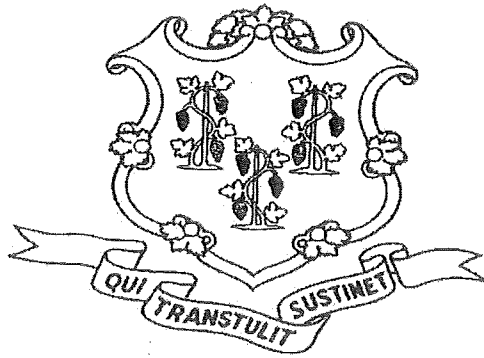


# State of Connecticut



Final

## Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Abbott Terrace Health Center	
Address (No. & Street, City, State, Zip Code) 44 Abbott Terrace	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 1089C	RHNS	(Specify)	Medicare Provider 07-5351
------------------	---------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 1089C	RHNS	ICF-IID
----------------------------	---------------	------	---------

**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Abbott Terrace Health Center	License No. 1089C	Report for Year Ended 9/30/2020	Page 1	of 37
--	----------------------	------------------------------------	-----------	----------

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Abbott Terrace Health Center [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Abbott Terrace Health Center	1089C	9/30/2020	1	37

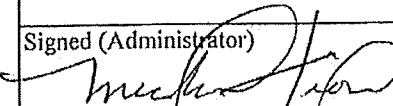
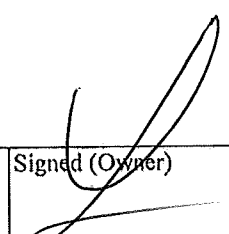
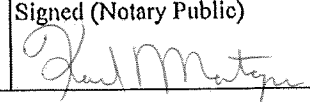
**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Abbott Terrace Health Center [facility name] for the cost report period beginning October 01, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under penalties 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
	2/15/21		2/15/21
Printed Name (Administrator) Michael Fiore		Printed Name (Owner) Lawrence Santilli	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)
Karol Montagna	Connecticut	2/15/2021	
Address of Notary Public		Comm. Expires	
74 Ruella Drive Naugatuck, CT 06770		4/30/2022	

(Notary Seal)

**KAROL MONTAGNA**  
**NOTARY PUBLIC**  
 MY COMMISSION EXPIRES APR. 30, 2022

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 Abbott Terrace Health Center	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 44 Abbott Terrace				
Report Prepared By Athena Health Care Associates, Inc.	Phone Number 860-751-3900	Date 2/15/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-755-4870		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Abbott Terrace Health Center		Address (No. & Street, City, State, Zip) 44 Abbott Terrace		
License Numbers:	CCNH 1089C	RHNS	(Specify)	Medicare Provider No. 07-5351
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No   If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator		Nursing Home Administrator's License No.:		
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Abbott Terrace Health Center	License No. 1089C	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Abbott Terrace Health Center, Inc.	44 Abbott Terrace, Waterbury, CT 06702	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Names of Stockholders Owning at Least 10% of Shares				
Lawrence G. Santilli	135 South Road, Farmington, CT 06032		605.06	
John B. Nocera	135 South Road, Farmington, CT 06032		120	
Conservators for Lawrence E. Santilli	135 South Road, Farmington, CT 06032		112.31	





## General Information and Questionnaire Related Parties\*

Name of Facility Abbott Terrace Health Center	License No. 1089C	Report for Year Ended 9/30/2020	Page 4	of 37
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No				
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 checked="" type="radio"/> Yes <input 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		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Waterbury Health Care Associates	135 South Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	Lease of Facility & Equipment	Pg 22, Ln9 & 10b, Pg 2	1,437,734	1,437,734
Laurel Ridge Health Care Center	642 Danbury Road Ridgefield, CT 06877	<input checked="" type="radio"/>	<input type="radio"/>	Bank Fees	pg 16, ln m13	4,938	4,938
Athena Health Care	See attached	<input checked="" type="radio"/>	<input type="radio"/>				
Procure Pharmacy	111 Excutive Blvd., Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	Pharmacy Services	Pg 13 b3, Pg 20 ln5	312,237	312,237
		<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.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

