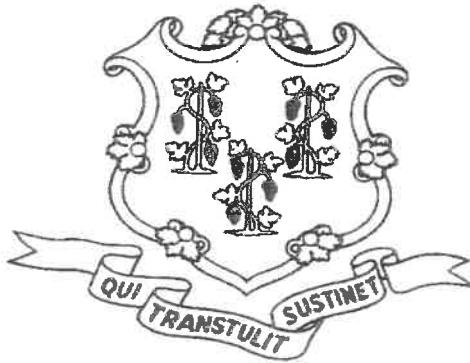


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

|  |   |
|--|---|
| Name of Facility (as licensed)<br>162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/B/A River Glen Health Care Center |   |
| Address (No. & Street, City, State, Zip Code)<br>162 South Britain Road, Southbury, CT 06488   |   |
| Type of Facility   |   |
| Chronic and Convalescent<br><input checked="" type="checkbox"/> Nursing Home only<br>(CCNH)  | Rest Home with Nursing<br><input type="checkbox"/> Supervision only<br>(RHNS) |
| Report for Year Beginning<br>10/1/2021   | Report for Year Ending<br>9/30/2022   |

|                  |              |      |           |                              |
|------------------|--------------|------|-----------|------------------------------|
| License Numbers: | CCNH<br>2280 | RHNS | (Specify) | Medicare Provider<br>07-5241 |
|------------------|--------------|------|-----------|------------------------------|

|                            |              |      |         |
|----------------------------|--------------|------|---------|
| Medicaid Provider Numbers: | CCNH<br>9431 | RHNS | ICF-IID |
|----------------------------|--------------|------|---------|

### For Department Use Only

| Sequence Number<br>Assigned | Signed and<br>Notarized | Date<br>Received | Sequence Number<br>Assigned | Signed and Notarized | Date Received |
|-----------------------------|-------------------------|------------------|-----------------------------|----------------------|---------------|
|                             |                         |                  |                             |                      |               |
|                             |                         |                  |                             |                      |               |

**General Information**

|  |                     |                                    |           |          |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed)<br>162 South Britain Road Operating Company II, LLC o | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>1 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

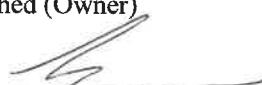
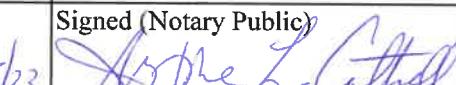
**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/B/A River Glen Health Care Center [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.

|   |                        |  |  |
|---|------------------------|--|--|
| Signed (Administrator)<br>       | Date                   | Signed (Owner)<br> | Date<br>1/25/23  |
| Printed Name (Administrator)<br> |                        | Printed Name (Owner)<br>David Baruch   |  |
| Subscribed and Sworn<br>to before me:<br>Justine L. Cottrell  | State of<br>New Jersey | Date<br>1/25/23  | Signed (Notary Public)<br> |
| Address of Notary Public<br>173 Bridge Plaza North, Fort Lee, NJ 07024  |                        |  | Comm. Expires<br>10/20/2026  |

(Notary Seal)



# Table of Contents

|  |           |
|--|-----------|
| General Information - Administrator's/Owner's Certification  | 1         |
| General Information and Questionnaire - Data Required for Real Wage Adjustment   | 1A        |
| General Information and Questionnaire - Type of Facility - Organization Structure  | 2         |
| General Information and Questionnaire - Partners/Members   | 3         |
| General Information and Questionnaire - Corporate Owners   | 3A        |
| General Information and Questionnaire - Individual Proprietorship  | 3B        |
| General Information and Questionnaire - Related Parties  | 4         |
| General Information and Questionnaire - Basis for Allocation of Costs  | 5         |
| General Information and Questionnaire - Leases   | 6         |
| General Information and Questionnaire - Accounting Basis   | 7         |
| Schedule of Resident Statistics  | 8         |
| Schedule of Resident Statistics (Cont'd)   | 9         |
| <b>A. Report of Expenditures - Salaries &amp; Wages</b>  | <b>10</b> |
| Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives          | 11        |
| Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd) | 12        |
| <b>B. Report of Expenditures - Professional Fees</b>   | <b>13</b> |
| Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis                 | 14        |
| <b>C. Expenditures Other than Salaries - Administrative and General</b>  | <b>15</b> |
| C. Expenditures Other than Salaries (Cont'd) - Administrative and General  | 16        |
| Schedule C-1 - Management Services   | 17        |
| C. Expenditures Other than Salaries (Cont'd) - Dietary   | 18        |
| C. Expenditures Other than Salaries (Cont'd) - Laundry   | 19        |
| C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care  | 20        |
| Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract                                  | 21        |
| C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property  | 22        |
| Depreciation Schedule  | 23        |
| Amortization Schedule  | 24        |
| C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire  | 25        |
| C. Expenditures Other than Salaries (Cont'd) - Interest  | 26        |
| C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance  | 27        |
| <b>D. Adjustments to Statement of Expenditures</b>   | <b>28</b> |
| D. Adjustments to Statement of Expenditures (Cont'd)   | 29        |
| <b>F. Statement of Revenue</b>   | <b>30</b> |
| <b>G. Balance Sheet</b>  | <b>31</b> |
| G. Balance Sheet (Cont'd)  | 32        |
| G. Balance Sheet (Cont'd)  | 33        |
| G. Balance Sheet (Cont'd)  | 34        |
| G. Balance Sheet (Cont'd) - Reserves and Net Worth   | 35        |
| <b>H. Changes in Total Net Worth</b>   | <b>36</b> |
| <b>I. Preparer's/Reviewer's Certification</b>  | <b>37</b> |

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

| <b>Data Required for Real Wage Adjustment</b>  |  | Page<br>1A | of<br>37 |
|--|--|------------|----------|
| Name of Facility<br>162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/B/A River Glen Health | Period Covered:<br>From 10/1/2021 To 9/30/2022 |            |          |
| Address of Facility<br>162 South Britain Road, Southbury, CT 06488   |  |            |          |
| Report Prepared By<br>Fran Petricone   | Phone Number<br>978-831-2123                   | Date       |          |
| Item   | Total  | CCNH       | RHNS     |
| 1. Dietary wages paid  | \$   |            |          |
| 2. Laundry wages paid  | \$   |            |          |
| 3. Housekeeping wages paid   | \$   |            |          |
| 4. Nursing wages paid  | \$   |            |          |
| 5. All other wages paid  | \$   |            |          |
| 6. <b>Total Wages Paid</b>   | \$   |            |          |
| 7. Total salaries paid   | \$   |            |          |
| 8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)   | \$   |            |          |

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

## General Information and Questionnaire

### Type of Facility - Organization Structure

|  | Phone No. of Facility<br>203-264-9600   | Report for Year Ended<br>9/30/2022                            | Page<br>2                        | of<br>37 |   |  |
|--|---|---|----------------------------------|----------|---|--|
| Name of Facility (as shown on license)<br>162 South Britain Road Operating Company II, LLC of Fort L   | Address (No. & Street, City, State, Zip)<br>162 South Britain Road, Southbury, CT 06488 |   |                                  |          |   |  |
| License Numbers:<br>CCNH 2280  | RHNS  | (Specify)   | Medicare Provider No.<br>07-5241 |          |   |  |
| Type of Facility (Check appropriate box(es))   |   |   |                                  |          |   |  |
| <input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing<br><input checked="" type="checkbox"/> Nursing Home only (CCNH)      Supervision only (RHNS) <input type="checkbox"/> (Specify)       |   |   |                                  |          |   |  |
| Type of Ownership (Check appropriate box)  |   |   |                                  |          |   |  |
| <input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust |   |   |                                  |          |   |  |
| If this facility opened or closed during report year provide:  |   | Date Opened   | Date Closed                      |          |   |  |
| Has there been any change in ownership or operation during this report year?   |   | <input type="radio"/> Yes <input checked="" type="radio"/> No | If "Yes," explain fully.         |          |   |  |
| <b>Administrator</b><br>Name of Administrator <table border="1" style="float: right; border-collapse: collapse;"> <tr> <td style="width: 15%;">Nursing Home<br/>Administrator's<br/>License No.:</td> <td></td> </tr> </table>                     |   |   |                                  |          | Nursing Home<br>Administrator's<br>License No.: |  |
| Nursing Home<br>Administrator's<br>License No.:  |   |   |                                  |          |   |  |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility.  |   |   |                                  |          |   |  |
| Name   |   | License No.:  |                                  |          |   |  |
|  |   |   |                                  |          |   |  |
|  |   |   |                                  |          |   |  |
|  |   |   |                                  |          |   |  |
|  |   |   |                                  |          |   |  |

## **General Information and Questionnaire Partners/Members**

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

| Name of Facility                         | License No. | Report for Year Ended | Page | of |
|--|-------------|-----------------------|------|----|
| 162 South Britain Road Operating Company | 2280        | 9/30/2022             | 3A   | 37 |

If this facility is owned or operated as a corporation, provide the following information:

## General Information and Questionnaire

### Individual Proprietorship

| Name of Facility                                | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|------|----|
| 162 South Britain Road Operating Company II, LL | 2280        | 9/30/2022             | 3B   | 37 |

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

Owner(s) of Facility

N/A

**General Information and Questionnaire**  
**Related Parties\***

|   |                     |                                    |        |          |
|---|---------------------|------------------------------------|--------|----------|
| Name of Facility<br>162 South Britain Road Operating Company II, LLC of | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page 4 | of<br>37 |
|---|---------------------|------------------------------------|--------|----------|

|   |                           |                                     |   |  |
|---|---------------------------|-------------------------------------|---|--|
| Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If "Yes," provide the Name/Address and complete the information on Page 11 of the report. |  |
|---|---------------------------|-------------------------------------|---|--|

|   |                           |                                     |  |  |
|---|---------------------------|-------------------------------------|--|--|
| Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? | <input type="radio"/> Yes | <input checked="" 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<br>Yes      No      %** | Description of Goods/Services Provided   | Indicate Where Costs are Included in Annual Report<br>Page # / Line # | Cost Reported | Actual Cost to the Related Party |
|---------------------------------------|--|---|--|---|---------------|----------------------------------|
| 162 South Britain Road, LLC           | 162 South Britain Road, Southbury, CT 06488        | <input type="radio"/> <input checked="" type="radio"/> 0                    | Facility Real Estate Lease               | Pg. 22 / Line 9   | 716,062       | 716,062                          |
| Care Group, LLC                       | 57 Old Road to Nine Acre Corner, Concord, MA 01742 | <input type="radio"/> <input checked="" type="radio"/> 0                    | Management Services/Clinical Specialists | Pg. 16 / Line m12   | 1,065,072     | 1,065,072                        |
| Partners Healthcare CT                | 6 Thompson Road, East Windsor, CT 06088            | <input checked="" type="radio"/> <input type="radio"/> 0                    | Pharmacy Drugs                           | Pg 20 / Line 5a2  | 457,901       | 435,006                          |
| Partners Healthcare CT                | 6 Thompson Road, East Windsor, CT 06088            | <input checked="" type="radio"/> <input type="radio"/> 0                    | Pharmacy Drugs Medicine Cabinet          | Page 20 / Line 5b   | 12,835        | 12,193                           |
| Partners Healthcare CT                | 6 Thompson Road, East Windsor, CT 06088            | <input checked="" type="radio"/> <input type="radio"/> 0                    | Pharmacy - IVs                           | Page 20 / Line 5j   | 55,455        | 52,682                           |
| HealthBridge & Related Facilities     | I73 Bridge Plaza North, Fort Lee, NJ               | <input type="radio"/> <input checked="" type="radio"/> 0                    | Common Pension, Health and Insurance Prg | Page 15 Line 1a5,6,7  | 2,215,068     | 2,215,068                        |
|                                       |  | <input type="radio"/> <input checked="" type="radio"/> 0                    |  |   |               |                                  |
|                                       |  | <input type="radio"/> <input checked="" type="radio"/> 0                    |  |   |               |                                  |
|                                       |  | <input type="radio"/> <input checked="" type="radio"/> 0                    |  |   |               |                                  |

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

|  |                     |                                    |           |          |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility<br>162 South Britain Road Operating Company II, | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>5 | of<br>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?       Yes       No      If "No," explain fully why such allocation was not made.

