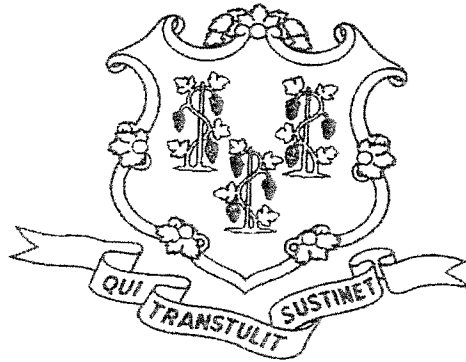


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Elim Park Baptist Home, Inc.	
Address (No. & Street, City, State, Zip Code) 140 Cook Hill Road, Cheshire, CT 06410	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input checked="" type="checkbox"/> Residential Care Home (CCNH) (RHNS)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 666c	RHNS	Residential Care Home 1500H	Medicare Provider 07-5265
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Medicaid Provider Numbers:	CCNH 6668	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) Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2022	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 Elim Park Baptist Home, Inc. [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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.

"Subject To Desk Audit Review"

Signed (Administrator) <i>[Signature]</i>		Date 2/10/2023	Signed (Owner)		Date
Printed Name (Administrator) John Sweeney			Printed Name (Owner)		
Subscribed and Sworn to before me: Julie King-Smith	State of Connecticut	Date 2/10/2023	Signed (Notary Public) <i>[Signature]</i>		Comm. Expires 10/31/2025
Address of Notary Public 48 Plank Road Prospect CT 06712					

Julie L. King-Smith
 NOTARY PUBLIC
 State of Connecticut
 My Commission Expires 10/31/2025

(Notary Seal)

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 Elim Park Baptist Home, Inc.		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 140 Cook Hill Road, Cheshire, CT 06410				
Report Prepared By Elim Park Baptist Home, Inc.		Phone Number 203-272-3547	Date 1/27/2023	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

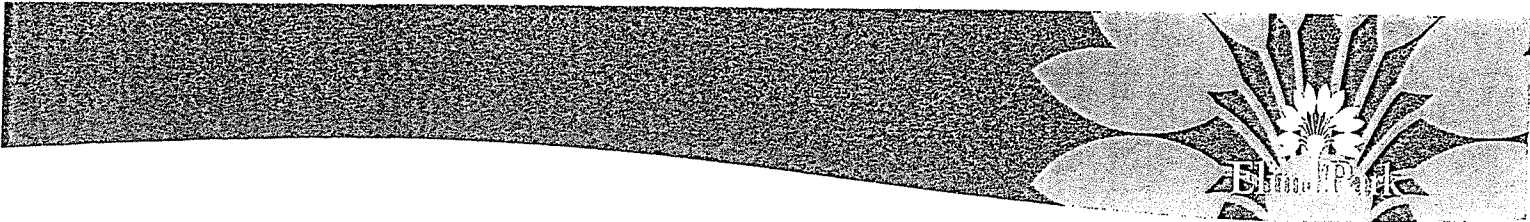
Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-272-3547		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Elim Park Baptist Home, Inc.		Address (No. & Street, City, State, Zip) 140 Cook Hill Road, Cheshire, CT 06410		
License Numbers:	CCNH 666c	RHNS	Residential Care Home 1500H	Medicare Provider No. 07-5265
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 checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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 John Sweeney		Nursing Home Administrator's License No.:	1459	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



**ELIM PARK BAPTIST HOME, INC.
BOARD OF DIRECTORS
SEPTEMBER 2022**

BOARD MEMBER	ADDRESS	BUSINESS
Director & Vice Chair Brennan, Terrence	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Director Detzler, Wayne	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Director & Chair Ecker, Roberto	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Director Hoffman, Vicki	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Director & Immediate Past Chair Nelson, Chris	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Director & Secretary Ponzani, Timothy	140 Cook Hill Road Cheshire, CT 06410	203-272-3547
Director & Treasurer Swanson, Geoffrey	140 Cook Hill Road Cheshire, CT 06410	203-272-3547



General Information and Questionnaire Related Parties*

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2022	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Elim Park Place - see attached note	150 Cook Hill Road, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	N/A		
CALTC	217 Avery Heights, Hartford, CT 06106	<input type="radio"/>	<input checked="" type="radio"/>	See attached	Page 16 Line 1m13	1,000	1,000
		<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.

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

Elim Park Baptist Home, Inc.
FYE: 09/30/2022
License#: 666C/1500H
Page 4

CALTC (Note: Group of Nonprofit Entities affiliated for the purpose of providing a seamless continuum of care across provider types. The Organization provides opportunities for managed care, group purchasing, and other cost saving measures.)

Elim Park Baptist Home, Inc. ordinarily receives Member Distribution(s) during its fiscal year. All such amount(s) are reported on Page 30 IV 8 and included in the "Miscellaneous Income" line on the Page 30 Attachment. They are not disallowed in the respective year's Medicaid Cost report. There were no Member Distributions received by Elim Park Baptist Home, Inc. during its fiscal 2022 cost report year.

Elim Park Place is the Independent Living Component of this CCRC Community.

There is one corporation with two operating divisions.
Financial Statements are prepared Individually and Consolidated.

Allocable costs for goods and services that benefit both operating divisions are allocated to each individual division based on various designated criteria, such as square footage, relative payroll costs, etc.

Please Note: As a consequence of allocating costs between the two operating divisions, and also because there is only one cash operating account for both divisions (which is on HealthCare's books), and also due to a certain dynamic within the Sage "Intaact" financial software that both divisions utilize ... each of the two operating divisions has significant Intercompany Payable and Receivable amounts on their respective Balance Sheets. These amounts are appropriately stated.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2022	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 type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
Note: General & Administrative Expenses are allocated based on patient days which is consistent with prior years which have been audited by DSS.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
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		License No.		Report for Year Ended			Page	of
Elim Park Baptist Home, Inc.		666c		9/30/2022			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						
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	06/17/21	63 months	3,539	1,327	
Kyocera	<input type="radio"/>	<input checked="" type="radio"/>	Copiers & Printers	01/09/20	60 months	51,680	21,590	
	<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"/>						
Total ***							22,917	

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

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2022	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		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
2	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
3	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
4	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Annual Audit & Related Consulting	\$	23,284	
2	Medicaid Cost Report Review, Tax Form 990 Preparation	\$	2,856	
3	ERISA Audit of Benefit Plan & Related Consulting, Form 5500 Preparation	\$	5,380	
4	Medicare Cost Report Preparation	\$	3,424	
			Charge for Services Provided	
			\$	34,944
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 Page 15 Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	See Attached Detail		See Attached Detail	
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	See Attached Detail			
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	See Attached Detail	\$	29,063	
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$	29,063
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 Page 15 Line 1e				

Medicaid Provider #6668 & 1500H

FYE 9/30/22

Legal Services Detail

From October 1, 2021 Through September 30, 2022

Required To Be Shown On Page 7 of 2022 Medicaid Cost Report

Legal Services Information

Name of Legal Firm or Independent Attorney		Telephone Number
1	Allied World Insurance Co.	(860) 284-1300
2	Carmody Torrance Sanduk & Hennessey LLP	(203) 777-5501
3	Rogan Nassau LLC	(860) 256-6300
4	Miele Law Office, LLC	(203) 272-0371
5	Garrison, Levin-Epstein, Fitzgerald & Pirrotti, PC	(203) 777-4425
6	Robinson & Cole LLP	(860) 275-8200
7	Murtha Cullina LLP	(860) 240-6000 Ext 0000
8	Summa & Ryan PC	(203) 755-0390
9	Jackson Lewis PC	(914) 514-6060

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

1	1690 New Britain Ave., Suite 101, Farmington, CT 06032
2	195 Church Street, P.O. Box 1950, Hartford, CT 06509
3	185 Asylum St #22, Hartford, CT 06103
4	396 S Main St, Cheshire, CT 06410
5	405 Orange Street, New Haven, CT 06511
6	P.O. Box 1832, New Haven, CT 06508
7	280 Trumbull Street, 12th Floor, Hartford, CT 06103-3469
8	228 Meadow Street Suite 303, Waterbury CT, 06702
9	P.O. Box 416019, Boston, MA 02241

Services Provided by This Firm (describe fully)

1	Offset of Garrison, Levin-Epstein fees .. via payments from Insurance Company	\$	(7,650)
2	Legal Representation (Lender's) Pursuant to Refinancing Of Debt With Ion Bank	\$	1,634
3	Legal Representation (Borrower's) Pursuant to Refinancing Of Debt With Ion Bank	\$	2,035
4	Review/Consultation re New Dietary Vendor Contract	\$	1,491
5	Consultation/Representation re "Directors & Officers" Litigation	\$	7,410
6	Review/Consultation-General Matters, incl. Vaccination Policy, Retention Policy, etc.	\$	10,198
7	Review/Consultation-General Matters & Collections Of Resident Balances Owed	\$	22,604
8	Review/Consultation-General Matters & Employee Policy Questions	\$	5,436
9	Voiding of Legal Charges Previously recorded during Fiscal 2021	\$	(14,094)
		Charge for Services Provided	
		\$	29,063

