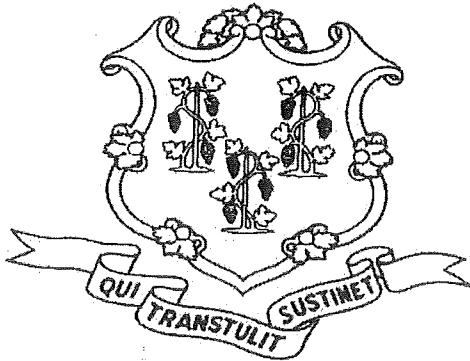


State of Connecticut



Annual Report of Long-Term Care Facility

Cost Year 2019

Name of Facility (as licensed) Athena Middlesex, LLC of Middletown, CT d/b/a Middlesex Health Care Center	
Address (No. & Street, City, State, Zip Code) 100 Randolph Road Middletown, CT 06457	
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 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2263	RHNS	(Specify)	Medicare Provider 07-5106
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Medicaid Provider Numbers:	CCNH 2263	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) Athena Middlesex, LLC of Middletown, CT d/b/a Mid	License No. 2263	Report for Year Ended 9/30/2019	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 Athena Middlesex, LLC of Middletown, CT d/b/a Middlesex Health Care Center [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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) Nicotra Redd			Printed Name (Owner) Lawrence Santilli	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1 Rev.9/2002

General Information

Name of Facility (as licensed) <i>Athena Middlesex</i>	License No. <i>2263</i>	Report for Year Ended <i>9/30/2019</i>	Page <i>1</i>	of <i>37</i>
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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 *Athena Middlesex* [facility name], for the cost report period beginning 10/1/2018 and ending 9/30/2019, 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) <i>Dicetra Redd</i>	Date <i>9/17/2020</i>	Signed (Owner)	Date <i>9/17/2020</i>
Printed Name (Administrator) <i>Dicetra Redd</i>		Printed Name (Owner)	
Subscribed and Sworn to before me:	State of <i>CT</i>	Date <i>9/17/2020</i>	Signed (Notary Public) <i>F. L. Berg</i>
Address of Notary Public <i>38 Linda Dr. Plainville CT 06062</i>			Comm. Expires <i>8/1/2022</i>

(Notary Seal)

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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 Athena Middlesex, LLC of Middletown, CT d/b/a Middlesex Health Care Center	Period Covered: From 10/1/2018 To 9/30/2019		
Address of Facility 100 Randolph Road Middletown, CT 06457			
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 2/15/2020	
Item	Total	CCNH	RHNS
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 860-344-0353	Report for Year Ended 9/30/2019	Page 2	of 37
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Name of Facility (as shown on license) Athena Middlesex, LLC of Middletown, CT d/b/a Middlesex		Address (No. & Street, City, State, Zip) 100 Randolph Road Middletown, CT 06457		
License Numbers:	CCNH 2263	RHNS	(Specify)	Medicare Provider No. 07-5106
Type of Facility (Check appropriate box(es))				
<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)				
Type of Ownership (Check appropriate box)				
<input checked="" type="radio"/> Proprietorship <input 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				
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.	
<hr/> <hr/> <hr/> <hr/> <hr/>				
Administrator				
Name of Administrator Nicotra Redd			Nursing Home Administrator's License No.:	2072
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3 Rev. 10/2005

General Information and Questionnaire
Partners/Members

Name of Facility Athena Middlesex, LLC of Middletown, CT d/b/a Mid	License No. 2263	Report for Year Ended 9/30/2019	Page of 3 37
Legal Name of Partnership/LLC		Business Address	State(s) and/or Town(s) in Which Registered
Athena Middlesex, LLC		100 Randolph Rd, Middletown, CT 06457	CT
Name of Partners/Members	Business Address	Title	% Owned
Lawrence G Santilli	135 South Road, Farmington, CT 06032	Managing Member	0.3525
Middlesex CCH Group, LLC	135 South Road, Farmington, CT 06032	Member	0.4675
Senior Care Umbrella LLC	234 Church St New Haven, CT 06510	Member	0.15
L & F Schwartz Family Limite	3 Shirecrest, Avon, CT 06001	Member	0.03

State of Connecticut
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General Information and Questionnaire Corporate Owners

General Information and Questionnaire

Individual Proprietorship

General Information and Questionnaire Related Parties*

* Use additional sheets if necessary.