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

Management Fee allocation to facilities on the basis of patient days. Services of related pharmacy invoices as per customary charges that were negotiated.

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

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

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

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

Is a Mileage Log Book Maintained for All Leased Vehicles?

\* 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<br>162 South Britain Road Operating   | License No.<br>2280 | Report for Year Ended<br>9/30/2022  | Page<br>7 | of<br>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    If "No," explain.<br><input type="radio"/> No |           |          |
| <b>Independent Accounting Firm</b><br>Name of Accounting Firm      Address (No. & Street, City, State, Zip Code)<br>1    None<br>2<br>3<br>4                           |                     |   |           |          |
| Services Provided by This Firm ( <i>describe fully</i> )<br>1      \$<br>2      \$<br>3      \$<br>4      \$<br>Charge for Services Provided      \$<br>5              |                     |   |           |          |
| 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  |                     |   |           |          |
| <b>Legal Services Information</b><br>Name of Legal Firm or Independent Attorney      Telephone Number<br>1    Various Legal (Disallowed page 28)<br>2<br>3<br>4<br>5   |                     |   |           |          |
| Address (No. & Street, City, State, Zip Code)<br>1<br>2<br>3<br>4<br>5   |                     |   |           |          |
| Services Provided by This Firm ( <i>describe fully</i> )<br>1      \$<br>2      \$<br>3      \$<br>4      \$<br>5      \$<br>Charge for Services Provided      \$<br>6 |                     |   |           |          |
| 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  |                     |   |           |          |

## Schedule of Resident Statistics

| Name of Facility<br>162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/I                     | License No.<br>2280 | Report for Year Ended<br>9/30/2022 |                        |                        | Report for Year Ended<br>9/30/2022 |        |        | Report for Year Ended<br>9/30/2022 |       |       |       |
|--|---------------------|------------------------------------|------------------------|------------------------|------------------------------------|--------|--------|------------------------------------|-------|-------|-------|
|  |                     | Total All<br>Levels                | Total<br>CCNH<br>Level | Total<br>RHNS<br>Level | Total<br>(Specify)                 | Total  | CCNH   | RHNS<br>(Specify)                  | Total | CCNH  | RHNS  |
| 1. Certified Bed Capacity  |                     |                                    |                        |                        |                                    |        |        |                                    |       |       |       |
| A. On last day of PREVIOUS report period   | 120                 | 120                                |                        |                        |                                    | 120    | 120    |                                    |       |       |       |
| B. On last day of THIS report period   | 120                 | 120                                |                        |                        |                                    |        |        |                                    | 120   | 120   |       |
| 2. Number of Residents   |                     |                                    |                        |                        |                                    |        |        |                                    |       |       |       |
| A. As of midnight of PREVIOUS report period  | 93                  | 93                                 |                        |                        |                                    | 93     | 93     |                                    |       |       |       |
| B. As of midnight of THIS report period  | 104                 | 104                                |                        |                        |                                    |        |        |                                    | 104   | 104   |       |
| 3. Total Number of Days Care Provided During Period  |                     |                                    |                        |                        |                                    |        |        |                                    |       |       |       |
| A. Medicare  | 7,262               | 7,262                              |                        |                        |                                    | 5,388  | 5,388  |                                    |       | 1,874 | 1,874 |
| B. Medicaid (Conn.)  | 14,419              | 14,419                             |                        |                        |                                    | 10,561 | 10,561 |                                    |       | 3,858 | 3,858 |
| C. Medicaid (other states)   |                     |                                    |                        |                        |                                    |        |        |                                    |       |       |       |
| D. Private Pay   | 6,293               | 6,293                              |                        |                        |                                    | 4,174  | 4,174  |                                    |       | 2,119 | 2,119 |
| E. State SSI for RCH   |                     |                                    |                        |                        |                                    |        |        |                                    |       |       |       |
| F. Other (Specify)   | 5,665               | 5,665                              |                        |                        |                                    | 4,542  | 4,542  |                                    |       | 1,123 | 1,123 |
| G. Total Care Days During Period (3A thru F)   | 33,639              | 33,639                             |                        |                        |                                    | 24,665 | 24,665 |                                    |       | 8,974 | 8,974 |
| 4. Total Number of Days Not Included in Figures in 3G<br>for Which Revenue Was Received for Reserved<br>Beds |                     |                                    |                        |                        |                                    |        |        |                                    |       |       |       |
| A. Medicaid Bed Reserve Days   | 49                  | 49                                 |                        |                        |                                    | 45     | 45     |                                    |       | 4     | 4     |
| B. Other Bed Reserve Days  |                     |                                    |                        |                        |                                    |        |        |                                    |       |       |       |
| G. Total Resident Days (3G + 4A + 4B)  | 33,688              | 33,688                             |                        |                        |                                    | 24,710 | 24,710 |                                    |       | 8,978 | 8,978 |

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

|  |                     |                                    |           |          |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility<br>162 South Britain Road Operating Company | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>9 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

4. Were there any changes in the certified bed capacity during the report year?  Yes

○ No

If "YES", provide the following information:

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

| Change in Resident Days |  | CCNH | RHNS | (Specify) |
|-------------------------|--|------|------|-----------|
| 1st change              |  |      |      |           |
| 2nd change              |  |      |      |           |
| 3rd change              |  |      |      |           |
| 4th change              |  |      |      |           |

6. Number of Residents and Rates on September 30 of Cost Year

#### 7. Total Number of Physical Therapy Treatments

|   |               |               |  |
|---|---------------|---------------|--|
| A. Medicare - Part B                        | 1,367         | 1,367         |  |
| B. Medicaid (Exclusive of Part B)           |               |               |  |
| 1. Maintenance Treatments                   |               |               |  |
| 2. Restorative Treatments                   |               |               |  |
| C. Other                                    | 8,877         | 8,877         |  |
| <b>D. Total Physical Therapy Treatments</b> | <b>10,244</b> | <b>10,244</b> |  |

#### 8. Total Number of Speech Therapy Treatments

|  |              |              |  |
|--|--------------|--------------|--|
| 8. Total Number of Speech Therapy Treatments | 510          | 510          |  |
| A. Medicare - Part B                         |              |              |  |
| B. Medicaid (Exclusive of Part B)            |              |              |  |
| 1. Maintenance Treatments                    | 1            | 1            |  |
| 2. Restorative Treatments                    |              |              |  |
| C. Other                                     | 1,495        | 1,495        |  |
| <b>D. Total Speech Therapy Treatments</b>    | <b>2,006</b> | <b>2,006</b> |  |

#### 9 Total Number of Occupational Therapy Treatments

|  |               |               |  |
|--|---------------|---------------|--|
| 9. Total Number of Occupational Therapy Treatments | 964           | 964           |  |
| A. Medicare - Part B                               |               |               |  |
| B. Medicaid (Exclusive of Part B)                  |               |               |  |
| 1. Maintenance Treatments                          |               |               |  |
| 2. Restorative Treatments                          |               |               |  |
| C. Other   | 9,224         | 9,224         |  |
| <b>D. Total Occupational Therapy Treatments</b>    | <b>10,188</b> | <b>10,188</b> |  |

## Report of Expenditures - Salaries &amp; Wages

| Name of Facility   | License No. | Report for Year Ended                |      | Page                     | of        |
|--|-------------|--------------------------------------|------|--------------------------|-----------|
| 162 South Britain Road Operating Company II, LLC of Fort                           | 2280        | 9/30/2022                            |      | 10                       | 37        |
| Are time records maintained by all individuals receiving compensation?             |             | <input checked="" type="radio"/> Yes |      | <input type="radio"/> No |           |
| Total Cost and Hours   |             |                                      |      |                          |           |
| Item   | CCNH        | Hours                                | RHNS | Hours                    | (Specify) |
| A. Salaries and Wages*   |             |                                      |      |                          | Hours     |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1)                          |             |                                      |      |                          |           |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1)                        | 163,574     | 2,086                                |      |                          |           |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1)                  |             |                                      |      |                          |           |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 498,174     | 10,454                               |      |                          |           |
| 5. Dietary Service   |             |                                      |      |                          |           |
| a. Head Dietitian  |             |                                      |      |                          |           |
| b. Food Service Supervisor   |             |                                      |      |                          |           |
| c. Dietary Workers   | 551,906     | 23,381                               |      |                          |           |
| 6. Housekeeping Service  |             |                                      |      |                          |           |
| a. Head Housekeeper  |             |                                      |      |                          |           |
| b. Other Housekeeping Workers  | 419,262     | 21,020                               |      |                          |           |
| 7. Repairs & Maintenance Services  |             |                                      |      |                          |           |
| a. Engineer or Chief of Maintenance  |             |                                      |      |                          |           |
| b. Other Maintenance Workers   | 113,011     | 5,012                                |      |                          |           |
| 8. Laundry Service   |             |                                      |      |                          |           |
| a. Supervisor  |             |                                      |      |                          |           |
| b. Other Laundry Workers   | 152,661     | 8,998                                |      |                          |           |
| 9. Barber and Beautician Services  |             |                                      |      |                          |           |
| 10. Protective Services  |             |                                      |      |                          |           |
| 11. Accounting Services  |             |                                      |      |                          |           |
| a. Head Accountant   |             |                                      |      |                          |           |
| b. Other Accountants   |             |                                      |      |                          |           |
| 12. Professional Care of Residents   |             |                                      |      |                          |           |
| a. Directors and Assistant Director of Nurses                                      | 252,399     | 4,172                                |      |                          |           |
| b. RN  |             |                                      |      |                          |           |
| 1. Direct Care   | 799,688     | 16,443                               |      |                          |           |
| 2. Administrative**  | 420,687     | 12,863                               |      |                          |           |
| c. LPN   |             |                                      |      |                          |           |
| 1. Direct Care   | 1,464,371   | 39,442                               |      |                          |           |
| 2. Administrative**  |             |                                      |      |                          |           |
| d. Aides and Attendants  | 1,592,588   | 69,893                               |      |                          |           |
| e. Physical Therapists   | 573,439     | 13,364                               |      |                          |           |
| f. Speech Therapists   | 76,964      | 1,633                                |      |                          |           |
| g. Occupational Therapists   | 382,365     | 9,546                                |      |                          |           |
| h. Recreation Workers  | 206,780     | 10,465                               |      |                          |           |
| i. Physicians  |             |                                      |      |                          |           |
| 1. Medical Director  |             |                                      |      |                          |           |
| 2. Utilization Review  |             |                                      |      |                          |           |
| 3. Resident Care***  |             |                                      |      |                          |           |
| 4. Other (Specify)   |             |                                      |      |                          |           |
| Respiratory Therapy  | 47,269      | 1,542                                |      |                          |           |
| j. Dentists  |             |                                      |      |                          |           |
| k. Pharmacists   |             |                                      |      |                          |           |
| l. Podiatrists   |             |                                      |      |                          |           |
| m. Social Workers/Case Management  | 93,804      | 3,081                                |      |                          |           |
| n. Marketing   | 47,508      | 6,151                                |      |                          |           |
| o. Other (Specify)   |             |                                      |      |                          |           |
| See Attached Schedule  | 71,751      | 2,778                                |      |                          |           |
| A-13. Total Salary Expenditures  | 7,928,200   | 262,323                              |      |                          |           |