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

 Yes No Page 15 line 1e

**ELIM PARK BAPTIST HOME, INC.
DETAILED LEGAL FEES SCHEDULE**

FISCAL 2022

TRX Date	Account Number	Account Description	Debit Amount	Vendor Name	Reference	Comments &/or Disposition
LEGAL FEES - ADMINISTRATION GL 1.8300.6420						
3/17/2022	1.8300.6420	Legal fees	\$240.00	ALLIED AW SPECIALT	Legal payment	Reimbursements from the Insurance Company for Garrison
2/28/2022	1.8300.6420	Legal fees	\$7,410.00	ALLIED AW SPECIALT	GI To Record Revenue	Reimbursements from the Insurance Company for Garrison
11/30/2021	1.8300.6420	Legal fees	\$2,010.00	GARRISON, LEVIN-E	3712018-00M, NOV 21	Reimbursed by AW Specialty Insurance Company
1/11/2022	1.8300.6420	Legal fees	\$5,400.00	GARRISON, LEVIN-E	3712018-00M, 12/21-01/22	Reimbursed by AW Specialty Insurance Company
6/30/2022	1.8300.6420	Legal fees	\$1,633.50	CARMODY TORRANCE SAND	Loan Refinancing Cost	Legal costs for new Ion Bank loan
6/30/2022	1.8300.6420	Legal fees	\$2,035.05	ROGIN NASSAU LLC	Loan Refinancing Cost	Legal costs for new Ion Bank loan
8/1/2022	1.8300.6420	Legal fees	\$816.64	MIELE LAW OFFICE, LLC	MIELE LAW OFFICE, LLC: HHS SENIOR LIVING CONFERENCE CALL	New Dietary vendor contract review
9/25/2022	1.8300.6420	Legal fees	\$674.56	MIELE LAW OFFICE, LLC	TELEPHONE CONFERENCE: REVIEW CONTRACTS, KONE ELEVATOR	
10/1/2021	1.8300.6420	Legal fees	\$1,458.00	MURTHA CULLINA LLP	MAINTENANCE, PARKING LOT AGREEMENT	Dietary Contract review and creation
11/1/2021	1.8300.6420	Legal fees	\$4,799.50	MURTHA CULLINA LLP	LEGAL, GOVERNANCE ISSUES/DPH	Email retention policy review
4/1/2022	1.8300.6420	Legal fees	\$4,176.50	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Review of By-Laws, conflict of interest policy, governance review
4/1/2022	1.8300.6420	Legal fees	\$413.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-Unsuccessful thus far
4/1/2022	1.8300.6420	Legal fees	\$147.50	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$122.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$669.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$564.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$1,537.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Board governance question
4/1/2022	1.8300.6420	Legal fees	\$59.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Board governance question
4/1/2022	1.8300.6420	Legal fees	\$29.50	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$30.50	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$305.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$3,662.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Review of By-Laws, conflict of interest policy, governance review
4/1/2022	1.8300.6420	Legal fees	\$94.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Review of By-Laws, conflict of interest policy, governance review
4/1/2022	1.8300.6420	Legal fees	\$29.50	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$30.50	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$30.50	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$1,799.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Review of By-Laws, conflict of interest policy, governance review
4/1/2022	1.8300.6420	Legal fees	\$327.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Review of By-Laws, conflict of interest policy, governance review
4/1/2022	1.8300.6420	Legal fees	\$29.50	MURTHA CULLINA LLP	MURTHA CULLINA LLP: PROFESSIONAL SERVICES	Collections re HealthCare resident-A/R Balance written off
4/1/2022	1.8300.6420	Legal fees	\$763.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: CONFERENCE RCH DISCHARGE CONFERENCE CALL	Collections re HealthCare resident-A/R Balance written off
8/1/2022	1.8300.6420	Legal fees	\$272.50	MURTHA CULLINA LLP	MURTHA CULLINA LLP: CONFERENCE RCH VIOLATIONS AND POC	Collections re HealthCare resident-A/R Balance written off
9/23/2022	1.8300.6420	Legal fees	\$1,256.00	MURTHA CULLINA LLP	MURTHA CULLINA LLP: EMAILS/CALLS REGARDING M. MALIK AND RCH	RCH discharge questions
9/12/2022	1.8300.6420	Legal fees	\$1,802.50	ROBINSON & COLE	ROBINSON & COLE: EMPLOYMENT COUNSELING/LEGAL SERVICES	Conservatorship questions
9/14/2022	1.8300.6420	Legal fees	\$662.50	ROBINSON & COLE	ROBINSON & COLE: BB CONFERENCE RE SODEXO	Sodexo Dietary vendor-Contract Termination Review
9/30/2022	1.8300.6420	Legal fees	\$512.00	ROBINSON & COLE	ROBINSON & COLE: REVIEW SODEXO AGREEMENT	Sodexo Dietary vendor-Contract Termination Review
9/30/2022	1.8300.6420	Legal fees	\$743.00	ROBINSON & COLE	ROBINSON & COLE: REVIEW SODEXO AGREEMENT	Sodexo Dietary vendor-Contract Termination Review
9/30/2022	1.8300.6420	Legal fees	\$795.00	ROBINSON & COLE	ROBINSON & COLE: REVIEW SUBPOENA	Sodexo Dietary vendor-Contract Termination Review
9/30/2022	1.8300.6420	Legal fees	\$550.00	ROBINSON & COLE	ROBINSON & COLE: REVIEW VACCINATION EMAILS TO EMPLOYEES	Legal Review of Subpoena
9/30/2022	1.8300.6420	Legal fees	\$238.50	ROBINSON & COLE	ROBINSON & COLE: SODEXO COUNSEL/DISPUTE	Review vaccination policy and emails
10/31/2021	1.8300.6420	Legal fees	\$72.50	SUMMA & RYAN PC	TELE CONF WITH BB	Sodexo Dietary vendor-Contract Termination Review
12/20/2021	1.8300.6420	Legal fees	\$217.50	SUMMA & RYAN PC	TELE CONF WITH BB, STAFF/OTHER	Covid question
6/1/2022	1.8300.6420	Legal fees	\$1,113.60	SUMMA & RYAN PC	SUMMA & RYAN PC	Drug testing question
6/1/2022	1.8300.6420	Legal fees	\$232.00	SUMMA & RYAN PC	SUMMA & RYAN PC	Handbook review, policy review
6/1/2022	1.8300.6420	Legal fees		SUMMA & RYAN PC	SUMMA & RYAN PC	Guidance for employee issue

ELIM PARK BAPTIST HOME, INC.
DETAILED LEGAL FEES SCHEDULE

FISCAL 2022

TRX Date	Account Number	Account Description	Debit Amount	Vendor Name	Reference	Comments &/or Disposition
6/1/2022	1.8300.6420	Legal fees	\$459.20	SUMMA & RYAN PC		Discipline training, harassment complaint
7/18/2022	1.8300.6420	Legal fees	\$1,763.20	SUMMA & RYAN PC		Handbook review, policy review
			\$36,685.25			
TRX Date	Account Number	Account Description	Debit Amount	Vendor Name	Reference	Comments &/or Disposition
1/19/2022	1.8900.6420	Legal Fees- HR	(\$6,259.86)	JACKSON LEWIS PC		Voiding of Jackson Lewis invoice recording in fiscal 2021
1/19/2022	1.8900.6420	Legal Fees- HR	(\$7,233.79)	JACKSON LEWIS PC		Voiding of Jackson Lewis invoice recording in fiscal 2024
1/19/2022	1.8900.6420	Legal Fees- HR	(\$600.00)	JACKSON LEWIS PC		Voiding of Jackson Lewis invoice recording in fiscal 2025
9/30/2022	1.8900.6420	Legal Fees- HR	\$800.00	ROBINSON & COLE	ROBINSON & COLE: DISCUSS SODEXO AGREEMENT	Sodexo Dietary vendor-Contract Termination Review
9/30/2022	1.8900.6420	Legal Fees- HR	\$1,588.00	ROBINSON & COLE	ROBINSON & COLE: DRAFT RETENTION POLICY	Draft email retention policy
9/30/2022	1.8900.6420	Legal Fees- HR	\$106.00	ROBINSON & COLE	ROBINSON & COLE: REVIEW BOOSTER POLICY	Review booster policy
9/30/2022	1.8900.6420	Legal Fees- HR	\$2,400.00	ROBINSON & COLE	ROBINSON & COLE: REVIEW VACCINATION POLICY/GOVERNMENT'S ORD	Vaccine policy
11/15/2021	1.8900.6420	Legal Fees- HR	\$278.40	SUMMA & RYAN PC	TELE CONF W/ J. GILBERT, HIRIN	Consultation re Background Check requirements
2/1/2022	1.8900.6420	Legal Fees- HR	\$603.20	SUMMA & RYAN PC	TELE CONF, EMAIL EXCHANGES	DNS severence, other personnel issues
8/10/2022	1.8900.6420	Legal Fees- HR	\$696.00	SUMMA & RYAN PC	SUMMA & RYAN PC: REVIEW EMAIL/EMPLOYMENT CONTRACTS	Various HR issues
			(\$7,622.05)			
GRAND TOTAL LEGAL FEES FYE 2022			\$29,063.20			
Subtotals By Vendor:						
Allied World Insurance Co. & Other		(\$7,650.00)				D & O Litigation
Carmody Torrance Sanduk & Hen		\$1,633.50				D & O Litigation
Rogin Nassau LLC		\$2,035.05				Legal Fees-Refinancing Of Existing Debt with Ion Bank
Miele Law Office LLC		\$1,491.20				Legal Fees-Refinancing Of Existing Debt with Ion Bank
Garrison, Levin-Epstein ...		\$7,410.00				Collection Matters
Robinson and Cole LLP		\$10,197.50				Review Bylaws & Various Policies-Disallow 50% Attributable to IL
Murtha Cullina LLP		\$22,604.00				Review Subpoena
Summa & Ryan PC		\$5,435.60				Draft E-Mail Retention Policy-Disallow 50% Attributable to IL
Jackson Lewis PC		(\$14,093.65)				Voided Charges in '22 pertain to Employee Discrimination settlement cost that was 50% disallowed in fiscal '21-Hence 50% of Void charges are being shown as reduction of total legal disallowances for fiscal '22
TOTAL		\$29,063.20				(\$7,046.83)
						\$11,162.97

Schedule of Resident Statistics

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c		Report for Year Ended 9/30/2022				Page 8		of 37			
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30							
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	132	90		42	132	90		42				
B. On last day of THIS report period												
2. Number of Residents												
A. As of midnight of PREVIOUS report period	107	73		34	107	73		34				
B. As of midnight of THIS report period	111	77		34					111	77		34
3. Total Number of Days Care Provided During Period												
A. Medicare	3,977	3,977			3,165	3,165			812	812		
B. Medicaid (Conn.)	15,523	15,523			11,346	11,346			4,177	4,177		
C. Medicaid (other states)												
D. Private Pay	5,773	4,587		1,186	4,139	3,247		892	1,634	1,340		294
E. State SSI for RCH	11,163			11,163	8,299			8,299	2,864			2,864
F. Other (Specify) Managed Care & Inpatient Hos	3,454	3,454			2,555	2,555			899	899		
G. Total Care Days During Period (3A thru F)	39,890	27,541		12,349	29,504	20,313		9,191	10,386	7,228		3,158
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)	39,890	27,541		12,349	29,504	20,313		9,191	10,386	7,228		3,158

Schedule of Resident Statistics (Cont'd)

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2022	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	Residential Care Home (3)	Lost			Gained			CCNH	RHNS	Residential Care Home	
				(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	Residential Care Home
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	Residential Care Home	R.C.H.	ICF-MR
No. of Residents	11	44		22		2	32	
Per Diem Rate								
a. One bed rm.	Various PPS	303.87		580.00		195.00	156.84	
b. Two bed rms.	Various PPS	303.87		550.00		170.00	156.84	
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	5,331	5,331		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	16,336	16,336		
D. Total Physical Therapy Treatments	21,667	21,667		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	241	241		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,247	1,247		
D. Total Speech Therapy Treatments	1,488	1,488		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,312	2,312		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	15,967	15,967		
D. Total Occupational Therapy Treatments	18,279	18,279		

Report of Expenditures - Salaries & Wages

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2022	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	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	157,164	1,346			70,470	604
2. Administrator(s) (Complete also Sec. III of Schedule A1)	101,647	1,346			45,577	604
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	380,714	13,167			244,579	7,786
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	304,770	17,314			136,654	7,764
6. Housekeeping Service						
a. Head Housekeeper	22,165	516			9,705	226
b. Other Housekeeping Workers	165,093	10,416			72,286	4,561
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	23,054	466			10,094	204
b. Other Maintenance Workers	83,421	3,255			36,526	1,425
8. Laundry Service						
a. Supervisor	3,990	303			2,130	162
b. Other Laundry Workers	25,302	1,432			13,505	764
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	42,221	673			18,931	302
b. Other Accountants	172,068	4,958			77,153	2,223
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	214,707	2,867			24,378	325
b. RN						
1. Direct Care	1,423,583	29,704				
2. Administrative**	415,800	8,020			13,523	243
c. LPN						
1. Direct Care	395,187	11,553			27,158	924
2. Administrative**						
d. Aides and Attendants	1,485,529	67,508			266,210	11,858
e. Physical Therapists	340,854	8,511				
f. Speech Therapists	67,946	1,211				
g. Occupational Therapists	288,686	7,782				
h. Recreation Workers	91,449	4,368			41,005	1,959
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	76,741	2,085			34,410	935
n. Marketing	7,009	130			3,143	58
o. Other (Specify) See Attached Schedule	22,981	383			10,304	172
<i>A-13. Total Salary Expenditures</i>	6,312,081	199,313			1,157,741	43,099

* 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.

