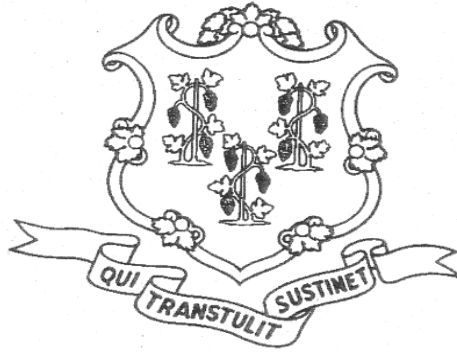


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Salmon Brook Rehab and Nursing	
Address (No. & Street, City, State, Zip Code) 1423 Quinnipiac Ave, Unit 202 New Haven, CT 06513	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent 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 2093	RHNS	(Specify)	Medicare Provider 075060
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Medicaid Provider Numbers:	CCNH 20412	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
Salmon Brook Rehab and Nursing	2093	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 Salmon Brook Rehab and Nursing [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

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

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-938-2223		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Salmon Brook Rehab and Nursing		Address (No. & Street, City, State, Zip) 1423 Quinnipiac Ave, Unit 202 New Haven, CT 06513		
License Numbers:	CCNH 2093	RHNS (Specify)	Medicare Provider No. 075060	
Type of Facility (Check appropriate box(es))				
<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 checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Amelia Fiore		Nursing Home Administrator's License No.:	2089	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**General Information and Questionnaire
 Related Parties***

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes 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? Yes 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	%**				
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13/ 5a	437,768	437,768
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13/ Line 9a	92,874	92,874
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13/Line 10a	399,333	399,333
Salmon Brook PropCo	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Rental Property	Page 22/ Line 9	1,320,000	1,021,006
Eliezer Elefant	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Admin Services	Page 16 m11	99,600	99,600
		<input type="radio"/>	<input checked="" type="radio"/>		Various Intercompany Loans	Page 34/ Line B3		
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2020	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> 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 Salmon Brook Rehab and Nursing			License No. 2093		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							
	<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"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

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

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

- Yes No Pg 15d

Legal Services Information

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

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

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

Services Provided by This Firm (*describe fully*)

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

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

- Yes No Pg 15e

Schedule of Resident Statistics

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093		Report for Year Ended 9/30/2020				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	126	126			126	126							
B. On last day of THIS report period	126	126							126	126			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	96	96			96	96							
B. As of midnight of THIS report period	94	94							94	94			
3. Total Number of Days Care Provided During Period													
A. Medicare	9,526	9,526			5,913	5,913			3,613	3,613			
B. Medicaid (Conn.)	19,419	19,419			15,382	15,382			4,037	4,037			
C. Medicaid (other states)													
D. Private Pay	5,270	5,270			4,395	4,395			875	875			
E. State SSI for RCH													
F. Other (Specify)	1,206	1,206			1,022	1,022			184	184			
G. Total Care Days During Period (3A thru F)	35,421	35,421			26,712	26,712			8,709	8,709			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	35,421	35,421			26,712	26,712			8,709	8,709			

Schedule of Resident Statistics (Cont'd)

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <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	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(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	40	45		9									
Per Diem Rate													
a. One bed rm.	Var	238.00		525.00									
b. Two bed rms.	Var	238.00		495.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									5,643	5,643			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									254	254			
2. Restorative Treatments									2,282	2,282			
C. Other									17,029	17,029			
D. Total Physical Therapy Treatments									25,208	25,208			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									468	468			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									31	31			
2. Restorative Treatments									278	278			
C. Other									2,172	2,172			
D. Total Speech Therapy Treatments									2,949	2,949			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,876	4,876			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									217	217			
2. Restorative Treatments									1,956	1,956			
C. Other									15,797	15,797			
D. Total Occupational Therapy Treatments									22,846	22,846			

Report of Expenditures - Salaries & Wages

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

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Admission Wages	\$ 64,735	2,780				
Total	\$ 64,735	2,780	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Clinical Services	\$ 9,620	61				
Clinical Services>COVID19	\$ 152	36				
Clinical Consultants	\$ 18,523	416				
Contracted Service>COVID19	\$ 42,075	699				
IV Insertion Nurse(Disallowed on Pg 28a)	\$ 26,807	142				
Respiratory Therapist(Disallowed on Pg 28a)	\$ 455	7				
Total	\$ 97,632	1,361	\$ -	-	\$ -	-

**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
Salmon Brook Rehab and Nursing				2093	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).										

