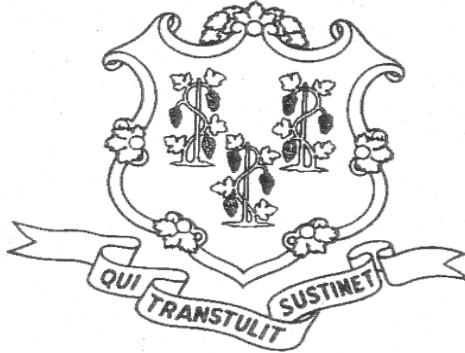


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Bickford Health Care Center	
Address (No. & Street, City, State, Zip Code) 14 Main Street, Windsor Locks, CT 06096	
Type of Facility  Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)      Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2178-C	RHNS	(Specify)	Medicare Provider 07-5358
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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### For Department Use Only

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

## General Information

Name of Facility (as licensed) Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 1	of 37
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### Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bickford Health Care Center [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator)			Printed Name (Owner)	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Bickford Health Care Center	Period Covered:		From 10/1/2021	To 9/30/2022
Address of Facility 14 Main Street, Windsor Locks, CT 06096				
Report Prepared By Laydon and Company, LLC	Phone Number 203-799-1040	Date		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
<b>6. Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
<b>8. Total Wages and Salaries Paid (As per page 10 of Report)</b>	<b>\$</b>			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

	Phone No. of Facility (860) 623-4351	Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Bickford Health Care Center	Address (No. & Street, City, State, Zip ) 14 Main Street, Windsor Locks, CT 06096			
License Numbers: CCNH 2178-C	CCNH 2178-C	RHNS	(Specify)	Medicare Provider No. 07-5358
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:	Date Opened		Date Closed	
Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.	
<b>Administrator</b>				
Name of Administrator Elaine Thompson Madden		Nursing Home Administrator's License No.:	1134	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

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

# **General Information and Questionnaire**

## **Corporate Owners**

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-3B Rev. 10/2005

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

n/a

## General Information and Questionnaire

### Related Parties\*

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022			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 If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**			

\* 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 Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

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

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

### 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 Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

Is the accounting basis for this period the same as for the previous period?     Yes     No    If "No," explain.

#### Independent Accounting Firm

Name of Accounting Firm 1 Laydon and Company, LLC 2 3 4	Address (No. & Street, City, State, Zip Code) PO Box 945, Orange, CT 06477
---	---

Services Provided by This Firm (*describe fully*)

1 Monthly Accounting, Cost Reports, Annual Reviewed Financial Statements and Tax return, COVID funding reporting	\$ 42,236
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 42,236

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

Yes     No    |Page 15 Line 1 d

#### Legal Services Information

Name of Legal Firm or Independent Attorney 1 Joseph A. Vatalie at Law 2 Skoler, Abbott * Presser, PC 3 4 5	Telephone Number (203) 439-0602 (413) 737-4753
---	--

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

1 575 Highland Avenue, Cheshire CT 06410 2 One Monarch Place, Suite 2000, Springfield, MA 01144 3 4 5	
---	--

Services Provided by This Firm (*describe fully*)

1 conf call with board, settlement agreement, tax exemption issue, management agreement	\$ 3,023
2 CHHQ matters	\$ 2,650
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 5,673