Medicaid Provider #6668 & 1500H
 FYE 9/30/2022

Attachment To Page 10a re Schedule Of Other Fees (Page 13)
 October 1, 2021 Through September 30, 2022

	TOTAL PURCH. SERVICES- THERAPY COST	TOTAL PURCH. SERVICES- THERAPY HOURS	ALLOCATION FACTOR	ALLOCATED PURCH. SERVICES- THERAPY COST	ALLOCATED PURCH. SERVICES- THERAPY HOURS
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Physical Therapy	\$167,486	2,175	x 21,667 / 41,434 =	\$87,583	1,137
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Occupational Therapy	\$167,486	2,175	x 18,279 / 41,434 =	\$73,888	960
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Speech Therapy	\$167,486	2,175	x 1,488 / 41,434 =	\$6,015	78
TOTAL				\$167,486	2,175

NOTE: Allocation factors above are based on percentage of respective Physical Therapy units, Occupational Therapy units, or Speech Therapy units ... to Total Therapy Units.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Wages- Director- Christian Ministries - disallowed p 28 (Atta	\$ 13,919	383	\$ -	-	\$ 6,241	172
Wages - Pastor - Housing - disallowed p 28 (Attachment)	\$ 9,062				\$ 4,063	
Total	\$ 22,981	383	\$ -	-	\$ 10,304	172

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Purchased Services - Management-Therapy (See Detail Attac	\$ 167,486	2,175				
Purchased Services- Christian Ministries	\$ 742	6			\$ 332	3
Total	\$ 168,228	2,181	\$ -	-	\$ 332	3

**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			
Elim Park Baptist Home, Inc.		666c		9/30/2022		11	37			
Name	Salary Paid		Residential Care Home	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								
Section I - Operators/Owners										
Brian Bedard	96,263		43,249	Non-discrim. except for life insurance	CEO and President	975	A1	Elim Park Place, 150 Cook Hill Road, Cheshire, CT	975	140,610
Zell Gaston	60,804		27,318	Non-discrim. except for life insurance	Chief Financial Officer	975	A1	Elim Park Place, 150 Cook Hill Road, Cheshire, CT	975	88,864
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).										
Timothy Sweeney	2,441		1,097		Groundskeeper	240	A7b	Elim Park Place, 150 Cook Hill Road, Cheshire CT	1,664	118

* 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) Elim Park Baptist Home, Inc.		License No. 666c		Report for Year Ended 9/30/2022		Page 12	of 37			
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
Section III - Administrators***										
John Sweeney	101,647		45,577	Non-discrim. except for life insurance	Administrator - Management of facility	1,950	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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Elim Park Baptist Home, Inc.	666c	9/30/2022	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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	5,099	480				
3. Pharmacist	9,127	230				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker	3,507	27			1,573	12
8. Physicians						
a. Medical Director (entire facility)	41,543	104				
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	110,222	791				
2. Administrative***						
b. LPN						
1. Direct Care	231,297	3,018				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	168,228	2,181			332	3
B-13 Total Fees Paid in Lieu of Salaries	569,023	6,831			1,905	15

* 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.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Wages- Director- Christian Ministries - disallowed p 28 (Attac	\$ 13,919	383	\$ -	-	\$ 6,241	172
Wages - Pastor - Housing - disallowed p 28 (Attachment)	\$ 9,062				\$ 4,063	
Total	\$ 22,981	383	\$ -	-	\$ 10,304	172

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Purchased Services - Management-Therapy (See Detail Attac	\$ 167,486	2,175				
Purchased Services- Christian Ministries	\$ 742	6			\$ 332	3
Total	\$ 168,228	2,181	\$ -	-	\$ 332	3

Medicaid Provider #6668 & 1500H
 FYE 9/30/2022

Attachment To Page 10a re Schedule Of Other Fees (Page 13)
 October 1, 2021 Through September 30, 2022

	TOTAL PURCH. SERVICES- THERAPY COST	TOTAL PURCH. SERVICES- THERAPY HOURS	ALLOCATION FACTOR	ALLOCATED PURCH. SERVICES- THERAPY COST	ALLOCATED PURCH. SERVICES- THERAPY HOURS
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Physical Therapy	\$167,486	2,175	x 21,667 / 41,434 =	\$87,583	1,137
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Occupational Therapy	\$167,486	2,175	x 18,279 / 41,434 =	\$73,888	960
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Speech Therapy	\$167,486	2,175	x 1,488 / 41,434 =	\$6,015	78
TOTAL				\$167,486	2,175

NOTE: Allocation factors above are based on percentage of respective Physical Therapy units, Occupational Therapy units, or Speech Therapy units .. to Total Therapy Units.

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

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
MARTHA A KURILEC	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
ADEDAYO O ADETOLA	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
ANITA SIARKOWSKI	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
ANTHONY RARUS	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
CHRIS MERWIN	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
DON PIERSON	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
DOUGLAS CODIANNI	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
HENRY BERGERON	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
JANE MARINO	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
JOHN BUSSMANN	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
JONATHAN CONDIE	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
KAYTEE DEVLIN-BATTER	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
LARRY BATTER	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
NICHOLAS I STARG	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
NICK STARGU	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
RICHARD DAGENAI	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
SHAWN TAYLOR	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
THOMAS L ALVORD	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
TONY RARUS	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
VICTOR ARDUINI	Agency Nurses and Aides	<input type="radio"/>	<input checked="" type="radio"/>		
ALLEN J HILL	Christian Ministries - Pipe Organ Service	<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
Elim Park Baptist Home, Inc.	666c	9/30/2022	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 80,283	67,840		12,443
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 20,315	17,166		3,149
4. Social Security (F.I.C.A.)	\$ 542,262	458,217		84,045
5. Health Insurance	\$ 673,234	568,890		104,344
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 15,470	13,072		2,398
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 247,971	209,538		38,433
8. Uniform Allowance	\$ 10,293	8,698		1,595
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 100,004	69,045		30,959
d. Accounting and Auditing	\$ 34,944	24,126		10,818
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 29,063	20,066		8,997
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 20,061	13,851		6,210
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 21,783	15,039		6,744
2. Cellular Phones	\$ 5,619	3,879		1,740
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	\$			
3. Resident Day User Fee	\$			
Subtotal	\$ 1,801,302	1,489,427		311,875

* 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	Residential Care Home
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2022	16	37
				Residential
Item	Total	CCNH	RHNS	Care Home
Subtotals Brought Forward:	1,801,302	1,489,427		311,875
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 6,811	4,702		2,109
3. Gifts to Staff and Residents	\$ 35,491	24,504		10,987
4. Employee Travel	\$			
5. Education Expenses Related to Seminars and Conventions	\$ 7,324	5,057		2,267
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 1,923	1,328		595
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 51,198	35,348		15,850
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 60,790	41,971		18,819
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	\$ 4,288	2,961		1,327
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 17,778	12,275		5,503
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 785	542		243
9. Subscriptions	\$ 1,617	1,116		501
10. Contributions*** See Attached Schedule	\$ 195,012	134,641		60,371
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 117,021	80,794		36,227
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 199,849	137,583		62,266
C-14 Total Administrative & General Expenditures	\$ 2,501,189	1,972,249		528,940

* 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	Residential Care Home
	\$ -	\$ -	\$ -
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Marketing - Advertising Other/Public Relations - disallowed on p. 28	\$ 28,069	\$ -	\$ 12,586
Marketing - Admissions Expense (Non-Wages)- disallowed on p. 28	\$ 13,902		\$ 6,233
Total Other Advertising	\$ 41,971	\$ -	\$ 18,819

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
AICPA - disallowed p. 28 (Attachment)	\$ 427	\$ -	\$ 191
CAHCF	\$ 4,482		\$ 2,009
East Coast Conference - Ministerial Dues	\$ 60		\$ 27
Leading Age	\$ 7,122		\$ 3,193
SHRM	\$ 151		\$ 68
Oklahoma Accountancy Board	\$ 33		\$ 15
Total Dues	\$ 12,275	\$ -	\$ 5,503

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
Cheshire, CT Police & Fire Department Donations	\$ 134,641	\$ -	\$ 60,371
Total Contributions	\$ 134,641	\$ -	\$ 60,371

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Purchased Services Nursing Admin - OnShift Scheduling Software	\$ 5,468		\$ 2,452
Supplies - Christian Ministries	\$ 17		\$ 7
Employee Physicals & Other - Pre Placement Physicals (disallowed on p. 2	\$ 439		\$ 197
Professional Fees	\$ 55,877		\$ 25,054
Tuition Reimbursement - disallowed p. 28	\$ 52		\$ 23
Licenses	\$ 646		\$ 289
Bank & Credit Card Fees - payment processing, check orders, stop payme	\$ 11,565		\$ 5,186
Miscellaneous - Administration (Disallow)	\$ (36,740)		\$ (16,474)
Miscellaneous - IT (disallowed on p. 28)	\$ 9,397		\$ 4,213
Penalties	\$ 884		\$ 396
Alliance-CALTC - disallowed p. 28 (Attachment)	\$ 690		\$ 310
Nursing Recruitment	\$ 1,381		\$ 619
RCH - Other - (\$303 pill organizers, \$275 nail trim)	\$ -		\$ 577
Other - Christian Ministries	\$ 123		\$ 55
Purchased Services - Admissions - disallowed p. 28 (Attachment)	\$ 3,438		\$ 1,541
Telephone (Internet Services)	\$ 3,501		\$ 1,570
Other - Admissions - disallowed p. 28 (Attachment)	\$ 1,394		\$ 625
Discounts Taken	\$ (410)		\$ (184)
Purchased Services - Administration	\$ 43,233		\$ 19,385
Purchased Services - Finance	\$ 24,890		\$ 11,161
Purchased Services - HR	\$ 1,726		\$ 774
Employee Background Check	\$ 8,219		\$ 3,686
Miscellaneous - HR - disallowed p. 28 (Attachment)	\$ 1,793		\$ 804
Total Other Administrative and General	\$ 137,583	\$ -	\$ 62,266