* 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	
Salmon Brook Rehab and Nursing				2093	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Shanique Mightly	61,554			Non-discriminatory	5/1/2019 - 4/22/2020	1,189	A2			
Eliezer Elephant	31,699			Non-discriminatory	4/22/2020 - 9/4/2020	824	A2			
Amelia Fiore	6,428			Non-discriminatory	9/13/2020 - 9/30/2020	103	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Salmon Brook Rehab and Nursing	2093	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	5,100	61				
3. Pharmacist	14,229	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	437,768	6,564				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	34,000	432				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	92,874	1,342				
b. Other						
10. Occupational Therapist						
a. Resident Care	399,333	Disallowed				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	111,973	1,345				
2. Administrative***						
b. LPN						
1. Direct Care	71,363	1,428				
2. Administrative***						
c. Aides	39,268	1,377				
d. Other						
12. Other (Specify)						
See Attached Schedule	97,632	1,361				
B-13 Total Fees Paid in Lieu of Salaries	1,303,540	13,910				

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

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

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

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

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

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 125,246	125,246			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 363	363			
4. Social Security (F.I.C.A.)	\$ 499,525	499,525			
5. Health Insurance	\$ 939,682	939,682			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 214,481	214,481			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 45,803	45,803			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 137,501	137,501			
d. Accounting and Auditing	\$ 24,682	24,682			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 49,475	49,475			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 23,725	23,725			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 13,635	13,635			
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 600	600			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 498,510	498,510			
Subtotal	\$ 2,573,228	2,573,228			

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

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Training Fund>Union	\$ 26,322		
Background Checks	\$ 2,340		
Admin & General>COVID Related Expense	\$ 17,141		
Total	\$ 45,803	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,573,228	2,573,228			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 4,929	4,929			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,248	4,248			
5. Education Expenses Related to Seminars and Conventions	\$ 3,597	3,597			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 943	943			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 15,800	15,800			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,857	1,857			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 350	350			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 365,548	365,548			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 21,739	21,739			
C-14 Total Administrative & General Expenditures	\$ 2,992,239	2,992,239			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

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

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	\$ 1,451		
Fines, Penalties, and Settlements(Disallowed on Pg 28a)	\$ 6,120		
Late Fees(Disallowed on Pg 28a)	\$ 2,790		
Bank Fees	\$ 4,639		
Non-Allowable Bank Fees(Disallowed on Pg 28a)	\$ 40		
Admin Expense>Startup Costs	\$ (1,837)		
Discriminatory Bonus(Disallowed on Pg 28a)	\$ 5,258		
Employee Relations(Disallowed on Pg28a)	\$ 1,490		
Holiday Party	\$ 350		
Employee Food(Disallowed on Pg 28a)	\$ 1,438		
Total Other Administrative and General	\$ 21,739	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

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

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

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

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

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

All allocations should add to total recorded in 3D.