Abbot Terrace Health Center  
RELATED PARTIES QUESTIONNAIRE  
PAGE 4  
Report for FYE 9/30/2020

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 Rd Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Management Fees Promotion Postage Payroll Processing Software Fees Nursing Painters Other Insurance (paragon) Employee relations Nursing Fill in and consulting	Pg 17 Pg 16, M3 Pg 16, M7 Pg 16, M13 Pg 16, M13  Pg 22, 6a Pg 15, 1a5 Pg 16, I3 Pg 13, 11A2	\$781,466 \$455 \$66 \$6,003 \$1,980 \$551 \$16,469 \$6,933 \$6,739 \$995	\$436,172 \$455 \$66 \$6,003 \$1,980 \$551 \$16,469 \$6,933 \$6,739 \$995
Athena Health Care Assoc 401K Plan	135 South Rd Farmington, CT 06032			Facility participates in group 401k plan			
Athena Captive LLC	135 South Rd Farmington, CT 06032		<input checked="" type="checkbox"/>	Workers Comp Captive	pg. 15 a1	\$561,817	\$561,817
Misc Facilities	Various Address	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Interfacility Loan Payable	Pg. 34 Ln 3		



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

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

Name of Facility		License No.	Report for Year Ended	Page	of	
Abbott Terrace Health Center		1089C	9/30/2020	6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease Renewed for	Annual Amount of Lease	Amount Claimed
	Yes	No				
Pitney Bowes P.O. Box 856390, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	11/22/13	60 months	2,426	2,115
Leaf, P. O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	03/21/17	48 months	20,228	20,228
Leaf, P. O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	11/30/18	29 months	1,267	845
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
<b>Total ***</b>					<b>23,188</b>	

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

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

\*\* Attach copies of newly acquired leases.

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

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

Name of Facility Abbott Terrace Health Center	License No. 1089C	Report for Year Ended 9/30/2020	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 Dworken, Hillman, Lamorte & Sterczala, PC 2 Marcum, LLP 3 Midcap Financial Services, LLC 4	Address (No. & Street, City, State, Zip Code) Four Corporate Drive, Ste 488, Shelton, CT 06484 555 Long Wharf Dr., 12th fl. New Haven, CT 06511 7255 Woodmont Ave., Suite 200, Bethesda, MD 20814
--	--

Services Provided by This Firm (*describe fully*)

1 Audit and tax return	\$ 10,100
2 Medicare Cost report	\$ 2,700
3 Audit fee:LOC (disallowed)	\$ 3,253
4	\$
<b>Charge for Services Provided</b>	
\$ 16,053	

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 1 Goldman, Gruder & Woods, LLC 2 Treasurer state of CT/State marshal 3 Franklin G. Pilicy, PC 4 Midcap Financial Services, LLC 5 Murtha Cullina, LLP	Telephone Number 203-899-8900  860-274-0018 7255 Woodmont Ave., Suite 200, 860-240-6000
--	--

Address (*No. & Street, City, State, Zip Code*)  
 1 200 Connecticut Ave., Norwalk, CT 06854  
 2 49 Leavenworth St., Waterbury, CT 06702  
 3 365 Main St. Watertown, CT 06795  
 4 7255 Woodmont Ave., Suite 200, Bethesda, MD 20814  
 5 P.O.Box 150435, Hartford, CT 06115

Services Provided by This Firm (*describe fully*)

1 Accounts Receivable (Disallowed)	\$ 3,770
2 Accounts Receivable (Disallowed)	\$ 7,286
3 Accounts Receivable (Disallowed)	\$ 9,010
4 HFG Legal Fees: (Disallowed)	\$ 219
5 Accounts Receivable (Disallowed)	\$ 1,310
<b>Charge for Services Provided</b>	
\$ 21,595	

