

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) 72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center	
Address (No. & Street, City, State, Zip Code) 72 Salmon Brook Drive	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2372	RHNS	(Specify)	Medicare Provider 07-5060
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Medicaid Provider Numbers:	CCNH 000020412	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

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General Information

Name of Facility (as licensed) 72 Salmon Brook Drive Operations LLC, d/b/a Salmon	License No. 2372	Report for Year Ended 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Carol Mortensen			Printed Name (Owner) Keith Davis, V.P. of Reimb., Genesis Healthcare		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

State of Connecticut
Department of Social Services
 25 Sigourney Street, Hartford, Connecticut 06106

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility 72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 72 Salmon Brook Drive				
Report Prepared By Thomas Farnan		Phone Number 978-247-5029	Date 12/21/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$	3,747,100	3,747,100	
5. All other wages paid	\$	637,354	637,354	
6. Total Wages Paid	\$	4,384,454	4,384,454	
7. Total salaries paid	\$	272,670	272,670	
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$	4,657,124	4,657,124	

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 860-633-8577		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) 72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook		Address (No. & Street, City, State, Zip) 72 Salmon Brook Drive		
License Numbers:	CCNH 2372	RHNS (Specify)	Medicare Provider No. 07-5060	
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 Carol Mortensen		Nursing Home Administrator's License No.:	36.001846	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility 72 Salmon Brook Drive Operations LLC, d/b	License No. 2372	Report for Year Ended 9/30/2018	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated
72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center	101 East State Street, Kennett Square, PA 19348	PA

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
See Attached			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
See Attached			

**General Information and Questionnaire
Related Parties***

Name of Facility 72 Salmon Brook Drive Operations LLC, d/b/a Salmon	License No. 2372	Report for Year Ended 9/30/2018	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	%**				
Genesis Healthcare	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>		Home Office	Pg 16/m12	478,935	478,935
Genesis ElderCare Rehabilitation Services	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	63%	PT/OT/ST- Direct and Indirect Cost	Pg 13/B5, 9,10	1,056,503	1,056,503
Genesis ElderCare Staffing Services	101 East State Street, Kennett Square, PA 19348	<input type="radio"/>	<input checked="" type="radio"/>	50%	Staffing Pool	Pg 10/A12, p15-1	27,906	27,906
Genesis ElderCare Physician Services	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	85%	Medical Director /NP	Pg 13/B8, Pg 10/A12	48,062	48,062
Career Staffing	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	91%	Outside Agency	Pg 13/B11 pg 10-12, 15	113,814	113,814
Respiratory Health Services	515 Fairmount Ave, 6th Floor, Suite 600, Towson, MD 21286	<input checked="" type="radio"/>	<input type="radio"/>	40%	Respiratory Therapy	Pg 13/B12, Pg 20/C5E2	62,869	62,869
Genesis Healthcare	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>		Insurance	Pg 27/14	216,940	216,940
Genesis Healthcare	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>		Capital Interest	Page 17, page 26-12A	48,253	48,253
		<input type="radio"/>	<input 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 72 Salmon Brook Drive Operations LLC, d/b/a	License No. 2372	Report for Year Ended 9/30/2018	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 72 Salmon Brook Drive Operations LLC, d/b/a Salmon Bro			License No. 2372		Report for Year Ended 9/30/2018		Page of 6 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 type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?								<input type="radio"/> Yes <input 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 72 Salmon Brook Drive Operations	License No. 2372	Report for Year Ended 9/30/2018	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 KPMG Peat Marwick 2 3 4		Address (No. & Street, City, State, Zip Code) 1600 Market Street, Philadelphia, PA 19103		
Services Provided by This Firm (<i>describe fully</i>)				
1	Year end financial audit		\$	
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	\$
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input type="radio"/> Yes <input checked="" type="radio"/> No				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Treasurer State of Connecticut 2 GOLDMAN, GRUDER & WOODS 3 4 5			Telephone Number 860-652-7629 203-899-8900	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 2143 Main Street Glastonbury, CT 06033 2 200 connecticut AVE, Norwalk, CT 06854 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Probate Court for the conservatorship		\$	
2	Draft reply email to R. Wagner		\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	\$
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Legal Fees pg. 15 1-e				