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

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

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

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Supplies	\$ 129,198		
Supplies>COVID19	\$ 49,281		
Sanitation & Incineration	\$ 618		
Equip-Rental	\$ 21,623		
Data Processing	\$ 6,749		
Data Processing>COVID19	\$ 774		
Indirect COVID Expense	\$ 2,683		
Total Other Resident Care	\$ 210,926	\$ -	\$ -

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

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093	Report for Year Ended 9/30/2020	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
HealthCare Services Group	Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Dept. management services	80,235			18	2b
On-time IT Solutions	154 Spring St, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	23,140			16	m11
Icon Interior	307 7th Ave 2nd Floor, New York, NY 10001	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Disinfectant Work	19,568			22	6f
Caretech Group		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing company	16,800			16	m11
Eliezer Elephant		<input checked="" type="radio"/>	<input type="radio"/>	N/A	Administrative services	99,600			16	m11
All Waste Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Disposal	28,422			22	6f
LTC Consulting Services	7 Randolph Rd, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	168,600			16	m12
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

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

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

Schedule of Other Repairs and Maintenance

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

Depreciation Schedule

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093			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												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	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												
			Var	Var	17,637		17,637	2,029	S/L	Var	1,983	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Var	Var	15,516		15,516		S/L	Var	1,524	
D-3. Subtotal												
E. Total Depreciation												
											3,507	
											3,507	

Schedule of Land Improvements Acquired during this report period

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

*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 Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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		\$ -		\$ - **

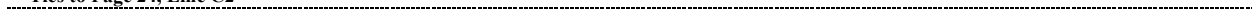
*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Total additions for Leasehold Improvement		\$ 56,863		\$ 3,866 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2



Amortization Schedule*

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

* Straight-line method must be used.

** Specify which of the following bases were used:

- 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 Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2020	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Salmon Brook ProperCo	Building	05/01/19	Ongoing	1,320,000	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Salmon Brook Rehab and Nursing		2093	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
Salmon Brook Rehab and Nursing		2093		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>)				\$	952,297	952,297	
Interest Expenses							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	952,297	952,297	
14. Insurance							
a. Insurance on Property (buildings only)				\$	16,937	16,937	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (<i>Blanket Coverage</i>)				\$			
2. Fire and Extended Coverage				\$			
3. Other (<i>Specify</i>)				\$	172,248	172,248	
General Liability, EPLI, Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	189,185	189,185	
15. Total All Expenditures (A-13 thru C-14)				\$	14,262,798	14,262,798	

D. Adjustments to Statement of Expenditures

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

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines, Penalties, and Settlements(Disallowed on Pg 28a)	\$ 6,120		
16	m13	Late Fees(Disallowed on Pg 28a)	\$ 2,790		
16	m13	Non-Allowable Bank Fees(Disallowed on Pg 28a)	\$ 40		
15	Var	Benefits Associated with Marketing (See Attachment)	\$ 3,838		
16	m13	Discriminatory Bonus(Disallowed on Pg 28a)	\$ 5,258		
16	m13	Employee Relations(Disallowed on Pg28a)	\$ 1,490		
16	m13	Employee Food(Disallowed on Pg 28a)	\$ 1,438		
Total Other A&G Adjustments			\$ 20,974	\$ -	\$ -

**Salmon Brook
September 30, 2020
Benefits Disallowance**

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	15,083	Page 10
Total Salaries	<u>5,657,162</u>	TB Linked
Percent to Total Salaries	0.27%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,439,570	TB Linked
Marketing Benefits Disallowed	3,838	Page 28 attachment

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

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

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance	\$ 14,738		
20	5i	Non-Allowable Nursing Supplies	\$ 8,514		
Total Other Ancillary Costs			\$ 14,738	\$ -	\$ -