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

\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

**Schedule of Other Salaries and Wages (Page 10)**

**Schedule of Other Fees (Page 13)**

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

\* 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\***

\*\*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        |
|--|----------------------|-----------------------|------|-------|-----------|
|  | 2280                 | 9/30/2022             |      | 13    | 37        |
|  | Total Cost and Hours |                       |      |       |           |
| Item   | CCNH                 | Hours                 | RHNS | Hours | (Specify) |
| <b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b><br>(For all such services complete Schedule B1) |                      |                       |      |       |           |
| 1. Dietitian   |                      |                       |      |       |           |
| 2. Dentist   |                      |                       |      |       |           |
| 3. Pharmacist  |                      |                       |      |       |           |
| 4. Podiatrist  |                      |                       |      |       |           |
| 5. Physical Therapy  |                      |                       |      |       |           |
| a. Resident Care   |                      |                       |      |       |           |
| b. Other   |                      |                       |      |       |           |
| 6. Social Worker   |                      |                       |      |       |           |
| 7. Recreation Worker   |                      |                       |      |       |           |
| 8. Physicians  |                      |                       |      |       |           |
| a. Medical Director (entire facility)  | 56,500               | 96                    |      |       |           |
| b. Utilization Review<br>(Title 18 and 19 only) monthly meeting  |                      |                       |      |       |           |
| c. Resident Care**   |                      |                       |      |       |           |
| d. Administrative Services facility  |                      |                       |      |       |           |
| 1. Infection Control Committee<br>(Quarterly meetings)   |                      |                       |      |       |           |
| 2. Pharmaceutical Committee<br>(Quarterly meetings)  |                      |                       |      |       |           |
| 3. Staff Development Committee<br>(Once annually)  |                      |                       |      |       |           |
| e. Other (Specify)<br>Pulmonology  | 16,000               | 107                   |      |       |           |
| 9. Speech Therapist  |                      |                       |      |       |           |
| a. Resident Care   | 1,440                | 8                     |      |       |           |
| b. Other   |                      |                       |      |       |           |
| 10. Occupational Therapist   |                      |                       |      |       |           |
| a. Resident Care   |                      |                       |      |       |           |
| b. Other   |                      |                       |      |       |           |
| 11. Nurses and aides and attendants  |                      |                       |      |       |           |
| a. RN  |                      |                       |      |       |           |
| 1. Direct Care   | 34,025               | 368                   |      |       |           |
| 2. Administrative***   |                      |                       |      |       |           |
| b. LPN   |                      |                       |      |       |           |
| 1. Direct Care   | 109,894              | 1,721                 |      |       |           |
| 2. Administrative***   |                      |                       |      |       |           |
| c. Aides   | 265,255              | 8,095                 |      |       |           |
| d. Other   |                      |                       |      |       |           |
| 12. Other (Specify)<br>See Attached Schedule   |                      |                       |      |       |           |
| <b>B-13 Total Fees Paid in Lieu of Salaries</b>  | 483,114              | 10,394                |      |       |           |

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

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

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

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

| Name of Facility<br>162 South Britain Road Operating Company II, LLC of | License No.<br>2280         | Report for Year Ended<br>9/30/2022          |                                  | Page<br>14                  | of<br>37 |
|---|-----------------------------|---|----------------------------------|-----------------------------|----------|
| Name & Address of Individual  | Full Explanation of Service | Related** to Owners,<br>Operators, Officers |                                  | Explanation of Relationship |          |
|   |                             | Yes   | No                               |                             |          |
| Nuvance Health  | Medical Director            | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
| Alliance Medical Group  | Pulmonogist                 | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
| All American Healthcare Services, Inc                                   | Agency Pool                 | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
| Paramount Healthcare Services   | Agency Pool                 | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
| Access Nursing Services of New Jersey INC                               | Agency Pool                 | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
| Excellence Nurse Staffing LLC   | Agency Pool                 | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
| MAS Medical Staffing  | Agency Pool                 | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
| Right at Home of Greater Fairfield County                               | Agency Pool                 | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
| Titan Nurse Staffing LLC  | Agency Pool                 | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
| Solomon-Page Group LLC  | Agency Pool                 | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
| Swallowing Diagnostics, LLC/SDX Dysphagia Experts                       | Swallow Studies             | <input type="radio"/>                       | <input checked="" type="radio"/> | N/A                         |          |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |          |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |          |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |          |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |          |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |          |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |          |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |          |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |          |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |          |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |          |

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

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

| Name of Facility<br>162 South Britain Road Operating Company II, L  | License No.<br>2280 | Report for Year Ended<br>9/30/2022 |      | Page<br>15 | of<br>37  |
|---|---------------------|------------------------------------|------|------------|-----------|
| Item  |                     | Total                              | CCNH | RHNS       | (Specify) |
| 1. Administrative and General   |                     |                                    |      |            |           |
| a. Employee Health & Welfare Benefits   |                     |                                    |      |            |           |
| 1. Workmen's Compensation   | \$ 22,193           | 22,193                             |      |            |           |
| 2. Disability Insurance   | \$                  |                                    |      |            |           |
| 3. Unemployment Insurance   | \$ 67,133           | 67,133                             |      |            |           |
| 4. Social Security (F.I.C.A.)   | \$ 591,215          | 591,215                            |      |            |           |
| 5. Health Insurance   | \$ 2,181,844        | 2,181,844                          |      |            |           |
| 6. Life Insurance (employees only)<br>(not-owners and not-operators)  | \$ 1,962            | 1,962                              |      |            |           |
| 7. Pensions (Non-Discriminatory)<br>(not-owners and not-operators)  | \$ 31,261           | 31,261                             |      |            |           |
| 8. Uniform Allowance  | \$ 13,240           | 13,240                             |      |            |           |
| 9. Other (Specify)<br>See Attached Schedule   | \$ 19,807           | 19,807                             |      |            |           |
| b. Personal Retirement Plans, Pensions, and<br>Profit Sharing Plans for Owners and<br>Operators (Discriminatory)* | \$                  |                                    |      |            |           |
| c. Bad Debts*   | \$ 135,027          | 135,027                            |      |            |           |
| d. Accounting and Auditing  | \$                  |                                    |      |            |           |
| e. Legal ( <i>Services should be fully described on Page 7</i> )  | \$                  |                                    |      |            |           |
| f. Insurance on Lives of Owners and<br>Operators (Specify)*   | \$                  |                                    |      |            |           |
| g. Office Supplies  | \$ 20,806           | 20,806                             |      |            |           |
| h. Telephone and Cellular Phones  |                     |                                    |      |            |           |
| 1. Telephone & Pagers   | \$ 51,406           | 51,406                             |      |            |           |
| 2. Cellular Phones  | \$ 4,818            | 4,818                              |      |            |           |
| i. Appraisal ( <i>Specify purpose and<br/>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 (Specify)<br>See Attached Schedule   | \$                  |                                    |      |            |           |
| 3. Resident Day User Fee  | \$ 455,453          | 455,453                            |      |            |           |
| <b>Subtotal</b>   | \$ 3,596,165        | 3,596,165                          |      |            |           |

\* 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**

Attachment Page 15

## **Schedule of Other Employee Benefits**

### Schedule of Other Taxes

| Description  | CCNH | RHNS | (Specify) |
|--------------|------|------|-----------|
|              |      |      |           |
|              |      |      |           |
|              |      |      |           |
|              |      |      |           |
| <b>Total</b> | \$ - | \$ - | \$ -      |

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

| Name of Facility<br>162 South Britain Road Operating Company II, LLC  | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>16       | of<br>37  |
|---|---------------------|------------------------------------|------------------|-----------|
| Item  | Total               | CCNH                               | RHNS             | (Specify) |
| <b><i>Subtotals Brought Forward:</i></b>  | <b>3,596,165</b>    | <b>3,596,165</b>                   |                  |           |
| 1. Travel and Entertainment   |                     |                                    |                  |           |
| 1. Resident Travel and Entertainment  | \$                  |                                    |                  |           |
| 2. Holiday Parties for Staff  | \$                  | 3,909                              | 3,909            |           |
| 3. Gifts to Staff and Residents   | \$                  | 14,694                             | 14,694           |           |
| 4. Employee Travel  | \$                  | 773                                | 773              |           |
| 5. Education Expenses Related to Seminars and Conventions   | \$                  |                                    |                  |           |
| 6. Automobile Expense ( <i>not purchase or depreciation</i> )   | \$                  | 3,143                              | 3,143            |           |
| 7. Other ( <i>Specify</i> )<br>See Attached Schedule  | \$                  | 2,621                              | 2,621            |           |
| m. Other Administrative and General Expenses  |                     |                                    |                  |           |
| 1. Advertising Help Wanted ( <i>all such expenses</i> )   | \$                  | 7,819                              | 7,819            |           |
| 2. Advertising Telephone Directory ( <i>all such expenses</i> )***  | \$                  |                                    |                  |           |
| 3. Advertising Other ( <i>Specify</i> )***<br>See Attached Schedule   | \$                  | 33,109                             | 33,109           |           |
| 4. Fund-Raising***  | \$                  |                                    |                  |           |
| 5. Medical Records  | \$                  | 304                                | 304              |           |
| 6. Barber and Beauty Supplies (if this service is supplied<br>directly and not by contract or fee for service)***       | \$                  | 228                                | 228              |           |
| 7. Postage  | \$                  | 904                                | 904              |           |
| * 8. Dues and Membership Fees to Professional<br>Associations ( <i>Specify</i> )<br>See Attached Schedule               | \$                  | 16,609                             | 16,609           |           |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***   | \$                  | 1,393                              | 1,393            |           |
| 9. Subscriptions  | \$                  | 980                                | 980              |           |
| 10. Contributions***<br>See Attached Schedule   | \$                  |                                    |                  |           |
| 11. Services Provided by Contract ( <i>Specify and Complete<br/>Schedule C-2, Page 21 for each firm or individual</i> ) | \$                  | 173,567                            | 173,567          |           |
| 12. Administrative Management Services**  | \$                  | 1,065,072                          | 1,065,072        |           |
| 13. Other ( <i>Specify</i> )<br>See Attached Schedule   | \$                  | 103,649                            | 103,649          |           |
| <b>C-14 Total Administrative &amp; General Expenditures</b>   | <b>\$</b>           | <b>5,024,938</b>                   | <b>5,024,938</b> |           |