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center		2372			9/30/2018				8	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	130	130			130	130			130	130			
B. On last day of THIS report period	130	130			130	130			130	130			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	108	108			108	108			101	101			
B. As of midnight of THIS report period	92	92			101	101			92	92			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,713	4,713			4,109	4,109			604	604			
B. Medicaid (Conn.)	26,520	26,520			20,447	20,447			6,073	6,073			
C. Medicaid (other states)													
D. Private Pay	3,779	3,779			2,822	2,822			957	957			
E. State SSI for RCH													
F. Other (Specify)	3,167	3,167			2,423	2,423			744	744			
G. Total Care Days During Period (3A thru F)	38,179	38,179			29,801	29,801			8,378	8,378			
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	7	7							7	7			
5. Total Resident Days (3G + 4A + 4B)	38,186	38,186			29,801	29,801			8,385	8,385			

Schedule of Resident Statistics (Cont'd)

Name of Facility 72 Salmon Brook Drive Operations LLC, d/b/			License No. 2372			Report for Year Ended 9/30/2018			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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-IID				
No. of Residents	7		64		21								
Per Diem Rate													
a. One bed rm.													
b. Two bed rms.	516.19		221.65		448.05								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,039	3,039			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									519	519			
C. Other									15,677	15,677			
D. Total Physical Therapy Treatments									19,235	19,235			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,576	1,576			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									137	137			
C. Other									2,992	2,992			
D. Total Speech Therapy Treatments									4,705	4,705			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									5,056	5,056			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									607	607			
C. Other									15,793	15,793			
D. Total Occupational Therapy Treatments									21,456	21,456			

Report of Expenditures - Salaries & Wages

Name of Facility 72 Salmon Brook Drive Operations LLC, d/b/a Salmon Broo	License No. 2372	Report for Year Ended 9/30/2018	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)	131,869	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	232,714	10,142				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers						
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	58,937	2,395				
b. Other Maintenance Workers	30,059	1,874				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	140,801	2,672				
b. RN						
1. Direct Care	759,235	19,656				
2. Administrative**	122,484	3,043				
c. LPN						
1. Direct Care	996,575	31,644				
2. Administrative**						
d. Aides and Attendants	1,716,206	97,611				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	139,053	7,127				
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	176,590	6,160				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	152,600	7,542				
<i>A-13. Total Salary Expenditures</i>	4,657,124	191,952				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

Name of Facility				License No.	Report for Year Ended			Page	of	
72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center				2372	9/30/2018			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	
72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center				2372	9/30/2018			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***										
Carol Mortensen	131,869				Management of Center	2,086	2			
					Management of Center					
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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
72 Salmon Brook Drive Operations LLC, d/b/a Saln	2372	9/30/2018	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	14,992	103				
3. Pharmacist	11,174	228				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	727,583	9,967				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	67,818	359				
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	159,918	2,050				
b. Other						
10. Occupational Therapist						
a. Resident Care	177,741	2,435				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	110,836	1,847				
2. Administrative***						
b. LPN						
1. Direct Care	4,560	108				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	52,263					
B-13 Total Fees Paid in Lieu of Salaries	1,326,884	17,096				