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)
Total Other Property 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)
30	IV 8	Other Rev>Medical Records	\$ 237		
30	IV 8	Other Rev>Miscellaneous	\$ 1,058		
Total Other Adjustments			\$ 1,295	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Salmon Brook
Disallowance Schedule for Cable TV
September 30, 2020**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 16,238	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	5	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 1,500	
Disallowed Cable TV	<u><u>\$ 14,738</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Salmon Brook Rehab and Nursing	2093	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>)	\$ 4,544,087	4,544,087				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 5,827,049	5,827,049				
b. Medicare Room and Board Contractual Allowance **	\$ (59,007)	(59,007)				
4. a. Private-Pay Residents and Other	\$ 2,972,298	2,972,298				
b. Private-Pay Room and Board Contractual Allowance **	\$ (17,299)	(17,299)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 540,294	540,294				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (380,531)	(380,531)				
c. Physical Therapy - Non-Medicare	\$ 141,090	141,090				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (102,212)	(102,212)				
4. a. Speech Therapy - Medicare	\$ 191,500	191,500				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (148,202)	(148,202)				
c. Speech Therapy - Non-Medicare	\$ 57,106	57,106				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (44,683)	(44,683)				
5. a. Occupational Therapy - Medicare	\$ 526,059	526,059				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (386,655)	(386,655)				
c. Occupational Therapy - Non-Medicare	\$ 161,685	161,685				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (126,698)	(126,698)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 2,298	2,298				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 41,500	41,500				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,739,679	13,739,679				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 522	522				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,295	1,295				
V. Total Other Revenue (1 thru 8)	\$ 1,817	1,817				
VI. Total All Revenue (III +V)	\$ 13,741,496	13,741,496				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 2,431		
30 II 6a	Revenue Adjustments>Medicare A	\$ (133)		
Total Other Resident Revenue - Medicare		\$ 2,298	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Other Rev>Interest	N/A	\$ 522		
Total Interest Income			\$ 522	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV8	Other Rev>Miscellaneous	\$ 1,058		
30 IV8	Other Rev>Medical Records	\$ 237		
Total Other Revenue		\$ 1,295	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	683,060
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,406,122
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	51,036
a. Prepaid Expenses	4,539			
b. Insurance	8,883			
c. Taxes	37,614			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,140,218
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>138,656</u>		\$	109,314
	Accum. Depreciation <u>29,342</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>33,153</u>		\$	27,617
	Accum. Depreciation <u>5,536</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	24,701
F/S vs C/R Depreciation	17,621			
See Schedule	7,080			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	161,632

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 7,400
		PY Adjustment	\$ (320)
Total Other Other Fixed Assets (Itemize)			\$ 7,080

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

Annual Report of Long-Term Care Facility

CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	4,301,850
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net \$	
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net \$	
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net \$	
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net \$	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net \$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	500
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 94,123	
Accum. Depreciation 100,904			Net \$ (6,781)	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	

6. Loans to Owners or Related Parties (itemize)			\$ (2,489,101)	
Name and Address		Amount	Loan Date	
Var>SV, Realty SB, WH, WB		(2,489,101)		
7. Other Assets (itemize)			\$ (255,845)	

See Schedule			(255,845)	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ (2,751,227)	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 1,550,623	

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing		2093	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,054,032
2. Notes Payable (<i>itemize</i>)				\$	809,000
PPP Loan>COVID19					1,009,000
Note Payable>Misc					(200,000)
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	216,866
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	101,849
7. Medicare Final Settlement Payable				\$	9,579
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,344,134
Accrued Expenses		210,961	Year End Adjustments	1,255	
Capital Lease>Copier		45,551	Medicare>COVID19	791,372	
Insurance - General Liability & Other		1,090	Medicaid>COVID19	295,244	
Insurance - Property		(1,339)	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,535,460

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

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

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

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

H. Changes in Total Net Worth

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

I. Preparer's/Reviewer's Certification

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2020	Page 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				
Matthew S. Bavalack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Tzippy Krupenia			732-961-8571	
Contact Email Address				
tzippyk@ltccs.com				