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

Middlesex Health Care Center
 RELATED PARTIES QUESTIONNAIRE
 PAGE 4

FACILITY NAME	ADDRESS	Also Provided Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # Line #	Costs Reported	Actual Cost to the Related Party
		Yes	No				
Athena Health Care	135 South Road Farmington, CT 06032	X	<50%	Data Processing Business Promotion Maintenance MDS Fill In Postage	Pg. 16, M13 Pg. 16, M13 Pg. 22, 6A Pg. 13, 11 Pg. 16 M7	\$4,112 \$761 \$18,359 \$995 \$396	\$4,112 \$761 \$18,359 \$995 \$396

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Athena Middlesex, LLC of Middletown, CT d/l	License No. 2263	Report for Year Ended 9/30/2019	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.

Not Applicable

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

Not Applicable

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.

Not Applicable: No Non-Nursing Home Cost Centers

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 Mandatory for Small Business Owners?

*** Attach copies of newly acquired leases.

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

2

Is a Mileage Log Book Maintained for All Leased Vehicles?

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

General Information and Questionnaire
Accounting Basis

Name of Facility Athena Middlesex, LLC of Middle	License No. 2263	Report for Year Ended 9/30/2019	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	Address (No. & Street, City, State, Zip Code)
1 Dworkin, Hillman, Lamorte & Sterczala	4 Corporate Dr, Shelton, CT 06484
2 Marcum LLP	555 Long Wharf Drive 12th Floor, New Haven, CT 06511
3 Midcap Financial Services, LLC	7255 Woodmont Avenue Suite 200, Bethesda, MD 20814
4	

Services Provided by This Firm (describe fully)

1 Year End Audit & Statements: Allow	\$ 19,350
2 Medicare Cost Report: Allow	\$ 2,700
3 LOC Audit: Disallow	\$ 3,200
4	\$
	Charge for Services Provided
	\$ 25,250

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

Yes No Pg 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina, LLP	860-240-6000
2 Midcap Financial Services, LLC	646-896-1307
3 Goldman, Gruder & Woods	203-899-8915
4 Treasurer/Marshall State of CT	
5 Jackson Lewis/Cicchiello & Cicchiello/Key Bank Real Estate Capital	

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

1 185 Asylum St, Hartford, CT 06103
2 7255 Woodmont Avenue Suite 200, Bethesda, MD 20814
3 200 Connecticut Ave, Norwalk, CT 06854
4
5

Services Provided by This Firm (describe fully)

1 Audit Letter: Allow (402); Misc Issues: Disallow (6247)	\$ 6,649
2 LOC Fees: Disallow	\$ 4,298
3 A/R Collections: Disallow	\$ 6,512
4 A/R Collections: Disallow	\$ 1,800
5 A/R Collections: Disallow	\$ 18,739
	Charge for Services Provided
	\$ 37,998

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

Yes No Pg 15, Line 1e

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended				Page 8	of 37
		9/30/2019					
Athena Middlesex, LLC of Middletown, CT d/b/a Middlesex Health Care	2263	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30	Period 7/1 Thru 9/30	
		Total CCNH (Specify)	Total RHNS (Specify)	Total CCNH (Specify)	Total CCNH	RHNS	(Specify)
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period	150	150		150	150		150
B. On last day of THIS report period	150	150		150	150		150
2. Number of Residents							
A. As of midnight of PREVIOUS report period	140	140		140	140		144
B. As of midnight of THIS report period	145	145		144	144		145
3. Total Number of Days Care Provided During Period							
A. Medicare	4,317	4,317		3,411	3,411		906
B. Medicaid (Conn.)	40,798	40,798		30,292	30,292		906
C. Medicaid (other states)							10,506
D. Private Pay	1,449	1,449		1,067	1,067		10,506
E. State SSI for RCH							
F. Other (Specify) Managed Care & VA	5,104	5,104		3,939	3,939		1,165
G. Total Care Days During Period (3A thru F)	51,668	51,668		38,709	38,709		12,959
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds							
A. Medicaid Bed Reserve Days	110	110		85	85		25
B. Other Bed Reserve Days	170	170		100	100		70
5. Total Resident Days (3G + 4A + 4B)	51,948	51,948		38,894	38,894		13,054

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility Athena Middlesex, LLC of Middletown, CT	License No. 2263	Report for Year Ended 9/30/2019	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.