Schedule C-1 - Management Services*

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2022	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 #
Sodexo, P.O. Box 360170, Pittsburgh, PA 15251-6170	184,991	Dietary Staff Management, Support, Training, Food Purchase, Quality Assurance, Quantity Discount	Page 18, Line 2b
HealthPRO Management Services, Spectrum Acquisitions, LLC SNF PO Box 69268 Baltimore, MD 212649268	167,486	Therapy Staff Management, Support, Training & Other Therapy Administrative Functions	Page 13, Line B. 12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Elim Park Baptist Home, Inc.		666c	9/30/2022		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 304,749	210,406			94,343
2.	Non-Food Supplies	\$ 79,687	55,018			24,669
3.	Other (<i>Specify</i>) _____ Dietary Services To Departments	\$ 10,686	7,378			3,308
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 184,991	127,722			57,269
c. Other (<i>Specify</i>) _____ Support Fees		\$ 25,480	17,592			7,888
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 605,593	418,116			187,477
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F.	Resident Meals: Total no. of meals served per day:*	119,670	82,623			37,047
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 checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost. \$36					
K.	Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$90					
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item) P 30 IV1					
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost. \$13,178					
N.	Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Elim Park Baptist Home, Inc.		666c	9/30/2022		19	37
Item		Total	CCNH	RHNS	Residential Care Home	
3. Laundry						
a. In-House Processing*		Lbs.	13,712	8,940		4,772
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. \$	4,724	3,080		1,644
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	86,226	56,219		30,007
c. Other (Specify) Chemicals, Misc. Supplies		\$	10,633	6,933		3,700
3D. Total Laundry Expenditures (3a + b + c)		\$	101,583	66,232		35,351
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
Elim Park Baptist Home, Inc.		666c	9/30/2022		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel	43,462	30,227		13,235
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	53,232	37,022		16,210
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>) Floor Cleaning, Small Equipment, Supplies	\$	8,863	6,164		2,699
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	62,095	43,186		18,909
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from PHARMERICA	\$	281,826	281,826		
b.	Medicine Cabinet Drugs	\$	10,877	10,877		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	489	489		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	34,669	34,669		
f.	X-rays and Related Radiological Procedures***	\$	30,178	30,178		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	66,740	66,740		
i.	Recreation	\$	37,435	25,846		11,589
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	230,341	223,190		7,151
5M.	Total Resident Care Expenditures (5a - 5j)	\$	692,555	673,815		18,740

* 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	Residential Care Home
Supplies - Short Term	\$ 84,733		
Supplies - Short Term - wound vac - disallowed p. 29	\$ 274		
Equipment Rental - Short Term - wound vac - disallowed p. 29	\$ 1,064		
Equipment Rental - Short Term - Air Mattresses - disallowed p. 29	\$ 1,700		
Supplies - Long Term	\$ 113,122		
Equipment Rental - CPAP and BIPAP - disallowed p. 29	\$ 2,342		
Supplies - RCH - disallowed \$642 p. 29			\$ 2,345
Supplies (Non-Medical)- Nsg	\$ 573		\$ 257
Small Equipment Purchased- Nsg	\$ 7,008		\$ 3,142
Purchased Services - Therapy - disallowed p. 29	\$ 5,052		
Supplies- Therapy - disallowed p. 29	\$ 4,148		
Other - Therapy - disallowed p. 29	\$ 35		
Other - Nursing - disallowed p. 29	\$ 3,139		\$ 1,407
Total Other Resident Care	\$ 223,190	\$ -	\$ 7,151

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

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2022	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	Residential Care Home	Pg	Line
Sodexo	Pittsburgh, PA 15251-6170	O	O	None	Dietary Purchased Services	127,722		57,269	18	2b
Whalley Computer Associates	Brattleboro, VT 05302-1292	O	O	None	Computer Services	16,037		7,191	16	1m11
Kronos Saashr Inc.	PO Box 744724 Atlanta, GA 30374	O	O	None	Payroll Services	31,733		14,229	16	1m11
Cox Communications	P.O. Box 182656, Columbus, OH 43218	O	O	None	Cable TV	20,359		9,129	20	2i
Intellitec Solutions LLC	Suite 100, Newark, DE 19713	O	O	None	Computer Services	20,573		9,225	16	1m13
Point Click Care	PO Box 674802 Detroit, MI, 48267	O	O	None	Computer Services	35,965		16,127	16	1m13
Celtic Consulting LLC	SUITE 308, Torrington, CT 06790	O	O	None	Accounts Receivable Consulting	15,238		6,833	16	1m13
Procaire, LLC	P. O. Box 801 Tolland, CT 06084	O	O	None	Oxygen Rental	34,669			20	5.e.2
NOA Diagnostic OF NY LLC	150 Syosset, NY 11791-4462	O	O	None	X Ray Services	24,240			20	5f
Griffin Hospital	130 Division St., Derby, CT 06418	O	O	None	Laboratory Services	66,740			20	5h
CWPM, LLC	415, Plainville, CT 06062	O	O	None	Trash Removal	16,957		7,424	22	6a
Unitex Textile Rental Service	Parkway Mount Vernon, NY 10550	O	O	None	Laundry Services	56,219		30,007	19	3b
		O	O							

* 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
Elim Park Baptist Home, Inc.	666c	9/30/2022			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 187,474	130,383			57,091	
b. Heat	\$ 63,461	47,260			16,201	
c. Light & Power	\$ 101,499	86,439			15,060	
d. Water	\$ 61,707	53,401			8,306	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 22,917	15,822			7,095	
f. Other (<i>itemize</i>)	\$ 3,600	2,503			1,097	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 440,658	335,808			104,850	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 21,973	15,282			6,691	
b. Building & Building Improvements	\$ 218,262	157,118			61,144	
c. Non-Movable Equipment	\$ 78,703	54,736			23,967	
d. Movable Equipment	\$ 147,202	108,294			38,908	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 466,140	335,430			130,710	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,881	3,370			1,511	
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,881	3,370			1,511	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 471,021	338,800			132,221	

* 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	Residential Care Home
Purchased Services - Grounds- Maint	\$ 2,340	\$ -	\$ 1,025
Purchased Services-Grounds-Snowplowing	\$ 122		\$ 54
Equipment Repair & Maintenance- Nsg	\$ 41		\$ 18
Total Other Repairs and Maintenance	\$ 2,503	\$ -	\$ 1,097

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/18/2021	TREE PLANTINGS, SPRUCE/BIRCH/MAPLE	\$ 6,475	10	\$ 594
2/28/2022	PARKING LOT UPGRADES	\$ 80,343	10	\$ 4,687
2/28/2022	SITE IMPROVEMENT	\$ 4,209	10	\$ 245
5/4/2022	SIDEWALK CAPITAL REPAIR	\$ 1,190	10	\$ 50
Total additions for Land Improvements		\$ 92,217		\$ 5,576 *
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:				
11/11/2021	HEALTHCARE BATHROOM RENOVATIONS	\$ 88,278	15	\$ 5,395
3/1/2022	RCH RENOVATION WALLPAPER	\$ 11,880	10	\$ 693
4/1/2022	RCH # 201 LVP FLOORING INSTALL	\$ 2,900	5	\$ 290
4/1/2022	HC BOILER BRZ PUMP	\$ 2,190	10	\$ 110
4/9/2022	SANIGLAZE KITCHEN FLOOR	\$ 9,475	5	\$ 948
Total additions for Building Improvements		\$ 114,723		\$ 7,436 *
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:				
10/01/2021	HC HALLWAY LIGHTING	\$ 4,135	10	\$ 414
10/01/2021	HC ROOF REWIRE HVAC	\$ 1,560	10	\$ 156
12/31/2021	HC LIGHTING 6 BAY GARAGE	\$ 3,000	10	\$ 225
2/28/2022	RCH BASEMENT SPRINKLER REPLACEMENTS	\$ 2,922	10	\$ 170
2/28/2022	RCH DINING ROOM HEATERS	\$ 2,539	10	\$ 148
3/31/2022	HC SPRINKLER UPGRADES	\$ 3,816	15	\$ 127
3/31/2022	HC BOILER ROOM PUMP	\$ 7,880	15	\$ 263
4/1/2022	HC FIRE ALARM MODULES	\$ 1,610	10	\$ 81
6/1/2022	KITCHEN DOORS	\$ 6,160	10	\$ 205
7/1/2022	PUMP FOR DOMESTIC HOT WATER SUPPLY	\$ 1,500	10	\$ 38
7/18/2022	DUCT WORK FOR DISHWASHER	\$ 1,387	10	\$ 23
7/20/2022	WALK-IN COOLER/FREEZER	\$ 10,376	15	\$ 115
8/13/2022	LOADING DOCK DOOR HANGER HINGE	\$ 1,995	10	\$ 33
8/18/2022	REPLACE LOCKS ON MED BOXES IN RCH	\$ 2,400	10	\$ 20
Total additions for Non-Movable Equipment		\$ 51,280		\$ 2,018 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Pick One

Useful

Acquisition Date	Description of Item	Movable Category	Cost	Life	Attachment	Depreciation
Additions:						
10/01/2021	RCH REFRIGERATOR	Administrative	\$ 1,069	10	\$	107
1/31/2022	BURNISHER (FLOOR CLEANING MACHINE)	Administrative	\$ 1,108	10	\$	74
1/31/2022	MICROSOFT SERVER 2019	Administrative	\$ 3,012	5	\$	402
3/31/2022	TEMPERATURE SCREENING KIOSKS	Administrative	\$ 3,944	15	\$	131
4/1/2022	HC MIXING VALVE	Administrative	\$ 1,181	15	\$	39
4/21/2022	COMPUTER FOR NURSING SECURITY	Administrative	\$ 2,322	3	\$	323
4/29/2022	MAIN KITCHEN DISHWASHER	Administrative	\$ 24,873	15	\$	691
7/5/2022	VITAL SIGNS MONITOR	Administrative	\$ 6,110	5	\$	305
8/2/2022	2 LOW AIR LOSS MATTRESSES	Standard Resident	\$ 4,886	5	\$	163
8/9/2022	ELECTRICAL WORK FOR DISHWASHER	Administrative	\$ 7,659	10	\$	128
8/12/2022	HEAT PUMP	Administrative	\$ 4,548	10	\$	76
9/1/2022	HC THERMAL SCANNER	Administrative	\$ 6,000	10	\$	50
9/9/2022	MED REFRIGERATOR FOR NURSING	Administrative	\$ 2,691	10	\$	22
9/12/2022	INSTALL NEW DUCTLESS AC	Administrative	\$ 4,239	10	\$	35
Total additions for Movable Equipment			\$ 73,642		\$	2,546 *
Deletions:						
Total deletions for Movable Equipment			\$ -		\$	- **

*Ties to Page 23, Line D2c
**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3
**Ties to Page 24, Line C2