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

Yes     No

## Schedule of Resident Statistics

Name of Facility Bickford Health Care Center			License No. 2178-C				Report for Year Ended 9/30/2022				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					48	48						
A. On last day of PREVIOUS report period	48	48										
B. On last day of THIS report period	48	48							48	48		
2. Number of Residents					29	29						
A. As of midnight of PREVIOUS report period	29	29										
B. As of midnight of THIS report period	34	34							34	34		
3. Total Number of Days Care Provided During Period					810	810			594	594		
A. Medicare	1,404	1,404										
B. Medicaid (Conn.)	6,564	6,564			5,026	5,026			1,538	1,538		
C. Medicaid (other states)												
D. Private Pay	3,026	3,026			2,154	2,154			872	872		
E. State SSI for RCH												
F. Other (Specify) Hospice	373	373			281	281			92	92		
G. Total Care Days During Period (3A thru F)	11,367	11,367			8,271	8,271			3,096	3,096		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	<b>11,367</b>	<b>11,367</b>			<b>8,271</b>	<b>8,271</b>			<b>3,096</b>	<b>3,096</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 9	of 37
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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)
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	9	15		10				
Per Diem Rate								
a. One bed rm.								
b. Two bed rms.	653.00	222.00		396.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	815	815	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	2,378	2,378	
<b>D. Total Physical Therapy Treatments</b>	<b>3,193</b>	<b>3,193</b>	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	20	20	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	29	29	
<b>D. Total Speech Therapy Treatments</b>	<b>49</b>	<b>49</b>	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,074	1,074	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	2,266	2,266	
<b>D. Total Occupational Therapy Treatments</b>	<b>3,340</b>	<b>3,340</b>	

## Report of Expenditures - Salaries &amp; Wages

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022		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)	106,353	2,019			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	169,314	7,019			
5. Dietary Service					
a. Head Dietitian	12,476	277			
b. Food Service Supervisor	46,606	1,929			
c. Dietary Workers	182,788	11,518			
6. Housekeeping Service					
a. Head Housekeeper	11,995	736			
b. Other Housekeeping Workers	43,957	2,933			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	18,238	1,247			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	35,339	2,396			
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	93,502	2,146			
b. RN					
1. Direct Care	287,694	6,769			
2. Administrative**	152,272	3,476			
c. LPN					
1. Direct Care	337,535	10,291			
2. Administrative**					
d. Aides and Attendants	482,699	27,157			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	75,177	4,115			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
4. Other (Specify)					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	52,758	1,778			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
<i>A-13. Total Salary Expenditures</i>	2,108,704	85,806			

\* 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 Bickford Health Care Center			License No. 2178-C		Report for Year Ended 9/30/2022			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)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Bickford Health Care Center				2178-C		9/30/2022			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)							
<b>Section III - Administrators***</b>										
Elaine Thompson-Madden	97,566			vacation and sick time	responsible for daily operations	1,897	A2			
Sarah H Thiede	8,787			vacation and sick time	responsible for daily operations	122	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended		Page	of
	2178-C	9/30/2022		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist					
3. Pharmacist	3,166				
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	70,189				
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	12,000				
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) MDA and quality assurance consultant	1,770				
9. Speech Therapist					
a. Resident Care	9,163				
b. Other					
10. Occupational Therapist					
a. Resident Care	80,506				
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	119,841				
2. Administrative***					
b. LPN					
1. Direct Care	45,765				
2. Administrative***					
c. Aides	123,959				
d. Other					
12. Other (Specify) See Attached Schedule					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	466,358				