ACCOUNTANTS' CONSULTING REPORT

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

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

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

MARCUM LLP

New Haven, CT
January 30, 2021

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

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

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

60-212-00	Nursing Expense>Clinical Consultants	18,523.00	0.00	18,523.00
60-700-34	Nursing Expense>Contracted Service>COVID19	42,075.00	0.00	42,075.00
Marcum 117	IV Insertion Nurse	0.00	26,807.00	26,807.00
			RJE - 8	
			26,807.00	
Marcum 118	Respiratory Therapist	0.00	455.00	455.00
			RJE - 8	
			455.00	
Subtotal [12]	Other	102,732.00	(5,100.00)	97,632.00
Total [13-B]	Professional Fees	1,303,540.00	0.00	1,303,540.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
61-881-00	Nursing Admin Expense>Workers Comp	92,655.00	0.00	92,655.00
69-881-00	Social Services Expense>Workers Comp	1,981.00	0.00	1,981.00
70-881-00	Dietary Expense>Workers Comp	9,684.00	0.00	9,684.00
71-881-00	Activity Expense>Workers Comp	2,119.00	0.00	2,119.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	8,946.00	0.00	8,946.00
75-881-00	Maintenance Expense>Workers Comp	3,962.00	0.00	3,962.00
80-881-00	Admin Expense>Workers Comp	5,899.00	0.00	5,899.00
Subtotal [1A1]	Workmen's Compensation	125,246.00	0.00	125,246.00
Subgroup : [1A3]	Unemployment Insurance			
24-163-00	Accrued Expenses>Insurance - EPLI	363.00	0.00	363.00
Subtotal [1A3]	Unemployment Insurance	363.00	0.00	363.00
Subgroup : [1A4]	Social Security (FICA)			
61-880-00	Nursing Admin Expense>Payroll Taxes	369,764.00	0.00	369,764.00
69-880-00	Social Services Expense>Payroll Taxes	7,828.00	0.00	7,828.00
70-880-00	Dietary Expense>Payroll Taxes	38,503.00	0.00	38,503.00
71-880-00	Activity Expense>Payroll Taxes	8,528.00	0.00	8,528.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	35,617.00	0.00	35,617.00
75-880-00	Maintenance Expense>Payroll Taxes	15,766.00	0.00	15,766.00
80-880-00	Admin Expense>Payroll Taxes	23,519.00	0.00	23,519.00
Subtotal [1A4]	Social Security (FICA)	499,525.00	0.00	499,525.00
Subgroup : [1A5]	Health Insurance			
61-882-00	Nursing Admin Expense>Health Insurance	694,241.00	0.00	694,241.00
69-882-00	Social Services Expense>Health Insurance	14,938.00	0.00	14,938.00
70-882-00	Dietary Expense>Health Insurance	72,648.00	0.00	72,648.00
71-882-00	Activity Expense>Health Insurance	15,767.00	0.00	15,767.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	67,901.00	0.00	67,901.00
75-882-00	Maintenance Expense>Health Insurance	29,849.00	0.00	29,849.00
80-882-00	Admin Expense>Health Insurance	44,338.00	0.00	44,338.00
Subtotal [1A5]	Health Insurance	939,682.00	0.00	939,682.00
Subgroup : [1A7]	Pensions			
85-255-79	Employee Benefits Expense>Pension>Union	0.00	214,481.00	214,481.00
			RJE - 3	
			214,481.00	
Subtotal [1A7]	Pensions	0.00	214,481.00	214,481.00
Subgroup : [1A9]	Other			
61-883-00	Nursing Admin Expense>Other Benefits	200,385.00	(200,385.00)	0.00
			RJE - 3	
			(200,385.00)	
69-883-00	Social Services Expense>Other Benefits	4,170.00	(4,170.00)	0.00
			RJE - 3	
			(4,170.00)	
70-883-00	Dietary Expense>Other Benefits	21,010.00	(21,010.00)	0.00
			RJE - 3	
			(21,010.00)	
71-883-00	Activity Expense>Other Benefits	4,626.00	(4,626.00)	0.00
			RJE - 3	
			(4,626.00)	
74-883-00	Housekeeping & Laundry Expense>Other Benefits	19,914.00	(19,914.00)	0.00
			RJE - 3	
			(19,914.00)	
75-883-00	Maintenance Expense>Other Benefits	8,548.00	(8,548.00)	0.00
			RJE - 3	
			(8,548.00)	
80-883-00	Admin Expense>Other Benefits	12,850.00	(12,850.00)	0.00
			RJE - 3	
			(12,850.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	26,322.00	26,322.00
			RJE - 3	
			26,322.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00	2,340.00	2,340.00
			RJE - 3	
			2,340.00	
Marcum 121	Admin & General> COVID Related Expense	0.00	17,141.00	17,141.00
			RJE - 3	
			17,141.00	
Subtotal [1A9]	Other	271,503.00	(225,700.00)	45,803.00
Subgroup : [1C]	Bad Debts			