**Medicaid Provider #6668 & 1500H
FYE 9/30/2022**

**Rollforward of Motor Vehicles Cost & Accumulated Depreciation
From October 1, 2021 Through September 30, 2022**

Movable Equipment-Motor vehicles (specify name, model, and year of each vehicles)	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost	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
	Yes	No	Month	Year							
Existing Motor Vehicles As Of Beginning Of Report Period, October 1, 2021:											
2010 Dodge Wheelchair Van	Yes		06	2010	33,290		33,290	33,290	S/L	4 yrs	
Side Step Rail for Wheelchair Van	Yes		07	2010	970		970	970	S/L	4 yrs	
Sander For 2008 Ford Pick-Up	Yes		10	2011	195		195	185	S/L	10 yrs	10
2011 Buick Regal (In Kind Donation)	Yes		6	2015	18,450		18,450	18,450	S/L	4 yrs	
Eagle Auto Body Ford E250 Van Wheelchair Van	Yes		1	2017	2,998		2,998	2,498	S/L	5 yrs	500
2018 Honda CR-V Touring	Yes		6	2017	25,265		25,265	25,265	S/L	4 yrs	
Sullivan Honda-Deposit Vehicle	Yes		12	2017	16,387		16,387	14,338	S/L	4 yrs	2,049
2018 Ford 350 Pickup-Black	Yes		11	2017	245		245	214	S/L	4 yrs	31
2018 Ford 350 Pickup-Black	Yes		11	2018	31,464		31,464	19,665	S/L	4 yrs	7,866
2018 Ford 350 Pickup-Black	Yes		11	2018	29,043		29,043	18,152	S/L	4 yrs	7,261
Rounding								1			(2)
Total Existing Motor Vehicles As Of October 1, 2021					158,306		158,306	133,028			17,715
Acquisitions Of Motor Vehicles During Report Period Ended September 30, 2022:											
Motor Vehicles Acquired During Report Period					-		-	-			-
Disposals Of Motor Vehicles During Report Period Ended September 30, 2022:											
Motor Vehicles Disoposed Of During Report Period					-		-	-			-
Total Cost & Accumulated Depreciation For Vehicles For Cost Report Year Ended September 30, 2022					158,306		158,306	133,028			17,715

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

Amortization Schedule*

Name of Facility Elim Park Baptist Home, Inc.		Date of Acquisition		License No. 666c	Report for Year Ended 9/30/2022			Page 24	of 37
					Month	Year	Length of Amortization		
A. Organization Expense									
1.									
2.									
3.									
A-4.	Subtotal								
B. Mortgage Expense									
1.	Key Bank-C.O.I. - Tax Exempt	12	2012	10 Years	66,556	58,433	A	10.0%	4,881
2.									
3.									
B-4.	Subtotal								4,881
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								4,881

* 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.

**Medicaid Provider #6668 & 1500H
FYE 9/30/22**

**Activity & Disposition Of Key Bank Loan-Related "Costs Of Issuance" (C.O.I.)
From October 1, 2021 Through September 30, 2022
Pursuant To Page 24 of 2022 Medicaid Cost Report**

Elim Park Baptist Home, Inc.'s Key Bank "Tax-Exempt" Long-Term Debt was refinanced during its fiscal 2022 year. This was accomplished, pursuant to a new loan agreement with Ion Bank, which closed on June 24, 2022. The loan agreement with Ion Bank provided Elim Park Baptist Home with a "commercial multiple-advance term loan" of \$20,000,000 (which, in certain respects, functions as a "credit line", with a four year term). Effective with the June 24, 2022 closing date, Elim Park was advanced \$11,218,440.08 (with an initial 2.85% interest rate) by Ion Bank, pursuant to this new credit line. The \$11,218,440.08 term loan/credit line advance requires monthly interest payments, but does not require principal payments. Effective September 30, 2022, Elim Park's \$11,218,440.08 Ion Bank loan balance, remains unchanged from what it was, as of the June 24, 2022 closing date.

The \$11,218,440.08 Ion Bank loan balance has been allocated in the same percentage ratio as the previous Key Bank long-term debt, as 18% or \$2,019,319.21 to Elim Park Baptist Home (HealthCare), and 82% or 9,199,120.87 to Elim Park Place (Independent Living).

Pursuant to the liquidation of the Key Bank long-term debt as a result of the Ion Bank refinancing on June 24, 2022, the Costs Of Issuance and accompanying Accumulated Amortization (as of the closing date), related to the Key Bank long-term debt, have been written off. Hence, although there has been Costs Of Issuance and related Accumulated Amortization existing at the beginning of fiscal 2022, as well as C.O.I. amortization expense recorded up until the June 24, 2022 closing date .. neither Costs Of Issuance, nor the related Accumulated Amortization exists as of September 30, 2022.

Elim Park Baptist Home, Inc.
 LIC # - 666C - 113RH - 1500HA
 Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
 FYE 9/30/2022

Refinanced 1990 Bonds with 1998 Series - Allocation of Interest Expense

Interest Expense Disallowance Calculation for the 1990 Series Bonds

Bond	14,435,000
Percentage Allocated to Nursing Home	70%
Allocated to Nursing Home	10,104,500
Total Fair Rental Additions Allowed	7,142,877
Difference (10,104,500-7,142,877)	2,961,623
Divided By Amount Allocated to Nursing Home	10,104,500
Percentage of Bond Interest Disallowed	29.31%

Original 1990 Series Bonds

Bonds	% of Interest	Maturity
-------	---------------	----------

1,500,000	8.00	FYE 9/30/95	12/94	Repaid Total Allocation to Independent Living
1,500,000	8.10	FYE 9/30/97	12/96	Repaid Total Allocation to Independent Living
2,915,000	8.75	FYE 9/30/09	12/08	(requirement of original Bonds, \$3,000,000
8,520,000	9.00	FYE9/30/21	12/20	in Life Use Fees Collected to be repaid 12/94 - 12/96)
14,435,000				

(3,000,000) Repayment of Principal
 11,435,000 Bond Principal Remaining at Refinance Date
\$10,104,500 Allocated to NH
\$ 4,330,500 Allocated to Independent Living

Allocation of the remaining 1990 Series Bonds

Elim Park Baptist Home	10,104,500	88%
Elim Park Place	1,330,500	12%
	<u>11,435,000</u>	100%

1998 Series Bonds

1,890,000	Serial Bonds - 1998-2003	Allocation New Bonds	
1,770,000	Term Bonds - 20007		
1,025,000	Serial Bonds - 2008-2009	11,164,876	88%
5,950,000	Term Bonds - 2018	-104003	Discount
2,000,000	3 yr. Adjustable Rate Bonds 2020	11,060,873	
12,635,000		1,470,124	12%
(104,003)	Discount	12,530,997	Total Debt
12,530,997	Total Debt		

Refinancing Of 1998 Series Bonds With First Niagara Bank on Dec. 21, 2012
 (NOTE: First Niagara Bank was subsequently acquired by Key Bank)

Key Bank - formerly First Niagara Bank -2012A Series Bonds (Tax-Exempt)

17,714,000	Allocation New Bonds		
	Elim Park Baptist Home	3,182,080	18%
	Elim Park Place	14,531,920	82%
17,714,000		<u>17,714,000</u>	100%

Key Bank - formerly First Niagara Bank Loan (Taxable)

2,620,828	Allocation New Bonds		
	Elim Park Baptist Home	2,306,329	88%
	Elim Park Place	314,499	12%
2,620,828		<u>2,620,828</u>	100%

Refinancing Of Key Bank Debt With Ion Bank on June 24, 2022

Ion Bank Term Loan

11,218,440	Allocation New Bonds		
	Elim Park Baptist Home	2,019,319	18%
	Elim Park Place	9,199,121	82%
11,218,440		<u>11,218,440</u>	100%

Allocation of COI and related Amortization Expense

1990 Series Bonds

Total 1990 Series COI	476,425
70%	333,492
30%	142,933
1990 Bonds	
FYE 1998 Expense	14,565.31
70%	10,190.71
30%	4,374.60

1998 Series Bonds

Total 1998 Series COI	409,813
EPBH - 88%	360,635.80
EPP - 12%	49,177.61
1998 Bonds	
FYE 2013 COI Expense	3,104.66
EPBH - 88%	2,732.10
EPP - 12%	372.56
EPBH - Write-Of NBV of COI	128,408.22
EPP - Write-Of NBV of COI	5,978.82
Total EPBH-1998 Bonds COI	131,140.32
Total EPP-1998 Bonds COI	6,351.38

2012A Series Bonds (Tax-Exempt)

Total 2012A Series COI	370,506.48
EPBH - 18%	66,556.47
EPP - 82%	303,950.02
2012A Series Bonds	
FYE 2017 COI Expense	37,050.72
EPBH - 18% (see NOTE below)	6,655.68
EPP - 82% (see NOTE below)	30,395.04

Key Bank Loan (Taxable)

Total Key Bank Loan COI	0.00
EPBH - 88% (see NOTE below)	-
EPP - 12% (see NOTE below)	-

Key Bank Loan

FYE 2019 COI Expense	0.00
EPBH - 88% (see NOTE below)	-
EPP - 12% (see NOTE below)	-
Total EPBH-1998 Bonds COI	-

NOTE: The Key Bank Taxable loan was liquidated during November 2018, hence, the unamortized balance of COI, totalling \$34,716.64 (\$30,550.82 for EPBH and \$4,165.82 for EPP) was written off to Misc. Expense in G & A at September 30, 2019.

Elim Park Baptist Home, Inc.
 LIC #- 666C - 113RH - 1500HA
 Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
 FYE 9/30/2022

Calculation of Interest Expense Allowed

Consolidated Interest Exp on Key Bank Loan for 1st 9 months-fiscal '22	69,515.00
Percentage Allocated to Home	18%
Interest Expense on Key Bank Debt for FYE 2022 Per General Ledger	<u>\$ 12,512.70</u>
Consolidated Interest Exp on Ion Bank Loan for July, Aug, Sept, -fiscal '22	282,872.22
Percentage Allocated to Home	18%
Interest Expense on FNB Loan Debt for FYE 2022 Per General Ledger	<u>\$ 50,917.00</u>
Grand Total Interest Expense for FYE 2022 Allocated To Home	63,429.70
Percentage Disallowed	29.31%
Amount Disallowed	<u>18,591.25</u>
TOTAL ALLOWABLE	<u>44,838.45</u>
Total Interest Expense Allowed	44,838.45
Interest Expense Reported in General Ledger	63,429.70
Interest Expense Disallowance	<u>(18,591.25)</u>

Calculation of COI Expense Allowed

<u>2012A Series Bonds (Tax-Exemp</u>	4,881.00
<u>First Niagara Bank Loan (Taxable</u>	-
Total COI Expense-FYE 2021	<u>4,881.00</u>

NOTE: The Key Bank (formerly "First Niagara") 2012A Tax-Exempt Loan was liquidated on June 24, 2022 pursuant to a refinancing of the debt with Ion Bank. COI and related Accum. Amortization balances were written off to Misc. Expense at June 30, 2022. The \$4,881 COI Amort. Expense shown above, was the amount recorded prior to the June 24th closing date of the Ion Bank refinancing. There are no COI costs related to the Ion Bank debt.

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

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2022	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	Various (1957-1986)				
2. Date Structure Completed	Various (1957-2002)				
3. If NOT Original Owner, Date of Purchase	N/A				
4. Date of Initial Licensure	07/01/76				
5. Total Licensed Bed Capacity	132				
6. Square Footage	42,220				
7. Acquisition Cost					
a. Land	37,500				
b. Building	633,575				
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	

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.