Change in Resident Days

1st change	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	10	118		3			14	
Per Diem Rate								
a. One bed rm.	548.04	222.16		594.00			295.98	
b. Two bed rms.	548.04	222.16		544.00			295.98	
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		5,834	5,834		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		1,517	1,517		
2. Restorative Treatments					
C. Other		10,374	10,374		
D. Total Physical Therapy Treatments		17,725	17,725		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		809	809		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		227	227		
2. Restorative Treatments					
C. Other		1,133	1,133		
D. Total Speech Therapy Treatments		2,169	2,169		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		6,767	6,767		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		1,906	1,906		
2. Restorative Treatments					
C. Other		12,436	12,436		
D. Total Occupational Therapy Treatments		21,109	21,109		

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
Athena Middlesex, LLC of Middletown, CT d/b/a Middlesex	2263	9/30/2019		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	141,001	2,181			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	252,702	9,202			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor	61,293	2,189			
c. Dietary Workers	399,234	27,474			
6. Housekeeping Service					
a. Head Housekeeper	50,828	2,390			
b. Other Housekeeping Workers	209,314	15,554			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	90,277	2,159			
b. Other Maintenance Workers	76,626	3,318			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	124,563	9,612			
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	167,217	3,209			
b. RN					
1. Direct Care	458,966	10,056			
2. Administrative**	502,121	17,886			
c. LPN					
1. Direct Care	1,238,237	42,308			
2. Administrative**					
d. Aides and Attendants	2,219,802	124,157			
e. Physical Therapists	448,627	10,875			
f. Speech Therapists	79,876	1,824			
g. Occupational Therapists	319,499	9,035			
h. Recreation Workers	196,206	9,728			
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	152,352	5,636			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
<i>A-13. Total Salary Expenditures</i>	<i>7,188,741</i>	<i>308,793</i>			

* 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)

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

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

** Include all employment worked during the cost year.

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

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

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	2263	9/30/2019		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify)
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	40,331	1,133			
2. Dentist	9,936	180			
3. Pharmacist	14,199	264			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker	12,510	209			
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	45,220	404			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**	34,151	336			
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	360	2			
b. Other					
10. Occupational Therapist					
a. Resident Care					
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	181,979	3,033			
2. Administrative***	498	16			
b. LPN					
1. Direct Care	207,706	4,612			
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule					
B-13 Total Fees Paid in Lieu of Salaries	546,890	10,189			

* 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	License No.	Report for Year Ended		Page	of
		9/30/2019		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Athena Health Care Systems 135 South Road, Farmington, CT 06032	MDS Fill In	<input type="radio"/>	<input checked="" type="radio"/>	Common Owners	
Procare LTC Pharmacy of CT LLC, 1492 Highland Avenue, Cheshire, CT 06032	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>	Common Owners; Minority Interest	
Wilfred Elaba/CT Multispecialty, 2110 Silas Deane Highway, Rocky Hill, CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Tangarorang/CT Multispecialty, 2110 Silas Deane Highway, Rocky Hill, CT 06067	Asst Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Gerident Solutions, LLC, PO Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Diagnostics (SDX), PO Box 484, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Group, 888 Worcester Street, Wellesley, MA 02482	Physician, Eyecare, Dental services	<input type="radio"/>	<input checked="" type="radio"/>		
Stephanie Owens, 15 4th Ave, Waterford, CT 06385	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Middlesex Cardiology, 420 Saybrook Rd, Middletown, CT 06457	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Practitioner Support Services, 324 Elm St #202B, Monroe, CT 06468	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Connecticut Oncology Group, 536 Saybrook Rd #2, Middletown, CT 06457	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Middlesex Orthopedic Surgeons, 410 Saybrook Rd, Middletown, CT 06457	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Orthopedic Associates of Middlesex, 512 Saybrook Rd #2, Middletown, CT 06457	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Southern CT Vascular Center, LLC, 495 Hawley Ln #2-A, Stratford, CT 06614	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network, 405 Park Ave, New York, NY	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>		
MassTex Imaging, LLC, 3 Electronics Ave #201, Danvers, MA 01923	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Norton and Associates Inc, 34 Elm Street, Cohasset, MA 02025	Social Work	<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.