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
72 Salmon Brook Drive Operations LLC, d/b/a Salmon I		2372	9/30/2018	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
		<input checked="" type="radio"/>	<input type="radio"/>		
Genesis Eldercare Rehabilitation Services, 101 East State Street, Kennett Square, PA 19348	Physical, Occupational, and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Genesis Eldercare Physician Services, 101 East State Street, Kennett Square, PA 19348	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Genesis Eldercare Staffing Services, 101 East State Street, Kennett Square, PA 19348	Nursing Pool	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Respiratory Health Services, 515 Fairmount Ave, 6th Floor, Suite 600, Towson, MD 21286	Respiratory and Oxygen Supplies	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input 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
72 Salmon Brook Drive Operations LLC, d/b/a S	2372	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 205,869	205,869		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 57,125	57,125		
4. Social Security (F.I.C.A.)	\$ 340,195	340,195		
5. Health Insurance	\$ 469,493	469,493		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 158,142	158,142		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 20,777	20,777		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 418,996	418,996		
d. Accounting and Auditing	\$			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 0	0		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 14,423	14,423		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 28,239	28,239		
2. Cellular Phones	\$ 751	751		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 653	653		
3. Resident Day User Fee	\$ 647,941	647,941		
Subtotal	\$ 2,362,603	2,362,603		

* 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**

72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description		CCNH	RHNS	(Specify)
1020520020	Union Health & Welfar	824.08	0	
3005520020	Union Health & Welfar	355.88	0	
3030520020	Union Health & Welfar	-	0	
3080520020	Union Health & Welfar	1,496.54	0	
3225520020	Union Health & Welfar	15,170.31	0	
5035520020	Union Health & Welfar	216.14	0	
3080520050	Employee Benefits-Oth	1,440.69	0	
3225520050	Employee Benefits-Oth	1,273.37	0	
3030520020	Union Health & Welfar	-	0	
	0	0	-	0
	0	0	-	0
Total		\$ 20,777	\$ -	\$ -

0

Schedule of Other Taxes

Description		CCNH	RHNS	(Specify)
1020640110	Sales Tax	653.00	0	0
1020640110	Sales Tax	-	0	0
	0	0	-	0
	0	0	-	
Total		\$ 653	\$ -	\$ -

\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
72 Salmon Brook Drive Operations LLC, d/b/a Salmc	2372	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,362,603	2,362,603			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 356	356			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 1,514	1,514			
5. Education Expenses Related to Seminars and Conventions	\$ 375	375			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 16,288	16,288			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,647	3,647			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,064	10,064			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 146	146			
10. Contributions*** See Attached Schedule	\$ 1,159	1,159			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 6,115	6,115			
12. Administrative Management Services**	\$ 469,454	469,454			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 33,066	33,066			
C-14 Total Administrative & General Expenditures	\$ 2,904,787	2,904,787			

* 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 C-1 - Management Services*

Name of Facility 72 Salmon Brook Drive Operations LLC,	License No. 2372	Report for Year Ended 9/30/2018	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 #
Genesis Healthcare , 101 East St., Kennett Square, PA 19348	478,935	Mgmt Services, Property Mgmt Assisting, MIS, Personnel, Compliance	pg 16 m-12
Genesis Healthcare , 101 East St., Kennett Square, PA 19348	48,253	Capital Interest	pg 26 12-A-1

*** 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 72 Salmon Brook Drive Operations LLC, d/b/a Salmon		License No. 2372	Report for Year Ended 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	172,729	172,729		
2. Non-Food Supplies	\$	25,602	25,602		
3. Other (Specify) _____	\$	(1,039)	(1,039)		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	643,703	643,703	
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c)		\$	840,995	840,995	
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals:	Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		
I. Did you receive revenue from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		
L. Is any revenue collected from these people?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		
O. Is any revenue collected from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.
P. 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.

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

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

Name of Facility 72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook		License No. 2372	Report for Year Ended 9/30/2018	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. \$	6,076	6,076	
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. \$	14,235	14,235	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	223,835	223,835	
c. Other (Specify)		\$			
3D. Total Laundry Expenditures (3a + b + c)		\$	244,146	244,146	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue 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)			

* 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 3E.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** 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
72 Salmon Brook Drive Operations LLC, d/b/a		2372	9/30/2018		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. \$	23,690	23,690		
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. \$	339,311	339,311		
c.	Other (<i>Specify</i>)		\$			
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 363,001	363,001		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	241,895	241,895		
b.	Medicine Cabinet Drugs	\$	26,918	26,918		
c.	Medical and Therapeutic Supplies	\$	117,715	117,715		
d.	Ambulance/Limousine***	\$	36,745	36,745		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	10,536	10,536		
f.	X-rays and Related Radiological Procedures***	\$	10,659	10,659		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	32,316	32,316		
i.	Recreation	\$	26,140	26,140		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	83,403	83,403		
5M.	Total Resident Care Expenditures (5a - 5l)		\$ 586,329	586,329		

* 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.