**Medicaid Provider #6668 & 1500H
FYE 9/30/22**

**Refinancing Of Long-Term Debt With Ion Bank
During Fiscal Year Ended September 30, 2022
Relative to 25 of 2022 Medicaid Cost Report**

Part B -- Lines 1(g) through 1(l)

Elim Park Baptist Home, Inc.'s Key Bank "Tax-Exempt" Long-Term Debt was refinanced during its fiscal 2022 year. This was accomplished, pursuant to a new loan agreement with Ion Bank, which closed on June 24, 2022. The loan agreement with Ion Bank provided Elim Park Baptist Home with a "commercial multiple-advance term loan" of \$20,000,000 (which, in certain respects, functions as a "credit line", with a four year term). Effective with the June 24, 2022 closing date, Elim Park was advanced \$11,218,440.08 (with an initial 2.85% interest rate) by Ion Bank, pursuant to this new credit line. The \$11,218,440.08 term loan/credit line advance requires monthly interest payments, but does not require principal payments. Effective September 30, 2022, Elim Park's \$11,218,440.08 Ion Bank loan balance, remains unchanged from what it was, as of the June 24, 2022 closing date.

The \$11,218,440.08 Ion Bank loan balance has been allocated in the same percentage ratio as the previous Key Bank long-term debt, as 18% or \$2,019,319.21 to Elim Park Baptist Home (HealthCare), and 82% or 9,199,120.87 to Elim Park Place (Independent Living). Hence, the information shown below, as required pursuant to Pg 25, Part B, Lines 1(g) through 1(l), reflects only the portion of the total long-term debt that has been separately allocated to Elim Park Baptist Home, i.e. the Skilled Nursing Facility.

	Ion Bank Term Loan
Line 1(g) Type of Financing (e.g., fixed, variable)	Fixed
Line 1(h) Date of Refinancing	June 24, 2022
Line 1(i) New Interest Rate	2.85%
Line 1(j) Term of Mortgage (number of years)	4 Years
Line 1(k) Amount of Principal Borrowed	\$2,019,319
Line 1(l) Principal Outstanding on Note Paid-Off	\$1,944,965 **

** NOTE: "Principal Outstanding on Note Paid-Off" is equal to the total Key Bank Loan Pay-Off amount of \$10,805,362 multiplied by 18% (which is the allocation percentage for long-term debt, attributable to Elim Park Baptist Home (SNF)). The \$10,805,362 Key Bank Loan Pay-Off amount was obtained from the Ion Bank Refinance closing binder (tab #6).

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

Name of Facility		License No.	Report for Year Ended		Page	of
Elim Park Baptist Home, Inc.		666c	9/30/2022		26	37
Item			Total	CCNH	RHNS	Residential Care Home
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 63,430	43,794		19,636
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)			\$ 63,430	43,794		19,636

(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
Elim Park Baptist Home, Inc.		666c		9/30/2022		27	37
Item				Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:				63,430	43,794		19,636
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>)				\$	699	483	216
Gift Annuity Amortization (Disallowed on page28a)							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	64,129	44,277	19,852
14. Insurance							
a. Insurance on Property (buildings only)				\$	101,313	70,461	30,852
b. Insurance on Automobiles				\$	22,435	15,297	7,138
c. Insurance other than Property (as specified above)							
1. Umbrella (<i>Blanket Coverage</i>)				\$			
2. Fire and Extended Coverage				\$			
3. Other (<i>Specify</i>)				\$	26,786	18,263	8,523
Directors & Officers							
14d. Total Insurance Expenditures (14a + b + c)				\$	150,534	104,021	46,513
15. Total All Expenditures (A-13 thru C-14)				\$	13,130,107	10,877,608	2,252,499

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Elim Park Baptist Home, Inc.			666c	9/30/2022	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 288,686	288,686		
4.			Other - See attached Schedule	\$ 62,518	30,479		32,039
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 73,888	73,888		
7.			Other - See attached Schedule	\$ 1,074	742		332
Pages 15 & 16 - Administrative and General							
8.	15	1.a.6	Discriminatory Benefits	\$ 2,122	1,465		657
9.	15	1c	Bad Debts	\$ 100,004	69,045		30,959
10.			Accounting	\$			
10a.			Legal	\$ 11,163	7,702		3,461
11.	30	IV3	Telephone	\$ 3,372	2,328		1,044
12.	15	1h2	Cellular Telephone	\$ 4,539	3,134		1,405
13.	15	1f	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	1m3	Unallowable Advertising *	\$ 60,790	41,971		18,819
19.			Income Tax / Corporate Business Tax	\$			
20.	16	1m10	Fund Raising / Contributions	\$ 195,012	134,641		60,371
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 91,868	68,911		22,958
Page 18 - Dietary Expenditures							
24.	18	2a3	Meals to employees, guests and others who are not residents	\$ 9,824	6,783		3,041
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)				\$ 904,860	729,775		175,085

* 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	Residential Care Home
10	A12a,b1,b2	To adjust Wages - RN RCH, rate above Aides			\$ 11,965
10	A12c1	To adjust Wages - LPN RCH, rate above Aides			\$ 6,414
10	A12n	To adjust Wages - Admissions counselors for time spent marketing faci	\$ 7,005		\$ 3,147
10	A12o	Disallow Pastoral Wages	\$ 22,981		\$ 10,304
10	A4, A12d, A12g, A12e, A5c, A7b	Employee Wellness Incentive (disallowed on p. 28 Attachement)	\$ 493		\$ 209
Total Other Salaries Adjustment			\$ 30,479	\$ -	\$ 32,039

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	12	Purchased Services- Christian Ministries	\$ 742		\$ 332
Total Other Fees Adjustments			\$ 742	\$ -	\$ 332

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
15	1a	Employee Benefits Attributable to Occupational Therapists	\$ 22,122		
15	1a	Employee Benefits Attributable to RCH RNs above Aides			\$ 915
15	1a	Employee Benefits Attributable to RCH LPNs above Aides			\$ 491
15	1a	Employee Benefits Attributable to Admissions & Marketing Coordinators			\$ 777
15	1a	Employee Benefits Attributable to Director of Christian Ministries	\$ 1,754		\$ 792
16	1L2	Gifts to Staff and Residents	\$ 24,504		\$ 10,987
16	1L3	Gifts to employees, discriminatory in nature	\$ 2,387		\$ 1,070
16	1m8	AICPA - disallowed p. 28 (Attachment)	\$ 427		\$ 191
16	1m8	Oklahoma Accountancy Board - disallowed p. 28 (Attachment)	\$ 33		\$ 15
16	1m8a	Cheshire and Hamden Chambers of Commerce Dues	\$ 542		\$ 243
16	1m13	Employee Physicals & Other - pre placement physicals - disallowed p.	\$ 439		\$ 197
16	1m13	Purchased Services - Admissions - disallowed p. 28 (Attachment)	\$ 2,348		\$ 1,052
16	1m13	Bank & Credit Card Fees - payment processing, check orders, stop pay	\$ 11,565		\$ 5,186
16	1m13	Other - Admissions - disallowed p. 28 (Attachment)	\$ 1,394		\$ 625
16	1m13	Miscellaneous - Administration (Disallow)	\$ (36,740)		\$ (16,474)
20	5L	Other Nursing - Refund Missing Items	\$ 3,139		\$ 1,407
Various Pages		Outpatient Therapy Disallowance Related To Property And Overhead	\$ 7,028		\$ 2,960
16	1m13	Miscellaneous - IT	\$ 9,397		\$ 4,213
16	1m13	Penalties	\$ 884		\$ 396
16	1m13	Supplies Christian Ministries	\$ 17		\$ 7
16	1m13	Other Christian Ministries	\$ 123		\$ 55
16	1m13	Miscellaneous - HR - disallowed p. 28 (Attachment)	\$ 1,793		\$ 804
16	1m13	Disallow Celtic Consulting - related to accounts recievable collections	\$ 15,237		\$ 6,833
20	5L	Other - Therapy - disallowed p. 29	\$ 35		
27	12 D.	Gift Annuity Amortization (Disallowed on page28a)	\$ 483		\$ 216
Total Other A&G Adjustments			\$ 68,911	\$ -	\$ 22,958

(DOCUMENTATION OF OUTPATIENT THERAPY DISALLOWANCE CALCULATION)



Outpatient Therapy Allocation - Cost Report Year 2022

Outpatient Allocation Percentage

Total Square Footage of Facility	71,095
Therapy Square Footage	2,580
Therapy Space as a % of Total Space	3.63%
Total Therapy Treatments	41,434
Outpatient Therapy Treatments	5,499
Outpatient Treatments as a % of Total Treatments	13.27%
Outpatient Allocation (Therapy Space as a % of Total Space x Outpatient Treatments as a % of Total Treatments)	0.48%

Expense Item

A&G Repairs and Maintenance	187,474
Heat	63,461
Light and Power	101,499
Other Repairs and Maintenance	3,600
Total	356,034
Less: Facility Self-Disallowed	
Less: Desk Review Disallowed	0
Less: Field Examination Disallowed	0
Subtotal	356,034
Outpatient Allocation	0.48%
Outpatient Amount	1,715
Less: Facility Outpatient Self-Disallowed	
Field Examination Outpatient Adjustment	1,715

RCR Maint & Prop p22				
CCNH	335,808	76%	1,715	1,306.74
RCH	104,850	24%	1,715	408.01
	440,658			

Indirect Housekeeping Salaries	269,249
Total Fringes	1,577,535
Total Payroll	7,469,822
Unallowable Fringe Percentage	21.12%
Housekeeping Salaries & Fringes	326,111
Less: Facility Self-Disallowed	
Less: Desk Review Disallowed	
Less: Field Examination Disallowed	
Subtotal	326,111
Outpatient Allocation	0.48%
Outpatient Amount	1,571
Less: Facility Outpatient Self-Disallowed	
Field Examination Outpatient Adjustment	1,571 A

Housekeeping Supplies	53,232
Housekeeping Purchased Services	0
Housekeeping Other	8,863
Total	62,095
Less: Facility Self-Disallowed	
Less: Desk Review Disallowed	
Less: Field Examination Disallowed	0
Subtotal	62,095
Outpatient Allocation	0.48%
Outpatient Amount	299
Less: Facility Outpatient Self-Disallowed	
Field Examination Outpatient Adjustment	299 A

RCR Housekeeping Expense Total p.22				
CCNH	43,186	70%	1,870	1,300.34
RCH	18,909	30%	1,870	569.35
Sum of A	62,095			

Capital Property Insurance	101,313
Insurance Other than Property	
Umbrella	
Fire	
Other	22,435
Real Estate Taxes	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.				666c	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 904,860	729,775		175,085
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 281,826	281,826		
28.	20	5d	Ambulance/Limousine	\$ 489	489		
29.	20	5f	X-rays, etc	\$ 30,178	30,178		
30.	20	5h	Laboratory	\$ 66,740	66,740		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 34,669	34,669		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 47,550	47,101		449
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 815	568		247
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 120,087	82,911		37,176
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 20,533	14,187		6,346
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,507,748	1,288,444		219,304