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

			RJE - 6	0.00	
			RJE - 7	(4,155.00)	
			RJE - 9	0.00	
80-700-00	Admin Expense>Contracted Service	120,391.00		0.00	120,391.00
Subtotal [M11]	Services Provided by Contract	369,703.00		(4,155.00)	365,548.00
Subgroup : [M13]	Other				
80-234-00	Admin Expense>Licenses	1,451.00		0.00	1,451.00
			RJE - 5	0.00	
80-242-00	Admin Expense>Fines, Penalties & Settlements	6,120.00		0.00	6,120.00
80-243-00	Admin Expense>Late Fees	2,790.00		0.00	2,790.00
80-244-00	Admin Expense>Bank Fees	4,679.00		0.00	4,679.00
80-252-00	Admin Expense>Startup Costs	(1,837.00)		0.00	(1,837.00)
Marcum 109	Employee Food	0.00		1,438.00	1,438.00
			RJE - 3	1,438.00	
Marcum 110	Employee Relations	0.00		1,490.00	1,490.00
			RJE - 3	1,490.00	
Marcum 111	Discriminatory Bonus	0.00		5,258.00	5,258.00
			RJE - 3	5,258.00	
Marcum 122	Holiday Party	0.00		350.00	350.00
			RJE - 3	350.00	
Subtotal [M13]	Other	13,203.00		8,536.00	21,739.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. anc	414,630.00		4,381.00	419,011.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	774.00		0.00	774.00
70-178-00	Dietary Expense>Food	218,495.00		0.00	218,495.00
70-178-34	Dietary Expense>Food>COVID19	335.00		0.00	335.00
71-178-00	Activity Expense>Food	287.00		0.00	287.00
Subtotal [2A1]	Raw Food	219,891.00		0.00	219,891.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	26,310.00		0.00	26,310.00
70-183-34	Dietary Expense>Supplies>COVID19	197.00		0.00	197.00
70-208-00	Dietary Expense>Equip-Rental	1,608.00		0.00	1,608.00
Subtotal [2A2]	Non-Food Supplies	28,115.00		0.00	28,115.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	80,235.00		0.00	80,235.00
Subtotal [2B]	Purchased Services	80,235.00		0.00	80,235.00
Total [18]	Dietary Basis for Allocation of Costs	328,241.00		0.00	328,241.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	8,487.00		0.00	8,487.00
Subtotal [3C]	Other	8,487.00		0.00	8,487.00
Total [19]	Laundry-Basis for Allocation of Costs	8,487.00		0.00	8,487.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
72-700-00	Housekeeping Expense>Contracted Service	1,330.00		0.00	1,330.00
Subtotal [4B]	Purchased Services	1,330.00		0.00	1,330.00
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	19,036.00		0.00	19,036.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,640.00		0.00	1,640.00
Subtotal [4C]	Other	20,676.00		0.00	20,676.00
Subgroup : [5A2]	Purchased from				
62-000-00	Pharmacy Expense	738.00		0.00	738.00
62-145-00	Pharmacy Expense>RX	306,999.00		0.00	306,999.00
Subtotal [5A2]	Purchased from	307,737.00		0.00	307,737.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	1,960.00		0.00	1,960.00
Subtotal [5B]	Medicine Cabinet Drugs	1,960.00		0.00	1,960.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
68-183-00	Therapy Expense>Supplies	567.00		0.00	567.00
Subtotal [5C]	Medical and Therapeutic Supplies	567.00		0.00	567.00

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

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

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

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

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

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

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

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

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

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

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

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

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



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

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: