing Expense>Contracted Service>CNA | 39,268.00 | | | 39,268.00 |
| 60-700-34 | Nursing Expense>Contracted Service>COVID19 | 42,075.00 | | | 42,075.00 |
| 60-801-80 | Nursing Expense>CNA>Wages | 1,652,534.00 | | | 1,652,534.00 |
| 60-801-92 | Nursing Expense>CNA>PTO Accrual | (17,278.00) | | | (17,278.00) |
| 60-805-80 | Nursing Expense>LPN>Wages | 1,021,308.00 | | | 1,021,308.00 |
| 60-805-92 | Nursing Expense>LPN>PTO Accrual | 6,191.00 | | | 6,191.00 |
| 60-808-80 | Nursing Expense>RN>Wages | 626,281.00 | | | 626,281.00 |
| 60-808-92 | Nursing Expense>RN>PTO Accrual | 4,027.00 | | | 4,027.00 |
| 60-809-80 | Nursing Expense>RN Supervisor>Wages | 304,962.00 | | | 304,962.00 |
| 61-750-00 | Nursing Admin Expense>Medical Director | 34,000.00 | | | 34,000.00 |
| 61-811-80 | Nursing Admin Expense>Director>Wages | 116,810.00 | | | 116,810.00 |
| 61-811-92 | Nursing Admin Expense>Director>PTO Accrual | (5,834.00) | | | (5,834.00) |
| 61-812-80 | Nursing Admin Expense>Assistant Director>Wages | 30,641.00 | | | 30,641.00 |
| 61-817-80 | Nursing Admin Expense>MDS / RNAC>Wages | 114,388.00 | | | 114,388.00 |
| 61-817-92 | Nursing Admin Expense>MDS / RNAC>PTO Accrual | 416.00 | | | 416.00 |
| 61-820-80 | Nursing Admin Expense>Nurse Liaison>Wages | 107,303.00 | | | 107,303.00 |
| 61-824-80 | Nursing Admin Expense>Staff Devel Director>Wages | 49,165.00 | | | 49,165.00 |
| 61-825-80 | Nursing Admin Expense>Unit Manager>Wages | 172,778.00 | | | 172,778.00 |
| 61-825-92 | Nursing Admin Expense>Unit Manager>PTO Accrual | (2,213.00) | | | (2,213.00) |
| 61-880-00 | Nursing Admin Expense>Payroll Taxes | 369,764.00 | | | 369,764.00 |
| 61-881-00 | Nursing Admin Expense>Workers Comp | 92,655.00 | | | 92,655.00 |
| 61-882-00 | Nursing Admin Expense>Health Insurance | 694,241.00 | | | 694,241.00 |
| 61-883-00 | Nursing Admin Expense>Other Benefits | 200,385.00 | | (200,385.00) | 0.00 |
| | | | RJE - 3 | (200,385.00) | |
| 62-000-00 | Pharmacy Expense | 738.00 | | | 738.00 |
| 62-145-00 | Pharmacy Expense>RX | 306,999.00 | | | 306,999.00 |
| 62-222-00 | Pharmacy Expense>OTC | 1,960.00 | | | 1,960.00 |
| 62-700-00 | Pharmacy Expense>Contracted Service | 14,229.00 | | | 14,229.00 |
| 64-223-00 | Other Ancillary Expense>Oxygen | 4,078.00 | | | 4,078.00 |
| 64-224-00 | Other Ancillary Expense>Lab | 49,352.00 | | | 49,352.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|-----------|---|------------|----------|-------------|------------|
| | | | | 9/30/2020 | 9/30/2020 |
| 64-224-34 | Other Ancillary Expense>Lab>COVID19 | 9,513.00 | | | 9,513.00 |
| 64-225-00 | Other Ancillary Expense>Radiology | 23,079.00 | | | 23,079.00 |
| 64-225-34 | Other Ancillary Expense>Radiology>COVID19 | 600.00 | | | 600.00 |
| 65-000-00 | PT Expense | 437,768.00 | | | 437,768.00 |
| 66-000-00 | OT Expense | 399,333.00 | | | 399,333.00 |
| 67-000-00 | ST Expense | 92,874.00 | | | 92,874.00 |
| 68-183-00 | Therapy Expense>Supplies | 567.00 | | | 567.00 |