*** 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	Residential Care Home
20	5l	Supplies - Short Term - wound vac - disallowed p. 29	\$ 274		
20	5l	Equipment Rental - Short Term - wound vac - disallowed p. 29	\$ 1,064		
20	5l	Equipment Rental - Short Term - Air Mattresses - disallowed p. 29	\$ 1,700		
20	5l	Supplies (Non-Medical) Short Term Related to Med A	\$ 8,484		
20	5l	Rental (Non-Medical) Short Term Related to Med A	\$ 277		
20	5l	Equipment Rental - CPAP and BIPAP - disallowed p. 29	\$ 2,342		
20	5l	Purchased Services - Therapy - disallowed p. 29	\$ 5,052		
20	5l	Supplies- Therapy - disallowed p. 29	\$ 1,659		
20	5b	Supplies (Non-Medical) RCH - Estimated Unallowable RCH Supplies			\$ 449
20	2i	Cable TV - disallowed p. 28 (Attachment)	\$ 26,213		
20	5l	Other - Therapy - disallowed p. 29	\$ 35		
Total Other Ancillary Costs			\$ 47,101	\$ -	\$ 449

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7d	Depreciation - Televisions SNF #8a,b, South Lounge, SNF #1a, #1b, #2,	\$ 61		\$ 26
22	7d	Depreciation - 8 Televisions SNF Year 6 of 15	\$ 42		\$ 18
22	7d	Depreciation Disallowance Re Four New I-Pad Computers Year 6 of 15	\$ 21		\$ 9
22	7d	Depreciation Disallowance Motorized Wheelchair (Therapy) Year 6 of	\$ 444		\$ 194
Total Excess Movable Equipment Depreciation			\$ 568	\$ -	\$ 247

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Property Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home

Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
30	IV8	Mary Melby Donations	\$ 12,577		\$ 5,639
30	IV8	Miscellaneous Income- disallowed p. 29	\$ 17,211		\$ 7,717
30	IV8	Laundry Linen Revenue (from services provided to Independent Living)	\$ 27,063		\$ 12,135
30	IV8	Realized Gain/Loss Mary Melby Fund	\$ 2,777		\$ 1,245
30	IV4	Telephone Income	\$ 2,328		\$ 1,044
30	IV4	Rental Income	\$ 17,585		\$ 7,885
24	B1	Key Bank-Costs of Issuance (Tax Exempt Debt)-Amortization Expense	\$ 3,370		\$ 1,511
Total Other Adjustments			\$ 82,911	\$ -	\$ 37,176

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7d	Depreciation - Resident Supported Standing Table for Therapy -Year	\$ 181		\$ 79
22	7c	Depreciation - Disallowance Re: "Lighting Retrofit Project"	\$ 652		\$ 285
22	7c	Depreciation - Disallowance Re: "Wander Guard Management System"	\$ 518		\$ 227
26	12	Interest Expense - First Niagara Bank Loan	\$ 12,836		\$ 5,755
Total Unallowable Building Interest			\$ 14,187	\$ -	\$ 6,346

Elim Park Baptist Home, Inc.
 LIC # - 666C - 113RH - 1500HA
 Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
 FYE 9/30/2022

Refinanced 1990 Bonds with 1998 Series - Allocation of Interest Expense

Interest Expense Disallowance Calculation for the 1990 Series Bonds

Bond	14,435,000	
Percentage Allocated to Nursing Home	70%	
Allocated to Nursing Home	10,104,500	
Total Fair Rental Additions Allowed	7,142,877	
Difference (10,104,500-7,142,877)	2,961,623	
Divided By Amount Allocated to Nursing Home	10,104,500	
Percentage of Bond Interest Disallowed	29.31%	

Original 1990 Series Bonds

Bonds	% of Interest		Maturity
-------	---------------	--	----------

1,500,000	8.00	FYE 9/30/95	12/94	Repaid Total Allocation to Independent Living
1,500,000	8.10	FYE 9/30/97	12/96	Repaid Total Allocation to Independent Living
2,915,000	8.75	FYE 9/30/09	12/08	(requirement of original Bonds, \$3,000,000
<u>8,520,000</u>	9.00	FYE 9/30/21	12/20	in Life Use Fees Collected to be repaid 12/94 - 12/96)
14,435,000				

(3,000,000) Repayment of Principal

11,435,000 Bond Principal Remaining at Refinance Date

\$10,104,500 Allocated to NH

\$ 4,330,500 Allocated to Independent Living

Allocation of the remaining 1990 Series Bonds

Elim Park Baptist Home	10,104,500	88%
Elim Park Place	1,330,500	12%
	<u>11,435,000</u>	100%

1998 Series Bonds

1,890,000	Serial Bonds - 1998-2003	Allocation New Bonds	
1,770,000	Term Bonds - 20007		
1,025,000	Serial Bonds - 2008-2009	11,164,876	88%
5,950,000	Term Bonds - 2018	-104,003	Discount
<u>2,000,000</u>	3 yr. Adjustable Rate Bonds 2020	11,060,873	
12,635,000		1,470,124	12%
(104,003)	Discount	12,530,997	Total Debt
12,530,997	Total Debt		

Allocation of COI and related Amortization Expense

1990 Series Bonds

Total 1990 Series COI	476,425
70%	333,492
30%	142,933

1990 Bonds

FYE 1998 Expense	14,565.31
70%	10,190.71
30%	4,374.60

1998 Series Bonds

Total 1998 Series COI	409,813
EPBH - 88%	360,635.80
EPP - 12%	49,177.61

1998 Bonds

FYE 2013 COI Expense	3,104.66
EPBH - 88%	2,732.10
EPP - 12%	372.56

EPBH - Write-Of NBV of COI 128,408.22

EPP - Write-Of NBV of COI 5,978.82

Total EPBH-1998 Bonds COI 131,140.32

Total EPP-1998 Bonds COI 6,351.38

Refinancing Of 1998 Series Bonds With First Niagara Bank on Dec. 21, 2012

(NOTE: First Niagara Bank was subsequently acquired by Key Bank)

Key Bank - formerly First Niagara Bank -2012A Series Bonds (Tax-Exempt)

17,714,000	Allocation New Bonds	
	Elim Park Baptist Home	3,182,080 18%
	Elim Park Place	14,531,920 82%
<u>17,714,000</u>		17,714,000 100%

Key Bank - formerly First Niagara Bank Loan (Taxable)

2,620,828	Allocation New Bonds	
	Elim Park Baptist Home	2,306,329 88%
	Elim Park Place	314,499 12%
<u>2,620,828</u>		2,620,828 100%

Refinancing Of Key Bank Debt With Ion Bank on June 24, 2022

Ion Bank Term Loan

11,218,440	Allocation New Bonds	
	Elim Park Baptist Home	2,019,319 18%
	Elim Park Place	9,199,121 82%
<u>11,218,440</u>		11,218,440 100%

2012A Series Bonds (Tax-Exempt)

Total 2012A Series COI	370,506.48
EPBH - 18%	66,556.47
EPP - 82%	303,950.02

2012A Series Bonds

FYE 2017 COI Expense	37,050.72
EPBH - 18% (see NOTE below)	6,655.68
EPP - 82% (see NOTE below)	30,395.04

Key Bank Loan (Taxable)

Total Key Bank Loan COI	0.00
EPBH - 88% (see NOTE below)	-
EPP - 12% (see NOTE below)	-

Key Bank Loan

FYE 2019 COI Expense	0.00
EPBH - 88% (see NOTE below)	-
EPP - 12% (see NOTE below)	-
Total EPBH-1998 Bonds COI	-

NOTE: The Key Bank Taxable loan was liquidated during November 2018, hence, the unamortized balance of COI, totalling \$34,716.64 (\$30,550.82 for EPBH and \$4,165.82 for EPP) was written off to Misc. Expense in G & A at September 30, 2019.

Elim Park Baptist Home, Inc.
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Calculation of Interest Expense Allowed

Consolidated Interest Exp on Key Bank Loan for 1st 9 months-fiscal '22	69,515.00
Percentage Allocated to Home	18%
Interest Expense on Key Bank Debt for FYE 2022 Per General Ledger	<u>\$ 12,512.70</u>
Consolidated Interest Exp on Ion Bank Loan for July, Aug, Sept, -fiscal '22	282,872.22
Percentage Allocated to Home	18%
Interest Expense on FNB Loan Debt for FYE 2019 Per General Ledger	<u>\$ 50,917.00</u>
Grand Total Interest Expense for FYE 2022 Allocated To Home	63,429.70
Percentage Disallowed	29.31%
Amount Disallowed	18,591.25
TOTAL ALLOWABLE	<u>44,838.45</u>
Total Interest Expense Allowed	44,838.45
Interest Expense Reported in General Ledger	63,429.70
Interest Expense Disallowance	<u>(18,591.25)</u>

Calculation of COI Expense Allowed

<u>2012A Series Bonds (Tax-Exemp</u>	4,881.00
<u>First Niagara Bank Loan (Taxable</u>	-
Total COI Expense-FYE 2021	<u>4,881.00</u>

NOTE: The Key Bank (formerly "First Niagara") 2012A Tax-Exempt Loan was liquidated on June 24, 2022 pursuant to a refinancing of the debt with Ion Bank. COI and related Accum. Amortization balances were written off to Misc. Expense at June 30, 2022. The \$4,881 COI Amort. Expense shown above, was the amount recorded prior to the June 24th closing date of the Ion Bank refinancing. There are no COI costs related to the Ion Bank debt.

F. Statement of Revenue

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c		Report for Year Ended 9/30/2022		Page 30	of 37
Item				Total	CCNH	RHNS	Residential Care Home
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (<i>CT only</i>)	\$	10,662,862	7,655,357		3,007,505
	b.	Medicaid Room and Board Contractual Allowance **	\$	(3,968,815)	(3,682,429)		(286,386)
2.	a.	Medicaid (<i>All other states</i>)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (<i>all inclusive</i>)	\$	2,232,161	2,232,161		
	b.	Medicare Room and Board Contractual Allowance **	\$	300,732	300,732		
4.	a.	Private-Pay Residents and Other	\$	4,628,905	4,500,782		128,123
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(45,012)	(109,049)		64,037
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	146,739	146,739		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(146,739)	(146,739)		
	c.	Prescription Drugs - Non-Medicare	\$	38,299	38,299		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(43,173)	(43,173)		
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	\$	406,502	406,502		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	(312,126)	(312,126)		
	c.	Physical Therapy - Non-Medicare	\$	162,913	162,913		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	(105,313)	(105,313)		
4.	a.	Speech Therapy - Medicare	\$	84,878	84,878		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	(61,746)	(61,746)		
	c.	Speech Therapy - Non-Medicare	\$	20,240	20,240		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(19,903)	(19,903)		
5.	a.	Occupational Therapy - Medicare	\$	391,393	391,393		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	(297,586)	(297,586)		
	c.	Occupational Therapy - Non-Medicare	\$	129,394	129,394		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(127,824)	(127,824)		
6.	a.	Other (<i>Specify</i>) - Medicare	\$				
	b.	Other (<i>Specify</i>) - Non-Medicare	\$	(19)	(19)		
III. Total Resident Revenue (Section I. thru Section II.)				\$	14,076,762	11,163,483	2,913,279
IV. Other Revenue*							
1.	Meals sold to guests, employees & others		\$	90	62		28
2.	Rental of rooms to non-residents		\$				
3.	Telephone		\$	3,372	2,328		1,044
4.	Rental of Television and Cable Services		\$	8,119	5,606		2,513
5.	Interest Income (<i>Specify</i>)		\$	38,258	26,414		11,844
6.	Private Duty Nurses' Fees		\$				
7.	Barber, Coffee, Beauty and Gift shops		\$				
8.	Other (<i>Specify</i>)		\$	139,858	96,561		43,297
V. Total Other Revenue (1 thru 8)				\$	189,697	130,971	58,726
VI. Total All Revenue (III +V)				\$	14,266,459	11,294,454	2,972,005

* 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	Residential Care Home
		\$ -	\$ -	\$ -
	Total Other Resident Revenue - Medicare	\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30 6b	Other Non-Medicare Resident Revenue (incl. Lab, Radiology)	\$ (19)	\$ -	\$ -
	Total Other Resident Revenue	\$ (19)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30 IV5	Interest Income General Fund	(135,224)	\$ 20,778		\$ 9,317
30 IV5	Interest Income Mary Melby Fund	357,309	\$ 5,636		\$ 2,527
	Total Interest Income		\$ 26,414	\$ -	\$ 11,844

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30 IV8	Miscellaneous Income - disallowed p. 29	\$ 17,211		\$ 7,717
30 IV8	Miscellaneous Income - Government Funding, (PPP Loan, HHS Funds, Etc.)	\$ 194,219		\$ 87,085
30 IV8	Unrestricted Donations - disallowed p. 29	\$ 1,417		\$ 636
30 IV8	Mary Melby Donations - disallowed p. 29	\$ 12,577		\$ 5,639
30 IV8	Gift Annuity Donations (Adjustments)	\$ 3,607		\$ 1,617
30 IV8	EPBH Parking Fees	\$ 1,491		\$ 668
30 IV8	Realized Gain/Loss Mary Melby Fund	\$ 2,777		\$ 1,245
30 IV8	Realized Gain/Loss Gift Annuity	\$ 3,937		\$ 1,766
30 IV8	Unrealized Gain/Loss Mary Melby Fund	\$ 3,010		\$ 1,349
30 IV8	Unrealized Loss/Gain Gift Annuity	\$ (155,035)		\$ (69,515)
30 IV8	Unrealized Loss/Gain Merrill Lynch	\$ (58,114)		\$ (26,057)
30 IV8	Unrealized Gain/Loss-SWAP Value	\$ 24,880		\$ 11,156
30 IV8	Rental Income	\$ 17,585		\$ 7,885
30 IV8	Vending Machines	\$ (64)		\$ (29)
30 IV8	Laundry Linen Revenue (from services provided to Independent Living).	\$ 27,063		\$ 12,135
	Total Other Revenue	\$ 96,561	\$ -	\$ 43,297

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	392,144
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,009,928
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	21,388,436
4. Inventories			\$	
5. Prepaid Expenses			\$	165,696
a. _____				
b. _____				
c. _____				
d. See Schedule		165,696		
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)			\$	22,956,204
B. Fixed Assets				
1. Land			\$	123,173
2. Land Improvements	*Historical Cost	769,533		
	Accum. Depreciation	594,857		
	Net		\$	174,676
3. Buildings	*Historical Cost	14,273,518		
	Accum. Depreciation	12,011,450		
	Net		\$	2,262,068
4. Leasehold Improvements	*Historical Cost			
	Accum. Depreciation			
	Net		\$	
5. Non-Movable Equipment	*Historical Cost	1,611,552		
	Accum. Depreciation	1,066,948		
	Net		\$	544,604
6. Movable Equipment	*Historical Cost	4,817,459		
	Accum. Depreciation	3,963,713		
	Net		\$	853,746
7. Motor Vehicles	*Historical Cost	158,306		
	Accum. Depreciation	150,743		
	Net		\$	7,563
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	397,507

See Schedule		397,507		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,363,337

* 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	
31	A5	Prepaid Insurance	\$ 84,345
31	A5	Prepaid Dues	\$ 11,898
31	A5	Prepaid Services	\$ 68,943
31	A5	Prepaid Water/Sewer	\$ 510
Total Prepaid Expenses			\$ 165,696

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	Construction In Process	\$ 397,098
31	B9	Clearing Account-Fixed Assets	\$ 409
Total Other Other Fixed Assets (Itemize)			\$ 397,507

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Restricted Gift Annuities	\$ (129,114)
32	D7	Allowance For Valuation-Gift Annuity	\$ 44,217
32	D7	Deposit	\$ 16,000
Rounding Adjustment			\$ 1
Total Other Assets			\$ (68,896)

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		
33	12	Payroll Withholding Liability - Life Insurance	1.0000.2030	\$ 37,333
33	12	Payroll Withholding Liability - 401K Plan	1.0000.2035	\$ 30,092
33	12	Payroll Withholding Liability - Garnishment	1.0000.2040	\$ 9,602
33	12	Payroll Withholding Liability - Pension Loan	1.0000.2045	\$ (25,510)
33	12	Payroll Withholding Liability - Other	1.0000.2050	\$ (48,555)
33	12	Payroll Withholding Liability - Employee Contributions	1.0000.2051	\$ 5,687
33	12	Payroll Cash Clearing Account	1.0000.2075	\$ -
33	12	Credit Card Clearing Account	1.0000.2054	\$ 42,379
33	12	Pharmacy Clearing Account	1.0000.2056	\$ (11,480)
33	12	Accrued Accounting Fees	1.0000.2060	\$ 45,922
33	12	A/R Refunds	1.0000.2070	\$ 11,947
33	12	Resident Fund Liability	1.0000.2090	\$ 54,351
33	12	Other Current Liabilities	1.0000.2180	\$ 58,853
33	12	Accrued Bond Interest	1.0000.2200	\$ 6,235
33	12	Due To Third Party Reimbursement Agencies	1.0000.2500	\$ 253,065
33	12	Third Party Reserve - Medicare	1.0000.2910	\$ 120,726
33	12	Intercompany Payable - Elim Park Place	1.0000.2990	\$ 29,705,241
33	12	Unreconciled Balance Sheet Difference-Deemed Immaterial		\$ 39
Total Other Current Liabilities (Itemize)				\$ 30,295,927

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

Page Ref	Line Ref	Description		
34	B4	Annuities Payable		\$ 26,498
34	B4	Other Non-Current Liabilities -COVID 19-related Assistance Funding from Federal CARES Act (PPP)		\$ 350,000
34	B4	Other Non-Current Liabilities -COVID 19-related Assistance Funding from Federal H.H.S.		\$ 64,524
34	B4	Other Non-Current Liabilities -IBNR Reserve re Self-Insurance		\$ 392,188
Total Other Current Liabilities (Itemize)				\$ 833,210

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	27,319,541
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>)			\$	(68,896)
_____			\$	
See Schedule			(68,896)	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(68,896)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	27,250,645

* 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	
Elim Park Baptist Home, Inc.	666c	9/30/2022	33	37	
Account			Amount		
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable			\$	271,331	
2. Notes Payable (<i>itemize</i>)			\$		

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>)			\$		
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$		
6. Accrued Payroll Taxes Payable			\$	110,403	
7. Medicare Final Settlement Payable			\$		
8. Medicare Current Financing Payable			\$		
9. Mortgage Payable (<i>Current Portion</i>)			\$		
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$		
11. Accrued Income Taxes*			\$		
12. Other Current Liabilities (<i>itemize</i>)			\$	30,295,927	

See Schedule				30,295,927	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	31,288,049	

* 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 Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				31,288,049	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$ 2,019,319
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>)					\$ 833,210

See Schedule		833,210			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 2,852,529
C. Total All Liabilities (Lines A-13 + B-5)					\$ 34,140,578

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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2022	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			\$	(8,026,285)
6. Gain or Loss for Period			\$	1,136,352
				10/1/2021 thru 9/30/2022
7. Total Net Worth			\$	(6,889,933)
C. Total Reserves and Net Worth			\$	(6,889,933)
D. Total Liabilities, Reserves, and Net Worth			\$	27,250,645

Elim Park Baptist Home, Inc.
 Medicaid Provider #6668 & 1500H
 FYE 9/30/22

Page 35, Line 7 "Net Worth"

***** AUDITED FINANCIALS *****							COST REPORT	
***** Unrestricted *****		***** Temporarily Restricted *****			Permanently Restricted	Cost Report Reclasses	TOTAL	
Elim Park Baptist Home Fund	Endowment Fund (Transferred To Foundation)	Elim Park Baptist Home Fund	Endowment Fund (Transferred To Foundation)	Mary Melby Fund	Endowment Fund (Transferred To Foundation)			
Total Revenues	14,461,467		10,927		28,174		14,500,568 ^a	
Total Expenses	(13,071,845)		0		0		(13,071,845)	
Income(Loss)-Operations	1,389,622	0	10,927	0	28,174	0	1,428,723	
Unrealized Gain (Loss)	36,036		(244,236)		(84,171)	1	(292,370) ^a	
Change In Net Assets	1,425,658	0	(233,309)	0	(55,997)	0	1,136,352	
Net Assets-Beginning	(8,881,149)	0	397,680	0	457,184	0	(8,026,285)	
Net Assets-Ending	(7,455,491)	0	164,371	0	401,187	0	(6,889,933)	

Sum of "a" = \$14,208,198

NOTE: Source of this schedule is the Audited Financial Statements for the year ended September 30, 2022.

NOTE: Source of Cost Report Reclasses is as follows:

	2022
1) See below	1
Total Reclasses	1


1) Miscellaneous rounding adjustment.

a. Page 36 Line B. Total Revenue \$14,266,459 (consisting of Operating Revenue of \$14,500,568 less Unrealized Loss of \$292,370).

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Elim Park Baptist Home, Inc.	666c	9/30/2022	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	(8,026,285)	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,266,459	
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	13,130,107	
D. Net Income or Deficit			\$	1,136,352	
E. Balance			\$	(6,889,933)	
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			\$	(6,889,933)	
				09/30/22	

I. Preparer's/Reviewer's Certification

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2022	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 checked="" type="checkbox"/> Residential Care Home		
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 Senior Staff Accountant	Date Signed 2/10/2023		
Printed Name of Preparer James J Papierz				
Address Address 140 Cook Hill Road, Cheshire CT 06410		Phone Number 203-272-3547 ext 361		
Contacted Person Regarding Additional Information Needed Regarding This Report James J Papierz		Phone Number 203-272-3547 ext 361		
Contact Email Address jpapierz@elimpark.org				