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C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2019		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	597,812	597,812		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$	104,075	104,075		
4. Social Security (F.I.C.A.)	\$	509,177	509,177		
5. Health Insurance	\$	590,477	590,477		
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$	24,135	24,135		
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$	134,822	134,822		
d. Accounting and Auditing	\$	25,250	25,250		
e. Legal (Services should be fully described on Page 7)	\$	37,998	37,998		
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$	54,671	54,671		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	62,041	62,041		
2. Cellular Phones	\$	613	613		
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$	39,850	39,850		
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$	1,001,624	1,001,624		
Subtotal	\$	3,182,545	3,182,545		

* 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)
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Athena Middlesex, LLC of Middletown, CT d/b/a Mid	2263	9/30/2019	16	37
Item	Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>	3,182,545	3,182,545		
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$	5,800	5,800	
3. Gifts to Staff and Residents	\$	14,404	14,404	
4. Employee Travel	\$	7,284	7,284	
5. Education Expenses Related to Seminars and Conventions	\$	6,334	6,334	
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>)	\$	8,314	8,314	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$	1,509	1,509	
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	16,975	16,975	
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	3,987	3,987	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	11,158	11,158	
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>)	\$			
12. Administrative Management Services**	\$	489	489	
13. Other (<i>Specify</i>) See Attached Schedule	\$	91,298	91,298	
C-14 Total Administrative & General Expenditures	\$	3,350,097	3,350,097	

* Do not include Subscriptions, which should go in item 9.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional	\$ 16,975		
Total Other Advertising	\$ 16,975	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
ALTCFM	\$ 83		
CT Assoc of Health Care Facilities	\$ 11,073		
Total Dues	\$ 11,158	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
License Renewal	\$ 435		
Data Processing Fees	\$ 26,242		
Bank Charges	\$ 28,000		
Payroll Processing Fees	\$ 21,401		
Employee Physicals & Background Checks	\$ 13,419		
Energy Audit	\$ 481		
State of CT Citation No. 2019-07	\$ 1,320		
Total Other Administrative and General	\$ 91,298	\$ -	\$ -

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Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Athena Middlesex, LLC of Middletown, CT	2263	9/30/2019	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 #
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	(13)	Contract Attached to a Prior Year	See Below
Allocation of the above	2	\$-2 Admin/Gen 66% Indirect 16% Direct 18%	Pg 28, Line 21
Athena Health Care Assoc., Inc 135 South Rd Farmington, CT 06032	498	Admin/Gen - Other Exp	Pg 16 Line 12

* 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	License No.	Report for Year Ended	Page	of
Athena Middlesex, LLC of Middletown, CT d/b/a Mid	2263	9/30/2019	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 387,217	387,217		
2. Non-Food Supplies	\$ 42,400	42,400		
3. Other (Specify) _____ Dishes = \$87	\$ 87	87		
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>				
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 429,704	429,704		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*	425	425		
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	License No.	Report for Year Ended		Page of
	2263	9/30/2019		19 37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry	Lbs.			
a. In-House Processing*				
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. \$	13,215	13,215	
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Supplies = \$8,963	\$	8,963	8,963	
3D. Total Laundry Expenditures (3a + b + c)	\$	22,178	22,178	
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.

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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
	2263	9/30/2019		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 28,260	28,260		
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>)		\$			
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 28,260	28,260		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from Procare		\$ 378,413	378,413		
b. Medicine Cabinet Drugs		\$ 10,324	10,324		
c. Medical and Therapeutic Supplies		\$ 256,306	256,306		
d. Ambulance/Limousine***		\$ 21,585	21,585		
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 33,678	33,678		
f. X-rays and Related Radiological Procedures***		\$ 12,283	12,283		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)					
h. Laboratory***		\$ 45,997	45,997		
i. Recreation		\$ 13,412	13,412		
j. Direct Management Services*		\$ (2)	(2)		
k. Indirect Management Services*		\$ (2)	(2)		
l. Other (<i>Specify</i>)**** See Attached Schedule		\$ 61,341	61,341		
5M. Total Resident Care Expenditures (5a - 5j)		\$ 833,335	833,335		

* 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.

