

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Carolton Chronic and Convalescent Hospital, Inc.	
Address (No. & Street, City, State, Zip Code) 400 Mill Plain Road, Fairfield, CT 06824	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 606-C	RHNS	(Specify)	Medicare Provider 07-5034
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Medicaid Provider Numbers:	CCNH 6064	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)	License No.	Report for Year Ended	Page	of
Carolton Chronic and Convalescent Hospital, Inc.	606-C	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 Carolton Chronic and Convalescent Hospital, Inc. [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) Dennis Kretzmer			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Carolton Chronic and Convalescent Hospital, Inc.		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 400 Mill Plain Road, Fairfield, CT 06824				
Report Prepared By PKF O'Connor, Daviues LLP		Phone Number 860-257-1870	Date 2/13/2020	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facility 203-255-3573	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Carolton Chronic and Convalescent Hospital, Inc.		Address (No. & Street, City, State, Zip) 400 Mill Plain Road, Fairfield, CT 06824		
License Numbers:	CCNH 606-C	RHNS	(Specify)	Medicare Provider No. 07-5034
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.				
Administrator				
Name of Administrator Dennis Kretzmer		Nursing Home Administrator's License No.:	939	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Carolton Chronic and Convalescent Hospital,	License No. 606-C	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	
Carolton Chronic and Convalescent Hospital, Inc.	400 Mill Plain Road, Fairfield, CT 06824			
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Carmen A. Tortora	400 Mill Plain Road, Fairfield, CT 06824	President		
Michael Tortora	400 Mill Plain Road, Fairfield, CT 06824	Director		
Paul M. Tortora	400 Mill Plain Road, Fairfield, CT 06824	Director		
Russell J. Melita	400 Mill Plain Road, Fairfield, CT 06824	Director		
Names of Stockholders Owning at Least 10% of Shares				
Carmen A. and Agnes E. Tortora Dynasty Tru	400 Mill Plain Road, Fairfield, CT 06824			

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Carolton Chronic and Convalescent Hospital, Inc.	606-C	9/30/2020	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Carolton Chronic and Convalescent Hospital, Inc	License No. 606-C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Carolton Chronic and Convalescent Hospital, Inc.		License No. 606-C	Report for Year Ended 9/30/2020			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Stamp Machine	Monthly	Monthly		1,741
DeLange	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	Monthly	Monthly		17,017
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes <input checked="" type="radio"/> No	Total *** 18,758

* 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 Carolton Chronic and Convalescent	License No. 606-C	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 PKF O'Connor Davies, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 100 Great Meadow Rd. Wethersfield CT
----------------------------------------------------------------------	---------------------------------------------------------------------------------------

Services Provided by This Firm (*describe fully*)

1 Cost Report/Financial Statements/Tax Returns/Retirement Audit	\$ 47,400
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 47,400

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Wigen Dana 3 Jennifer Farle 4 5	Telephone Number
-------------------------------------------------------------------------------------------------------------	------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Staff Matters	\$ 6,524
2 State License	\$ 4,109
3 Title 19 Applications	\$ 4,250
4	\$
5	\$
	Charge for Services Provided
	\$ 14,883

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

Schedule of Resident Statistics

Name of Facility Carolton Chronic and Convalescent Hospital, Inc.			License No. 606-C		Report for Year Ended 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	229	229			229	229						
B. On last day of THIS report period	229	229							229	229		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	149	149			149	149						
B. As of midnight of THIS report period	111	111							111	111		
3. Total Number of Days Care Provided During Period												
A. Medicare	9,653	9,653			8,002	8,002			1,651	1,651		
B. Medicaid (Conn.)	21,381	21,381			17,176	17,176			4,205	4,205		
C. Medicaid (other states)												
D. Private Pay	11,632	11,632			9,100	9,100			2,532	2,532		
E. State SSI for RCH												
F. Other (Specify)	3,320	3,320			2,395	2,395			925	925		
G. Total Care Days During Period (3A thru F)	45,986	45,986			36,673	36,673			9,313	9,313		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	56	56			46	46			10	10		
5. Total Resident Days (3G + 4A + 4B)	46,042	46,042			36,719	36,719			9,323	9,323		