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 Abbott Terrace Health Center	License No. 1089C		Report for Year Ended 9/30/2020				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30	
					Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	205	205			205	205		
B. On last day of THIS report period	205	205					205	
2. Number of Residents								
A. As of midnight of PREVIOUS report period	205	205			205	205		
B. As of midnight of THIS report period	142	142					142	
3. Total Number of Days Care Provided During Period								
A. Medicare	6,577	6,577			5,896	5,896	681	
B. Medicaid (Conn.)	54,626	54,626			42,380	42,380	12,246	
C. Medicaid (other states)								
D. Private Pay	679	679			647	647	32	
E. State SSI for RCH								
F. Other (Specify)	221	221			169	169	52	
G. Total Care Days During Period (3A thru F)	62,103	62,103			49,092	49,092	13,011	
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	259	259			259	259		
B. Other Bed Reserve Days	6	6			6	6		
5. Total Resident Days (3G + 4A + 4B)	62,368	62,368			49,357	49,357	13,011	

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

Name of Facility Abbott Terrace Health Center			License No. 1089C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	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									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	9	132				1							
Per Diem Rate													
a. One bed rm.	607.65	232.54		622.00		440.00							
b. Two bed rms.	607.65	232.54		602.00		440.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									6,727	6,727			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									4,747	4,747			
2. Restorative Treatments													
C. Other									8,117	8,117			
D. <b>Total Physical Therapy Treatments</b>									19,591	19,591			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,093	1,093			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									534	534			
2. Restorative Treatments													
C. Other									1,592	1,592			
D. <b>Total Speech Therapy Treatments</b>									3,219	3,219			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									8,826	8,826			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									5,400	5,400			
2. Restorative Treatments													
C. Other									9,418	9,418			
D. <b>Total Occupational Therapy Treatments</b>									23,644	23,644			



### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Abbott Terrace Health Center	1089C	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	145,097	2,082				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	32,212	692				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	385,707	14,669				
5. Dietary Service						
a. Head Dietitian	82,586	1,951				
b. Food Service Supervisor	81,915	2,004				
c. Dietary Workers	678,146	34,504				
6. Housekeeping Service						
a. Head Housekeeper	87,009	2,326				
b. Other Housekeeping Workers	534,625	30,621				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	63,709	1,895				
b. Other Maintenance Workers	86,053	3,634				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	256,172	13,958				
9. Barber and Beautician Services						
10. Protective Services	155,671	8,078				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	243,589	3,919				
b. RN						
1. Direct Care	557,615	10,717				
2. Administrative**	675,599	22,304				
c. LPN						
1. Direct Care	2,463,568	73,107				
2. Administrative**						
d. Aides and Attendants	3,074,262	172,771				
e. Physical Therapists	624,547	15,700				
f. Speech Therapists	112,199	2,072				
g. Occupational Therapists	465,611	10,077				
h. Recreation Workers	300,393	10,816				
i. Physicians						
1. Medical Director	23,077					
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	226,128	7,800				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	11,355,490	445,697				

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

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

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



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

Name of Facility Abbott Terrace Health Center		License No. 1089C		Report for Year Ended 9/30/2020		Page 11	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<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) Abbott Terrace Health Center	License No. 1089C	Report for Year Ended 9/30/2020		Name and Address of All Other Employment**	Page 12	of 37
		Salary Paid	Total Hours Worked			
Name	Fringe Benefits and/or Other Payments (describe fully)	CCNH	RHNS (Specify)	Line Where Claimed on Page 10	Total Hours Worked	Compensation Received
<b>Section III - Administrators***</b>						
Doug Melanson 10/1/2019 - 1/13/20	Health & Life Insurances, Payroll Taxes	46,919		632 A2		
Michael Fiore 12/13/2019 - 9/30/20		98,178		1,450		
<b>Section IV - Assistant Administrators</b>						
Timothy Flaherty 10/1/2019 - 11/22/2019	Health & Life Insurances, Payroll Taxes	11,058		340 A3		
Michael Fiore 11/22/2019 - 12/13/2019		21,154		352		