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

Name of Facility 72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center			License No. 2372		Report for Year Ended 9/30/2018			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	Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Vendor Contracted	Laundry Purchased Services	223,835			19	3b
Healthcare Services Group	Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Vendor Contracted	Housekeeping Purchased Services	339,311			20	4b
Healthcare Services Group	Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Vendor Contracted	Dietary Purchased Services	643,648			18	2b
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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
72 Salmon Brook Drive Operations LLC, d/b/a	2372	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 202,938	202,938				
b. Heat	\$ 51,785	51,785				
c. Light & Power	\$ 270,584	270,584				
d. Water	\$ 44,045	44,045				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 569,352	569,352				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 652	652				
c. Non-Movable Equipment	\$ 571	571				
d. Movable Equipment	\$ 47,233	47,233				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 48,456	48,456				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,203,429	1,203,429				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 232,014	232,014				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,483,899	1,483,899				

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

Depreciation Schedule

Name of Facility 72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center		License No. 2372			Report for Year Ended 9/30/2018			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		17,485		17,485	1,314	S/L	Various					
2. Disposals (attach schedule)		(16,702)		(16,702)	(1,314)							
3. Acquired during this report period (attach schedule)		(783)		(783)								
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period		11,023,156		11,023,156	1,766,472	S/L	Various	0				
2. Disposals (attach schedule)		(11,023,156)		(11,023,156)	(1,766,472)							
3. Acquired during this report period (attach schedule)		58,793		58,793				652				
B-4. Subtotal									652			
C. Non-Movable Equipment												
1. Acquired prior to this report period		79,792		79,792	23,609	S/L	Various	0				
2. Disposals (attach schedule)		(79,792)		(79,792)	(23,609)							
3. Acquired during this report period (attach schedule)		13,020		13,020				571				
C-4. Subtotal									571			
		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.									S/L	Various		
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period						614,349	614,349	427,174	S/L	Various	43,906	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)						46,186	46,186				3,327	
D-3. Subtotal												47,233
E. Total Depreciation												48,456

72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center
9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2017	Reversed Sep 2017 Accrual	\$ (783)	-	\$ -
Total additions for Land Improvements		\$ (783)		\$ - *
Deletions:				
43009	Various Deletions	\$ (16,702)		\$ (1,314)
Total deletions for Land Improvements		\$ (16,702)		\$ (1,314) **

*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:				
11/30/2017	2 Red Oak Wood Doors	\$ 3,161	20.00	\$ 132
12/31/2017	Doors push plates kick plates	\$ 3,161	20.00	\$ 119
1/31/2018	Wall hung sink and faucet	\$ 570	20.00	\$ 19
4/30/2018	Deposit for 2 doors	\$ 6,235	20.00	\$ 130
6/30/2018	Emergency Lighting Work	\$ 13,241	20.00	\$ 166
6/30/2018	New Compressor and Drier on Kitchen	\$ 2,893	20.00	\$ 36
8/31/2018	Add 2 Sprinklers in Laundry Room	\$ 5,531	20.00	\$ 23
8/31/2018	Air Handler Unit	\$ 6,815	20.00	\$ 28
9/30/2018	Sep 2018 Accrual - RP Masiello, Inc2	\$ 17,187	20.00	\$ -
Total additions for Building Improvements		\$ 58,793		\$ 652 *
Deletions:				
10/1/2017	Various Deletions	\$ (11,023,156)		\$ (1,766,472)
Total deletions for Building Improvements		\$ (11,023,156)		\$ (1,766,472) **

*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:				
10/31/2017	Final install pay on 120 gal hot water heater	\$ 515	10.00	\$ 47
10/31/2017	1st install pay on 120 gal hot water heater	\$ 2,340	10.00	\$ 215
10/31/2017	2nd install pay on 120 gal hot water heater	\$ 2,340	10.00	\$ 215
7/31/2018	A.O. Smith 80 Gal Water Heater	\$ 3,520	10.00	\$ 59
8/31/2018	Final Payment for Water Heater	\$ 4,305	10.00	\$ 36
Total additions for Non-Movable Equipment		\$ 13,020		\$ 571 *
Deletions:				

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
72 Salmon Brook Drive Operations LLC, d/b/a Salmon Broo			2372		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* 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 72 Salmon Brook Drive Operations LI	License No. 2372	Report for Year Ended 9/30/2018	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		130		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd 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
Well Tower /Healthcare REIT, Inc	Building and Equipment	04/01/11	20	1,203,429
Address: One Seagate Suite 1500				
Toledo, OH 43603-1475				

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
72 Salmon Brook Drive Operations L		2372	9/30/2018			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 48,253	48,253				
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)		\$ 48,253	48,253				

(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
72 Salmon Brook Drive Operations		2372		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				48,253	48,253		
12. C. Movable Equipment							
1. Automotive Equipment \$							
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify) \$							
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) \$							
12. D. Other Interest Expense (Specify) \$							
13. Total All Interest Expense (12B7 + 12C3 + 12D) \$				48,253	48,253		
14. Insurance							
a. Insurance on Property (buildings only) \$				6,583	6,583		
b. Insurance on Automobiles \$							
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage) \$				210,357	210,357		
2. Fire and Extended Coverage \$							
3. Other (Specify) \$							
14d. Total Insurance Expenditures (14a + b + c) \$				216,940	216,940		
15. Total All Expenditures (A-13 thru C-14) \$				13,241,709	13,241,709		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook c				2372	9/30/2018	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	\$ 32,874	32,874		
Page 13 - Professional Fees							
5.	13	B-8-c	Resident Care Physicians **	\$			
6.		B-10	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 1,116,197	1,116,197		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1-c	Bad Debts	\$ 418,996	418,996		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m-2 &	Unallowable Advertising *	\$ 16,288	16,288		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$ 1,159	1,159		
21.			Unallowable Management Fees	\$ (9,481)	(9,481)		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 42,011	42,011		
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)				\$ 1,618,044	1,618,044		

* 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	2	Administrator's salary disallowed	0	32873.75	0	0
10	A-12d	unallowed C.N.A no license period s	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
Total Other Salaries Adjustment				\$ 32,874	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)	
13	5	Rehabilitation Services	3120620020	115329.07	0	0
13	5	Rehabilitation Services	3195620020	612254.15	0	0
13	9	Speech Therapist	3170620020	159917.87	0	0
13	10	Occupational Therapist	3105620020	177740.67	0	0
13	12	Other	3010620020	0	0	0
13	12	Other	3015620020	3128.14	0	0
13	12	Respiratory Purchased Services	3155620020	47827.16	0	0
					0	0
					0	0
					0	0
					0	0
					0	0
Total Other Fees Adjustments				\$ 1,116,197	\$ -	\$ -
				\$ -		

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)	
16	m13	Collection Fees	1020630120	25,074.01	0	0
16	m13	Estimated Accrual	1020660990	(5,770.67)	0	0
16	m13	Penalty	1020800030	-	0	0
16	m-13	Penalty and Fines	1020640080	-	0	0
16	m-13	Non-recurring Charges	7010800030	-	0	0
16	m-12	0	0	-	0	0
16	m-8a	Dues to Chamber of Commerce	0	-	0	0
15	1-a-1	adj workers comp	0	22,707.76	0	0
0	0	0	0	-	0	0
0	0	0	0	-	0	0
Total Other A&G Adjustments				\$ 42,011	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
72 Salmon Brook Drive Operations LLC, d/b/a Salmon Broo				2372	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,618,044	1,618,044		
Page 20 - Resident Care Supplies***							
27.	20	5-a-2	Prescription Drugs	\$ 241,895	241,895		
28.	20	5-d	Ambulance/Limousine	\$ 36,745	36,745		
29.	20	5-f	X-rays, etc	\$ 10,659	10,659		
30.	20	5-h	Laboratory	\$ 32,316	32,316		
31.			Medical Supplies	\$			
32.	20	5-e-2	Oxygen (non emergency)	\$ 10,536	10,536		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 35,860	35,860		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 11,672	11,672		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 198,729	198,729		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,196,457	2,196,457		