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

Name of Facility	License No.	Report for Year Ended		Page of
		9/30/2019		22 37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 92,037	92,037		
b. Heat	\$ 71,036	71,036		
c. Light & Power	\$ 81,919	81,919		
d. Water	\$ 91,112	91,112		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 15,384	15,384		
f. Other (<i>itemize</i>)	\$ 87,296	87,296		
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 438,784	438,784		
7. Depreciation (<i>complete schedule page 23*</i>)				
a. Land Improvements	\$ 4,304	4,304		
b. Building & Building Improvements	\$ 273,714	273,714		
c. Non-Movable Equipment	\$ 16,089	16,089		
d. Movable Equipment	\$ 56,237	56,237		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 350,344	350,344		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)				
a. Organization Expense	\$			
b. Mortgage Expense	\$ 15,996	15,996		
c. Leasehold Improvements	\$			
d. Other (<i>Specify</i>)	\$			
*8e. Total Amortization Costs (8a + b + c + d)	\$ 15,996	15,996		
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	\$ 126,139	126,139		
b. Real estate taxes paid by lessor	\$			
c. Personal property taxes	\$ 16,764	16,764		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 509,243	509,243		

* 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

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 Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Oct-18	24 Position master security station	\$ 20,184	15	\$ 673
Feb-19	Water Heater	\$ 4,643	10	\$ 232
Mar-19	Sprinkler Heads	\$ 3,235	25	\$ 65
Jun-19	HVAC condenser motor	\$ 1,352	15	\$ 45
Jun-19	Wood fence	\$ 1,755	8	\$ 110
Jul-19	Wandering Patient System	\$ 18,556	10	\$ 928
Sep-19	HVAC Blower Motor	\$ 1,911	15	\$ 64
Total additions for Building Improvements		\$ 51,636		\$ 2,116
Deletions:				
Total deletions for Building Improvements		\$ -		\$ -

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2018	(10) Overbed tables	\$ 1,658	15	\$ 55
10/1/2018	Microsoft Office 365	\$ 879	3	\$ 147
1/1/2019	HP SB 250 G6 Laptop	534	3	89
6/1/2019	Office chairs (9)	5149	10	257
7/1/2019	Commercial Washer Kit	1945	5	195
Total additions for Movable Equipment		\$ 10,165		\$ 743 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	
Athena Middlesex, LLC of Middletown, CT d/b/a Middlesex		2263		9/30/2019		24	
Item	Date of Acquisition			Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate of Amortization % for This Year	Totals
		Month	Year				
A. Organization Expense							
1.							
2.							
3.							
A-4. Subtotal							
B. Mortgage Expense							
1. Finance Fees-HUD Mortgage	12/2018			44,077		SL	12,268
2. Finance Fees-Refinance	9/2011	35 yrs		130,495	24,233	SL	3,728
3.							15,996
B-4. Subtotal							
C. Leasehold Improvements and Other							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							
D. <i>Total Amortization</i>							15,996

* 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 Athena Middlesex, LLC of Middletow	License No. 2263	Report for Year Ended 9/30/2019	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase		03/07/02		
4. Date of Initial Licensure		03/07/02		
5. Total Licensed Bed Capacity		150		
6. Square Footage				
7. Acquisition Cost		65,200		
a. Land				
b. Building		5,400,000		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing		4th Mortgage		
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		03/29/11		
c. Interest Rate for the Cost Year		4.32%		
d. Term of Mortgage (number of years)		35		
e. Amount of Principal Borrowed		8,023,900		
f. Principal balance outstanding as of		7,027,465		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage	\$	344,729	344,729			
Name of Lender	Rate					
Key Bank	4.23%					
Address of Lender						
8115 Preston Rd Suite 500, Dallas, TX 75225						
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)	\$	344,729	344,729			