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

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

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

**Schedule of Other Travel and Entertainment**

| Description                                 | CCNH            | RHNS        | (Specify)   |
|---|-----------------|-------------|-------------|
| Travel - Meals                              | \$ 82           |             |             |
| Travel - Other                              | \$ 2,539        |             |             |
|   |                 |             |             |
|   |                 |             |             |
|   |                 |             |             |
|   |                 |             |             |
| <b>Total Other Travel and Entertainment</b> | <b>\$ 2,621</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Other Advertising**

| Description                    | CCNH             | RHNS        | (Specify)   |
|--------------------------------|------------------|-------------|-------------|
| Advertising                    | \$ 1,162         |             |             |
| Marketing Expense              | \$ 29,747        |             |             |
| Marketing - Meals              | \$ 2,000         |             |             |
| Shows & Conferences            | \$ 200           |             |             |
| <b>Total Other Advertising</b> | <b>\$ 33,109</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Dues**

| Description                                      | CCNH             | RHNS        | (Specify)   |
|--|------------------|-------------|-------------|
| Allscript  | \$ 1,934         |             |             |
| Connecticut Association of HealthCare Facilities | \$ 9,221         |             |             |
| Consolidated Billing Services                    | \$ 378           |             |             |
| Curaspan   | \$ 3,500         |             |             |
| St of CT - various Therapist L.icense renewals   | \$ 1,371         |             |             |
| St of CT - Administrator license renewa,         | \$ 205           |             |             |
|  |                  |             |             |
|  |                  |             |             |
|  |                  |             |             |
| <b>Total Dues</b>                                | <b>\$ 16,609</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Contributions**

| Description                | CCNH        | RHNS        | (Specify)   |
|----------------------------|-------------|-------------|-------------|
|                            |             |             |             |
|                            |             |             |             |
| <b>Total Contributions</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Other Administrative and General**

| Description                                   | CCNH              | RHNS        | (Specify)   |
|---|-------------------|-------------|-------------|
| Criminal Record Check                         | \$ 6,418          |             |             |
| Compliance Expense                            | \$ 7,387          |             |             |
| Other Professional Fees                       | \$ 42,629         |             |             |
| Bank Charges and Collection Fees              | \$ 24,326         |             |             |
| Off Site Storage                              | \$ 4,316          |             |             |
| License and Permits and Anual Report Fee      | \$ 2,348          |             |             |
| Consolidated Billing                          | \$ 2,285          |             |             |
| Corporate Business Tax                        | \$ 2,000          |             |             |
| Annual Report Fees                            | \$ 1,216          |             |             |
| Resident Replacement Items                    | \$ 90             |             |             |
| Gift Shop Supplies                            | \$ 10,634         |             |             |
| <b>Total Other Administrative and General</b> | <b>\$ 103,649</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Name of Facility<br>162 South Britain Road Operating Compa   | License No.<br>2280              | Report for Year Ended<br>9/30/2022  | Page<br>17   37  |
|--|----------------------------------|---|--|
| Name & Address of Individual or<br>Company Supplying Service | Cost of<br>Management<br>Service | Full Description of Mgmt. Service<br>Provided   | Indicate Where Costs<br>are Included in Annual<br>Report Page #/Line # |
| Care Group LLC   | 738,424                          | Operational and financial<br>management services  | Page 16 / Line 12  |
| Care Group LLC   | 326,649                          | Data processing allocation to<br>facility for payroll, HR and<br>employee benefit systems | Page 16 / Line 12  |
|  |                                  |   |  |
|  |                                  |   |  |
|  |                                  |   |  |
|  |                                  |   |  |

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

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

| Name of Facility<br>162 South Britain Road Operating Company II, LLC o  | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>18 | of<br>37              |
|---|---------------------|------------------------------------|------------|-----------------------|
| Item  | Total               | CCNH                               | RHNS       | (Specify)             |
| 2. Dietary  |                     |                                    |            |                       |
| a. In-House Preparation & Service   |                     |                                    |            |                       |
| 1. Raw Food   | \$ 265,922          | 265,922                            |            |                       |
| 2. Non-Food Supplies  | \$ 34,271           | 34,271                             |            |                       |
| 3. Other (Specify) _____<br>Other Dietary supplies  | \$ 5,228            | 5,228                              |            |                       |
| b. Purchased Services ( <i>by contract other than through Management Services</i> )<br><i>(Complete Schedule C-2 att. Page 21)</i>  | \$                  |                                    |            |                       |
| c. Other (Specify) _____  | \$                  |                                    |            |                       |
| <b>2D. Total Dietary Expenditures (2a + b + c + d)</b>  | <b>\$ 305,421</b>   | <b>305,421</b>                     |            |                       |
| 2E. Dietary Questionnaire   | Total               | CCNH                               | RHNS       | (Specify)             |
| F. Resident Meals: Total no. of meals served per day:*  |                     |                                    |            |                       |
| G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No  |                     |                                    |            |                       |
| H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No  |                     |                                    |            | If yes, specify amt.  |
| I. Where is the revenue received reported in the Cost Report? (Page/Line Item)  |                     |                                    |            |                       |
| J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No             |                     |                                    |            | If yes, specify cost. |
| K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No  |                     |                                    |            | If yes, specify amt.  |
| L. Where is the revenue received reported in the Cost Report? (Page/Line Item)  |                     |                                    |            |                       |
| M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No |                     |                                    |            | If yes, specify cost. |
| N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No   |                     |                                    |            | If yes, specify amt.  |
| O. Where is the revenue received reported in the Cost Report? (Page/Line Item)  |                     |                                    |            |                       |

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

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

| Name of Facility<br>162 South Britain Road Operating Company II, LLC of   | License No.<br>2280       | Report for Year Ended<br>9/30/2022  | Page<br>19               | of<br>37  |
|---|---------------------------|-------------------------------------|--------------------------|-----------|
| Item  | Total                     | CCNH                                | RHNS                     | (Specify) |
| 3. Laundry  |                           |                                     |                          |           |
| a. In-House Processing*   | Lbs.                      |                                     |                          |           |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***        | Amt. \$                   |                                     |                          |           |
| 2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***                                       | Lbs.                      |                                     |                          |           |
|   | Amt. \$                   |                                     |                          |           |
| 3. Personal clothing of residents washed, ironed, and/or processed.***  | Lbs.                      |                                     |                          |           |
|   | Amt. \$                   |                                     |                          |           |
| 4. Repair and/or purchase of linens.***   | Lbs.                      |                                     |                          |           |
|   | Amt. \$                   |                                     |                          |           |
| b. Purchased Services ( <i>by contract other than through Management Services</i> )<br>(Complete Schedule C-2 att. Page 21) | \$                        | 7,127                               | 7,127                    |           |
| c. Other (Specify)<br>Laundry Supplies  | \$                        | 12,588                              | 12,588                   |           |
| <b>3D. Total Laundry Expenditures (3a + b + c )</b>   | \$                        | <b>19,715</b>                       | <b>19,715</b>            |           |
| 3E. Laundry Questionnaire   |                           |                                     |                          |           |
| F. Is cost of employee laundry included in 3D?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes,<br>specify cost. |           |
| G. Did you receive revenue from employees?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes,<br>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,<br>specify cost. |           |
| J. Did you receive revenue from these people?   | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes,<br>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<br>162 South Britain Road Operating Company II,  | License No.<br>2280              | Report for Year Ended<br>9/30/2022 | Page<br>20     | of<br>37 |
|---|----------------------------------|------------------------------------|----------------|----------|
| Item  |                                  | Total                              | CCNH           | RHNS     |
| 4. Housekeeping   | Sq. Ft. Serviced<br>by Personnel |                                    |                |          |
| a. In-House Care  | Amt. \$                          | 45,143                             | 45,143         |          |
| 1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )   |                                  |                                    |                |          |
| b. Purchased Services ( <i>by contract other than through Management Services</i> )<br>(Complete Schedule C-2 att. Page 21) | Sq. Ft. Serviced<br>by Personnel |                                    |                |          |
|   | Amt. \$                          |                                    |                |          |
| C. Other ( <i>Specify</i> )   | \$                               |                                    |                |          |
| <b>4D. Total Housekeeping Expenditures (4a + b + c)</b>   | \$                               | <b>45,143</b>                      | <b>45,143</b>  |          |
| 5. Resident Care (Supplies)**   |                                  |                                    |                |          |
| a. Prescription Drugs***  |                                  |                                    |                |          |
| 1. Own Pharmacy   | \$                               |                                    |                |          |
| 2. Purchased from<br>Partners   | \$                               | 459,796                            | 459,796        |          |
| b. Medicine Cabinet Drugs   | \$                               | 48,821                             | 48,821         |          |
| c. Medical and Therapeutic Supplies   | \$                               | 131,629                            | 131,629        |          |
| d. Ambulance/Limousine***   | \$                               |                                    |                |          |
| e. Oxygen   |                                  |                                    |                |          |
| 1. For Emergency Use  | \$                               |                                    |                |          |
| 2. Other***   | \$                               | 40,745                             | 40,745         |          |
| f. X-rays and Related Radiological<br>Procedures***   | \$                               | 20,362                             | 20,362         |          |
| g. Dental ( <i>Not dentists who should be included under<br/>            salaries or fees</i> )                             | \$                               | 12,654                             | 12,654         |          |
| h. Laboratory***  | \$                               | 66,034                             | 66,034         |          |
| i. Recreation   | \$                               | 44,503                             | 44,503         |          |
| j. Direct Management Services*  | \$                               |                                    |                |          |
| k. Indirect Management Services*  | \$                               |                                    |                |          |
| l. Other ( <i>Specify</i> )****<br>See Attached Schedule  | \$                               | 88,861                             | 88,861         |          |
| <b>5M. Total Resident Care Expenditures (5a - 5j)</b>   | \$                               | <b>913,406</b>                     | <b>913,406</b> |          |

\* 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**

**Schedule C-2 - Individuals or Firms Providing Services by Contract \***

**Report of Expenditures**

\* 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<br>162 South Britain Road Operating Company I                            | License No.<br>2280 | Report for Year Ended<br>9/30/2022 |           |      | Page<br>22 | of<br>37 |
|---|---------------------|------------------------------------|-----------|------|------------|----------|
| Item  |                     | Total                              | CCNH      | RHNS | (Specify)  |          |
| 6. Maintenance & Operation of Plant   |                     |                                    |           |      |            |          |
| a. Repairs & Maintenance  | \$                  | 83,525                             | 83,525    |      |            |          |
| b. Heat   | \$                  | 78,886                             | 78,886    |      |            |          |
| c. Light & Power  | \$                  | 166,232                            | 166,232   |      |            |          |
| d. Water  | \$                  | 20,734                             | 20,734    |      |            |          |
| e. Equipment Lease ( <i>Provide detail on page 6</i> )                                    | \$                  | 11,146                             | 11,146    |      |            |          |
| f. Other ( <i>itemize</i> )   | \$                  | 114,791                            | 114,791   |      |            |          |
| See Attached Schedule   |                     |                                    |           |      |            |          |
| 6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)                                 | \$                  | 475,313                            | 475,313   |      |            |          |
| 7. Depreciation ( <i>complete schedule page 23*</i> )                                     |                     |                                    |           |      |            |          |
| a. Land Improvements  | \$                  |                                    |           |      |            |          |
| b. Building & Building Improvements   | \$                  |                                    |           |      |            |          |
| c. Non-Movable Equipment  | \$                  |                                    |           |      |            |          |
| d. Movable Equipment  | \$                  | 119,280                            | 119,280   |      |            |          |
| *7e. <b>Total Depreciation Costs</b> (7a + b + c + d)                                     | \$                  | 119,280                            | 119,280   |      |            |          |
| 8. Amortization ( <i>Complete att. Schedule Page 24*</i> )                                |                     |                                    |           |      |            |          |
| a. Organization Expense   | \$                  |                                    |           |      |            |          |
| b. Mortgage Expense   | \$                  |                                    |           |      |            |          |
| c. Leasehold Improvements   | \$                  | 248,377                            | 248,377   |      |            |          |
| d. Other ( <i>Specify</i> )   | \$                  |                                    |           |      |            |          |
| *8e. <b>Total Amortization Costs</b> (8a + b + c + d)                                     | \$                  | 248,377                            | 248,377   |      |            |          |
| 9. Rental payments on leased real property less<br>real estate taxes included in item 10b | \$                  | 716,062                            | 716,062   |      |            |          |
| 10. Property Taxes  |                     |                                    |           |      |            |          |
| a. Real estate taxes paid by owner  | \$                  |                                    |           |      |            |          |
| b. Real estate taxes paid by lessor   | \$                  | 122,429                            | 122,429   |      |            |          |
| c. Personal property taxes  | \$                  | 20,475                             | 20,475    |      |            |          |
| 11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)                                     | \$                  | 1,226,623                          | 1,226,623 |      |            |          |