Schedule of Resident Statistics (Cont'd)

Name of Facility Carolton Chronic and Convalescent Hospital,	License No. 606-C	Report for Year Ended 9/30/2020	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 (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	17	46		48				
Per Diem Rate								
a. One bed rm.	Rug Rates	259.59		570.00				
b. Two bed rms.				471.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,026	1,026		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	32	32		
C. Other	10,806	10,806		
D. Total Physical Therapy Treatments	11,864	11,864		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	49	49		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	937	937		
D. Total Speech Therapy Treatments	986	986		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	1,043	1,043		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	11	11		
C. Other	9,347	9,347		
D. Total Occupational Therapy Treatments	10,401	10,401		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Carolton Chronic and Convalescent Hospital, Inc.	606-C	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	100,000	2,080				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	100,000	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	144,000	4,160				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	699,216	31,068				
5. Dietary Service						
a. Head Dietitian	101,597	2,664				
b. Food Service Supervisor	76,173	2,372				
c. Dietary Workers	1,067,885	65,840				
6. Housekeeping Service						
a. Head Housekeeper	81,027	2,394				
b. Other Housekeeping Workers	740,109	53,435				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	149,053	7,584				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	115,771	8,809				
9. Barber and Beautician Services	17,745	995				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	185,060	3,948				
b. RN						
1. Direct Care	1,551,537	44,470				
2. Administrative**	282,883	6,915				
c. LPN						
1. Direct Care	2,330,231	75,606				
2. Administrative**	133,971	4,160				
d. Aides and Attendants	3,067,065	187,257				
e. Physical Therapists	1,134,686	30,642				
f. Speech Therapists						
g. Occupational Therapists	613,440	16,642				
h. Recreation Workers	160,008	10,134				
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	55,288	2,080				
n. Marketing						
o. Other (Specify) See Attached Schedule	58,828	2,789				
<i>A-13. Total Salary Expenditures</i>	12,965,573	568,124				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Med Records	\$ 58,828	2,789				
Total	\$ 58,828	2,789	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Carolton Chronic and Convalescent Hospital, Inc.				606-C	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Carmen A. Tortora Jr.	100000 - See pg 28				Pres of Corp.	2,080	A1	TTFT Mgmt Co	Pg 28 Dial	

* 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***

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Carolton Chronic and Convalescent Hospital, Inc.				606-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Dennis Kretzmer	100,000				Administrator	2,080	A2	TTFT Mgmt Co	Pg 28 disal	
Section IV - Assistant Administrators										
Thomas J. Tortora	72,000				Asst. Administrator	2,080	A3	TTFT Mgmt Co	Pg 28 disal	
Kathleen Abrahamsen	72,000				Asst. Administrator	2,080	A3	TTFT Mgmt Co	Pg 28 disal	

*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.

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Carolton Chronic and Convalescent Hospital, Inc.	606-C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	19,494	96				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	300				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Ast. Med Director (see pg 28)	30,000	100				
9. Speech Therapist						
a. Resident Care	61,133	940				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	140,627	1,436				

* 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
Carolton Chronic and Convalescent Hospital, Inc.	606-C	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 371,039	371,039			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 1,087,691	1,087,691			
5. Health Insurance	\$ 1,377,620	1,377,620			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 7,472	7,472			
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*	\$				
d. Accounting and Auditing	\$ 47,400	47,400			
e. Legal (Services should be fully described on Page 7)	\$ 14,883	14,883			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 289,512	289,512			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 22,508	22,508			
2. Cellular Phones	\$ 14,123	14,123			
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*	\$ (514,000)	(514,000)			
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 727,058	727,058			
Subtotal	\$ 3,445,306	3,445,306			