\* 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 Bickford Health Care Center		License No. 2178-C	Report for Year Ended 9/30/2022		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
George Donahue MD, 150 Hazard Ave, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
WoodMark Pharmacy, 1142 Wehrle Drive, Williamsville, NY 14221	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Encore Rehabilitaion Services, P.O. Box 933195, Cleveland, OH 44193	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>			
Kathy Sirk, 44 William St. Milford, CT 06461	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Savonna Ormond, 62 Westfort Dr. Meriden CT 06451	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>			
Latoya Bryan, 24027 Newhall Ave, Rosedale, NY 11422	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>			
Leah Gibson, 869 Toyon Ct, San Jose CA 95127	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>			
Professional Nursing Services, 27 Siemon Company Drive, Suite 228 W, Watertown, CT	Nursing Pool - RN & LPN	<input type="radio"/>	<input checked="" type="radio"/>			
IntelyCare, Inc, PO Box 200413, Pittsburgh, PA 15251-0413	Nursing Pool - RN & LPN	<input type="radio"/>	<input checked="" type="radio"/>			
AAA Nursing Care, 3303 Main Street, Stratford, CT 06614	Nursing Pool - RN & LPN	<input type="radio"/>	<input checked="" type="radio"/>			
MDS Rescue, 339 Main street, Torrington, CT 06790	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>			
Caring Nurses, LLC, 107 Old Windsor Road, 2nd Floor, Bloomfield, CT 06002	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>			
Medical Solutions, LLC, PO Box 310737, Des Moines, IA 50331	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>			
Clipboard Health, 340 S. Lemon Avenue #5028, Walnut, CA 91789	Nursing Pool - LPN and CNA	<input type="radio"/>	<input checked="" type="radio"/>			
Jupi Medical Staffing LLC, 11 Century dr, Apt 5310, greenville, SC 29607	Nursing Pool - LPN and CNA	<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	License No.	Report for Year Ended		Page	of
		9/30/2022		15	37
	Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 28,545	28,545			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 27,126	27,126			
4. Social Security (F.I.C.A.)	\$ 166,320	166,320			
5. Health Insurance	\$ 16,749	16,749			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 2,550	2,550			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 24,000	24,000			
d. Accounting and Auditing	\$ 42,236	42,236			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 5,673	5,673			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 10,516	10,516			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 2,391	2,391			
2. Cellular Phones	\$ 418	418			
i. Appraisal ( <i>Specify purpose and attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$				
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 209,528	209,528			
<b>Subtotal</b>	\$ 536,050	536,050			

\* 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)
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<b><i>Subtotals Brought Forward:</i></b>		536,050	536,050		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	2,494	2,494		
4. Employee Travel	\$	435	435		
5. Education Expenses Related to Seminars and Conventions	\$	527	527		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	2,957	2,957		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	205	205		
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	\$	1,455	1,455		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
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> )	\$	42,952	42,952		
12. Administrative Management Services**	\$	98,915	98,915		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	82,262	82,262		
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$	768,251	768,251		

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
SUPP & EXP - MARKETING	\$ 205		
<b>Total Other Advertising</b>	<b>\$ 205</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
<b>Total Dues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
ADMIN. - PURCHASED SERVICE	\$ 52,505		
BANK CHARGES	\$ 9,596		
LATE CHARGES	\$ 245		
FINES & PENALTIES	\$ 9,135		
LIC & DUES - PT RELATED	\$ 1,108		
LIC & DUES - NOT PT RELATED	\$ 1,230		
RENTAL HOUSE EXPENSES	\$ 2,936		
CONSULTING FEES	\$ 4,595		
FUNDRAISING EXPENSES	\$ 85		
RENTAL STORAGE UNIT	\$ 827		
<b>Total Other Administrative and General</b>	<b>\$ 82,262</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
Bickford Health Care Center	2178-C	9/30/2022	17   37
Somerset Health Care Management Group	12,350	Manage Facility including contract negotiations, plant, financial oversight and group purchasing of insurance	Page 16 Line m12
WP Management LLC	37,050	Manage Facility including contract negotiations, plant, financial oversight and group purchasing of insurance	Page 16 Line m12
Lou Galli	49,515	Manage Facility including contract negotiations, plant, financial oversight and group purchasing of insurance	Page 16 Line m12

**\* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

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

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022		Page 18 of 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 90,190	90,190		
2. Non-Food Supplies	\$ 4,945	4,945		
3. Other (Specify) _____	\$			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$			
c. Other (Specify) _____	\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 95,135</b>	<b>95,135</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*	93	93		
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 Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022		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. \$	10,309	10,309		
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. \$	4,841	4,841		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	1,725	1,725		
c. Other (Specify)	\$				
<b>3D. Total Laundry Expenditures (3a + b + c )</b>	\$	16,874	16,874		
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	License No.	Report for Year Ended		Page	of
		9/30/2022		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 13,664	13,664		
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.	\$			
C. Other ( <i>Specify</i> )	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	13,664	13,664		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	69,564	69,564		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	17,469	17,469		
c. Medical and Therapeutic Supplies	\$	81,290	81,290		
d. Ambulance/Limousine***	\$	240	240		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	5,899	5,899		
f. X-rays and Related Radiological Procedures***	\$	1,257	1,257		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$	5,928	5,928		
h. Laboratory***	\$	3,159	3,159		
i. Recreation	\$	24,570	24,570		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )**** See Attached Schedule	\$				
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	209,377	209,377		