| 69-811-80 | Social Services Expense>Director>Wages | 66,362.00 | | | 66,362.00 |
| 69-830-80 | Social Services Expense>Assistant>Wages | 20,687.00 | | | 20,687.00 |
| 69-830-92 | Social Services Expense>Assistant>PTO Accrual | 3,108.00 | | | 3,108.00 |
| 69-880-00 | Social Services Expense>Payroll Taxes | 7,828.00 | | | 7,828.00 |
| 69-881-00 | Social Services Expense>Workers Comp | 1,981.00 | | | 1,981.00 |
| 69-882-00 | Social Services Expense>Health Insurance | 14,938.00 | | | 14,938.00 |
| 69-883-00 | Social Services Expense>Other Benefits | 4,170.00 | | (4,170.00) | 0.00 |
| | | | RJE - 3 | (4,170.00) | |
| 70-177-00 | Dietary Expense>Supplements | 774.00 | | | 774.00 |
| 70-178-00 | Dietary Expense>Food | 218,495.00 | | | 218,495.00 |
| 70-178-34 | Dietary Expense>Food>COVID19 | 335.00 | | | 335.00 |
| 70-183-00 | Dietary Expense>Supplies | 26,310.00 | | | 26,310.00 |
| 70-183-34 | Dietary Expense>Supplies>COVID19 | 197.00 | | | 197.00 |
| 70-207-00 | Dietary Expense>Repairs & Maint | 779.00 | | | 779.00 |
| 70-208-00 | Dietary Expense>Equip-Rental | 1,608.00 | | | 1,608.00 |
| 70-700-00 | Dietary Expense>Contracted Service | 80,235.00 | | | 80,235.00 |
| 70-831-80 | Dietary Expense>Aide>Wages | 239,373.00 | | | 239,373.00 |
| 70-832-80 | Dietary Expense>Cook>Wages | 149,957.00 | | | 149,957.00 |
| 70-833-80 | Dietary Expense>Dietician>Wages | 47,935.00 | | | 47,935.00 |
| 70-880-00 | Dietary Expense>Payroll Taxes | 38,503.00 | | | 38,503.00 |
| 70-881-00 | Dietary Expense>Workers Comp | 9,684.00 | | | 9,684.00 |
| 70-882-00 | Dietary Expense>Health Insurance | 72,648.00 | | | 72,648.00 |
| 70-883-00 | Dietary Expense>Other Benefits | 21,010.00 | | (21,010.00) | 0.00 |
| | | | RJE - 3 | (21,010.00) | |
| 71-178-00 | Activity Expense>Food | 287.00 | | | 287.00 |
| 71-183-00 | Activity Expense>Supplies | 1,617.00 | | | 1,617.00 |
| 71-202-00 | Activity Expense>Resident Missing Items | 238.00 | | | 238.00 |
| 71-700-00 | Activity Expense>Contracted Service | 3,225.00 | | | 3,225.00 |
| 71-811-80 | Activity Expense>Director>Wages | 95,805.00 | | | 95,805.00 |
| 71-831-92 | Activity Expense>Aide>PTO Accrual | 1,331.00 | | | 1,331.00 |
| 71-880-00 | Activity Expense>Payroll Taxes | 8,528.00 | | | 8,528.00 |
| 71-881-00 | Activity Expense>Workers Comp | 2,119.00 | | | 2,119.00 |
| 71-882-00 | Activity Expense>Health Insurance | 15,767.00 | | | 15,767.00 |
| 71-883-00 | Activity Expense>Other Benefits | 4,626.00 | | (4,626.00) | 0.00 |
| | | | RJE - 3 | (4,626.00) | |
| 72-183-00 | Housekeeping Expense>Supplies | 19,036.00 | | | 19,036.00 |
| 72-183-34 | Housekeeping Expense>Supplies>COVID19 | 1,640.00 | | | 1,640.00 |
| 72-700-00 | Housekeeping Expense>Contracted Service | 1,330.00 | | | 1,330.00 |
| 72-811-80 | Housekeeping Expense>Director>Wages | 17,522.00 | | | 17,522.00 |
| 72-831-80 | Housekeeping Expense>Aide>Wages | 323,068.00 | | | 323,068.00 |
| 73-183-00 | Laundry Expense>Supplies | 8,487.00 | | | 8,487.00 |