* 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
Carolton Chronic and Convalescent Hospital, Inc.	606-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,445,306	3,445,306			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 19,910	19,910			
4. Employee Travel	\$ 28,748	28,748			
5. Education Expenses Related to Seminars and Conventions	\$ 2,120	2,120			
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>)	\$ 5,561	5,561			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 9,673	9,673			
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)***	\$ 1,513	1,513			
7. Postage	\$				
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,940	9,940			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 911	911			
10. Contributions*** See Attached Schedule	\$ 508	508			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$ 598,726	598,726			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 50,461	50,461			
C-14 Total Administrative & General Expenditures	\$ 4,173,377	4,173,377			

* 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)
Advertising (see pg 28)	\$ 9,673		
Total Other Advertising	\$ 9,673	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues CAHCF	\$ 9,940		
Total Dues	\$ 9,940	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations (see pg 28)	\$ 508		
Total Contributions	\$ 508	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Directors fees (see pg 28)	\$ 12,000		
Penalties (See pg 28)	\$ 11,248		
Other expenses (see pg 28)	\$ 10,025		
Town of Fairfield permit	\$ 100		
State of Connecticut	\$ 1,360		
Medicare Registration	\$ 586		
Town of Fairfield Food License.	\$ 416		
Pre-employment physicals	\$ 8,217		
Other expenses (see pg 28)	\$ 6,509		
Total Other Administrative and General	\$ 50,461	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Carolton Chronic and Convalescent Hospit	License No. 606-C	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 #
TTFT Management Associates, Fairfield, CT	598,726	Overall Management of facility	P. 16/ m12 & pg. 28

*** 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 Carolton Chronic and Convalescent Hospital, Inc.		License No. 606-C	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	\$ 508,614	508,614		
2.	Non-Food Supplies	\$ 129,579	129,579		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 638,193	638,193		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
H.	Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.	0 for exp. And rev.
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
Carolton Chronic and Convalescent Hospital, Inc.		606-C	9/30/2020		19	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. \$	70,813	70,813		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	5,410	5,410		
c. Other (Specify) Supplies		\$	33,735	33,735		
3D. Total Laundry Expenditures (3a + b + c)		\$	109,958	109,958		
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
Carolton Chronic and Convalescent Hospital, In		606-C	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. \$	143,717	143,717		
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)	\$	143,717	143,717		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	400,910	400,910		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	285,090	285,090		
d.	Ambulance/Limousine***	\$	11,074	11,074		
e.	Oxygen					
1.	For Emergency Use	\$	66,583	66,583		
2.	Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$	35,948	35,948		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	95,030	95,030		
i.	Recreation	\$	8,706	8,706		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	568,999	568,999		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	1,472,340	1,472,340		

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
IV - Medicare	\$ 78,598		
IV - Managed Care	\$ 22,269		
Medical Supplies - Personal	\$ 50,735		
Physical Therapy Supplies	\$ 1,885		
Medical Supplies - Medicare	\$ 13,057		
Physicians Procedures-Med A- CB	\$ 9,792		
Medical Supplies - Mgd Care	\$ 9,075		
COVID	\$ 383,588		
Total Other Resident Care	\$ 568,999	\$ -	\$ -

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

Name of Facility Carolton Chronic and Convalescent Hospital, Inc.				License No. 606-C	Report for Year Ended 9/30/2020	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
All American Waste		<input type="radio"/>	<input checked="" type="radio"/>		Garbage Removal	41,278			22	6f
Direct TV		<input type="radio"/>	<input checked="" type="radio"/>		Cable TV	22,896			22	6f
DM Landscaping		<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	35,133			22	fa,6f
Westport Plumbing		<input type="radio"/>	<input checked="" type="radio"/>		Plumbing	17,948			22	6a,6f
Precision Mechanicals		<input type="radio"/>	<input checked="" type="radio"/>		Sprinkler system	16,782			22	6f
Toth Mechanical		<input type="radio"/>	<input checked="" type="radio"/>		HVAC	19,316			22	6a,6f
Federal Electric		<input type="radio"/>	<input checked="" type="radio"/>		Electrial Contractor	13,386			22	6a,6f
Hill Rom		<input type="radio"/>	<input checked="" type="radio"/>		Bed Rentals	9,466			22	6a,6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Carolton Chronic and Convalescent Hospital, Inc.	606-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 105,182	105,182				
b. Heat	\$ 92,798	92,798				
c. Light & Power	\$ 222,419	222,419				
d. Water	\$ 44,668	44,668				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 18,758	18,758				
f. Other (<i>itemize</i>)	\$ 292,313	292,313				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 776,138	776,138				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 134,485	134,485				
c. Non-Movable Equipment	\$ 6,842	6,842				
d. Movable Equipment	\$ 63,034	63,034				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 204,361	204,361				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 107,784	107,784				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 107,784	107,784				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 930,000	930,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 246,518	246,518				
c. Personal property taxes	\$ 41,015	41,015				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,529,678	1,529,678				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Purchased Services	\$ 201,311		
Sewer tax	\$ 68,106		
Cable TV	\$ 22,896		
Total Other Repairs and Maintenance	\$ 292,313	\$ -	\$ -