\* 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 \***

\* 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 Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	48,969	48,969			
b. Heat	\$	21,378	21,378			
c. Light & Power	\$	45,368	45,368			
d. Water	\$	27,504	27,504			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$	73,962	73,962			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$	217,181	217,181			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$	365	365			
b. Building & Building Improvements	\$	146,859	146,859			
c. Non-Movable Equipment	\$	5,113	5,113			
d. Movable Equipment	\$	8,278	8,278			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$	160,614	160,614			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	831	831			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$	161,446	161,446			

\* 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**

### Depreciation Schedule

Name of Facility Bickford Health Care Center			License No. 2178-C			Report for Year Ended 9/30/2022			Page 23	of 37	
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
<b>A. Land Improvements</b>											
1. Acquired prior to this report period			5,469		5,469	4,012			365		
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
<b>A-4. Subtotal</b>										365	
<b>B. Building and Building Improvements</b>											
1. Acquired prior to this report period			3,933,894		3,933,894	3,244,217			143,453		
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)			68,108						3,405		
<b>B-4. Subtotal</b>										146,859	
<b>C. Non-Movable Equipment</b>											
1. Acquired prior to this report period			90,278		90,278	61,654			4,989		
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)			4,617						124		
<b>C-4. Subtotal</b>										5,113	
	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year							
<b>D. Movable Equipment</b>											
1. Motor Vehicles (Specify name, model and year of each vehicle)											
a.											
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period				537,421		537,421	520,553		6,629		
b. Disposals (attach schedule)											
Acquired during this report period (attach schedule):											
c. Administrative				26,875					1,564		
d. Standard Resident				1,021					85		
e. Specialized Resident											
Total Acquired during this report period				27,896					1,649		
<b>D-3. Subtotal</b>										8,278	
<b>E. Total Depreciation</b>										160,615	

**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**

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/2/2021	Atlantic Mechanical - repair hedro coils broiler system	\$ 6,250	10	\$ 573
11/30/2021	Nov 2021 building renovations - John Cleary	\$ 9,045	20	\$ 415
12/31/2021	Dec 2021 building renovations - John Cleary	\$ 9,150	20	\$ 381
12/22/2021	Atlantic Mechanical - repair hedro coils broiler system	\$ 2,200	10	\$ 183
12/30/2021	Atlantic Mechanical - repair hedro coils broiler system	\$ 3,757	10	\$ 313
1/31/2022	Jan 2022 building renovations - John Cleary	\$ 3,750	20	\$ 141
1/10/2022	Atlantic Mechanical - install new boiler	\$ 15,650	15	\$ 782
5/18/2022	Leonards Painting - room reno painiting wallpaper removal	\$ 5,600	10	\$ 233
5/27/2022	Spazzarini Prop - Asphalt repair	\$ 3,970	10	\$ 165
7/1/2022	Landry Communications - phone system	\$ 8,736	10	\$ 218
<b>Total additions for Building Improvement</b>		\$ 68,108		\$ 3,405
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ -

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
6/30/2022	Ben Franklin Plumbing - install 2 ejector pumps	\$ 3,620	10	\$ 90
7/31/2022	Medical Lift	\$ 359	5	\$ 12
8/31/2022	PC Richard	637.97	5	21.27
<b>Total additions for Non-Movable Equipment</b>		\$ 4,617		\$ 124
<b>Deletions:</b>				