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 27	of 37
Item		Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		344,729	344,729			
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) Vender Interest = \$33,260; Line of Credit Interest = \$176,		\$	209,357	209,357		
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	554,086	554,086		
14. Insurance						
a. Insurance on Property (buildings only)		\$	4,461	4,461		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)		\$				
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$				
14d. Total Insurance Expenditures (14a + b + c)		\$	4,461	4,461		
15. Total All Expenditures (A-13 thru C-14)		\$	13,905,779	13,905,779		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	2263	9/30/2019		28 37
				Total Amount of Decrease	CCNH	RHNS
Item Description						
						(Specify)
Page 10 - Salaries and Wages						
1.			Outpatient Service Costs	\$		
2.			Salaries not related to Resident Care	\$		
3. 10	A12g		Occupational Therapy	\$ 319,499	319,499	
4.			Other - See attached Schedule	\$ 11,113	11,113	
Page 13 - Professional Fees						
5. 13	B8c		Resident Care Physicians **	\$ 34,151	34,151	
6.			Occupational Therapy	\$		
7.			Other - See attached Schedule	\$		
Pages 15 & 16 - Administrative and General						
8.			Discriminatory Benefits	\$		
9. 15	1c		Bad Debts	\$ 134,822	134,822	
10. 15	1d&e		Accounting	\$ 3,200	3,200	
10a.			Legal	\$ 37,596	37,596	
11.			Telephone	\$		
12. 15	1h2		Cellular Telephone	\$		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$		
14. 16	13		Gifts, flowers and coffee shops	\$ 14,404	14,404	
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 *	\$ 18,484	18,484	
19. 15	1j&k		Income Tax / Corporate Business Tax	\$ 39,850	39,850	
20.			Fund Raising / Contributions	\$		
21. 16	m12		Unallowable Management Fees	\$ (254,050)	(254,050)	
22.			Barber and Beauty	\$		
23.			Other - See attached Schedule	\$ 29,320	29,320	
Page 18 - Dietary Expenditures						
24.			Meals to employees, guests and others who are not residents	\$		
Page 19 - Laundry Expenditures						
25.			Laundry services to employees, guests and others who are not residents	\$		
Page 20 - Housekeeping Expenditures						
26.			Housekeeping services to employees, guests and others who are not residents	\$		
Subtotal (Items 1 - 26)			\$ 388,389	388,389		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

** 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	A12m	Marketing:Salary & Benefits	\$ 11,113		
Total Other Salaries Adjustment			\$ 11,113	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank Charges	\$ 28,000		
16	M13	State of CT Citation No. 2019-07	\$ 1,320		
Total Other A&G Adjustments			\$ 29,320	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page of	
Athena Middlesex, LLC of Middletown, CT d/b/a Middlesex				2263	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 388,389	388,389		
Page 20 - Resident Care Supplies***							
27.	20	5a1&	Prescription Drugs	\$ 378,413	378,413		
28.	20	5d	Ambulance/Limousine	\$ 21,585	21,585		
29.	20	5f	X-rays, etc	\$ 12,283	12,283		
30.	20	5h	Laboratory	\$ 45,997	45,997		
31.	20	5c	Medical Supplies	\$ 18,464	18,464		
32.	20	5e2	Oxygen (non emergency)	\$ 33,678	33,678		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 37,179	37,179		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 10,678	10,678		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.	30	IV5	Interest Income on Account Rec.	\$ 232	232		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$ (69,341)	(69,341)		
46.			Management Fees Indirect	\$ (61,636)	(61,636)		
47.			Other - Direct	\$			
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)	\$ 815,921	815,921		

*** 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

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	License No.	Report for Year Ended 9/30/2019			Page 30 37 of
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$	22,276,297	22,276,297		
b. Medicaid Room and Board Contractual Allowance **	\$	(13,365,729)	(13,365,729)		
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$	1,442,248	1,442,248		
b. Medicare Room and Board Contractual Allowance **	\$	(44,208)	(44,208)		
4. a. Private-Pay Residents and Other	\$	3,477,286	3,477,286		
b. Private-Pay Room and Board Contractual Allowance **	\$	(398,610)	(398,610)		
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$	135,690	135,690		
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$	480,725	480,725		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(480,725)	(480,725)		
2. a. Medical Supplies - Medicare	\$	3,265	3,265		
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$	521,482	521,482		
b. Physical Therapy - Medicare Contractual Allowance **	\$	(363,584)	(363,584)		
c. Physical Therapy - Non-Medicare	\$	228,663	228,663		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(228,663)	(228,663)		
4. a. Speech Therapy - Medicare	\$	126,568	126,568		
b. Speech Therapy - Medicare Contractual Allowance **	\$	(89,921)	(89,921)		
c. Speech Therapy - Non-Medicare	\$	70,283	70,283		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(70,283)	(70,283)		
5. a. Occupational Therapy - Medicare	\$	607,031	607,031		
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(426,518)	(426,518)		
c. Occupational Therapy - Non-Medicare	\$	292,343	292,343		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(292,343)	(292,343)		
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$	(25,870)	(25,870)		
III. Total Resident Revenue (Section I. thru Section II.)	\$	13,875,427	13,875,427		
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>)	\$	503	503		
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$	115,230	115,230		
8. Other (<i>Specify</i>)	\$	115,733	115,733		
V. Total Other Revenue (1 thru 8)	\$	115,733	115,733		
VI. Total All Revenue (III +V)	\$	13,991,160	13,991,160		

* 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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Interest Income