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

**Schedule of Other Repairs and Maintenance**

| Description   | CCNH              | RHNS        | (Specify)   |
|---|-------------------|-------------|-------------|
| Minor Computer Equipment                                | \$ 5,957          |             |             |
|   |                   |             |             |
| Maintenance Outside Service Grounds - Other Maintenance | \$ 25,995         |             |             |
| Minor Equipment/Tools Other Equipment Maintenance       | \$ 4,587          |             |             |
|   |                   |             |             |
| Grounds Maintenance Rep and Maintenance                 | \$ 16,689         |             |             |
| Snow Removal Rep and Maintenance                        | \$ 12,410         |             |             |
| Pest Control Pest Control                               | \$ 2,425          |             |             |
| Fire Alarm Service Building Maintenance                 | \$ 8,015          |             |             |
|   |                   |             |             |
| Sanitation Corporate Expense                            | \$ 37,238         |             |             |
| Medical Waste Disposal                                  | \$ 1,476          |             |             |
|   |                   |             |             |
|   |                   |             |             |
|   |                   |             |             |
|   |                   |             |             |
|   |                   |             |             |
|   |                   |             |             |
|   |                   |             |             |
|   |                   |             |             |
| <b>Total Other Repairs and Maintenance</b>              | <b>\$ 114,791</b> | <b>\$ -</b> | <b>\$ -</b> |

## Depreciation Schedule

**Schedule of Land Improvements Acquired during this report period**

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C3

## Schedule of Movable Equipment Acquired during this report period

| Acquisition Date                             | Description of Item   | Pick One          | Cost      | Useful Life | Depreciation |
|--|---|-------------------|-----------|-------------|--------------|
|  |   | Movable Category  |           |             |              |
| <b>Additions:</b>                            |   |                   |           |             |              |
| 3/16/2022                                    | tpc nurse call upgrade                                      | Standard Resident | \$ 18,341 | 10          | \$ 917       |
| 3/16/2022                                    | Apple 10.2 inch iPad Wi Fi 9th generation tablet 64 GB 10.2 | Administrative    | \$ 3,615  | 5           | \$ 362       |
| 5/5/2021                                     | iPads   | Administrative    | \$ 941    | 5           | \$ 94        |
|  |   | PICK A CATEGORY   |           |             |              |
|  |   | PICK A CATEGORY   |           |             |              |
|  |   | PICK A CATEGORY   |           |             |              |
| <b>Total additions for Movable Equipment</b> |   |                   | \$ 22,897 |             | \$ 1,373 *   |
| <b>Deletions:</b>                            |   |                   |           |             |              |
|  |   |                   |           |             |              |
|  |   |                   |           |             |              |
|  |   |                   |           |             |              |
|  |   |                   |           |             |              |
| <b>Total deletions for Movable Equipment</b> |   |                   | \$ -      |             | \$ - **      |

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

| Acquisition Date                                 | Description of Item             | Cost      | Useful Life | Depreciation |
|--|---------------------------------|-----------|-------------|--------------|
|  |                                 |           |             |              |
| <b>Additions:</b>                                |                                 |           |             |              |
| 7/29/2022  | Duct Cleaning                   | \$ 3,750  | 25          | \$ 75        |
| 7/19/2022  | Paving Concrete and Catch Basin | \$ 23,964 | 25          | \$ 479       |
| 5/10/2022  | Paving Concrete and Catch Basin | \$ 23,964 | 25          | \$ 479       |
| 6/30/2022  | Secure Care System              | \$ 4,267  | 25          | \$ 85        |
| 2/24/2022  | Cooling Condensor               | \$ -      | 25          | \$ -         |
| 11/9/2021  | Cooling Condensor               | 1975      | 25          | 40           |
| 6/21/2022  | Nurse Call final bill           | 2299.36   | 10          | 115          |
| 3/8/2022   | Ice and water dispenser         | 7133.81   | 10          | 357          |
| 2/24/2022  | New Fire panel                  | 5902      | 10          | 295          |
| <b>Total additions for Leasehold Improvement</b> |                                 | \$ 73,255 |             | \$ 1,925 *   |
| <b>Deletions:</b>                                |                                 |           |             |              |
|  |                                 |           |             |              |
|  |                                 |           |             |              |
|  |                                 |           |             |              |
|  |                                 |           |             |              |
| <b>Total deletions for Leasehold Improvement</b> |                                 | \$ -      |             | \$ - **      |

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

| Name of Facility   |   | License No.         |      | Report for Year Ended  |                                    | Page                 |                            | of      |         |
|--|---|---------------------|------|------------------------|------------------------------------|----------------------|----------------------------|---------|---------|
| 162 South Britain Road Operating Company II, LLC of Fort |   | 2280                |      | 9/30/2022              |                                    | 24                   |                            | 37      |         |
|  |   |                     |      | Accumulated            |                                    |                      |                            |         |         |
|  |   | Date of Acquisition |      | Cost to Be Amortized   | Basis for Computing Amortization** | Rate % for This Year | Amortization for This Year |         | Totals  |
|  | Item  | Month               | Year | Length of Amortization | Operations                         |                      |                            |         |         |
| A.   | <b>Organization Expense</b>                             |                     |      |                        |                                    |                      |                            |         |         |
|  | 1.  |                     |      |                        |                                    |                      |                            |         |         |
|  | 2.  |                     |      |                        |                                    |                      |                            |         |         |
|  | 3.  |                     |      |                        |                                    |                      |                            |         |         |
| A-4.   | <b>Subtotal</b>   |                     |      |                        |                                    |                      |                            |         |         |
| B.   | <b>Mortgage Expense</b>                                 |                     |      |                        |                                    |                      |                            |         |         |
|  | 1.  |                     |      |                        |                                    |                      |                            |         |         |
|  | 2.  |                     |      |                        |                                    |                      |                            |         |         |
|  | 3.  |                     |      |                        |                                    |                      |                            |         |         |
| B-4.   | <b>Subtotal</b>   |                     |      |                        |                                    |                      |                            |         |         |
| C.   | <b>Leasehold Improvements and Other</b>                 |                     |      |                        |                                    |                      |                            |         |         |
|  | 1. Acquired prior to this report period                 | Var                 |      | 6,529,854              | 2,358,683                          | SL                   | Var                        | 246,452 |         |
|  | 2. Disposals (attach schedule)                          |                     |      |                        |                                    |                      |                            |         |         |
|  | 3. Acquired during this report period (attach schedule) |                     |      | 73,255                 |                                    |                      |                            | 1,925   |         |
| C-4.   | <b>Subtotal</b>   |                     |      |                        |                                    |                      |                            |         |         |
| D.   | <b>Total Amortization</b>                               |                     |      |                        |                                    |                      |                            | 248,377 | 248,377 |

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

|   |                     |                                    |            |          |
|---|---------------------|------------------------------------|------------|----------|
| Name of Facility<br>162 South Britain Road Operating Corp | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>25 | of<br>37 |
|---|---------------------|------------------------------------|------------|----------|

#### 11. Property Questionnaire

##### Part A

Is the property either owned by the Facility  
or leased from a Related Party?\*

Yes

No

If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

| Description                                | Total |
|--|-------|
| 1. Date Land Purchased                     |       |
| 2. Date Structure Completed                |       |
| 3. If NOT Original Owner, Date of Purchase |       |
| 4. Date of Initial Licensure               |       |
| 5. Total Licensed Bed Capacity             | 120   |
| 6. Square Footage                          |       |
| 7. Acquisition Cost                        |       |
| a. Land                                    |       |
| b. Building                                |       |

##### Part B - Owner and Related Parties

|  | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th Mortgage |
|--|--------------|--------------|--------------|--------------|
| 1. Financing                                 |              |              |              |              |
| a. Type of Financing (e.g., fixed, variable) |              |              |              |              |
| b. Date Mortgage Obtained                    | 06/29/10     |              |              |              |
| c. Interest Rate for the Cost Year           | 2.67%        |              |              |              |
| d. Term of Mortgage (number of years)        | 27           |              |              |              |
| e. Amount of Principal Borrowed              | 8,900,000    |              |              |              |
| f. Principal balance outstanding as of       | 8,633,292    |              |              |              |

##### Complete if Mortgage was Refinanced

##### During Current Cost Year

|  |  |  |  |  |
|--|--|--|--|--|
| g. Type of Financing (e.g., fixed, variable) |  |  |  |  |
| h. Date of Refinancing                       |  |  |  |  |
| i. New Interest Rate                         |  |  |  |  |
| j. Term of Mortgage (number of years)        |  |  |  |  |
| k. Amount of Principal Borrowed              |  |  |  |  |
| l. Principal Outstanding on Note Paid-Off    |  |  |  |  |

##### Part C - Arms-Length Leases for Real Property Improvements Only

| Name and Address of Lessor | Property Leased | Date of Lease | Term of Lease | Annual Amount of Lease |
|----------------------------|-----------------|---------------|---------------|------------------------|
|                            |                 |               |               |                        |
|                            |                 |               |               |                        |
|                            |                 |               |               |                        |
|                            |                 |               |               |                        |
|                            |                 |               |               |                        |

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

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

| Name of Facility   | License No. | Report for Year Ended<br>9/30/2022 |      |      | Page<br>26 | of<br>37 |
|--|-------------|------------------------------------|------|------|------------|----------|
| Item   |             | Total                              | CCNH | RHNS | (Specify)  |          |
| 12. Interest   |             |                                    |      |      |            |          |
| A. Building, Land Improvement & Non-Movable Equipment        |             |                                    |      |      |            |          |
| 1. First Mortgage  | \$          |                                    |      |      |            |          |
| Name of Lender   | Rate        |                                    |      |      |            |          |
| Address of Lender  |             |                                    |      |      |            |          |
| 2. Second Mortgage   | \$          |                                    |      |      |            |          |
| Name of Lender   | Rate        |                                    |      |      |            |          |
| Address of Lender  |             |                                    |      |      |            |          |
| 3. Third Mortgage  | \$          |                                    |      |      |            |          |
| Name of Lender   | Rate        |                                    |      |      |            |          |
| Address of Lender  |             |                                    |      |      |            |          |
| 4. Fourth Mortgage   | \$          |                                    |      |      |            |          |
| Name of Lender   | Rate        |                                    |      |      |            |          |
| Address of Lender  |             |                                    |      |      |            |          |
| B. CHEFA Loan Information                                    |             |                                    |      |      |            |          |
| 1. Original Loan Amount                                      | \$          |                                    |      |      |            |          |
| 2. Loan Origination Date                                     |             |                                    |      |      |            |          |
| 3. Interest Rate %   |             |                                    |      |      |            |          |
| 4. Term  |             |                                    |      |      |            |          |
| 5. CHEFA Interest Expense                                    |             |                                    |      |      |            |          |
| <b>12 B7. Total Building Interest Expense (A1 - A4 + B5)</b> | \$          |                                    |      |      |            |          |