*** 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.

72 Salmon Brook Drive Operations LLC, d/b/a Salmon Brook center
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20.00	5-j	Consolidated Billing	10,205.42	3010610300	-
20.00	5-j	RHS Intercompany Supplies	15,845.72	3155630530	-
20.00	5-j	RHS Intercompany Rental	9,808.91	3155660080	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
Total Other Ancillary Costs			\$ 35,860	\$ -	\$ -
			\$ -		

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)
27.00	14 c1	General liability Insurance Adjust	198,729.15	-	-
27.00	14c1	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
Total Other Adjustments			\$ 198,729	\$ -	\$ -
			\$ 198,729		

Schedule of Unallowable Building Interest

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

Schedule of Other Misc - Other Indirect

Page Ref	Line Ref	Description	CCNH	RHNS	i
20.00	5-i	Cable TV	11,671.76	3005660130	allow \$3600
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
Total Other Misc - Other Indirect			\$ 11,672	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
72 Salmon Brook Drive Operations LLC, 2372		9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,805,672	11,805,672			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,924,844)	(5,924,844)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,302,598	2,302,598			
b. Medicare Room and Board Contractual Allowance **	\$ (784,314)	(784,314)			
4. a. Private-Pay Residents and Other	\$ 3,295,540	3,295,540			
b. Private-Pay Room and Board Contractual Allowance **	\$ (785,215)	(785,215)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 142,053	142,053			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (48,386)	(48,386)			
c. Prescription Drugs - Non-Medicare	\$ 108,009	108,009			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (27,272)	(27,272)			
2. a. Medical Supplies - Medicare	\$ 4	4			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (1)	(1)			
c. Medical Supplies - Non-Medicare	\$ 140	140			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (37)	(37)			
3. a. Physical Therapy - Medicare	\$ 657,643	657,643			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (224,007)	(224,007)			
c. Physical Therapy - Non-Medicare	\$ 369,870	369,870			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (99,558)	(99,558)			
4. a. Speech Therapy - Medicare	\$ 337,497	337,497			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (114,959)	(114,959)			
c. Speech Therapy - Non-Medicare	\$ 199,287	199,287			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (52,039)	(52,039)			
5. a. Occupational Therapy - Medicare	\$ 796,096	796,096			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (271,167)	(271,167)			
c. Occupational Therapy - Non-Medicare	\$ 398,637	398,637			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (108,323)	(108,323)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 34,382	34,382			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 27,968	27,968			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,035,275	12,035,275			
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>)	\$ 179	179			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 4,700	4,700			
8. Other (<i>Specify</i>)	\$ 620	620			
V. Total Other Revenue (1 thru 8)	\$ 5,499	5,499			
VI. Total All Revenue (III +V)	\$ 12,040,774	12,040,774			