Depreciation Schedule

Name of Facility Carolton Chronic and Convalescent Hospital, Inc.			License No. 606-C			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		
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period			3,689,402		2,689,700	1,075,880	SL	Var.	134,485			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal										134,485		
C. Non-Movable Equipment												
1. Acquired prior to this report period			4,964,386		195,823	113,714	SL	Var	6,842			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal										6,842		
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
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												
E. Total Depreciation												

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Carolton Chronic and Convalescent Hospital, Inc.			606-C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				4,811,896	3,944,932			105,719	
2. Disposals (attach schedule)				(24,763)	(24,763)				
3. Acquired during this report period (attach schedule)				26,656				2,065	
C-4. Subtotal									107,784
D. Total Amortization									107,784

* 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 Carolton Chronic and Convalescent Hq	License No. 606-C	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<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		1956		
2. Date Structure Completed		1956		
3. If NOT Original Owner, Date of Purchase		05/09/05		
4. Date of Initial Licensure		05/09/05		
5. Total Licensed Bed Capacity		229		
6. Square Footage				
7. Acquisition Cost				
a. Land		139,648		
b. Building		66,176		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		07/01/03		
c. Interest Rate for the Cost Year		5.90%		
d. Term of Mortgage (number of years)		20		
e. Amount of Principal Borrowed		9,000,000		
f. Principal balance outstanding as of _____				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Carolton Chronic and Convalescent Ho		606-C	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
Carolton Chronic and Convalescent		606-C		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 (<i>Specify</i>)				\$			
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 (<i>Specify</i>) See pg 28				\$ 12,411	12,411		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 12,411	12,411		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 59,933	59,933		
b. Insurance on Automobiles				\$ 281	281		
c. Insurance other than Property (as specified above)							
1. Umbrella (<i>Blanket Coverage</i>)				\$ 32,736	32,736		
2. Fire and Extended Coverage				\$			
3. Other (<i>Specify</i>) Prof. Liab, Directors/officers, cyber				\$ 179,145	179,145		
14d. Total Insurance Expenditures (14a + b + c)				\$ 272,095	272,095		
15. Total All Expenditures (A-13 thru C-14)				\$ 22,234,107	22,234,107		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Carolton Chronic and Convalescent Hospital, Inc.			606-C	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 650,066	650,066		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 30,000	30,000		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$			
11.	15	1h1	Telephone	\$ 3,000	3,000		
12.	15	1h2	Cellular Telephone	\$ 12,323	12,323		
13.	15	1a 5	Life insurance premiums on the life of Owners, Partners, Operators	\$ 1,400	1,400		
14.			Gifts, flowers and coffee shops	\$			
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 761	761		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 9,673	9,673		
19.	15	1k	Income Tax / Corporate Business Tax	\$ (514,000)	(514,000)		
20.	16	m10	Fund Raising / Contributions	\$ 508	508		
21.	16	m12	Unallowable Management Fees	\$ 598,726	598,726		
22.	10	A9	Barber and Beauty	\$ 17,745	17,745		
23.			Other - See attached Schedule	\$ 217,402	217,402		
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.	29B		Housekeeping services to employees, guests and others who are not residents	\$ 5,423	5,423		
Subtotal (Items 1 - 26)				\$ 1,033,027	1,033,027		

* 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	12e	Outpatient PT Wages	\$ 306,575		
		Benefits (pg 15 benefits \$2,843,822 / pg 10 wages \$12,965,573) = 21.93%	\$ 67,232		
10	12 G	Outpatient OT Wages	\$ 226,572		
		Benefits (pg 15 benefits \$2,843,822 / pg 10 wages \$12,965,573) = 21.93%	\$ 49,687		
Total Other Salaries Adjustment			\$ 650,066	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	8 e	Asst. Medical Director	\$ 30,000		
Total Other Fees Adjustments			\$ 30,000	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
pg 16	L 3	Gifts	\$ 13,700		
Pg 16	L 4	Travel	\$ 28,748		
10	A1	Owner wages	\$ 100,000		
27	12D	Interest Expense	\$ 12,411		
22	6f	Cable TV (\$22,896 - \$3,600 allowable)	\$ 19,296		
16a		Director Fees	\$ 12,000		
16a		Penalties	\$ 11,248		
16a		Other Expenses	\$ 10,025		
16a		Other Expenses	\$ 6,509		
	29B	Outpatient Therapy Utilities	\$ 3,465		
Total Other A&G Adjustments			\$ 217,402	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Carolton Chronic and Convalescent Hospital, Inc.				606-C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,033,027	1,033,027		
Page 20 - Resident Care Supplies***							
27.	20	5a	Prescription Drugs	\$ 400,910	400,910		
28.	20	5d	Ambulance/Limousine	\$ 11,074	11,074		
29.	20	5f	X-rays, etc	\$ 35,948	35,948		
30.	20	5h	Laboratory	\$ 95,030	95,030		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 119,734	119,734		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 14,372	14,372		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,710,095	1,710,095		

*** 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)
20A		IV Therapy	\$ 100,867		
20A		Physician Procedures	\$ 9,792		
20A		Medical Supplies Mgd Care	\$ 9,075		
Total Other Ancillary Costs			\$ 119,734	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
29B		Outpatient Therapy Property Expenses	\$ 1,451		
29C		Apartment Disallowance	\$ 6,413		
30A		Rental Income	\$ 6,508		
Total Other Property Adjustments			\$ 14,372	\$ -	\$ -

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Carolton Chronic and Convalescent Hospitz	606-C	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,349,941	9,349,941				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,201,673)	(4,201,673)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 6,912,571	6,912,571				
b. Medicare Room and Board Contractual Allowance **	\$ (1,695,679)	(1,695,679)				
4. a. Private-Pay Residents and Other	\$ 8,211,540	8,211,540				
b. Private-Pay Room and Board Contractual Allowance **	\$ (758,603)	(758,603)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 335,561	335,561				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ (962)	(962)				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 3,011	3,011				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 27,710	27,710				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 906,542	906,542				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ (4,090)	(4,090)				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$					
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 84,218	84,218				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 707,721	707,721				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 7,743	7,743				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 82,576	82,576				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 246,137	246,137				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 20,214,264	20,214,264				
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>)	\$ 1,952	1,952				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 8,918	8,918				
8. Other (<i>Specify</i>)	\$ 734,314	734,314				
V. Total Other Revenue (1 thru 8)	\$ 745,184	745,184				
VI. Total All Revenue (III +V)	\$ 20,959,448	20,959,448				