*(Carry Subtotals forward to next page)*

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

| Name of Facility<br>162 South Britain Road Operating           | License No.<br>2280 | Report for Year Ended<br>9/30/2022 |            |      | Page<br>27 | of<br>37 |
|--|---------------------|------------------------------------|------------|------|------------|----------|
| Item   |                     | Total                              | CCNH       | RHNS | (Specify)  |          |
| Subtotals Brought Forward:                                     |                     |                                    |            |      |            |          |
| 12. C. Movable Equipment                                       |                     |                                    |            |      |            |          |
| 1. Automotive Equipment  | \$                  |                                    |            |      |            |          |
| A. Item  | Rate                | Amount                             |            |      |            |          |
| Lender   |                     |                                    |            |      |            |          |
| Address of Lender  |                     |                                    |            |      |            |          |
| 2. Other (Specify)   | \$                  |                                    |            |      |            |          |
| A. Item  | Rate                | Amount                             |            |      |            |          |
| Lender   |                     |                                    |            |      |            |          |
| Address of Lender  |                     |                                    |            |      |            |          |
| B. Item  | Rate                | Amount                             |            |      |            |          |
| Lender   |                     |                                    |            |      |            |          |
| Address of Lender  |                     |                                    |            |      |            |          |
| 12. C. 3. Total Movable Equipment Interest<br>Expense (C1 + 2) | \$                  |                                    |            |      |            |          |
| 12. D. Other Interest Expense (Specify)                        | \$                  |                                    |            |      |            |          |
| 13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>      | \$                  |                                    |            |      |            |          |
| 14. Insurance  |                     |                                    |            |      |            |          |
| a. Insurance on Property (buildings only)                      | \$                  | 11,109                             | 11,109     |      |            |          |
| b. Insurance on Automobiles                                    | \$                  | 3,031                              | 3,031      |      |            |          |
| c. Insurance other than Property (as specified above)          |                     |                                    |            |      |            |          |
| 1. Umbrella (Blanket Coverage)                                 | \$                  | 161,622                            | 161,622    |      |            |          |
| 2. Fire and Extended Coverage                                  | \$                  |                                    |            |      |            |          |
| 3. Other (Specify)   | \$                  |                                    |            |      |            |          |
| 14d. <b>Total Insurance Expenditures (14a + b + c)</b>         | \$                  | 175,762                            | 175,762    |      |            |          |
| 15. <b>Total All Expenditures (A-13 thru C-14)</b>             | \$                  | 16,597,635                         | 16,597,635 |      |            |          |

## **D. Adjustments to Statement of Expenditures**

| Name of Facility<br>162 South Britain Road Operating Company II, LLC of Fort Le |             |             | License No.<br>2280  | Report for Year Ended<br>9/30/2022 |         | Page<br>28 | of<br>37  |
|---|-------------|-------------|--|------------------------------------|---------|------------|-----------|
| Item<br>No.   | Page<br>No. | Line<br>No. | Item Description   | Total<br>Amount of<br>Decrease     | CCNH    | RHNS       | (Specify) |
| <b>Page 10 - Salaries and Wages</b>   |             |             |  |                                    |         |            |           |
| 1.  |             |             | Outpatient Service Costs   | \$                                 |         |            |           |
| 2.  | 13          | n           | Salaries not related to Resident Care  | \$ 47,508                          | 47,508  |            |           |
| 3.  | 13          | g           | Occupational Therapy   | \$ 382,365                         | 382,365 |            |           |
| 4.  |             |             | Other - See attached Schedule  | \$                                 |         |            |           |
| <b>Page 13 - Professional Fees</b>  |             |             |  |                                    |         |            |           |
| 5.  |             |             | Resident Care Physicians **  | \$                                 |         |            |           |
| 6.  |             |             | Occupational Therapy   | \$                                 |         |            |           |
| 7.  |             |             | Other - See attached Schedule  | \$                                 |         |            |           |
| <b>Pages 15 &amp; 16 - Administrative and General</b>                           |             |             |  |                                    |         |            |           |
| 8.  |             |             | Discriminatory Benefits  | \$                                 |         |            |           |
| 9.  | 15          | 1C          | Bad Debts  | \$ 135,027                         | 135,027 |            |           |
| 10.   | 15          | 1D          | Accounting   | \$ 400                             | 400     |            |           |
| 10a.  |             |             | Legal  | \$                                 |         |            |           |
| 11.   |             |             | Telephone  | \$                                 |         |            |           |
| 12.   |             |             | Cellular Telephone   | \$                                 |         |            |           |
| 13.   |             |             | Life insurance premiums on the life<br>of Owners, Partners, Operators  | \$                                 |         |            |           |
| 14.   | 16          | M13         | Gifts, flowers and coffee shops  | \$ 10,634                          | 10,634  |            |           |
| 15.   | 15          | 1A9         | Education expenditures to colleges or<br>universities for tuition and related costs<br>for owners and employees  | \$ 5,498                           | 5,498   |            |           |
| 16.   |             |             | Travel for purposes of attending<br>conferences or seminars outside the<br>continental U.S. Other out-of-state<br>travel in excess of one representative | \$                                 |         |            |           |
| 17.   |             |             | Automobile Expense (e.g. personal use)   | \$                                 |         |            |           |
| 18.   | 16          | M3          | Unallowable Advertising *  | \$ 33,109                          | 33,109  |            |           |
| 19.   | 16          | M13         | Income Tax / Corporate Business Tax  | \$ 2,000                           | 2,000   |            |           |
| 20.   |             |             | Fund Raising / Contributions   | \$                                 |         |            |           |
| 21.   | 16          | M12         | Unallowable Management Fees  | \$ 815,969                         | 815,969 |            |           |
| 22.   | 16          | M6          | Barber and Beauty  | \$ 228                             | 228     |            |           |
| 23.   |             |             | Other - See attached Schedule  | \$ 30,715                          | 30,715  |            |           |
| <b>Page 18 - Dietary Expenditures</b>   |             |             |  |                                    |         |            |           |
| 24.   |             |             | Meals to employees, guests and others<br>who are not residents   | \$                                 |         |            |           |
| <b>Page 19 - Laundry Expenditures</b>   |             |             |  |                                    |         |            |           |
| 25.   |             |             | Laundry services to employees, guests<br>and others who are not residents  | \$                                 |         |            |           |
| <b>Page 20 - Housekeeping Expenditures</b>                                      |             |             |  |                                    |         |            |           |
| 26.   |             |             | Housekeeping services to employees, guests<br>and others who are not residents   | \$                                 |         |            |           |
| Subtotal (Items 1 - 26)   |             |             | \$ 1,463,453   | 1,463,453                          |         |            |           |

\* 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**

### Schedule of Fees Adjustments

**Schedule of Other A&G Adjustments**

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
CSP-29 Rev. 9/2018

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

| Name of Facility   |          |          | License No.   | Report for Year Ended    |           | Page of |           |
|--|----------|----------|---|--------------------------|-----------|---------|-----------|
| 162 South Britain Road Operating Company II, LLC of Fort |          |          | 2280  | 9/30/2022                |           | 29   37 |           |
| Item No.   | Page No. | Line No. | Item Description  | Total Amount of Decrease | CCNH      | RHNS    | (Specify) |
|  |          |          | Subtotals Brought Forward   | \$ 1,463,453             | 1,463,453 |         |           |
|  |          |          | <b><i>Page 20 - Resident Care Supplies***</i></b>   |                          |           |         |           |
| 27.  |          |          | Prescription Drugs  | \$ 459,796               | 459,796   |         |           |
| 28.  |          |          | Ambulance/Limousine   | \$                       |           |         |           |
| 29.  |          |          | X-rays, etc   | \$ 20,362                | 20,362    |         |           |
| 30.  |          |          | Laboratory  | \$ 66,034                | 66,034    |         |           |
| 31.  |          |          | Medical Supplies  | \$                       |           |         |           |
| 32.  |          |          | Oxygen (non emergency)  | \$ 40,745                | 40,745    |         |           |
| 33.  |          |          | Occupational Therapy  | \$                       |           |         |           |
| 34.  |          |          | Other - See Attached Schedule   | \$ 92,790                | 92,790    |         |           |
|  |          |          | <b><i>Page 22 - Maintenance and Property</i></b>  |                          |           |         |           |
| 35.  |          |          | Excess Movable Equipment Depreciation<br>See Attached Schedule                                    | \$                       |           |         |           |
| 36.  |          |          | Depreciation on Unallowable<br>Motor Vehicles   | \$                       |           |         |           |
| 37.  |          |          | Unallowable Property and Real<br>Estate Taxes   | \$ 1,461                 | 1,461     |         |           |
| 38.  |          |          | Rental of Building Space or Rooms   | \$                       |           |         |           |
| 39.  |          |          | Other - See Attached Schedule   | \$                       |           |         |           |
|  |          |          | <b><i>Page 27 - Insurance</i></b>   |                          |           |         |           |
| 40.  |          |          | Mortgage Insurance  | \$                       |           |         |           |
| 41.  |          |          | Property Insurance  | \$                       |           |         |           |
|  |          |          | <b><i>Other - Miscellaneous</i></b>   |                          |           |         |           |
| 42.  |          |          | Other - Indirect  | \$                       |           |         |           |
| 43.  |          |          | Interest Income on Account Rec.   | \$                       |           |         |           |
| 44.  |          |          | Other - Miscellaneous Administrative  | \$ 60,496                | 60,496    |         |           |
| 45.  |          |          | Management Fees Direct  | \$                       |           |         |           |
| 46.  |          |          | Management Fees Indirect  | \$                       |           |         |           |
| 47.  |          |          | Other - Direct  | \$                       |           |         |           |
|  |          |          | <b><i>Not For Profit Providers Only</i></b>   |                          |           |         |           |
| 48.  |          |          | Building/Non Movable Eq. Depreciation<br>Unallowable Building Interest -<br>See Attached Schedule | \$                       |           |         |           |
| 49.  |          |          | <b><i>Total Amount of Decrease (Items 1 - 48)</i></b>   | \$ 2,205,137             | 2,205,137 |         |           |

\*\*\* 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**

### Schedule of Excess Movable Equipment Depreciation

**Schedule of Other Property Adjustments**

### **Schedule of Other - Indirect Adjustments**

Attachment Page 29

### **Schedule of Other - Miscellaneous Administrative Adjustments**

**Schedule of Other - Direct Adjustments**

## Schedule of Unallowable Building Interest

## F. Statement of Revenue

| Name of Facility   | License No.    | Report for Year Ended |      | Page | of        |
|--|----------------|-----------------------|------|------|-----------|
|  |                | 9/30/2022             |      | 30   | 37        |
| Item   |                | Total                 | CCNH | RHNS | (Specify) |
| <b>I. Resident Room, Board &amp; Routine Care Revenue</b>        |                |                       |      |      |           |
| 1. a. Medicaid Residents ( <i>CT only</i> )                      | \$ 6,826,128   | 6,826,128             |      |      |           |
| b. Medicaid Room and Board Contractual Allowance **              | \$ (3,192,464) | (3,192,464)           |      |      |           |
| 2. a. Medicaid ( <i>All other states</i> )                       | \$             |                       |      |      |           |
| b. Other States Room and Board Contractual Allowance **          | \$             |                       |      |      |           |
| 3. a. Medicare Residents ( <i>all inclusive</i> )                | \$ 4,253,962   | 4,253,962             |      |      |           |
| b. Medicare Room and Board Contractual Allowance **              | \$ 774,310     | 774,310               |      |      |           |
| 4. a. Private-Pay Residents and Other                            | \$ 6,610,365   | 6,610,365             |      |      |           |
| b. Private-Pay Room and Board Contractual Allowance **           | \$ (698,722)   | (698,722)             |      |      |           |
| <b>II. Other Resident Revenue</b>                                |                |                       |      |      |           |
| 1. a. Prescription Drugs - Medicare                              | \$ 234,803     | 234,803               |      |      |           |
| b. Prescription Drugs - Medicare Contractual Allowance **        | \$             |                       |      |      |           |
| c. Prescription Drugs - Non-Medicare                             | \$ 237,403     | 237,403               |      |      |           |
| d. Prescription Drugs - Non-Medicare Contractual Allowance **    | \$             |                       |      |      |           |
| 2. a. Medical Supplies - Medicare                                | \$             |                       |      |      |           |
| b. Medical Supplies - Medicare Contractual Allowance **          | \$             |                       |      |      |           |
| c. Medical Supplies - Non-Medicare                               | \$             |                       |      |      |           |
| d. Medical Supplies - Non-Medicare Contractual Allowance **      | \$             |                       |      |      |           |
| 3. a. Physical Therapy - Medicare                                | \$ 1,042,607   | 1,042,607             |      |      |           |
| b. Physical Therapy - Medicare Contractual Allowance **          | \$             |                       |      |      |           |
| c. Physical Therapy - Non-Medicare                               | \$ 840,477     | 840,477               |      |      |           |
| d. Physical Therapy - Non-Medicare Contractual Allowance **      | \$             |                       |      |      |           |
| 4. a. Speech Therapy - Medicare                                  | \$ 206,730     | 206,730               |      |      |           |
| b. Speech Therapy - Medicare Contractual Allowance **            | \$             |                       |      |      |           |
| c. Speech Therapy - Non-Medicare                                 | \$ 172,422     | 172,422               |      |      |           |
| d. Speech Therapy - Non-Medicare Contractual Allowance **        | \$             |                       |      |      |           |
| 5. a. Occupational Therapy - Medicare                            | \$ 1,034,098   | 1,034,098             |      |      |           |
| b. Occupational Therapy - Medicare Contractual Allowance **      | \$             |                       |      |      |           |
| c. Occupational Therapy - Non-Medicare                           | \$ 803,330     | 803,330               |      |      |           |
| d. Occupational Therapy - Non-Medicare Contractual Allowance **  | \$             |                       |      |      |           |
| 6. a. Other ( <i>Specify</i> ) - Medicare                        | \$ (2,385,835) | (2,385,835)           |      |      |           |
| b. Other ( <i>Specify</i> ) - Non-Medicare                       | \$ (1,971,190) | (1,971,190)           |      |      |           |
| <b>III. Total Resident Revenue</b> (Section I. thru Section II.) | \$ 14,788,422  | 14,788,422            |      |      |           |
| <b>IV. Other Revenue*</b>  |                |                       |      |      |           |
| 1. Meals sold to guests, employees & others                      | \$             |                       |      |      |           |
| 2. Rental of rooms to non-residents                              | \$             |                       |      |      |           |
| 3. Telephone   | \$             |                       |      |      |           |
| 4. Rental of Television and Cable Services                       | \$             |                       |      |      |           |
| 5. Interest Income ( <i>Specify</i> )                            | \$ 121         | 121                   |      |      |           |
| 6. Private Duty Nurses' Fees                                     | \$             |                       |      |      |           |
| 7. Barber, Coffee, Beauty and Gift shops                         | \$             |                       |      |      |           |
| 8. Other ( <i>Specify</i> )                                      | \$ 60,375      | 60,375                |      |      |           |
| <b>V. Total Other Revenue</b> (1 thru 8)                         | \$ 60,496      | 60,496                |      |      |           |
| <b>VI. Total All Revenue</b> (III +V)                            | \$ 14,848,918  | 14,848,918            |      |      |           |

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

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

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

| Page Ref                                       | Description                                 | CCNH                  | RHNS        | (Specify)   |
|--|---|-----------------------|-------------|-------------|
| 30 III 6a                                      | Lab Medicare A                              | \$ 69,637             |             |             |
| 30 III 6a                                      | IV Therapy Medicare A                       | \$ 16,011             |             |             |
| 30 III 6a                                      | X-Ray Medicare A                            | \$ 19,964             |             |             |
| 30 III 6a                                      | Ancillary Contractual Adjustment Medicare A | \$ (2,491,448)        |             |             |
|  |   |                       |             |             |
|  |   |                       |             |             |
|  |   |                       |             |             |
| <b>Total Other Resident Revenue - Medicare</b> |   | <b>\$ (2,385,835)</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Page Ref                            | Description                                   | CCNH                  | RHNS        | (Specify)   |
|-------------------------------------|---|-----------------------|-------------|-------------|
| 30 III 6b                           | Lab Managed Care                              | \$ 50,076             |             |             |
| 30 III 6b                           | IV Therapy Managed Care                       | \$ 10,516             |             |             |
| 30 III 6b                           | Xray Managed Care                             | \$ 15,772             |             |             |
| 30 III 6b                           | Flu Shots                                     | \$ -                  |             |             |
| 30 III 6b                           | Ancillary Contractual Adjustment Managed Care | \$ (2,047,791)        |             |             |
| 30 III 6b                           | Lab Medicaid                                  | \$ 237                |             |             |
| <b>Total Other Resident Revenue</b> |   | <b>\$ (1,971,190)</b> | <b>\$ -</b> | <b>\$ -</b> |

**Interest Income****Account**

| Page Ref                     | Account           | Balance       | CCNH        | RHNS        | (Specify) |
|------------------------------|-------------------|---------------|-------------|-------------|-----------|
| 30 IV 5                      | Interest received | \$ 121        |             |             |           |
|                              |                   |               |             |             |           |
|                              |                   |               |             |             |           |
|                              |                   |               |             |             |           |
| <b>Total Interest Income</b> |                   | <b>\$ 121</b> | <b>\$ -</b> | <b>\$ -</b> |           |

**Schedule of Other Revenue**

| Page Ref                   | Description   | CCNH             | RHNS        | (Specify)   |
|----------------------------|---------------|------------------|-------------|-------------|
| 30 IV 8                    | Other Revenue | \$ 60,375        |             |             |
|                            |               |                  |             |             |
|                            |               |                  |             |             |
|                            |               |                  |             |             |
|                            |               |                  |             |             |
|                            |               |                  |             |             |
|                            |               |                  |             |             |
|                            |               |                  |             |             |
|                            |               |                  |             |             |
| <b>Total Other Revenue</b> |               | <b>\$ 60,375</b> | <b>\$ -</b> | <b>\$ -</b> |

## **G. Balance Sheet**

| Name of Facility<br>162 South Britain Road Operating Com           | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>31   | of<br>37  |
|--|---------------------|------------------------------------|--------------|-----------|
| Account  |                     |                                    | Amount       |           |
| <b>Assets</b>  |                     |                                    |              |           |
| <b>A. Current Assets</b>   |                     |                                    |              |           |
| 1. Cash ( <i>on hand and in banks</i> )                            |                     |                                    | \$ 18,570    |           |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts)     |                     |                                    | \$ 1,437,075 |           |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) |                     |                                    | \$           |           |
| 4. Inventories   |                     |                                    | \$           |           |
| 5. Prepaid Expenses  |                     |                                    | \$ 13,167    |           |
| a. Insurances  |                     | 17,174                             |              |           |
| b. Property Taxes  |                     | (4,007)                            |              |           |
| c. Misc  |                     |                                    |              |           |
| d. See Schedule  |                     |                                    |              |           |
| 6. Interest Receivable   |                     |                                    | \$           |           |
| 7. Medicare Final Settlement Receivable                            |                     |                                    | \$           |           |
| 8. Other Current Assets ( <i>itemize</i> )                         |                     |                                    | \$ 46,406    |           |
| Resident PNA   |                     | 46,406                             |              |           |
| See Schedule   |                     |                                    |              |           |
| <b>A-9. Total Current Assets</b> (Lines A1 thru 8)                 |                     |                                    | \$ 1,515,218 |           |
| <b>B. Fixed Assets</b>   |                     |                                    |              |           |
| 1. Land  |                     |                                    | \$           |           |
| 2. Land Improvements   | *Historical Cost    | _____                              | \$           |           |
|  | Accum. Depreciation | Net                                |              |           |
| 3. Buildings   | *Historical Cost    | _____                              | \$           |           |
|  | Accum. Depreciation | Net                                |              |           |
| 4. Leasehold Improvements  | *Historical Cost    | 6,603,110                          | \$           | 3,996,049 |
|  | Accum. Depreciation | 2,607,060 Net                      |              |           |
| 5. Non-Movable Equipment   | *Historical Cost    | _____                              | \$           |           |
|  | Accum. Depreciation | Net                                |              |           |
| 6. Movable Equipment   | *Historical Cost    | 2,645,051                          | \$           | 1,253,214 |
|  | Accum. Depreciation | 1,391,837 Net                      |              |           |
| 7. Motor Vehicles  | *Historical Cost    | _____                              | \$           |           |
|  | Accum. Depreciation | Net                                |              |           |
| 8. Minor Equipment-Not Depreciable                                 |                     |                                    | \$           |           |
| 9. Other Fixed Assets ( <i>itemize</i> )                           |                     |                                    | \$           |           |
| See Schedule   |                     |                                    |              |           |
| <b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)                  |                     |                                    | \$           | 5,249,263 |

\* 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

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

Schedule of Other Fixed Assets (Itemize) Page 31 Line B8

**Schedule of Other Assets Page 32 Line D7**

**Schedule of Notes Payable (Itemize) Page 33 Line A2**

Schedule of Other Current Liabilities (Itemize) Page 23 Line A12

| Page Ref   | Line Ref | Description                       |              |
|--|----------|-----------------------------------|--------------|
| 33   | A12      | Accrued Pharmacy                  | \$ 13,561    |
| 33   | A12      | Accrued Workers Comp Insurance    | \$ 367,204   |
| 33   | A12      | Accrued GLPL - Third              | \$ 518,039   |
| 33   | A12      | Accrued Auto Insurance            | \$ 2,019     |
| 33   | A12      | Accrued Other Insurance           | \$ 881       |
| 33   | A12      | Accrued Health Insurance          | \$ 251,011   |
| 33   | A12      | Accrued Dental Insurance          | \$ 802       |
| 33   | A12      | Accrued Vision Insurance          | \$ 3,054     |
| 33   | A12      | Accrued Whole Life Insurance      | \$ 1,351     |
| 33   | A12      | Accrued Supplemental Life Payable | \$ 2,067     |
| 33   | A12      | Accrued Critical Illness          | \$ 2,128     |
| 33   | A12      | Accrued Short Term Disability     | \$ 4,107     |
| 33   | A12      | Accrued Long Term Disability      | \$ 2,088     |
| 33   | A12      | Accrued FRA Payable               | \$ 173       |
| 33   | A12      | Accrued HSA Payable               | \$ 7,098     |
| 33   | A12      | Accrued 401K                      | \$ 24,282    |
| 33   | A12      | Other Payroll Withholding         | \$ 250       |
| 33   | A12      | Social Security Payable           | \$ 169,023   |
| 33   | A12      | Accrued Provider Tax Payable      | \$ 127,823   |
| 33   | A12      | Accrued Sales and Use Tax Payable | \$ 1,701     |
| 33   | A12      | Unearned R&B                      | \$ 198,113   |
| 33   | A12      | Unearned Revenue                  | \$ 78,654    |
| 33   | A12      | PNA Security Deposit              | \$ 46,406    |
| <b>Total Other Current Liabilities (Itemize)</b> |          |                                   | \$ 1,087,424 |

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

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

| Name of Facility<br>162 South Britain Road Operating Com         | License No.<br>2280                     | Report for Year Ended<br>9/30/2022 | Page<br>32 | of<br>37     |
|--|---|------------------------------------|------------|--------------|
| Account  |   | Amount                             |            |              |
|  |   | Total Brought Forward:             |            | \$ 6,764,481 |
| C. Leasehold or like property recorded for Equity Purposes.      |   |                                    |            |              |
| 1. Land  |   |                                    | \$         |              |
| 2. Land Improvements   | *Historical Cost<br>Accum. Depreciation | Net                                | \$         |              |
| 3. Buildings   | *Historical Cost<br>Accum. Depreciation | Net                                | \$         |              |
| 4. Non-Movable Equipment   | *Historical Cost<br>Accum. Depreciation | Net                                | \$         |              |
| 5. Movable Equipment   | *Historical Cost<br>Accum. Depreciation | Net                                | \$         |              |
| 6. Motor Vehicles  | *Historical Cost<br>Accum. Depreciation | Net                                | \$         |              |
| 7. Minor Equipment-Not Depreciable                               |   |                                    | \$         |              |
| <b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>        |   |                                    | \$         |              |
| D. Investment and Other Assets                                   |   |                                    |            |              |
| 1. Deferred Deposits   |   |                                    | \$         |              |
| 2. Escrow Deposits   |   |                                    | \$         |              |
| 3. Organization Expense  | *Historical Cost<br>Accum. Depreciation | Net                                | \$         |              |
| 4. Goodwill (Purchased Only)                                     |   |                                    | \$         |              |
| 5. Investments Related to Resident Care (itemize)                |   |                                    | \$         |              |
| 6. Loans to Owners or Related Parties (itemize)                  |   |                                    | \$         |              |
| Name and Address   | Amount                                  | Loan Date                          |            |              |
|  |   |                                    |            |              |
| 7. Other Assets (itemize)  |   |                                    | \$         | 23,000       |
| Deposit for Utilities  | 23,000                                  |                                    |            |              |
| See Schedule   |   |                                    |            |              |
| <b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b> |   |                                    | \$         | 23,000       |
| <b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>          |   |                                    | \$         | 6,787,481    |

\* 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<br>162 South Britain Road Operating Company I  | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>33 | of<br>37            |                |         |        |          |  |  |  |  |  |  |
|---|---------------------|------------------------------------|------------|---------------------|----------------|---------|--------|----------|--|--|--|--|--|--|
| Account   |                     |                                    |            | Amount              |                |         |        |          |  |  |  |  |  |  |
| <b>Liabilities</b>  |                     |                                    |            |                     |                |         |        |          |  |  |  |  |  |  |
| A. Current Liabilities  |                     |                                    |            |                     |                |         |        |          |  |  |  |  |  |  |
| 1. Trade Accounts Payable   |                     |                                    |            | \$ 549,930          |                |         |        |          |  |  |  |  |  |  |
| 2. Notes Payable ( <i>itemize</i> )   |                     |                                    |            | \$                  |                |         |        |          |  |  |  |  |  |  |
|   |                     |                                    |            |                     |                |         |        |          |  |  |  |  |  |  |
|   |                     |                                    |            |                     |                |         |        |          |  |  |  |  |  |  |
| See Schedule  |                     |                                    |            |                     |                |         |        |          |  |  |  |  |  |  |
| 3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )  |                     |                                    |            | \$                  |                |         |        |          |  |  |  |  |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 2px;">Name of Lender</th> <th style="text-align: left; padding: 2px;">Purpose</th> <th style="text-align: left; padding: 2px;">Amount</th> <th style="text-align: left; padding: 2px;">Date Due</th> <th style="text-align: left; padding: 2px;"></th> </tr> </thead> <tbody> <tr><td style="height: 100px;"></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> |                     |                                    |            |                     | Name of Lender | Purpose | Amount | Date Due |  |  |  |  |  |  |
| Name of Lender  | Purpose             | Amount                             | Date Due   |                     |                |         |        |          |  |  |  |  |  |  |
|   |                     |                                    |            |                     |                |         |        |          |  |  |  |  |  |  |
| 4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )  |                     |                                    |            | \$ (75,569)         |                |         |        |          |  |  |  |  |  |  |
| 5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )   |                     |                                    |            | \$                  |                |         |        |          |  |  |  |  |  |  |
| 6. Accrued Payroll Taxes Payable  |                     |                                    |            | \$                  |                |         |        |          |  |  |  |  |  |  |
| 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> )  |                     |                                    |            | \$ 1,087,425        |                |         |        |          |  |  |  |  |  |  |
|   |                     |                                    |            |                     |                |         |        |          |  |  |  |  |  |  |
|   |                     |                                    |            |                     |                |         |        |          |  |  |  |  |  |  |
| See Schedule  |                     |                                    |            | 1,087,425           |                |         |        |          |  |  |  |  |  |  |
| <b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)   |                     |                                    |            | <b>\$ 1,561,786</b> |                |         |        |          |  |  |  |  |  |  |

\* 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<br>162 South Britain Road Operating Company | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>34 | of<br>37        |
| Account  |                     |                                    |            | Amount          |
| Total Brought Forward:                                       |                     |                                    |            | 1,561,786       |
| <b>Liabilities (cont'd)</b>                                  |                     |                                    |            |                 |
| B. Long-Term Liabilities                                     |                     |                                    |            |                 |
| 1. Loans Payable-Equipment ( <i>itemize</i> )                |                     |                                    |            | \$              |
| Name of Lender   | Purpose             | Amount                             | Date Due   |                 |
|  |                     |                                    |            |                 |
| 2. Mortgages Payable   |                     |                                    |            | \$              |
| 3. Loans from Owners or Related Parties ( <i>itemize</i> )   |                     |                                    |            | \$ (11,821,079) |
| Name and Address of Lender                                   | Amount              | Loan Date                          |            |                 |
|  |                     |                                    |            |                 |
|  | (11,821,079)        |                                    |            |                 |
| 4. Other Long-Term Liabilities ( <i>itemize</i> )            |                     |                                    |            | \$              |
|  |                     |                                    |            |                 |
|  |                     |                                    |            |                 |
| See Schedule   |                     |                                    |            |                 |
| B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)    |                     |                                    |            | \$ (11,821,079) |
| C. <b>Total All Liabilities</b> (Lines A-13 + B-5)           |                     |                                    |            | \$ (10,259,293) |

## G. Balance Sheet (cont'd)

### Reserves and Net Worth

|  |                     |                                    |            |                |
|--|---------------------|------------------------------------|------------|----------------|
| Name of Facility<br>162 South Britain Road Operating Co.                                   | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>35 | of<br>37       |
| Account  |                     | Amount                             |            |                |
| <b>A. Reserves</b>   |                     |                                    |            |                |
| 1. Reserve for value of leased land  |                     | \$                                 |            |                |
| 2. Reserve for depreciation value of leased buildings and appurtenances<br>to be amortized |                     | \$                                 | 5,249,263  |                |
| 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  |                     | \$                                 | 5,249,263  |                |
| <b>B. Net Worth</b>  |                     |                                    |            |                |
| 1. Owner's Capital   |                     | \$                                 |            |                |
| 2. Capital Stock   |                     | \$                                 |            |                |
| 3. Paid-in Surplus   |                     | \$                                 |            |                |
| 4. Treasury Stock  |                     | \$                                 |            |                |
| 5. Cumulated Earnings  |                     | \$                                 | 13,178,571 |                |
| 6. Gain or Loss for Period   | 10/1/2021           | thru                               | 9/30/2022  | \$ (1,381,060) |
| 7. Total Net Worth   |                     |                                    |            | \$ 11,797,511  |
| <b>C. Total Reserves and Net Worth</b>   |                     |                                    |            |                |
| <b>D. Total Liabilities, Reserves, and Net Worth</b>                                       |                     |                                    |            |                |
|  |                     |                                    |            | \$ 6,787,481   |

## H. Changes in Total Net Worth

| Name of Facility<br>162 South Britain Road Operating Comp               | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>36 | of<br>37    |
|---|---------------------|------------------------------------|------------|-------------|
| Account   |                     |                                    | Amount     |             |
| A. Balance at End of Prior Period as shown on Report of 09/30/2021      |                     |                                    | \$         | 13,070,236  |
| B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )           |                     |                                    | \$         | 14,848,918  |
| C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> ) |                     |                                    | \$         | 16,229,978  |
| D. Net Income or Deficit  |                     |                                    | \$         | (1,381,060) |
| E. Balance  |                     |                                    | \$         | 11,689,176  |
| F. Additions  |                     |                                    |            |             |
| 1. Additional Capital Contributed ( <i>itemize</i> )                    |                     |                                    |            |             |
| Total Expenditures (Page 27)  | \$ 16,597,632       |                                    |            |             |
| (Less F/S vs C/R Depreciation)  | ( \$367,657)        |                                    |            |             |
| Total   | \$16,229,978        |                                    |            |             |
| 2. Other ( <i>itemize</i> )   |                     |                                    |            |             |
| F-3. Total Additions  |                     |                                    | \$         |             |
| G. Deductions   |                     |                                    | \$         |             |
| 1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )             |                     |                                    | \$         |             |
| Name and Address (No., City, State, Zip)                                | Title               | Amount                             |            |             |
|   |                     |                                    |            |             |
| 2. Other Withdrawings ( <i>Specify</i> )                                |                     |                                    | \$         |             |
| Purpose   |                     | Amount                             |            |             |
|   |                     |                                    |            |             |
| 3. Total Deductions   |                     |                                    | \$         |             |
| H. <b>Balance at End of Period</b>                                      | 09/30/22            |                                    | \$         | 11,689,176  |

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

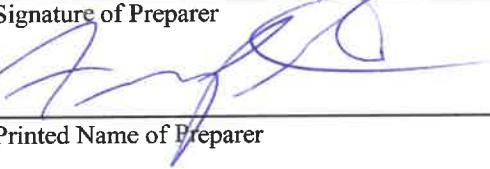
|  |                     |                                    |            |          |
|--|---------------------|------------------------------------|------------|----------|
| Name of Facility<br>162 South Britain Road Operating | License No.<br>2280 | Report for Year Ended<br>9/30/2022 | Page<br>37 | of<br>37 |
|--|---------------------|------------------------------------|------------|----------|

*Check appropriate category*

|   |   |                                    |
|---|---|------------------------------------|
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input type="checkbox"/> (Specify) |
|---|---|------------------------------------|

### Preparer/Reviewer Certification

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.

|   |                                  |                        |
|---|----------------------------------|------------------------|
| Signature of Preparer<br> | Title<br>VP Financial Operations | Date Signed<br>1/30/23 |
|---|----------------------------------|------------------------|

Printed Name of Preparer

|  |                                |
|--|--------------------------------|
| Fran Petricone   | Phone Number                   |
| Address<br>57 Old Road to Nine Acre Corner, Concord, MA 01742                                    | 1-978-831-2123                 |
| Contacted Person Regarding Additional Information Needed Regarding This Report<br>Fran Petricone | Phone Number<br>1-978-831-2123 |
| Contact Email Address<br>fpetricone@care-one.com   |                                |