\*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		
Abbott Terrace Health Center	1089C	9/30/2020	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 (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	22,812	174				
3. Pharmacist	20,014					
4. Podiatrist	786	35				
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	55,131	110				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	6,085					
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	2,311	15				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	26,979	407				
2. Administrative***	995	16				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>135,113</b>	<b>757</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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



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

Name of Facility	License No.	Report for Year Ended	Page	of
Abbott Terrace Health Center	1089C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 561,817	561,817		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 193,319	193,319		
4. Social Security (F.I.C.A.)	\$ 817,004	817,004		
5. Health Insurance	\$ 1,188,999	1,188,999		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 36,262	36,262		
8. Uniform Allowance	\$ 554	554		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 415,074	415,074		
d. Accounting and Auditing	\$ 16,375	16,375		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 32,664	32,664		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 74,360	74,360		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 126,075	126,075		
2. Cellular Phones	\$ 478	478		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250	250		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$ 15,000	15,000		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 1,172,727	1,172,727		
<b>Subtotal</b>	\$ 4,650,958	4,650,958		

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

(Carry Subtotals forward to next page)





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

Name of Facility	License No.	Report for Year Ended		Page	of
Abbott Terrace Health Center	1089C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	4,650,958	4,650,958			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 39,426	39,426			
4. Employee Travel	\$ 1,413	1,413			
5. Education Expenses Related to Seminars and Conventions	\$ 5,620	5,620			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 21,950	21,950			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 13,330	13,330			
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	\$ 8,317	8,317			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 16,163	16,163			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 815	815			
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**	\$ 515,767	515,767			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 168,098	168,098			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 5,441,857	5,441,857			

\* 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)
Promotion	\$ 13,330		
<b>Total Other Advertising</b>	<b>\$ 13,330</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 16,163		
<b>Total Dues</b>	<b>\$ 16,163</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)
Energy Audit	\$ 2,500		
Employee Physicals & Background Checks	\$ 13,249		
Bank Charges	\$ 35,678		
Payroll Processing Fees	\$ 32,346		
Data processing fees	\$ 72,476		
Licenses	\$ 2,099		
Penalty Case 2020-01-LTC-106	\$ 9,750		
<b>Total Other Administrative and General</b>	<b>\$ 168,098</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Abbott Terrace Health Center	License No. 1089C	Report for Year Ended 9/30/2020	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Athena Health Care Assoc., Inc. 135 South Rd., Farmington CT 06032		Contract Attached to a Prior year	See Below
Allocation of the Above	125,035;\$140,664	Admin/Gen 66%, Indirect 16%, Direct 18%	Pg 16, Line 12; pg 18, L
Athena Health Care Assoc., Inc. 135 South Rd., Farmington CT 06032		Admin/Gen-Other	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 Abbott Terrace Health Center		License No. 1089C	Report for Year Ended 9/30/2020	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 439,879	439,879			
2. Non-Food Supplies	\$ 57,280	57,280			
3. Other (Specify) _____ Dishes=\$2,686	\$ 2,686	2,686			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____ Management Services	\$ 125,035	125,035			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 624,880</b>	<b>624,880</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*	509	509			
G. Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes <input 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 Abbott Terrace Health Center		License No. 1089C	Report for Year Ended 9/30/2020	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$	32,480	32,480	
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Supplies=\$14,257		\$	14,257	14,257	
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	46,737	46,737	
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	
Abbott Terrace Health Center	1089C	9/30/2020	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	75,772	75,772		
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>		\$ 75,772	75,772		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Procare Pharmacy	\$	457,867	457,867		
b. Medicine Cabinet Drugs	\$	5,493	5,493		
c. Medical and Therapeutic Supplies	\$	424,144	424,144		
d. Ambulance/Limousine***	\$	7,326	7,326		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	34,624	34,624		
f. X-rays and Related Radiological Procedures***	\$	26,726	26,726		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	22,527	22,527		
i. Recreation	\$	15,670	15,670		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	243,121	243,121		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 1,237,498	1,237,498		

\* 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.









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

Name of Facility	License No.	Report for Year Ended			Page	of
Abbott Terrace Health Center	1089C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 202,723	202,723				
b. Heat	\$ 82,600	82,600				
c. Light & Power	\$ 149,336	149,336				
d. Water	\$ 83,059	83,059				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 23,913	23,913				
f. Other ( <i>itemize</i> )	\$ 91,803	91,803				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 633,434	633,434				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 23,838	23,838				
d. Movable Equipment	\$ 113,056	113,056				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 136,894	136,894				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 19,295	19,295				
c. Leasehold Improvements	\$ 139,561	139,561				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 158,856	158,856				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 959,524	959,524				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 315,148	315,148				
c. Personal property taxes	\$ 45,140	45,140				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 1,615,562	1,615,562				

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

### Depreciation Schedule

Name of Facility Abbott Terrace Health Center		License No. 1089C		Report for Year Ended 9/30/2020				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	
									Date of Acquisition
		Yes	No	Month	Year				
<b>A. Land Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
<b>E. Total Depreciation</b>									
								23,838	
								1,675,983	111,456
								35,537	1,601
								113,057	136,895

Schedule of Land Improvements Acquired during this report period

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

\*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>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</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>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
6/30/2020	Unimac Washer	\$ 23,423	15	\$ 781
5/31/2020	4 32 inch tv's	\$ 1,175	5	\$ 118
5/31/2020	Nurse master console	3042	10	152
7/31/2020	Steam table	798	5	80
7/31/2020	4 tv's	1507	5	151
8/31/2020	Refrigerator	4806	10	240
8/31/2020	2 computers	786	5	79
<b>Total additions for Movable Equipment</b>		<b>\$ 35,537</b>		<b>\$ 1,601 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</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>				
See Attached	5 Year Asset	\$ 5,827	5	\$ 583
	10 Year Asset	\$ 79,564	10	\$ 3,978
	15 Year Asset	10521	15	351
	20 Year Asset	418639	20	10466
<b>Total additions for Leasehold Improvement</b>		<b>\$ 514,551</b>		<b>\$ 15,378 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility Abbott Terrace Health Center	License No. 1089C		Report for Year Ended 9/30/2020		Page 24	of 37		
	Date of Acquisition	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
Item	Month	Year						
<b>A. Organization Expense</b>								
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1. Finance Fees	Feb	2018	3 years	57,884	12,863	SL	19,295	
2. Transferred to Landlord								
3.								
B-4. Subtotal								19,295
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period	9	2019	Various	3,765,522	2,577,461	SL	124,183	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	9	2020	Various	514,551		SL	15,378	
C-4. Subtotal								139,561
<b>D. Total Amortization</b>								158,856

\* 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.



Abbott Terrace Moveable Equipment Carryforward Schedule

Abbott Terrace Moveable Equipment Carryforward Schedule

Year	Cost	1996 Field Audit Adj 1	1996 Field Audit Adj 2	1996 Field Audit Adj 3	1996 Field Audit Adj 4	1996 Field Audit Adj 5	1996 Field Audit Adj 6	1996 Bed Addition Adj 1	1996 Bed Addition Adj 2	1997 Bed Addition	2000 Bed Addition	2000 Audit Heritage Furniture 9/30/1998	2000 Audit Heritage Furniture 9/30/1998	2000 Audit Heritage Furniture 9/30/1999	2000 Audit Heritage Furniture 9/30/2000	2000 Audit Heritage Furniture 9/30/2001	2000 Audit Heritage Furniture 9/30/2001	2000 Audit Heritage Furniture 9/30/2002	2000 Audit Heritage Furniture 9/30/2002	
993	\$ 257	\$ 130																		
994	\$ 1,027	\$ 1,823																		
995	\$ 257	\$ 130	\$ 38																	
996	\$ 514	\$ 1,562	\$ 15	\$ 2,665	\$ 671	\$ 639	\$ 40	\$ 1,204	\$ 7,589											
997	\$ 257	\$ 1,432	\$ 77	\$ 2,014	\$ 871	\$ 548	\$ 561	\$ 10,640	\$ 106,248											
998	\$ 257	\$ 1,302	\$ 38	\$ 1,342	\$ 671	\$ 456	\$ 521	\$ 9,635	\$ 96,569	\$ 3,519										
999	\$ 1,172	\$ 1,302	\$ 38	\$ 671	\$ 671	\$ 365	\$ 481	\$ 8,431	\$ 81,070	\$ 28,147										
000	\$ 1,042	\$ 1,042	\$ -	\$ -	\$ -	\$ 274	\$ 441	\$ 7,226	\$ 65,480	\$ 24,528										
001	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 200	\$ 218	\$ 15	\$ 14	\$ 22	\$ 15	\$ 10	\$ 15
002	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 183	\$ 40	\$ 6,022	\$ 75,891	\$ 21,109	\$ 109,164	\$ 12	\$ 177	\$ 218	\$ 138	\$ 198	\$ 138	\$ 198	\$ 138	\$ 198
003	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 155	\$ 202	\$ 15	\$ 14	\$ 22	\$ 15	\$ 10	\$ 15
004	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 132	\$ 203	\$ 15	\$ 14	\$ 22	\$ 15	\$ 10	\$ 15
005	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 110	\$ 218	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
006	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
007	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
008	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
009	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
010	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
011	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
012	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
013	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
014	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
015	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
016	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
017	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
018	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
019	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15
020	\$ 130	\$ 130	\$ -	\$ -	\$ -	\$ 91	\$ 40	\$ 1,204	\$ 7,589	\$ 3,519	\$ 12,163	\$ 12	\$ 88	\$ 196	\$ 16	\$ 15	\$ 22	\$ 15	\$ 10	\$ 15









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

Name of Facility		License No.	Report for Year Ended		Page	of
Abbott Terrace Health Center		1089C	9/30/2020		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended			Page of	
Abbott Terrace Health Center		1089C		9/30/2020			27   37	
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$	3,488	3,488		
A. Item		Rate	Amount					
Energy Upgrade Project			220,258					
Lender								
GPE Financial								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$	3,488	3,488		
12. D. Other Interest Expense (Specify)				\$	120,433	120,433		
Vendor Interest=\$33,701;Line of credit interest=\$86,732								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	123,921	123,921		
14. Insurance								
a. Insurance on Property (buildings only)				\$	116,010	116,010		
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)				\$	116,010	116,010		
15. Total All Expenditures (A-13 thru C-14)				\$	21,406,274	21,406,274		

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Abbott Terrace Health Center			1089C	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$ 465,611	465,611		
4.			Other - See attached Schedule	\$ 2,830	2,830		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$ 6,085	6,085		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 415,074	415,074		
10.			Accounting	\$ 3,275	3,275		
10a.			Legal	\$ 32,664	32,664		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$ 39,426	39,426		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$ 1,330	1,330		
19.			Income Tax / Corporate Business Tax	\$ 15,250	15,250		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$ 227,894	227,894		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 45,428	45,428		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 1,254,867</b>	<b>1,254,867</b>		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12M	Marketing Salaries & Benefits	\$ 2,830		
<b>Total Other Salaries Adjustment</b>			\$ 2,830	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Bank Charges	\$ 35,678		
16	m13	Penalty Case 2020-01-LTC-106	\$ 9,750		
<b>Total Other A&amp;G Adjustments</b>			\$ 45,428	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Abbott Terrace Health Center				1089C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,254,867	1,254,867		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$ 457,867	457,867		
28.			Ambulance/Limousine	\$ 7,326	7,326		
29.			X-rays, etc	\$ 26,726	26,726		
30.			Laboratory	\$ 22,527	22,527		
31.			Medical Supplies	\$ 20,500	20,500		
32.			Oxygen (non emergency)	\$ 34,624	34,624		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 50,891	50,891		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 130,037	130,037		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$ 306	306		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$ 62,153	62,153		
46.			Management Fees Indirect	\$ 55,247	55,247		
47.			Other - Direct	\$ 16,919	16,919		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 2,139,990	2,139,990		