<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ -

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

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## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
2/15/2022	offie furniture	Administrative	\$ 1,095	7	\$ 104
3/9/2022	new washer and dryer - STN Laundry systems	Administrative	\$ 20,485	10	\$ 1,195
5/10/2022	flat panel tv and accessories	Standard Resident	\$ 1,021	5	\$ 85
6/30/2022	Asantino consulting - computers	Administrative	\$ 5,295	5	\$ 265
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 27,896		\$ 1,649
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Leasehold Improvements</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvements</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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**Amortization Schedule\***

Name of Facility Bickford Health Care Center			License No. 2178-C		Report for Year Ended 9/30/2022			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							
<b>A. Organization Expense</b>									
1. Organization Expense	6	96		800,000	358,333				
2.									
3.									
<b>A-4. Subtotal</b>									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>C-4. Subtotal</b>									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 25	of 37	
11. Property Questionnaire					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		06/06/96			
2. Date Structure Completed		07/01/97			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure		06/01/96			
5. Total Licensed Bed Capacity		48			
6. Square Footage		10,266			
7. Acquisition Cost					
a. Land		150,000			
b. Building		995,459			
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		05/17/18			
c. Interest Rate for the Cost Year		6.61%			
d. Term of Mortgage (number of years)		3			
e. Amount of Principal Borrowed		2,179,191			
f. Principal balance outstanding as of 9/30/22		1,912,219			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$ 117716.63	117,717			
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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$ 117,717	117,717			

(Carry Subtotals forward to next page )

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

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:			117,717	117,717		
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)		\$	53,425	53,425		
INTEREST - OTHER						
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>		\$	171,141	171,141		
14. Insurance						
a. Insurance on Property (buildings only)		\$	80,713	80,713		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	13,680	13,680		
INSURANCE - KEYPERSONS						
14d. <b>Total Insurance Expenditures (14a + b + c)</b>		\$	94,393	94,393		
15. <b>Total All Expenditures (A-13 thru C-14)</b>		\$	4,322,525	4,322,525		

## **D. Adjustments to Statement of Expenditures**

Name of Facility Bickford Health Care Center			License No. 2178-C	Report for Year Ended 9/30/2022		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b><i>Page 10 - Salaries and Wages</i></b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.	10	A4	Other - See attached Schedule	\$ 4,876	4,876		
<b><i>Page 13 - Professional Fees</i></b>							
5.			Resident Care Physicians **	\$			
6.	13	10A	Occupational Therapy	\$ 80,506	80,506		
7.			Other - See attached Schedule	\$			
<b><i>Pages 15 &amp; 16 - Administrative and General</i></b>							
8.			Discriminatory Benefits	\$			
9.	15	1C	Bad Debts	\$ 24,000	24,000		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	M3	Unallowable Advertising *	\$ 205	205		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.	16	M13	Other - See attached Schedule	\$ 9,380	9,380		
<b><i>Page 18 - Dietary Expenditures</i></b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b><i>Page 19 - Laundry Expenditures</i></b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b><i>Page 20 - Housekeeping Expenditures</i></b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 118,967	118,967			

\* 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)
P10	A4	10 Marketing Allocation	\$ 4,876		
<b>Total Other Salaries Adjustment</b>			\$ 4,876	\$ -	\$ -

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**Schedule of Fees Adjustments**

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

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**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	late charges	\$ 245		
16	m13	fines and penalties	\$ 9,135		
<b>Total Other A&amp;G Adjustments</b>			\$ 9,380	\$ -	\$ -

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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	
Bickford Health Care Center			2178-C	9/30/2022		29   37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 118,967	118,967		
			<b><i>Page 20 - Resident Care Supplies***</i></b>				
27.	20	5a&b	Prescription Drugs	\$ 87,033	87,033		
28.	20	5d	Ambulance/Limousine	\$ 240	240		
29.	20	5f	X-rays, etc	\$ 1,257	1,257		
30.	20	5h	Laboratory	\$ 3,159	3,159		
31.			Medical Supplies	\$			
32.	20	5e	Oxygen (non emergency)	\$ 5,899	5,899		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
			<b><i>Page 22 - Maintenance and Property</i></b>				
35.			Excess Movable Equipment Depreciation				
			See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
			<b><i>Page 27 - Insurance</i></b>				
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
			<b><i>Other - Miscellaneous</i></b>				
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
			<b><i>Not For Profit Providers Only</i></b>				
48.			Building/Non Movable Eq. Depreciation				
			Unallowable Building Interest -				
			See Attached Schedule	\$			
49.			<b><i>Total Amount of Decrease (Items 1 - 48)</i></b>	\$ 216,555	216,555		

\*\*\* 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

**F. Statement of Revenue**

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022			Page 30   37
Item		Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 2,290,275	2,290,275			
b. Medicaid Room and Board Contractual Allowance **	\$ (810,413)	(810,413)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 377,408	377,408			
b. Medicare Room and Board Contractual Allowance **	\$ 305,134	305,134			
4. a. Private-Pay Residents and Other	\$ 1,341,487	1,341,487			
b. Private-Pay Room and Board Contractual Allowance **	\$ (23,444)	(23,444)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 31,157	31,157			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 12,723	12,723			
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	\$ 92,989	92,989			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (17,814)	(17,814)			
c. Physical Therapy - Non-Medicare	\$ 32,687	32,687			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 4,826	4,826			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 1,566	1,566			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 106,383	106,383			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 27,772	27,772			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (152,135)	(152,135)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (52,023)	(52,023)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 3,568,579	3,568,579			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$ 638	638			
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 1,361	1,361			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 17,900	17,900			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 19,899	19,899			
<b>VI. Total All Revenue</b> (III +V)	\$ 3,588,478	3,588,478			

\* 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)
	CONTRACTUAL ADJ PART A ANCIL	\$ (146,663)		
	CONTRACTUAL ADJ SCO PART A ANCIL	\$ (5,665)		
	REVENUE - MEDICARE ADJUSTMENTS	\$ 192		
	<b>Total Other Resident Revenue - Medicare</b>	<b>\$ (152,135)</b>	<b>\$ -</b>	<b>\$ -</b>

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

Page Ref	Description	CCNH	RHNS	(Specify)
	CONTRACTUAL ADJ COM INS ANCILLARY	\$ (2,535)		
	CONTRACTUAL ADJ CAID ANCILL	\$ (790)		
	CONTRACTUAL ADJ HMO ANCILLARY	\$ (48,697)		
	<b>Total Other Resident Revenue</b>	<b>\$ (52,023)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income****Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
		\$ 1,361			
	<b>Total Interest Income</b>	<b>\$ 1,361</b>	<b>\$ -</b>	<b>\$ -</b>	

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	MISCELLANEOUS INCOME	\$ 12,718		
	RESTRICTED DONATIONS	\$ 5,000		
	Cancellation Of Debt - IntelyCare	\$ 20,009		
	HHS STIMULUS PAYMENT	\$ 14,174		
	CT COVID RATE SUPPLEMENT	\$ (34,000)		
	<b>Total Other Revenue</b>	<b>\$ 17,900</b>	<b>\$ -</b>	<b>\$ -</b>

## G. Balance Sheet

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 31	of 37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(75,340)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	892,971
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	6,411
5. Prepaid Expenses			\$	62,691
a. PREPAID INSURANCE	55,183			
b. PREPAID EXPENSES, OTHER	7,508			
c.				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	796,306
PAYROLL TAX RECEIVABLE - ERC	794,756			
UTILITY DEPOSITS	1,550			
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,683,039
B. Fixed Assets				
1. Land			\$	150,000
2. Land Improvements	*Historical Cost Accum. Depreciation	5,469 4,376	\$	1,093
3. Buildings	*Historical Cost Accum. Depreciation	4,002,002 3,391,076	\$	610,926
4. Leasehold Improvements	*Historical Cost Accum. Depreciation		\$	
5. Non-Movable Equipment	*Historical Cost Accum. Depreciation	94,895 66,766	\$	28,129
6. Movable Equipment	*Historical Cost Accum. Depreciation	565,317 528,832	\$	36,486
7. Motor Vehicles	*Historical Cost Accum. Depreciation		\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	67,053
CONSTRUCTION IN PROGRESS	67,053			
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	893,686