| 73-831-80 | Laundry Expense>Aide>Wages | 65,141.00 | | | 65,141.00 |
| 74-880-00 | Housekeeping & Laundry Expense>Payroll Taxes | 35,617.00 | | | 35,617.00 |
| 74-881-00 | Housekeeping & Laundry Expense>Workers Comp | 8,946.00 | | | 8,946.00 |
| 74-882-00 | Housekeeping & Laundry Expense>Health Insurance | 67,901.00 | | | 67,901.00 |
| 74-883-00 | Housekeeping & Laundry Expense>Other Benefits | 19,914.00 | | (19,914.00) | 0.00 |
| | | | RJE - 3 | (19,914.00) | |
| 75-183-00 | Maintenance Expense>Supplies | 10,229.00 | | | 10,229.00 |
| 75-205-00 | Maintenance Expense>Sanitation & Incineration | 28,422.00 | | | 28,422.00 |
| 75-207-00 | Maintenance Expense>Repairs & Maint | 41,957.00 | | | 41,957.00 |
| 75-217-00 | Maintenance Expense>Extermination | 2,026.00 | | | 2,026.00 |
| 75-218-00 | Maintenance Expense>Snow Removal | 9,704.00 | | | 9,704.00 |
| 75-219-00 | Maintenance Expense>Landscaping | 6,042.00 | | | 6,042.00 |
| 75-220-00 | Maintenance Expense>Fire Drill | 14,379.00 | | | 14,379.00 |
| 75-700-00 | Maintenance Expense>Contracted Service | 26,446.00 | | | 26,446.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|-----------|---|------------|----------|------------|------------|
| | | | | 9/30/2020 | 9/30/2020 |
| 75-700-34 | Maintenance Expense>Contracted Service>COVID19 | 19,568.00 | | | 19,568.00 |
| 75-811-92 | Maintenance Expense>Director>PTO Accrual | (514.00) | | | (514.00) |
| 75-829-80 | Maintenance Expense>Staff>Wages | 85,952.00 | | | 85,952.00 |
| 75-829-92 | Maintenance Expense>Staff>PTO Accrual | 1,907.00 | | | 1,907.00 |
| 75-837-00 | Maintenance Expense>Security | 2,761.00 | | | 2,761.00 |
| 75-838-80 | Maintenance Expense>Security Desk>Wages | 92,753.00 | | | 92,753.00 |
| 75-838-92 | Maintenance Expense>Security Desk>PTO Accrual | (992.00) | | | (992.00) |
| 75-880-00 | Maintenance Expense>Payroll Taxes | 15,766.00 | | | 15,766.00 |
| 75-881-00 | Maintenance Expense>Workers Comp | 3,962.00 | | | 3,962.00 |
| 75-882-00 | Maintenance Expense>Health Insurance | 29,849.00 | | | 29,849.00 |
| 75-883-00 | Maintenance Expense>Other Benefits | 8,548.00 | | (8,548.00) | 0.00 |
| | | | RJE - 3 | (8,548.00) | |
| 76-227-00 | Utility Expense>Gas | 16,130.00 | | | 16,130.00 |
| 76-228-00 | Utility Expense>Electric | 389,814.00 | | | 389,814.00 |
| 76-229-00 | Utility Expense>Water/Sewer | 47,901.00 | | | 47,901.00 |
| 80-101-00 | Admin Expense>Provider Tax | 498,510.00 | | | 498,510.00 |
| 80-162-00 | Admin Expense>Insurance - General Liability & Other | 160,778.00 | | | 160,778.00 |
| 80-163-00 | Admin Expense>Insurance - EPLI | 10,878.00 | | | 10,878.00 |
| 80-164-00 | Admin Expense>Surety Bond | 549.00 | | | 549.00 |
| 80-165-00 | Admin Expense>Insurance - Property | 16,937.00 | | | 16,937.00 |
| 80-183-00 | Admin Expense>Supplies | 13,679.00 | | | 13,679.00 |
| 80-183-34 | Admin Expense>Supplies>COVID19 | 4.00 | | | 4.00 |
| 80-208-00 | Admin Expense>Equip-Rental | 10,042.00 | | | 10,042.00 |
| 80-209-00 | Admin Expense>Postage | 1,787.00 | | | 1,787.00 |
| 80-209-34 | Admin Expense>Postage>COVID19 | 70.00 | | | 70.00 |
| 80-210-00 | Admin Expense>Internet | 2,008.00 | | | 2,008.00 |
| 80-230-00 | Admin Expense>Data Processing | 58,988.00 | | | 58,988.00 |
| 80-231-00 | Admin Expense>Telephone | 13,635.00 | | | 13,635.00 |
| | | | RJE - 2 | 0.00 | |
| 80-232-00 | Admin Expense>Cable TV | 16,238.00 | | | 16,238.00 |
| 80-233-00 | Admin Expense>Seminars | 0.00 | | | 0.00 |
| | | | RJE - 5 | 0.00 | |
| 80-234-00 | Admin Expense>Licenses | 1,451.00 | | | 1,451.00 |
| | | | RJE - 5 | 0.00 | |
| 80-235-00 | Admin Expense>Dues & Subscriptions | 350.00 | | | 350.00 |
| | | | RJE - 5 | 0.00 | |
| 80-236-00 | Admin Expense>Travel | 1,810.00 | | | 1,810.00 |
| 80-236-04 | Admin Expense>Travel>Allowable | 2,252.00 | | | 2,252.00 |
| 80-236-34 | Admin Expense>Travel>COVID19 | 186.00 | | | 186.00 |
| 80-238-00 | Admin Expense>Legal Fees | 45,320.00 | | 4,155.00 | 49,475.00 |
| | | | RJE - 7 | 4,155.00 | |
| 80-239-00 | Admin Expense>Accounting Fees | 24,225.00 | | | 24,225.00 |
| | | | RJE - 6 | 0.00 | |
| 80-239-34 | Admin Expense>Accounting Fees>COVID19 | 457.00 | | | 457.00 |
| 80-240-00 | Admin Expense>Professional Fees | 188,316.00 | | (4,155.00) | 184,161.00 |
| | | | RJE - 6 | 0.00 | |
| | | | RJE - 7 | (4,155.00) | |
| | | | RJE - 9 | 0.00 | |
| 80-242-00 | Admin Expense>Fines, Penalties & Settlements | 6,120.00 | | | 6,120.00 |
| 80-243-00 | Admin Expense>Late Fees | 2,790.00 | | | 2,790.00 |
| 80-244-00 | Admin Expense>Bank Fees | 4,679.00 | | | 4,679.00 |
| 80-247-00 | Admin Expense>Corporate Tax | 600.00 | | | 600.00 |
| 80-249-00 | Admin Expense>Recruiting | 943.00 | | | 943.00 |
| 80-250-00 | Admin Expense>Marketing & Advertising | 15,800.00 | | | 15,800.00 |
| 80-250-34 | Admin Expense>Marketing & Advertising>COVID19 | 1,643.00 | | | 1,643.00 |
| 80-251-00 | Admin Expense>Bad Debt | 137,501.00 | | | 137,501.00 |
| 80-252-00 | Admin Expense>Startup Costs | (1,837.00) | | | (1,837.00) |
| 80-279-00 | Admin Expense>Management Fee | 0.00 | | | 0.00 |
| | | | RJE - 9 | 0.00 | |
| 80-700-00 | Admin Expense>Contracted Service | 120,391.00 | | | 120,391.00 |
| 80-811-80 | Admin Expense>Director>Wages | 102,767.00 | | | 102,767.00 |
| 80-811-92 | Admin Expense>Director>PTO Accrual | (759.00) | | | (759.00) |

| Account | Description | ADJ | JE Ref # | FINAL |
|--------------------------|---|--------------|----------|--------------|
| | | | | 9/30/2020 |
| 80-812-80 | Admin Expense>Assistant Director>Wages | (2,327.00) | | (2,327.00) |
| 80-839-80 | Admin Expense>Admissions>Wages | 64,735.00 | | 64,735.00 |
| 80-840-80 | Admin Expense>Business Office>Wages | 85,433.00 | | 85,433.00 |
| 80-840-92 | Admin Expense>Business Office>PTO Accrual | (287.00) | | (287.00) |
| 80-842-80 | Admin Expense>Marketing>Wages | 15,083.00 | | 15,083.00 |
| 80-880-00 | Admin Expense>Payroll Taxes | 23,519.00 | | 23,519.00 |
| 80-881-00 | Admin Expense>Workers Comp | 5,899.00 | | 5,899.00 |