\*\*\* 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**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Medical Equipment Rental	\$ 45,398		
20	5b	ebox	\$ 5,493		
<b>Total Other Ancillary Costs</b>			<b>\$ 50,891</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Carryforward Equip AJE	\$ 12,637		
20	5k	Unallowable Management Fee.....Indirect Care	\$ 55,247		
20	5j	Unallowable Management Fee.....Direct Care	\$ 62,153		
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 130,037</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Radio & Television Revenue	\$ 16,919		
<b>Total Other Adjustments</b>			\$ 16,919	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Abbott Terrace Health Center	1089C	9/30/2020			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> )	\$ 32,871,466	32,871,466				
b. Medicaid Room and Board Contractual Allowance **	\$ (19,900,793)	(19,900,793)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,576,502	2,576,502				
b. Medicare Room and Board Contractual Allowance **	\$ 54,612	54,612				
4. a. Private-Pay Residents and Other	\$ 1,828,970	1,828,970				
b. Private-Pay Room and Board Contractual Allowance **	\$ (357,432)	(357,432)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 186,998	186,998				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (186,998)	(186,998)				
c. Prescription Drugs - Non-Medicare	\$ 138,925	138,925				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (138,925)	(138,925)				
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	\$ 659,445	659,445				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (486,061)	(486,061)				
c. Physical Therapy - Non-Medicare	\$ 412,350	412,350				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (412,350)	(412,350)				
4. a. Speech Therapy - Medicare	\$ 238,520	238,520				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (180,275)	(180,275)				
c. Speech Therapy - Non-Medicare	\$ 117,790	117,790				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (117,790)	(117,790)				
5. a. Occupational Therapy - Medicare	\$ 857,171	857,171				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (616,908)	(616,908)				
c. Occupational Therapy - Non-Medicare	\$ 454,970	454,970				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (454,970)	(454,970)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 804,989	804,989				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 18,350,206	18,350,206				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 121,870	121,870				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 109,336	109,336				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 231,206	231,206				
<b>VI. Total All Revenue</b> (III +V)	\$ 18,581,412	18,581,412				

\* 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)
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
n/a	Misc. Revenue from CRF funds	\$ 804,989		
<b>Total Other Resident Revenue</b>		\$ 804,989	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
pg 31, A8	Interest on related party note	n/a	\$ 121,564		
pg 31, A2	interest on A/R		\$ 306		
<b>Total Interest Income</b>			\$ 121,870	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
n/a	Bad debt recovery	\$ 109,336		
<b>Total Other Revenue</b>		\$ 109,336	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Abbott Terrace Health Center	1089C	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	286,952
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,561,818
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(1,267,523)
4. Inventories			\$	27,782
5. Prepaid Expenses			\$	171,914
a. Prepaid Insurance	150,972			
b. Health Insurance	11,636			
c. Prepaid Expenses	9,306			
d. See Schedule				
6. Interest Receivable			\$	440,065
7. Medicare Final Settlement Receivable			\$	(500,000)
8. Other Current Assets ( <i>itemize</i> )			\$	133,364
Due From related parties	133,364			
_____ _____ See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>854,372</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
3. Buildings	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
4. Leasehold Improvements	*Historical Cost <u>4,280,072</u> Accum. Depreciation <u>2,717,022</u>	Net	\$	1,563,050
5. Non-Movable Equipment	*Historical Cost <u>1,402,871</u> Accum. Depreciation <u>1,359,214</u>	Net	\$	43,657
6. Movable Equipment	*Historical Cost <u>2,119,214</u> Accum. Depreciation <u>1,789,040</u>	Net	\$	330,174
7. Motor Vehicles	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	11,021
Movable Equipment Carryforward	11,021			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>1,947,902</b>