\* 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	
<b>Total Prepaid Expenses</b>			\$ -

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

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

Page Ref	Line Ref	Description	
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ -

**Schedule of Other Assets Page 32 Line D7**

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

**Schedule of Notes Payable (Itemize) Page 33 Line A2**

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ <input type="text"/>

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

Page Ref	Line Ref	Description	
		ACCRUED EXPENSES	\$ 114,505
		MEDICAID USER FEE PAYABLE	\$ 209,527
		CREDIT BALANCE LIABILITIES	\$ 7,709
		RESIDENT DEPOSITS	\$ 11,690
		SECURITY DEPOSITS	\$ 2,625
		OTHER LIABILITIES	\$ 1,816
		PAYROLL TAXES PAYABLE	\$ 130,600
		ACCRUED REAL ESTATE TAXES	\$ (817)
		LOAN PAYABLE - FUNDSWORKS FINANCIAL LLC	\$ 91,875
		LOANS PAYABLE - BYZFUNDER NY LLC	\$ 32,926
		ACCRUED FICA	\$ 3,321
		ACCRUED SUTA	\$ 1,856
		ACCRUED PERSONAL PROPERTY TAXES	\$ (2,494)
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 605,149</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

## G. Balance Sheet (cont'd)

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	2,576,725
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 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost Accum. Depreciation	800,000 358,333 Net	\$	441,667
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	441,667
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	3,018,392

\* 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 Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 33	of 37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 734,189
2. Notes Payable (itemize )				\$
See Schedule				
3. Loans Payable for Equipment (Current portion) (itemize )				\$
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll(Exclusive of Owners and/or Stockholders only )				\$ 117,580
5. Accrued Payroll (Owners and/or Stockholders only )				\$
6. Accrued Payroll Taxes Payable				\$
7. Medicare Final Settlement Payable				\$
8. Medicare Current Financing Payable				\$
9. Mortgage Payable (Current Portion )				\$ 106,619
10. Interest Payable (Exclusive of Owner and/or Related Parties )				\$ 10,182
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (itemize )				\$ 605,140
See Schedule				605,140
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				\$ 1,573,711

\* 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 Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,573,711	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$	1,805,600
3. Loans from Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )			\$	
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)			\$	1,805,600
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)			\$	3,379,311

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

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 35	of 37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	373,128
6. Gain or Loss for Period	10/1/2021	thru	9/30/2022	\$ (734,047)
7. Total Net Worth			\$	(360,919)
<b>C. Total Reserves and Net Worth</b>			\$	(360,919)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,018,392

## H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bickford Health Care Center	2178-C	9/30/2022	36	37
Account				Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2021				\$ 441,067
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 3,588,478
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 4,322,525
D. Net Income or Deficit				\$ (734,047)
E. Balance				\$ (292,980)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
F-3. Total Additions				\$
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )				\$
Name and Address (No., City, State, Zip )	Title	Amount		
2. Other Withdrawings ( <i>Specify</i> )				\$
Purpose	Amount			
3. Total Deductions				\$
H. <b>Balance at End of Period</b>				\$ (292,980)

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

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

### Preparer/Reviewer Certification

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		
Laydon and Company, LLC		
Address	Phone Number	
PO Box 945, Orange, CT 06477	203-799-1040	
Contacted Person Regarding Additional Information Needed Regarding This Report	Phone Number	
Elmer A. Laydon, CPA	203-799-1040	
Contact Email Address		
elaydon@laydoncpa.com		