* 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)
	Lab	\$ 40,709		
	Xray	\$ 24,262		
	Oxygen	\$ 17,605		
	Total Other Resident Revenue - Medicare	\$ 82,576	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
	Outpatient Therapy	\$ 144		
	Therapy other	\$ 36,562		
	Therapy Agency	\$ 209,431		
	Total Other Resident Revenue	\$ 246,137	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income (see pg 28)		\$ 1,952		
	Total Interest Income		\$ 1,952	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Net Private Duty Nursing - Rev. \$68,832, Priv. duty Nursing wages (\$84,908)	\$ (16,076)		
	Personal Items Net - Revenue \$6,972, Expenses (\$4,550)	\$ 2,422		
	Net Caf� - Revenue \$17,924, Wages (\$33,640), Caf� Food (\$12,194).	\$ (27,909)		
	Office Space Rental Income (see pg 29a)	\$ 6,508		
	Covid Relief Funds Earned	\$ 269,369		
	Provider Relief Funds Earned	\$ 500,000		
	Total Other Revenue	\$ 734,314	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Carolton Chronic and Convalescent Hos	606-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	4,598,721
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,495,189
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	66,741
5. Prepaid Expenses			\$	12,108
a. In house MD	12,108			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	125,173
Property Tax Escrow	82,173			
Income Tax Refund	43,000			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,297,932
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>3,974,592</u>		\$	422,905
	Accum. Depreciation <u>3,551,687</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>58,977</u>		\$	
	Accum. Depreciation <u>58,977</u>	Net		
6. Movable Equipment	*Historical Cost <u>4,679,690</u>		\$	286,848
	Accum. Depreciation <u>4,392,842</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,004,529
CR vs. FS Dep.	1,004,529			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,714,282

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
		TFT Management (Related Party)	\$ (65,124)
		CAT Holding (Related Party)	\$ (2,135,050)
		Loans CAT Jr (Related Party)	\$ (5,346)
		Due from CMF Realty (Related Party)	\$ 3,066,286
		Medicare Advances	\$ 1,412,154
		Due to State of CT	\$ 147,708
		DSS Advances	\$ 120,000
		HHS Advance Provider Releif fund	\$ 899,944
Total Other Current Liabilities (Itemize)			\$ 3,440,572

G. Balance Sheet (cont'd)

Name of Facility Carolton Chronic and Convalescent Hos	License No. 606-C	Report for Year Ended 9/30/2020	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 9,012,214	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings			\$ 1,835,995	
	*Historical Cost	3,528,898		
	Accum. Depreciation	1,692,903	Net	\$
4. Non-Movable Equipment			\$ 75,267	
	*Historical Cost	136,846		
	Accum. Depreciation	61,579	Net	\$
5. Movable Equipment			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 1,911,262	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	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>)			\$ 537,000	
	Deferred Tax Asset	537,000		

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 537,000	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 11,460,476	

* 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 Carolton Chronic and Convalescent Hospital	License No. 606-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				4,168,363
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
See pg 34 a				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 3,440,572
See Schedule		3,440,572		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,440,572
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,608,935

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

Name of Facility	License No.	Report for Year Ended	Page	of
Carolton Chronic and Convalescent Ho	606-C	9/30/2020	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			\$	1,911,262
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			\$	1,911,262
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	18,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	(540,000)
5. Cumulated Earnings			\$	3,596,520
6. Gain or Loss for Period				
	10/1/2019	thru 9/30/2020	\$	(1,134,241)
7. Total Net Worth			\$	1,940,279
C. Total Reserves and Net Worth			\$	3,851,541
D. Total Liabilities, Reserves, and Net Worth			\$	11,460,476

H. Changes in Total Net Worth

Name of Facility Carolton Chronic and Convalescent Hosp	License No. 606-C	Report for Year Ended 9/30/2020	Page 36	of 37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	3,596,520		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	20,959,448		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	22,234,107		
D. Net Income or Deficit			\$	(1,274,659)		
E. Balance			\$	2,321,861		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Depreciation variance FS vs CR	140,418					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	140,418
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. <i>Balance at End of Period</i>			\$	2,462,279		
09/30/20						

I. Preparer's/Reviewer's Certification

Name of Facility Carolton Chronic and Convalescent	License No. 606-C	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)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
PKF O'Connor, Davies, LLP				
Address Address			Phone Number	
100 Great Meadow Rd. Wethersfield CT 06109				
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Dennis Kretzmer			203-255-3573	
Contact Email Address				