* 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)
II-6-a	Medicare Part A	X-Ray	1,384.01	-	0
II-6-a	Medicare Part A	Laboratory	27,809.74	-	0
II-6-a	Medicare Part A	Respiratory Therapy & Supplie	2,439.50	-	0
II-6-a	Medicare Part A	Nursing Treatment Supplies	-	-	0
II-6-a	Medicare Part A	Audiology	-	-	0
II-6-a	Medicare Part A	Incontinency	-	-	0
II-6-a	Medicare Part A	Oxygen & Supplies	-	-	0
II-6-a	Medicare Part A	Physician Visit	-	-	0
II-6-a	Medicare Part A	Ambulance	12,024.59	-	0
II-6-a	Medicare Part A	Flu Shot	8,485.43	-	0
II-6-a	Contractuals-Medicare	X-Ray	(471.42)	-	0
II-6-a	Contractuals-Medicare	Laboratory	(9,472.59)	-	0
0	Contractuals-Medicare	Respiratory Therapy & Supplie	(830.95)	-	0
0	Contractuals-Medicare	Nursing Treatment Supplies	-	-	0
0	Contractuals-Medicare	Audiology	-	-	0
0	Contractuals-Medicare	Incontinency	-	-	0
0	Contractuals-Medicare	Oxygen & Supplies	-	-	0
0	Contractuals-Medicare	Physician Visit	-	-	0
0	Contractuals-Medicare	Ambulance	(4,095.83)	-	0
0	Contractuals-Medicare	Flu Shot	(2,890.32)	-	0
Total Other Resident Revenue - Medicare			\$ 34,382	\$ -	\$ -
			\$ -		

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description		CCNH	RHNS	(Specify)
II-6-b	Medicaid	X-Ray	229.94	-	0
II-6-b	Medicaid	Laboratory	3,231.95	-	0
II-6-b	Medicaid	Respiratory Therapy & Supplie	1,148.00	-	0
II-6-b	Medicaid	Nursing Treatment Supplies	-	-	0
II-6-b	Medicaid	Audiology	-	-	0
II-6-b	Medicaid	Incontinency	-	-	0
II-6-b	Medicaid	Oxygen & Supplies	-	-	0
II-6-b	Medicaid	Physician Visit	-	-	0
II-6-b	Medicaid	Ambulance	-	-	0
II-6-b	Medicaid	Flu Shot	-	-	0
II-6-b	Contractuals Medicaid	X-Ray	(115.40)	-	0
II-6-b	Contractuals Medicaid	Laboratory	(1,622.00)	-	0
II-6-b	Contractuals Medicaid	Respiratory Therapy & Supplie	(576.14)	-	0
II-6-b	Contractuals Medicaid	Nursing Treatment Supplies	-	-	0
II-6-b	Contractuals Medicaid	Audiology	-	-	0
II-6-b	Contractuals Medicaid	Incontinency	-	-	0
II-6-b	Contractuals Medicaid	Oxygen & Supplies	-	-	0
II-6-b	Contractuals Medicaid	Physician Visit	-	-	0
II-6-b	Contractuals Medicaid	Ambulance	-	-	0
II-6-b	Contractuals Medicaid	Flu Shot	-	-	0

II-6-b	Private and Other	X-Ray	59.70	-	0
II-6-b	Private and Other	Laboratory	18,439.06	-	0
II-6-b	Private and Other	Respiratory Therapy & Supplie	2,958.83	-	0
II-6-b	Private and Other	Nursing Treatment Supplies	-	-	0
II-6-b	Private and Other	Audiology	-	-	0
II-6-b	Private and Other	Incontinency	-	-	0
II-6-b	Private and Other	Oxygen & Supplies	-	-	0
II-6-b	Private and Other	Physician Visit	-	-	0
II-6-b	Private and Other	Ambulance	12,244.47	-	0
II-6-b	Private and Other	Flu Shot	-	-	0
II-6-b	Private and Other	Capitation Contracts	-	-	0
II-6-b	Contractuals-Non-Medicaid	X-Ray	(14.22)	-	0
II-6-b	Contractuals-Non-Medicaid	Laboratory	(4,393.40)	-	0
II-6-b	Contractuals-Non-Medicaid	Respiratory Therapy & Supplie	(704.99)	-	0
II-6-b	Contractuals-Non-Medicaid	Nursing Treatment Supplies	-	-	0
II-6-b	Contractuals-Non-Medicaid	Audiology	-	-	0
II-6-b	Contractuals-Non-Medicaid	Incontinency	-	-	0
II-6-b	Contractuals-Non-Medicaid	Oxygen & Supplies	-	-	0
II-6-b	Contractuals-Non-Medicaid	Physician Visit	-	-	0
II-6-b	Contractuals-Non-Medicaid	Ambulance	(2,917.44)	-	0
II-6-b	Contractuals-Non-Medicaid	Flu Shot	-	-	0
II-6-b	Contractuals-Non-Medicaid	Capitation Contracts	-	-	0
Total Other Resident Revenue			\$ 27,968	\$ -	\$ -
			\$ -		

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
Interest Inc		0	-	0	0
IV-5	Interest On Overdue Accour	0	179.12	0	0
Total Interest Income			\$ 179	\$ -	\$ -
			\$ -		

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
0		0	-	0
IV-8	REHABCARE SETTLEME	0	\$599.99	0
IV-8	Misc Income Dept of rehab	0	20.00	0
IV-8		0	-	0
Total Other Revenue			\$ 620	\$ -
			\$ -	

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
72 Salmon Brook Drive Operations LLC	2372	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	7,109
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,307,494
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	942
4. Inventories			\$	34,821
5. Prepaid Expenses			\$	80,178
a. Prepaid Expenses				
b. Prepaid Property Tax	47,602			
c. Prepaid Personal Property Tax				
d. Prepaid Personal Property Tax	32,576			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,430,544
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>58,793</u>		\$	58,141
	Accum. Depreciation <u>652</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>13,020</u>		\$	12,449
	Accum. Depreciation <u>571</u>	Net		
6. Movable Equipment	*Historical Cost <u>660,536</u>		\$	186,129
	Accum. Depreciation <u>474,407</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	3
_____	3			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	256,722

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
72 Salmon Brook Drive Operations LLC	2372	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	1,687,266
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			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	(4,663,716)
	I/C Due to/Due From Owned	(4,663,716)		
	I/C Due to/Due From Multicare			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(4,663,716)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	(2,976,449)

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
72 Salmon Brook Drive Operations LLC, d/b/a		2372	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	526,876
2. Notes Payable (itemize)				\$	

3. Loans Payable for Equipment (Current portion) (itemize)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)				\$	158,146
5. Accrued Payroll (Owners and/or Stockholders only)				\$	
6. Accrued Payroll Taxes Payable				\$	606
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (Current Portion)				\$	
10. Interest Payable (Exclusive of Owner and/or Related Parties)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (itemize)				\$	373,560
Accrued Provider/Bed Tax		149,263	Accr Exp Electricity	1,800	
Accr Exp Other		7,478	Deferred Revenue	23,268	
Accr Exp Water and Sewer		24,296	Accr Sales and Use Tax	88	
A/R Credit Gross Up Liability		167,367	Accrual Gas		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,059,188

* 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 72 Salmon Brook Drive Operations LLC, d	License No. 2372	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount
Total Brought Forward:				1,059,188
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		\$
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
LT Debt-Financing Obligation		15,869,744	15,878,770	
Escheatable Funds		9,026		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 15,878,770
C. Total All Liabilities (Lines A-13 + B-5)				\$ 16,937,958

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

Name of Facility	License No.	Report for Year Ended	Page	of
72 Salmon Brook Drive Operations LLC	2372	9/30/2018	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			\$	(1,840,587)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(16,872,883)
6. Gain or Loss for Period			\$	(1,200,938)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	(19,914,408)
C. Total Reserves and Net Worth			\$	(19,914,408)
D. Total Liabilities, Reserves, and Net Worth			\$	(2,976,450)

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
72 Salmon Brook Drive Operations LLC	2372	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(18,713,471)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	12,040,773
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	13,241,710
D. Net Income or Deficit			\$	(1,200,937)
E. Balance			\$	(19,914,408)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<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			\$	(19,914,408)
				09/30/18

I. Preparer's/Reviewer's Certification

Name of Facility 72 Salmon Brook Drive Operations LLC,	License No. 2372	Report for Year Ended 9/30/2018	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				
Thomas Farnan Title -Sr. Director of Reimbursement				
Address Address			Phone Number	
200 Brickstone Square, Andover, MA 01810			978-247-5029	