Account

Schedule of Other Revenue

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G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2019	31	37
Account		Amount		
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	13,991
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,790,111
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	24,314
5. Prepaid Expenses			\$	357,552
a. Prepaid Insurance		309,498		
b. Prepaid Expenses		40,082		
c. Prepaid Health Insurance		7,972		
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	(5,693)
8. Other Current Assets (<i>itemize</i>)			\$	260,550
A/R Related Parties		260,550		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,440,825
B. Fixed Assets			\$	101,303
1. Land				
2. Land Improvements	*Historical Cost	70,170	\$	19,580
	Accum. Depreciation	50,590	Net	
3. Buildings	*Historical Cost	9,806,682	\$	5,040,573
	Accum. Depreciation	4,766,109	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	395,933	\$	95,380
	Accum. Depreciation	300,553	Net	
6. Movable Equipment	*Historical Cost	1,734,636	\$	154,066
	Accum. Depreciation	1,580,570	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation		Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	187,108
See Schedule		187,108		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	5,598,010

* 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)			S

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

Schedule of Other Assets Page 32 Line D7

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

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

**Middlesex
Accrued Operating Expense - 2170
September 30, 2019**

DESCRIPTION	BALANCE
Health Insurance	\$31,905.00
Accounting Fees	\$18,500.00
State Taxes	\$23,900.00
Nursing Supplies	\$44,667.00
Laundry Supplies	\$1,883.00
Office Supplies	\$1,460.00
Dental Consulting	\$1,668.00
Oxygen Supplies	\$680.00
	\$124,663.00

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Athena Middlesex, LLC of Middletown	2263	9/30/2019	32	37
Account		Amount		
		Total Brought Forward:	\$	8,038,835
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements		*Historical Cost _____	Net	\$
3. Buildings		Accum. Depreciation _____	Net	\$
4. Non-Movable Equipment		*Historical Cost _____	Net	\$
5. Movable Equipment		Accum. Depreciation _____	Net	\$
6. Motor Vehicles		*Historical Cost _____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense		*Historical Cost _____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	1,212,979
See Schedule		1,212,979		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,212,979
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	9,251,814

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

G. Balance Sheet (cont'd)

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

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G. Balance Sheet (cont'd)

Name of Facility Athena Middlesex, LLC of Middletown, CT	License No. 2263	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount
Total Brought Forward:				5,051,096
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 7,027,465
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
Due to Related Party				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ (63,979)
McKesson - Note				(65,742)
Due to affiliates				1,763
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 6,963,486
C. Total All Liabilities (Lines A-13 + B-5)				\$ 12,014,582

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

Name of Facility	License No.	Report for Year Ended	Page	of
Athena Middlesex, LLC of Middletow	2263	9/30/2019	35	37
Account				Amount
A. Reserves				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$
B. Net Worth				
1. Owner's Capital				\$
2. Capital Stock				\$
3. Paid-in Surplus				\$ 548,900
4. Treasury Stock				\$
5. Cumulated Earnings				\$ (3,397,049)
6. Gain or Loss for Period 10/1/2018 thru 9/30/2019				\$ 85,381
7. Total Net Worth				\$ (2,762,768)
C. Total Reserves and Net Worth				\$ (2,762,768)
D. Total Liabilities, Reserves, and Net Worth				\$ 9,251,814

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H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(2,779,608)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	13,991,160
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	13,905,779
D. Net Income or Deficit			\$	85,381
E. Balance			\$	(2,694,227)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2017 Depr exp adjmt		7,005		
2018 Depr exp adjmt		1,154		
Health Insurance		(76,700)		
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	(68,541)
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	09/30/19		\$	(2,762,768)

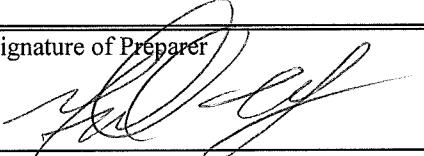
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I. Preparer's/Reviewer's Certification

Name of Facility Athena Middlesex, LLC of Middletown,	License No. 2263	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input 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 CFO	Date Signed 2/17/2020
Printed Name of Preparer Athena Health Care Associates, Inc		
Address Address 135 South Road Farmington, CT 06032		Phone Number (860) 751-3900
Contacted Person Regarding Additional Information Needed Regarding This Report Sean Harrison		Phone Number (860) 751-3900
Contact Email Address sharrison@athenahealthcare.com		