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

(Carry Total forward to next page)

ABBOTT TERRACE HEALTH CARE CENTER  
PREPAID EXPENSES  
September 30, 2020

ACCT. # 1580

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Energy Program Deposit

\$9,306.06

BALANCE PER GENERAL LEDGER 9/30/20

\$9,306.06

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			<b>\$ -</b>

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Abbott Terrace Health Center	1089C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	2,802,274
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	35,000
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> )			\$	59,181
Deposits IRS		36,952		
Deferred Finance Fees/Accd Amort Fin fees		22,229		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	94,181
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,896,455

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



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

Name of Facility		License No.	Report for Year Ended	Page	of
Abbott Terrace Health Center		1089C	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,227,790
2. Notes Payable ( <i>itemize</i> )				\$	5,019,041
Notes Payable			4,060,427		
PPP Advances			2,100,000		
Due to various intercompanies			(1,141,386)		
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	357,642
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	371,748
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	11,300
12. Other Current Liabilities ( <i>itemize</i> )				\$	946,713
Acc'd Operating expenses			104,347		
acc'd Expense - CT State Sales Tax			1,635		
Provider Taxes due			828,167		
Accrued Health Insurance			12,564 See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	8,934,234

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

(Carry Total forward to next page)

ABBOTT TERRACE HEALTH CARE CENTER  
ACCRUED EXPENSES - OPERATING  
September 30, 2020

ACCT. # 2170

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Insurance	(\$28,572.71)
Payroll WE 9/26/20 (Wrong Payroll) Void	\$153,121.69
Payroll WE 9/26/20	(\$183,874.09)
Food	-5,943.47
Food	(\$5,342.44)
Maintenance	(\$6,361.33)
Subscriptions	(\$117.00)
Subscriptions	\$4,081.50
Water invoice	(\$20,939.14)
Accounting	(\$10,400.00)

Balance @ 9/30/20

(\$104,346.99)

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

Name of Facility Abbott Terrace Health Center		License No. 1089C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				8,934,234	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$ 44,591
Name of Lender	Purpose	Amount	Date Due		
GPE Financial	Energy Savings Program	44,591			
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 2,449,720
Name and Address of Lender	Amount	Loan Date			
Due to partnership	2,674,093				
Due to related parties	(224,373)				
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 2,494,311
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 11,428,545

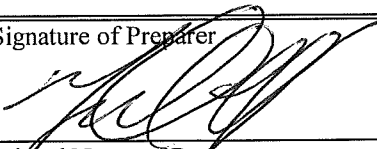
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Abbott Terrace Health Center	1089C	9/30/2020	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(5,708,229)
6. Gain or Loss for Period			\$	(2,824,862)
	10/1/2019	thru	9/30/2020	
7. Total Net Worth			\$	(8,532,091)
<b>C. Total Reserves and Net Worth</b>			\$	(8,532,091)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,896,454

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Abbott Terrace Health Center	1089C	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(5,568,092)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	18,581,412
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	21,406,274
D. Net Income or Deficit			\$	(2,824,862)
E. Balance			\$	(8,392,954)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
AJE - Health Insurance Adjmt			(128,047)	
AJE - Record CT income tax			(11,300)	
Prior year depr. Adjmt			210	
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	(139,137)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(8,532,091)
				09/30/20

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

Name of Facility Abbott Terrace Health Center	License No. 1089C	Report for Year Ended 9/30/2020	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)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title CFO	Date Signed 2/15/2021		
Printed Name of Preparer Athena Health Care Associates, Inc.				
Address Address 135 South Rd., Farmington, CT 06032		Phone Number 860-751-3900		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Contact Email Address				