| 80-882-00 | Admin Expense>Health Insurance | 44,338.00 | | 44,338.00 |
| 80-883-00 | Admin Expense>Other Benefits | 12,850.00 | | (12,850.00) |
| | | | RJE - 3 | 0.00 |
| 85-200-79 | Employee Benefits Expense>Training Fund>Union | 0.00 | | 26,322.00 |
| | | | RJE - 3 | 26,322.00 |
| 85-245-00 | Employee Benefits Expense>Background Checks | 0.00 | | 2,340.00 |
| | | | RJE - 3 | 2,340.00 |
| 85-255-79 | Employee Benefits Expense>Pension>Union | 0.00 | | 214,481.00 |
| | | | RJE - 3 | 214,481.00 |
| 91-121-00 | Property Expense>Rent | 1,320,000.00 | | 1,320,000.00 |
| 91-161-00 | Property Expense>RE Taxes | 122,623.00 | | 122,623.00 |
| 91-261-00 | Property Expense>Personal Prop Taxes | 30,782.00 | | 30,782.00 |
| 92-000-00 | Depreciation Expense | 81,669.00 | | 81,669.00 |
| 94-000-00 | Interest Expense | 952,297.00 | | 952,297.00 |
| Marcum 101 | Dentist | 0.00 | | 5,100.00 |
| | | | RJE - 1 | 5,100.00 |
| Marcum 102 | Cell Phone | 0.00 | | 0.00 |
| | | | RJE - 2 | 0.00 |
| Marcum 108 | Ambulance | 0.00 | | 0.00 |
| | | | RJE - 4 | 0.00 |
| Marcum 109 | Employee Food | 0.00 | | 1,438.00 |
| | | | RJE - 3 | 1,438.00 |
| Marcum 110 | Employee Relations | 0.00 | | 1,490.00 |
| | | | RJE - 3 | 1,490.00 |
| Marcum 111 | Discriminatory Bonus | 0.00 | | 5,258.00 |
| | | | RJE - 3 | 5,258.00 |
| Marcum 113 | Subscriptions | 0.00 | | 0.00 |
| | | | RJE - 5 | 0.00 |
| Marcum 117 | IV Insertion Nurse | 0.00 | | 26,807.00 |
| | | | RJE - 8 | 26,807.00 |
| Marcum 118 | Respiratory Therapist | 0.00 | | 455.00 |
| | | | RJE - 8 | 455.00 |
| Marcum 119 | Pulmonary Therapist | 0.00 | | 0.00 |
| | | | RJE - 8 | 0.00 |
| Marcum 120 | Indirect COVID Expense | 0.00 | | 2,683.00 |
| | | | RJE - 3 | 2,683.00 |
| Marcum 121 | Admin & General> COVID Related Expense | 0.00 | | 17,141.00 |
| | | | RJE - 3 | 17,141.00 |
| Marcum 122 | Holiday Party | 0.00 | | 350.00 |
| | | | RJE - 3 | 350.00 |
| Total | | 0.00 | | 0.00 |
| Net (Income) Loss | | 0.00 | | 0.00 |



Workpaper Index: B.04
Prepared By:
Reviewed By:
Workpaper Date: 1/30/2021
Run Date: 1/30/2021
Name of Workpaper: VHCL CKLST

Provider Name: Salmon Brook
Provider Number: 000010926
Period Ended: 9/30/20

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

| | | Yes | No | Support Filed at? | Finding Issued? |
|---|--|-----|----|-------------------|-----------------|
| 1 | Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i> | | | | |
| 2 | Are all purchase and lease agreements made in the facility's name? | | | | |
| 3 | Were mileage logs obtained for facility vehicles claimed for reimbursement | | | | |
| 4 | Were the number of vehicles allowed for reimbursement determined? | | | | |
| 5 | Was personal use of the facility vehicles determined? | | | | |
| 6 | Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined? | | | | |
| 7 | Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified? | | | | |
| 8 | Were all motor vehicle additions physically inspected? | | | | |

Conclusion: