### **State of Connecticut**



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

Name of Facility (as	•							
Cobalt Lodge Health								
Address (No. & Stree	t, City, State, Z	(ip Code						
29 Middle Haddam R	oad, Route 151	, Cobalt, CT C	06414					
Type of Facility								
☐ Chronic and C Nursing Home	onvalescent only (CCNH)		Rest Home with Supervision on (RHNS)	_		(Specify)		
Report for Year Begin 10/1/2021	nning		Report for Yea 9/30/2022	r Ending				
License Numbers:		CCNH 813-C	RHNS		(Specify)		Me	dicare Provider 07-5232
						**		
Medicaid Provider Nu		CC 008136	CNH	RF	INS		IC	F-IID
For Department Use								
Sequence Number Assigned	Signed and Notarized	Date Received	Sequence N Assign		Signed a	nd Notaria	zed	Date Received
Ü								

### **General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2022	11	37

### Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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 Cobalt Lodge Health & Rehabilitation 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.

(a) Subject to Desk Audit review

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator)			Printed Name (Owner)	
Todd Zgorski			Marc Zgorski	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires
Address of Notary Public				/ /
Tiddless of Hottily I dolle				

(Notary Seal)

### **Table of Contents**

Gen	eral Information - Administrator's/Owner's Certification	1
	eral Information and Questionnaire - Data Required for Real Wage Adjustment	1A
	eral Information and Questionnaire - Type of Facility - Organization Structure	2
	eral Information and Questionnaire - Partners/Members	3
	eral Information and Questionnaire - Corporate Owners	3A
	eral Information and Questionnaire - Individual Proprietorship	3B
	eral Information and Questionnaire - Related Parties	4
_	eral Information and Questionnaire - Basis for Allocation of Costs	5
	eral Information and Questionnaire - Leases	6
	eral Information and Questionnaire - Accounting Basis	7
	edule of Resident Statistics	8
Sche	edule of Resident Statistics (Cont'd)	9
A.	Report of Expenditures - Salaries & Wages	10
	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
$\overline{\mathrm{B.}}$	Report of Expenditures - Professional Fees	13
	Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee	
	for Service Basis	14
C.	Expenditures Other than Salaries - Administrative and General	15
<u>C.</u>	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. C. 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
D.	Adjustments to Statement of Expenditures	28
D.	Adjustments to Statement of Expenditures (Cont'd)	29
F.	Statement of Revenue	30
G.	Balance Sheet	31
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
H.	Changes in Total Net Worth	36
Ī.	Preparer's/Reviewer's Certification	37

State of Connecticut Annual Report of Long-Term Care Facility CSP-1A Rev. 6/95

### State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	stm	ent		Page 1A	of 37
Name of Facility		Period Cov	ered:	From	To
Cobalt Lodge Health & Rehabilitation Center		l chod cov	orou.	10/1/2021	9/30/2022
Address of Facility				10/1/2021	7/30/2022
29 Middle Haddam Road, Route 151, Cobalt, CT 06414					
Report Prepared By		Phone Nun	ıber	Date	
Marcum LLP		203-781-96	500	2/3/2022	
Item		Total	CCNH	RHNS	(Specify)
	Ф	Total	CCIVII	Idino	(Specify)
1. Dietary wages paid	\$			-	
2. Laundry wages paid	\$				
3. Housekeeping wages paid	\$				
4. Nursing wages paid	\$				
5. All other wages paid	\$				
6. Total Wages Paid	\$				
7. Total salaries paid	\$				
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

### General Information and Questionnaire Type of Facility - Organization Structure

			ne No. of Fac -267-9034	ility	Report for Ye 9/30/2022	ar Ended	Page 2	of 37	
Name of Facility (as shown on license)	-	-	Address (No		Street, City, Sto				
Cobalt Lodge Health & Rehabilitation Cen				Iadda	am Road, Rout	e 151, Co			
	CCNH		RHNS		(Specify)		Medicare I	rovider N	١o.
	813-C						07-5232		
Type of Facility (Check appropriate box(es	))								
Chronic and Convalescent Nursing Home only (CCNH)			t Home with the ervision only			(Specify)	)		
Type of Ownership (Check appropriate box	()								
O Proprietorship O LLC O	Partnership	•	Profit Corp.		Non-Profit Co		Government	O Trus	ıst
If this facility opened or closed during repo	rt year provid	e:		Date	Opened	Date Clo	sed		
Has there been any change in ownership									
or operation during this report year?		0	Yes	•	No	If "Yes,"	explain full	у	
Administrator									
Name of Administrator					Nursing Ho	ome			
Todd Zgorski					Administrat		001508		
					License 1	No.:			_
Other Operators/Owners who are assistant	administrators	(ful	l or part time)	of th	License 1	Tall			-
Name N/A					License	NO.:			

### General Information and Questionnaire Partners/Members

Name of Facility		License No.	Report for Y	ear Ended	Page	of
Cobalt Lodge Health & Rehabi	litation Center	813-C	9/30/2022		3	37
Legal Name of Part	nership/LLC	Business A	Address	State(s) and/o Which R		
Z, Incorporated	•	29 Middle Hadd Route 151, Coba 06414		СТ		
Name of Partners/Members	Business Ad	ddress		Title	% Ow	vned
Marc Zgorski	20 Chittendon Lane, Ea 06423	ast Haddam, CT	President		45	5
Todd Zgorski	580 Moss Farm Road, 06410	Cheshire, CT	VP/Admin		45	5
Joyce Zgorski	192 Rosewood Lane, E	Berlin, CT 06037	Secretary		10	)
				ч		

### General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year End	led	Page of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2022		3A 37
If this facility is owned or operated as a corpo		s Address		ch Incorporated
Legal Name of Corporation	Dusines	s Address	State(s) III WIII	en meorporated
Name of Directors, Officers	Busines	s Address	Title	No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares				
			1	

State of Connecticut **Annual Report of Long-Term Care Facility** CSP-3B Rev. 10/2005

### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2022	3B 37
If this facility is owned or operated as an individua	al proprietorship, p	provide the following informa	tion:
Ow	ner(s) of Facility		
N/A			

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-4 Rev. 10/2005

### General Information and Questionnaire Related Parties\*

Name of Facility Cobalt Lodge Health & Rehabilitation Center	Rehabilitation Center	License No.	No. 813-C		Report for Year Ended 9/30/2022		Page 4	of 37
Are any individuals rece marriage, ability to confr	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	facility re	lated thr		Yes © No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	e Name/Add	lress and ge 11 of the report.
Are any individuals or confinction including the rental of progression related through family as association to any of the	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?	s or servi to this fa control	ices, acility, or busin	less	⊙ Yes O No	If "Yes," provide the following information:	e following	information:
		Als	Also Provides	es		Indicate Where		
F-1-1-03	ć	C000	Goods/Services to	es to		Costs are Included	C	
Name of Kelated Individual or Company	Business Address	Non-K Yes	Non-Kelated Parties Yes No %**	arties %**	Description of Goods/Services Provided	in Annual Report Page # / Line #	Cost	Actual Cost to the Related Party
		0	0		Related Party Receiveables	See Balance Sheet		
		0	•					
		0	•					
		0	•					
		0	0					
		0	0					
		0	0					
		0	•					
		0	0					

<sup>\*</sup> Use additional sheets if necessary.

<sup>\*\*</sup> Provide the percentage amount of revenue received from non-related parties.

### General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No	).	Report for Year Ended	Page	0	
Cobalt Lodge Health & Rehabilitation Center	813-C		9/30/2022	5	37	7
If the facility is licensed as CDH and/or RCH or	provides A	IDS or TBI	services with special Medicaio	l rates, co	sts	
must be allocated to CCNH and RHNS as follow	vs:					
Item			Method of Allocation	n		
Dietary		Number of	meals served to residents			
Laundry		Number of	pounds processed			
Housekeeping			square feet serviced			
, , , ,		Number of	hours of routine care provided	i by EAC	Н	
Nursing		employee o	classification, i.e., Director (or	Charge N	Jurse),	,
_		Registered	Nurses, Licensed Practical Nu	ırses, Aid	es and	1
		Attendants				
Direct Resident Care Consultants		Number of	hours of resident care provide	d by EAC	CH	
		specialist (	(See listing page 13 )			
Maintenance and operation of plant		Square feet				
Property costs (depreciation)		Square feet				
Employee health and welfare		Gross salar	ies			
Management services		Appropriat	e cost center involved			
All other General Administrative expenses		Total of Di	rect and Allocated Costs			
The preparer of this report must answer the follo	wing questi	ons applical	ole to the cost information pro-	vided.		
1. In the preparation of this Report, were all	⊙ Yes	O No	If "No," explain fully why su	ch allocat	ion wa	as not
costs allocated as required?	o res	O NO	made.			
N/A - One level of care.						
2. Explain the allocation of related company exp	penses and a	ttach copy	of appropriate supporting data.			
N/A - One level of care.						
3. Did the Facility appropriately allocate and sel	lf-disallow o	lirect and in	direct costs to non-nursing hor	me cost c	enters'	?
(e.g., Assisted Living, Home Health, Outpatie						
			If "No," explain fully why su	ch allocat	ion wa	as not
	Yes	O No	made.	on anotai	1011 110	
N/A - One level of care.			11111001			
11/11 - One level of earc.						

### 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.

should not be included in these amounts.							
Name of Facility			License No.	Report for Year Ended	ear Ended		Page of
Cobalt Lodge Health & Rehabilitation Center	re		813-C	9/30/2022			6 37
	Related * to	d * to					
	Owners,	ers,					
	Operators,	ators,				Annual	
	Officers	cers		Date of	Term of	Amount	Amonnt
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
N/A	0	•					
	0	•					
	0	0					
	0	0					
	0	•					
	0	•					
	0	0					
	0	0					
	0	•					
	0	•					

Is a Mileage Log Book Maintained for All Leased Vehicles?

Total \*\*\*

% ©

O Yes

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

<sup>\*\*</sup> Attach copies of newly acquired leases.

<sup>\*\*\*</sup> Amount should agree to Page 22, Line 6e.

### General Information and Questionnaire Accounting Basis

Name of Facility License No.	Report for Year Ended		Page	of
Cobalt Lodge Health & Rehabilitat 813-C	9/30/2022		7	37
The records of this facility for the period covered by	his report were maintained on the following basis:			
Accrual O Cash O Modified Cash				
Is the accounting basis for this	TC 103.1 II 1.1.			
period the same as for the • Yes	If "No," explain.			
previous period? O No				
Independent Accounting Firm				
Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)			
1 Marcum LLP	555 Long Wharf Dr, New Haven CT 065	511		
2				
3				
4				
Services Provided by This Firm (describe fully)			100 55:	
Medicaid/Medicare cost reports, financial stat, tax returns, a	udits and Pending Litigation	\$	122,751	
2 Work		\$		
3		\$		
4		\$		
		Charge fo	r Services P	rovided
		\$	122,751	
Are These Charges Reflected in the Expenditure Portion of This I	Report? If Yes, Specify Expense Classification and Line No.			
O Yes O No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephon		
1 Murtha Cullina		(860) 240		
2 Isaac Law Firm		(860) 255	5-7188	
2 Isaac Law Firm 3				
4				
5				
Address (No. & Street, City, State, Zip Code)				
1 185 Asylum Street Hartford, CT				
2 270 Farmington Exchange, Farmington, CT 06	032			
3				
4				
Services Provided by This Firm (describe fully)				
1 Invoices available upon audit / desk review		\$	12,777	
2 Invoices available upon audit / desk review (Pending Litiga	tion matter)	\$	47,832	
3		\$		
4		\$		
5		\$		
		_	r Services P	rovided
		\$	60,609	
Are These Charges Reflected in the Expenditure Portion of This I	Report? If Yes Specify Expense Classification and Line No.	Ι Ψ	00,007	
Page 15. Line 1e	Experience of the state of the			
⊙ Yes O No				

State of Connecticut Annual Report of Long-Term Care Facility CSP-8 Rev. 9/2002

### Schedule of Resident Statistics

Name of Facility Cobalt Lodge Health & Rehabilitation Center			License No. 813-	: No. 813-C			Report for 9/30/2022	Report for Year Ended 9/30/2022	p		Page 8	of 37
					Ŧ	eriod 10/	Period 10/1 Thru 6/30	30		Period 7/1	Thru 9/30	0
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
Certified Bed Capacity     A. On last day of PREVIOUS report period	09	09			09	09						
B. On last day of THIS report period	09	09							09	09		
2. Number of Residents A. As of midnight of PREVIOUS report period	29	29			29	29						
B. As of midnight of THIS report period	30	30							30	30		
3. Total Number of Days Care Provided During Period												
A. Medicare	983	983			641	641			342	342		
B. Medicaid (Conn.)	8,115	8,115			6,250	6,250			1,865	1,865		þ
C. Medicaid (other states)												
D. Private Pay	1,268	1,268			859	859			409	409		
E. State SSI for RCH												
F. Other (Specify) Insurance	183	183			164	164			19	19		
G. Total Care Days During Period (3A thru F)	10,549	10,549			7,914	7,914			2,635	2,635		
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved												
Beds												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	10,549	10,549			7,914	7,914			2,635	2,635		

Schedule of Resident Statistics (Cont'd)

Name of Facil	lity			Licer	ise No.				Report	for Year	Ended		Page	of
Cobalt Lodge	Health o	& Rehat	oilitation Center	8	13-C					9/30/202	2		9	37
l .			in the certified b		pacity dur	ing th	ne repor	t year	?	0	Yes	•	No	
	· -		Change		Cl	nange	in Bed	s		Ca	pacity Afte	er Change		
Date of		RHNS	(Specify)		Lost			Gaine	d					
Character														
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason for	or Change
						_								
	-	_	n certified bed o			the re	port ye	ar (as	reporte	ed in item	4 above) p	provide the num	ber of	
KLSIDI	MIDA	15 101 .	o days follown	ig the	enunge.									
			Change in R	esiden	t Days					CC	NH	RHNS	(Spe	cify)
lst chang	ge													
2nd chan														
3rd chan														
4th chan 6. Number		lante and	l Rates on Septe	mher	30 of Cos	et Ven	т						-	
o. Number	or Kesic	icins and	Medicare	Inder	Medi		.1			Se	elf-Pay		Other Stat	e Assisted
	Item		CCNH	С	CNH	RI	INS	CC	CNH	RI	INS	(Specify)	R.C.H.	ICF-MR
No. of R			2	and the same of	22		_		6		-1 18 1		Section 1	2000 100
Per Dien a. One b					240,87				390,00	10000	. // E		200	
b. Two l			Various Various		240,87				360,00					
c. Three			74/1043											
bed r														
	mber of Medica		l Therapy Treat	ments						ТО	TAL 1,195	CCNH 1,195	RHNS	(Specify)
В.	Medica	id (Excl	usive of Part B)							08/08	pelf-tra-	THE VIEW	2000	
			Treatments								512	512		
		orative '	Treatments								704	704		
	Other	hysical	Therapy Treatn	nante							706 2,413	706 2,413		
			Therapy Treatn							JUNE 18	2,413	2 2 30 10 20		PALES
	Medica			ionis							114	114		
B.	Medica	id (Excl	usive of Part B)							98 1/1	IGNES -			1610 18
	1. Mai	ntenance	Treatments								128	128		
		orative '	Treatments							_				
	Other		To an army To a second			-					623 865	623 865		
			<i>herapy Treatme</i> tional Therapy		ente					U3L.P.	803	603	50 07 00 C	
	Medica			iicaill	101113						723	723		
В.	Medica	id (Excl	usive of Part B)										81 30	
	I. Mai	ntenance	Treatments								429	429		
		orative '	Treatments									***		
	Other	ccunati	onal Therapy T	rontm	onts				-		623 1.775	1,775		

Report of Expenditures - Salaries & Wages

Report of Ex	License No.	Dululle	Report for Year		Page	of
Name of Facility	813-C		9/30/2022	Dilucu	10	37
Cobalt Lodge Health & Rehabilitation Center			Yes	0	No.	31
Are time records maintained by all individuals receiving cor	npensation?				INU	
			Total Cost a	nd Hours		
Y	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*	CCNH	Hours	KIIVS	Tiours	(Specify)	Andrew Hose
1. Operators/Owners (Complete also Sec. I				10000000000000000000000000000000000000		
of Schedule A1)						
2. Administrator(s) (Complete also Sec. III		V 510 - 231		Part In Section		
of Schedule A1)	156,460	2,080				
<ol> <li>Assistant Administrator (Complete also Sec. IV</li> </ol>	S LONG SUIT ON S	The same	White Street, the		THE REAL PROPERTY.	0.00
of Schedule A1)						
4. Other Administrative Salaries (telephone	10 35 100 5	THE WAY		E THE SOL	The second	
operator, clerks, receptionists, etc.)	348,290	6,505		MINISTER OF THE PARTY OF THE PA	( Say	IN ANTENDER
5. Dietary Service			THE VIEW OF THE	Description St.	PERSONAL PROPERTY.	Andrew Paris
a. Head Dietitian b. Food Service Supervisor	70,284	2,900				
c. Dietary Workers	87,485	4,510				
6. Housekeeping Service	STORE OF STREET	Systemy	or need to be a second	A PROBLEM		
a. Head Housekeeper						
b. Other Housekeeping Workers	69,250	3,930				
7. Repairs & Maintenance Services	NO COURT	10 d 1 12	New York of the last	Della 1		100
a. Engineer or Chief of Maintenance	67,336	2,125				
b. Other Maintenance Workers	1,149	71		and the second	ACTION AND ADDRESS OF	District of the State of
8. Laundry Service	The state of the state of	B 1855 37	CAL STREET	Showing		See See See See
a. Supervisor b. Other Laundry Workers						
9. Barber and Beautician Services	1					
10. Protective Services						
11. Accounting Services	N. CO. S. S. S. S.	10 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (	West Control	THE KIND LOW		701000
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents	The Age of the Party	207	DE VEDREEDE	NOT THE		DELL'ASSE
a. Directors and Assistant Director of Nurses	127,911	1,981				
b. RN	DELCASE DELCAS	AND SERVICE		50 4 12 10	STATE OF SHIPS	HEAD NO.
1. Direct Care	443,839	8,903				
2. Administrative** c. LPN	21,368	482	Cream 105 (5 vol)	The state of the state of	TOTAL CONTRACT	A SHOOT REAL
1. Direct Care	212,730	6,552	A STATE OF THE PARTY OF THE PAR	THE REAL PROPERTY.		
2. Administrative**	212,750	0,002				
d. Aides and Attendants	435,886	19,962				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	45,942	2,235		USO SONIO	ADD TO SERVICE	COVERNA
i. Physicians  1. Medical Director	AT THE ROLL		100 000		THE REAL PROPERTY.	HEROTE VIEW
2. Utilization Review	-					
3. Resident Care***						
4. Other (Specify)	STATE VALUE	11000	AND THE PARTY	100 456	THE STATE OF	A bally sale
(						
j. Dentists						
k. Pharmacists						
1. Podiatrists						
m. Social Workers/Case Management	49,574	1,884				
n. Marketing	24,217	644			ALC: NO SECURIOR SECU	SINASIS
o. Other (Specify)			300000	125 Jan 19 1		THE REAL PROPERTY.
See Attached Schedule  4-13. Total Salary Expenditures	2,161,721	64,764				
ATTIS TOTAL BAILTY EXPENDITURES	2,101,721	UT, 7 UT			1	

<sup>\*</sup> 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.

<sup>\*\*</sup> 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.

<sup>\*\*\*</sup> 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)

		CCNH			RH	INS		(Spe	cify)
Position	\$		lours	\$		Hours		\$	Hours
		0				5 - 1			
				- T					
			- 11.0	1 H					
		JIE A X		1,73					
				200					
						8.8			
			111 (2.11		100	1 V 10 V		. IU	U J
				10				5	The State
			100		-				
					-		-		
							+		
								Jack	
	المتعلقة الكالساك						S 40.		
				TOTAL T		Golev			
					m				
				IIIIV'	TV.	3 31 3			
									- 1
		11 2 22		lhtu.	11 2			e. ñ- "li	BY E.J.
		119 1153	15.75					N	
Total	\$	a di Lieu		\$	2		\$	-	4

### Schedule of Other Fees (Page 13)

		CCN	NH		RH	NS		Specify)
Service	\$		Hours		\$	Hours	\$	Hours
		0	g R Min					DE LE
						-W31 14		
THE RESERVE STATE OF			2 TO E 3	Y - H				
				jili, i				
				100		E 120 III		
			N - 1			E 11 177	1 = =	
			75.5	11 5	72 1, 1	1 3/ T		N L
							W II	
					ig., i			
					118	Ш		W W
					TV a			
A THE CONTRACT OF THE CONTRACT			N II SI					
Total Total	S	-		\$			\$ -	

State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

## Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties\*

			1 regregation		A MILLIANT GRAND CRIM INSTRUCT I GILLO	וורזמורר	מוווס דו			
Name of Facility				License No.		Report for Year Ended	Year Ended		Page	of
Cobalt Lodge Health & Rehabilitation Center	on Center			813-C		9/30/2022			11	37
		Salary Paid	1							
Name	CCNH	RHNS	(Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section I - Operators/Owners										
Joyce Zgorski, RTEE 151 Cobalt	46,400			Non- Discriminatory	Administrative / Owner	1,200	A4			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Marc Zgorski, RTEE 151 Cobalt	15,460			Non- Discriminatory	VP Head of Amissions	2,080 A4	A4			

<sup>\*</sup> No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

<sup>\*\*</sup> Include all employment worked during the cost year.

State of Connecticut Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

# Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties\*

Name of Facility (as licensed)		7	) Transferr	License No.	License No. Report for Year Ended	Report for Year Ended	ar Ended		Page	of
Cobalt Lodge Health & Rehabilitation Center	ion Center			813-C		9/30/2022			12	37
		Salary Paid	Į.							
				Fringe Benefits and/or Other Payments		S	0 6	Name and Address of All	Total Hours	Compensation
Name Section III - Administrators***	CCNH	KHNS	(Specify)	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Received
Todd Zgorski	156,460			Non- Discriminatory	Administrator	2,080 A2	77			
Section IV - Assistant Administrators										
				£.						

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

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

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

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

B. Report of E	License No.	<u>cs - 1 1 0 1</u>	Report for Y		Daga	of
Name of Facility	813	C	9/30/2022	ear Ended	Page 13	37
Cobalt Lodge Health & Rehabilitation Center	813	-0	Total Cost	and Hauss	13	37
The Market of the Country of the Cou			Total Cost	alid Hours		
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee	1010 25	THE RESERVE	Walledge .	F 722	V 1 145	m = 00
for service basis in lieu of salary			Mi e se la	I HATT	F 100 8 h	
(For all such services complete Schedule B1)				Total Park		
1. Dietitian	6,980	175				
2. Dentist	2,565	25				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy		NI STEEL				101003
a. Resident Care	110,909	1,248				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians	TO 001	(0)		B0 - 10	W 31 137 1	SP E
a. Medical Director (entire facility)	70,001	60	1941	IIVE ISA	2110 - 21	
b. Utilization Review	752751712	- 1 V - 20				
(Title 18 and 19 only) monthly meeting						
c. Resident Care** d. Administrative Services facility			200 0000		0=01-0==05	
Administrative Services facility     Infection Control Committee	new from Const.	1301-31			The same of the	
(Quarterly meetings)						
Pharmaceutical Committee						
(Quarterly meetings)						
<ol> <li>Staff Development Committee (Once annually)</li> </ol>						
e. Other (Specify)	S ISA III AHII	1 - 3 III	10 miles	NY AWA		L A ST SY
c. Office (Specify)					1,500	
9. Speech Therapist	230 280	St. 420 5		James W	S. LET (CAR)	THE PARTY
a. Resident Care	32,853	342				
b. Other						
10. Occupational Therapist		- V My V V	2 - 12 - 12	IN A SOL		B) B) (S)
a. Resident Care	99,217	1,304				
b. Other						
11. Nurses and aides and attendants	- All 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	13 15 16	1 100 ST 1	Jan 533	Waller all the	
a. RN	As Sunt As					
1. Direct Care						
2. Administrative***						
b. LPN	TE SETA	A LOSSINI		Resident Bill		HOUSE AND
1. Direct Care						
2. Administrative***						
c. Aides	16,673	13				
d. Other						
12. Other (Specify)		SVOTES		21'8 VA		19 x 2 x 2
See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	339,198	3,167				

<sup>\*</sup> 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.

<sup>••</sup> 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.

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

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

Name of Facility	License No.		Report for `	Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Cente	er 813-C		9/30/2022		14	37
Name & Address of Individual	Full Explanation of Service		* to Owners, ors, Officers	Expla	nation of Re	lationship
Fionnuala Browsn MS, RD, 285 Oak Drive Watertown, CT 06795	Dietician	0	0	N/A		
HealthDrive, 888 Worcester St, Worcester, MA 02482-3744	Dentist	0	0	N/A		
Preferred Therapy Solutions, 850 Silas Deane Hwy Wethersfield CT 06109	PT, ST, OT	0	0	N/A		
Carey LaPorte, MD, 111 Broadway, Colchester,	Medical Directors	0	0	N/A		
Nurse Network, P.O. Box 982 Southington, CT 06489	RN, LPN and Aides	0	0	N/A		
World Wide Staffing 175 Dwight Road Suite 202 Longmeadow, MA 01106	Aides	0	0	N/A		
Celtic Consulting, 507 East Main St Torrington C	MDS Quality Measurers	0	0	N/A		
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
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		0	•			
		0	0			
		0	0			
		0	0			
		0	0			
		0	•			

<sup>\*</sup> Use additional sheets if necessary.

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

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

Name of Facility License No.		Report for Ye	ear Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center 813-C		9/30/2022		15	37
Té aux		Total	CCNH	RHNS	(Specify)
Item 1. Administrative and General		Total	CCNH	MINS	(Specify)
			-4-11-10		No Special
<ul><li>a. Employee Health &amp; Welfare Benefits</li><li>1. Workmen's Compensation</li></ul>	\$	16 112	46,443		
	\$	46,443	40,443		
Disability Insurance     Unemployment Insurance	\$	29,377	29,377		
	\$		162,604		
4. Social Security (F.I.C.A.)	\$	162,604	80,281		
5. Health Insurance	Φ	80,281	80,281	NAME OF TAXABLE PARTY.	10 500
6. Life Insurance (employees only)	ď	2,00			000000000000000000000000000000000000000
(not-owners and not-operators)	<u>\$</u>				
7. Pensions (Non-Discriminatory)	Ф			THE RESERVE	1 - 5 - 5 - 6
(not-owners and not-operators)	φ		10 -0 -0 - 000		
8. Uniform Allowance	\$ \$				
9. Other (Specify)	Þ				
See Attached Schedule	Φ.	MINE MEN			
b. Personal Retirement Plans, Pensions, and	\$		V - V3 - S0 -	A 110 = 11 ±	
Profit Sharing Plans for Owners and		The State of			8 8
Operators (Discriminatory)*					2000
c. Bad Debts*	\$			rm =	
d. Accounting and Auditing	\$	122,751	122,751		
e. Legal (Services should be fully described on Page 7)	\$	60,609	60,609		
f. Insurance on Lives of Owners and	\$				
Operators (Specify)*				Ves III	
g. Office Supplies	\$	17,127	17,127		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	14,322	14,322		
2. Cellular Phones	\$	6,873	6,873		
i. Appraisal (Specify purpose and	\$				
attach copy )*			and a stage		E 11.5"
***				120/10/10/20	
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify )	\$				
See Attached Schedule		ENLLY RESIDEN		H. J. Berry	(F 197)
3. Resident Day User Fee	\$	193,614	193,614		
Subtotal	\$	734,001	734,001		

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

Attachment Page 15

### **Schedule of Other Employee Benefits**

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

**Schedule of Other Taxes** 

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

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

Name of Facility License		Report for Y	Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center 8	13-C	9/30/2022		16	37
			667.111	DIDIG	(0 :0)
Item		Total	CCNH	RHNS	(Specify)
Subtotals Broug	ght Forward:	734,001	734,001		
l. Travel and Entertainment		3111	-100 4		11-16
Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	144	144		
<ol><li>Education Expenses Related to Seminars and Conve</li></ol>					
6. Automobile Expense (not purchase or depreciation)					
7. Other (Specify)	\$	31,118	31,118		
See Attached Schedule					5 W. S.
m. Other Administrative and General Expenses			Marie C. I. I.	2/18 =21	
Advertising Help Wanted (all such expenses )	\$	33,014	33,014		
2. Advertising Telephone Directory (all such expenses	)*** \$				
3. Advertising Other (Specify )***	\$				
See Attached Schedule		II F V SILIES	P William		170124
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is suppli	ed \$				
directly and not by contract or fee for service)***		THE SE	Lie Sini		
7. Postage	\$				
* 8. Dues and Membership Fees to Professional	\$				
Associations (Specify)		Marabia.	100 100		i la de
See Attached Schedule		3 7 ch - 100			
8a. Dues to Chamber of Commerce & Other Non-Allowable	Org.*** \$				
9. Subscriptions	\$	1,328	1,328		
10. Contributions***	\$	100	100		
See Attached Schedule		No. of Contract of	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A THE PARTY	100
11. Services Provided by Contract Specify and Complete	te \$	49,162	49,162		
Schedule C-2, Page 21 for each firm or individual)		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Bes Mill	Birry	The south
12. Administrative Management Services**	\$				
13. Other (Specify)	\$	131,581	131,581		
See Attached Schedule		MAR HAND		TE SUMBY	ME POR
C-14 Total Administrative & General Expenditures	\$	980,448	980,448		

<sup>\*</sup> Do not include Subscriptions, which should go in item 9.

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

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

### Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		V
Travel & Entertainment (Disallowed on Page 28a)	S 31,118		
Total Other Travel and Entertainment	\$ 31,118	\$ -	S -

### Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Total Other Advertising	S =	s -	S +

### Schedule of Dues

Description	CCNH	RHNS	(Specify	y)
	0			
		Mark and		
SELEN EN LAND MESE LE BOUNT				
				_
				_
Total Dues	\$ .	\$ -	S	

### Schedule of Contributions

Description	CCN	CCNH		S	(Specify	
والمستراك والمستراك والمستران المستراك والمستراك والمسترك والمسترك والمستراك والمستراك والمستراك والمستراك والمستراك		0				
Donations	S	100				- 1
Total Contributions	s	100	\$		\$	П

### Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Gain on Involuntary Conversion (Disallowed on Page 28a)	S 500		
Consulting Fee- Architect (Disallowed on Page 28a)	\$ 1,428		
Fire Expenses (Disallowed on Page 28a)	\$ 60,318		
Credit Card Usage Fee (Disallowed on Page 28a)	\$ 1,179		
Bank Service Fee	\$ 2,155		
Licenses	\$ 10,492		
Miscellaneous (Disallowed on Page 28a)	\$ 1,241		
Fines & Penalties (Disallowed on Page 28a)	\$ 43,896		
July 2019 Fire Expense (Disallowed on Page 28a)	\$ 2,078		
COVID 19 Expense	\$ 8,294		
Total Other Administrative and General	\$ 131,581	\$	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
Cobalt Lodge Health & Rehabilitation Ce		9/30/2022	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
, , , , , , ,			

<sup>\*</sup> 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)

				Page 5)				
	Name of Facility			No.	Report for Y		Page o	
Cob	alt Lodge Health & Rehabilitation Center			813-C	9/30/2022		18   37	7
	Item			Total	CCNH	RHNS	(Specify	)
2.	Dietary			TO THE STATE OF	( S - X - 1			7 10
	a. In-House Preparation & Service							
	1. Raw Food		\$	112,568	112,568			
	2. Non-Food Supplies		\$	14,695	14,695			
	3. Other (Specify)	_	\$	III 2 24 VO		- V	17 - 3/3-5	10
	b. Purchased Services (by contract other		\$					
	than through Management Services)							
	(Complete Schedule C-2 att. Page 21)							
	c. Other (Specify)		\$					
			X	DE MESSES	11 11 11 11 11 11 11 11 11 11 11 11 11			
				TES E INFORM				
2D.	Total Dietary Expenditures $(2a + b + c + d)$		\$	127,263	127,263			
2E.	Dietary Questionnaire			Total	CCNH	RHNS	(Specify	)
F.	Resident Meals: Total no. of meals served pe	r day:	*					
G.	Is cost of employee meals included in 2D?	0 '		0	No			
Н.	Did you receive revenue from employees?	0	Yes	0	No	If yes, specify amt.		
I.	Where is the revenue received reported in the	Cost	Report	? (Page/Line	Item)			
	Is cost of meals provided to persons other					If yes, specify		
J.	than employees or residents (i.e., Board	0	Yes	•	No	cost.		
	Members, Guests) included in 2D?					cost.		
K.	Is any revenue collected from these people?	0 '	Ves	•	No	If yes, specify		
ΙΧ.	is any revenue conceied from these people:		1 03			amt.		
L.	Where is the revenue received reported in the	Cost	Report	? (Page/Line	Item)			
	Is cost of food (other than meals, e.g.,							
N.	snacks at monthly staff meetings, board	ff meetings hoard		•	No	If yes, specify		
M.	meetings) provided to employees included	0	T 62	•	110	cost.		
	in 2D?							
N	Is any revenue collected from employees?	0 '	Vec	0	No	If yes, specify		
N.	Is any revenue collected from employees?		1 62		110	amt.		
Ο.	Where is the revenue received reported in the	Cost	Report	? (Page/Line	Item)			

<sup>\*</sup> 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 Cobalt Lodge Health & Rehabilitation Center		License	: No. 313-C	Report for 3	ear Ended	Page 19	of   37
Cob	art Lodge Hearth & Renadification Center		S13-C	9/30/2022		19	37
	Item		Total	CCNH	RHNS	(S	pecify)
3.	Laundry  a. In-House Processing*  1. Bed linens, cubicle curtains, draperies, gowns and other resident care items	Lbs.					
	washed, ironed, and/or processed.***	Ann. 5					
	Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.					
	processed.***	Amt. \$					
	3. Personal clothing of residents	Lbs.					
	washed, ironed, and/or processed.***	Amt. \$					
	4. Repair and/or purchase of linens.***	Lbs.					
		Amt. \$					
	b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	53,274	53,274			
	c. Other (Specify)	\$		Headway ME		to I Lang	A ref littles tooy
3D.	Total Laundry Expenditures (3a + b + c)	\$	53,274	53,274			
3E.	Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D? O	Yes	•	No	If yes, specify cost.		
G.	Did you receive revenue from employees?	Yes	•	No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost	Report?		(Page/Line	Item)		
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	Yes	•	No	If yes, specify cost.		
J.	Did you receive revenue from these people? O	Yes	•	No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost	Report?		(Page/Line	Item)		

<sup>\*</sup> 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.

<sup>\*\*\*</sup> 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		Repo	rt for Year E	nded	Page	of
Cobalt Lodge Health & Rehabilitation Cen	ter 813-C		9/30/2022		20	37
· ·			Total	CCNH	RHNS	(Specify)
Item	0 7:0 : 1	-	Total	CCNI	KIIINS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel	\$				
1. Supplies - Cleaning (Mops,	Amt.	\$				
pails, brooms, etc.)	landa Ria i I	-				-
b. Purchased Services (by contract of	I *					
than through Management Servic		4				
(Complete Schedule C-2 att.	Amt.	\$				
Page 21)		\$	650	(52)		
C. Other (Specify)		2	652	652	210-1-5 -St	DIE CANADA
Supplies & Rental Equipment	4 1	\$	(52)	652		
4D. Total Housekeeping Expenditures (	4a + b + c)	2	652	032	I STATE	M. Elization
5. Resident Care (Supplies)**		- 1				
a. Prescription Drugs***		Φ.	SA BAR ALBERT	A SUPERIOR	E BU W.	N 200 E 601
1. Own Pharmacy		\$	45,155	47,177		-
2. Purchased from		\$	47,177	47,177		The second
Omnicare		0	150 207	150 207	SDay()   B	
b. Medicine Cabinet Drugs		\$	159,387	159,387		
c. Medical and Therapeutic Supplies		\$	1.600	1.607		
d. Ambulance/Limousine***		\$	1,607	1,607	F-51, 21, 2	
e. Oxygen			Mediatria e di	11 8 5 5 000		
1. For Emergency Use		\$	5 1 ( 4	5 164		
2. Other***		\$	5,164	5,164		
f. X-rays and Related Radiological		\$	2,334	2,334		
Procedures***	. 1 1 1 1	0	100 100 100	11-31-32-111		THE WITH STATE
g. Dental (Not dentists who should be	e included under	\$				Comment of the last of the las
salaries or fees)		0	01.565	21.565	WIND ASSESSED.	
h. Laboratory***		\$	21,565	21,565		
i. Recreation		\$	19,262	19,262		-
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				-
1. Other (Specify)****		\$		B.BSVIEW	Marie Committee	
See Attached Schedule			SE LINE N		AND THE STATE OF	
5M. Total Resident Care Expenditures (5	5a - 5j)	\$	256,496	256,496		

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

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

<sup>\*\*\*</sup> Facility should self-disallow the expense on Page 29 of the Cost Report.

<sup>\*\*\*\*</sup> ICFMR's should provide a detailed schedule of all Day Program Costs.

### Schedule of Other Resident Care

Description		CCNH	RHNS	(Specify)
		0		
			PAGE 12 SALI	ا = " _ التقال
			alling Pit Line	Birman
				1 5 7 was and
	والإيمال المساكر			
AND A Magnification of the management of the No.				
				100 mg 100 mg
	indin'Sliger '			
			100 2-7	
	The safet times on a			
		m gird light		1 -1 -1 -5
Total Other Resident Care		\$ -	\$	\$ -

State of Connecticut Annual Report of Long-Term Care Facility CSP-21 Rev. 10/2001

## Report of Expenditures Schedule C-2 - Individuals or Firms Providing Services by Contract $^{\ast}$

Name of Facility Cobalt Lodge Health & Rehabilitation Center	bilitation Center			License No. 813-C	Report for Year Ended 9/30/2022				Page 21	of 37
		Related ** to Owners, Operators, Officers	o Owners, Officers				Total Cost/	Total Cost/Page Ref.***	<u>.</u>	
Name of Individual or				Explanation of	Full Explanation of					
Company	Address	Yes	No	Relationship	Service Provided*	CCNH	RHINS	(Specify)	Pg	Line
United Laundry	Longmeadow, MA 01106	0	•	N/A	Laundry Services	53,274			19 36	36
PointClickCare	Mississauga, ON L4W 0C4, Canada	0	0	N/A	Billing software	23,739			16	16 m11
		0	•							
		0	0							
		0	•							
		0	•							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	•							
		0	0							
		0	•							

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

<sup>\*\*</sup> Refer to Page 4 for definition of related.

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

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

Name of Facility  License No.		Report for Ye 9/30/2022	ear Ended		Page of 22   37
Cobalt Lodge Health & Rehabilitation Center 813-C	_	9/30/2022			22   37
Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$	52,865	52,865		
b. Heat	\$	39,491	39,491		
c. Light & Power	\$	33,438	33,438		
d. Water	\$	28,935	28,935		
e. Equipment Lease (Provide detail on page 6)	\$				
f. Other (itemize)	\$	10,773	10,773		
See Attached Schedule			X2 147 12X		
6g. Total Maint. & Operating Expense (6a - 6f)	\$	165,502	165,502		
7. Depreciation (complete schedule page 23*)					
a. Land Improvements	\$	12,786	12,786		
b. Building & Building Improvements	\$	19,781	19,781		
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$	18,296	18,296		
*7e. Total Depreciation Costs (7a + b + c + d)	\$	50,863	50,863		
8. Amortization (Complete att. Schedule Page 24*)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (Specify)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$				
9. Rental payments on leased real property less					
real estate taxes included in item 10b	\$				
10. Property Taxes					
a. Real estate taxes paid by owner	\$	56,023	56,023		
b. Real estate taxes paid by lessor	\$				
c. Personal property taxes	\$				
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$	106,886	106,886		

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

### Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Outdoor Services	\$ 8,449		
Hazardous Waste	\$ 2,324		
	ngfielff in it is to be a		
		H H LOVE WALL	
			Terrana a
Total Other Repairs and Maintenance	\$ 10,773	\$ -	\$ -

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006

Name of Facility Cobalt Lodge Health & Rehabilitation Center		1	License No. 813-C	Ç		Report for Year Ended 9/30/2022	nded		Page 23	of 37
Property Item		Н	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements 1. Acquired prior to this report period			300,054		300,054	120,310 S/L		Various	12,786	75 C
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	th schedule)									
A-4. Subtotal				100 H 100		THE PERSON NAMED IN				12,786
B. Building and Building Improvements  1. Acquired prior to this report period			1 423 035		1 423 035	1 321 243	1/8	Varions	16 331	
2. Disposals (attach schedule)			000,031,1		1,140,000	7,74,74	1	1000	1000	
3. Acquired during this report period (attach schedule)	th schedule)		2,250		2,250				450	
B-4. Subtotal			OF REAL PROPERTY.		E Sand	STATE OF THE STATE OF	CO I W			19,781
C. Non-Movable Equipment			2		200					
Acquired prior to this report period     Discord (Attach schedule)			24,773		24,773	24,773 S/L		Various		
3. Acquired during this report period (attach schedule)	th schedule)									
						100 00 00 00 00 00 00 00 00 00 00 00 00				
	Is a mileage logbook maintained? Date of Acquisition Historical Cost	cquisition	Historical Cost	Less		Accumulated Depreciation to	Method of			
	Yes No Month	Year	Exclusive of Land	00	Cost to Be Depreciated	Beginning of Year's Operations	Computing Depreciation	Useful Life	Depreciation for This Year	Totals
D. Movable Equipment  1. Motor Vehicles (Specify name, model and year of each vehicle)										
a. Van - See attached	Var	Var	41,178		41,178		S/L	5	8,236	
٥										
Ď										
2. Movable Equipment		1000					No. of Street, or other Persons and Street, o		THE PERSON NAMED IN	
a. Acquired prior to this report period			382,704		382,704	330,084	S/L	Various	9,951	
b Disposals (attach schedule)										
Acquired during this report period (attach schedule):									THE REAL PROPERTY.	
c. Administrative			546		546				109	
d. Standard Resident										
e. Specialized Resident										
Total Acquired during this report		300	1		712				,	
D-3 Subtotal		100	240		040	A NUMBER OF	100	1	109	18 296
or o	The second second second	N.		100						77.07

Schedule of Land Improvements Acquired during this report period

		Useful	
Description of Item	Cost	Life	Depreciation
		BELL III	
vement	\$ -		S -
		الريكان وركا	
vement	\$		\$ -
	Description of Item  vement	vement	Description of Item  Cost Life  Life  Verment  S  Life

<sup>\*</sup>Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See attached	\$ 2,250	5	\$ 450
	And the second s			
Total additions fo	r Building Improvement	\$ 2,250		\$ 450
Deletions:				
				(1.5=111110
Total deletions for	r Building Improvement	\$ -		\$ -

<sup>\*</sup>Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

Description of Item	Cost	Useful Life	Depreciation
	X III I I I I I I I I I I I I I I I I I		
		- 01.5	
Equipmen	\$		\$ -
		-9	Even and and
Equipmen	\$ -		\$ -
	Description of Item  Equipmen	Equipmen S -	Description of Item  Cost Life  Cost Life  Cost Life

<sup>\*\*</sup>Ties to Page 23, Line A2

<sup>\*\*</sup>Ties to Page 23, Line B2

<sup>\*</sup>Ties to Page 23, Line C3
\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peric

		7			
	Pick One				
Description of Item	Movable Category	Cost	Life	Depr	eciation
See attached	Administrative	\$ 5	46	S	109
	PICK A CATEGORY				
	PICK A CATEGORY				
	PICK A CATEGORY		The state of the s		
	PICK A CATEGORY				W. U.
	PICK A CATEGORY				
or Movable Equipmen		\$ 5	46	\$	109
					0 0
	المستور فاللم المتحارب التعارب المتحارب المتحارب				
	بالكامين والمراجع المسانية والمسانية والمراجع				
or Movable Equipmen		\$ -		\$	
	See attached  or Movable Equipmen	See attached  Administrative PICK A CATEGORY	See attached Administrative \$ 5 5 PICK A CATEGORY S 5 5	Description of Item	Description of Item   Movable Category   Cost   Life   Deprior

<sup>\*</sup>Ties to Page 23, Line D2c \*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report periods

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	والمناب والمراجع والمستوال والمحارب والمراجع والمرا		310	
The state of the s				
			m = '5	
Total additions for Leasehold I	mprovemen	S		\$
Deletions:				
			I III pillinos	
Total deletions for Leasehold In	mprovemen	\$ -		\$ -

<sup>\*</sup>Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Cobalt Lodge Health & Rehabilitation Center Depreciation Schedule FYE September 30, 2022

	Date <u>Acquired</u>	Hist. Costs	Cost to Be <u>Deprec</u>	Method Life***	Life**	202 <u>0</u> Accum.	2021 Deprec.	2021 Accum.	2022 Deprec	2022 Accum.	NBV
Building and Building Improvements											
Acquired prior	**	1,105,552 \$	1,105,552	S	Var	1,105,552	ŧ	1,105,552	×	1,105,552	×
2005 Acquisition		9,372	9,372	ડ	7	9,372	*	9,372	*	9,372	.ai
2007 Garage Door Installation	2/2/2006	1,670	*	N/A	N/A	(8)	*	*	×	147	1,670
2007 Garage Door Installation	1/25/2006	1,500	(8)	N/A	N/A	(4)	*	30	ii.	95	1,500
Windows (Disposed)	4/7/2008	125	36	N/A	N/A	×	•	*	9	**	125
Windows (Disposed)	4/21/2008	36	Œ	N/A	N/A	æ	*	•	×	(*)	36
Windows (Disposed)	7/15/2008	258	36	N/A	N/A	(4)	•	(9)	(0)	125	258
Windows (Disposed)	3/31/2008	400	60	N/A	N/A	56	<u>(</u>	*	ii)	25	400
Patio	10/18/2007	10,427	10,427	Ŋ	10	10,426	0	10,427	0	10,427	(0)
2009 Acquisition											Œ
Water Heaters (2)	5/1/2009	11,162	11,162	SL	7	11,162	*	11,162	*	11,162	(4)
Wallboards	5/30/2009	1,786	(4)	N/A	N/A	*	•	195	40	35	1,786
Wood Flooring	8/31/2009	31,196	31,196	S	15	24,957	2,080	27,037	2,080	29,116	2,080
2010 Acquisition											
Flooring	8/1/2010	3,299	3,299	R	15	2,199	220	2,419	220	2,639	099
Wallboards	10/21/2009	2,076	(6)	N/A	N/A	*	٠	×	×	*	2,076
2011 Acquisition											
Wallpaper	10/5/2010	3,551	3,551	s/L	S	3,551	•	3,551	345	3,551	30
Windows	8/22/2011	(a)	•				<b>(</b> )	æ	340		3X
Molding and Wainscot	6/9/2011	524	æ	N/A	N/A			ř	:	15	524
Boiler Replacement	8/12/2011	341	O.				(8)	œ		13	SK.
2012 Acquistion											
Building Renovation	10/1/2011	127,236	127,236	s/r	15	76,342	8,482	84,824	8,482	93,307	33,930
Generator	5/23/2012	73,547	73,547	s/L	15	44,128	4,903	49,031	4,903	53,934	19,612
Nursing Station	10/6/2011	13,150	13,150	s/r	15	7,890	877	8,767	877	9,644	3,507
Wallpaper	2/14/2012	4,011	4,011	s/L	7	4,011	30	4,011	i¥	4,011	A
2013 Acquisitions											
Expensed Assets		(819)	00	N/A	N/A		*	út.	ila:	· ·	(819)
2014 Acquisitions											
Front Porch - Material	10/8/2013	8,555	8,555	s/r	15	3,992	570	4,562	570	5,133	3,422
Interior Fire Door	1/9/2014	3,733	3,733	s/L	15	1,742	249	1,991	249	2,240	1,493
2017 Acauisitions											
Fire Protection Systems	12/31/2016	4,688	4,688	S/L	5	3,750	938	4,688	938	5,625	(886)
2019 Additions Various	Var	15,187	15,187	s/r	15	2,024	1,012	3,036	1,012	4,048	11,139
2020 Diposals/Additions Various	Var	(8,679)	(8,679)	s/L		(8,679)	77	(8,679)	93	(8,679)	39
2021 Diposals	:	į	į		!			į		į	
Various	Var	(80<)	(208)	2/F	51	*		(208)		(208)	,
2022 Additions Korth Engineering	Var	000 1	1 200		Ġ	9	92		340	OPC	090
Fire door renovation	Var	1,050	1,050	s/r	ı va	: ;;•	S¥	22	210	210	840
	3	,			9						
Total	·^	1,425,285 \$	1,417,729	5 70	∞∥	1,302,420 \$	19,331 \$	1,321,243 \$	\$ 18,781	1,341,024 \$	84,261

Non-Movable <u>Equipment</u> <u>Acquired prior</u> Boller Replacement	8/12/2011	24,773 \$	24,773	51.	Var	24,773	6	24,773	Ē.	24,773	<u>S</u>
Total	∞	24,773 \$	24,773			24,773	e.	24,773		24,773	
Movable Egulpment Acquired prior	6	185,762 \$	185,762	SL	Var	185,762	*	185,762	Ť	185,762	¥.
2006 Acquisitions Electric Bed	1/31/2006	2,064	i i	N/A	N/A	ī	*	W	8	80	2,064
Electric Bed	2/7/2006	2,063	4	N/A	N/A	( A)	: 11:	5 30	1	100	2,063
Head Boards	3/31/2006	602	¥	N/A	N/A	×	*	*		×	602
Dell Laptop Computer	8/12/2006	1,344	ŭ.	A/N	A/Z	w ·		16 i		( <b>t</b> ) (	1,344
Deli Desktop Computer Accounting Software System	2/13/2006 9/1/2006	13,916	13,916	N/A 2	N/A	13,916	e e	13,916		13,916	1,31/
2007 Acquisitions	1			;							
Electric Beds	11/13/2006	4,392	4,392	Z V	v Ž	4,392	<b>*</b> (	4,392		4,392	# E
Head Boards	2/27/2007	551	<i>E</i> 9	( / X	X \ X	ie se		6 x			551
Furniture Covered Tables (Disposed)	6/1/2007	120	8	N/A	N/A	(4)	e.	500		*	120
2008 Acquisitions											
Refrigerator	10/9/2007	2,782	2,782	당 :	7	2,782	1	2,782	×.	2,782	s: 1
Head Deck (Disposed)	10/17/2007	319	945 - 3	A/N	A/N	146 B	iř (	Œ: :	¥.	W 1	319
Overbed (ables (Disposed) Head Dark (Disposed)	10/30/2001	147	¥ 3	A/N	4 /Z	4: 14	. /	9: 0		#G 38	147
Gas Grill (Dipsosed	7/1/2008	468	2 60	( A / N	W/Z	S 30	į.	€ 0€		1 35	468
Patio Furniture (Disposed)	6/3/2008	009		N/A	N/A					1 182	009
Dell Lisa's Laptop (Disposed)	5/13/2008	581	Ġ.	N/A	N/A	æ	1	30	×	*	581
Dell Mark's Laptop (Disposed)	10/23/2007	561	56	N/A	N/A	(ş),	Ð	396	n n	(±)	561
Shredder (Disposed)	4/8/2008	113	MV 1	∀/N	N/A	<b>9</b> . 1	ř	·	ű	( <u>4</u> )	113
Deskjet D4260 Printer (Disposed)	6/5/2008	84	W 00 C	8 <sup>2</sup>	N/A	W 6	<b>3</b>	: × ° °	<b>0</b> 1	1 0	84
2009 Acquisitions	10/1/2001	2,555	2,932	4	n	556.7		2,455	'n	C.E.,2	ò
Snowblower	12/31/2008	1,908	30	N/A	N/A		9	36	ā.	(*)	1,908
Beds	5/31/2009	10,341	10,341	ᅜ	10	10,341	Ö	10,341	O	10,342	(0)
Patio Furniture	5/31/2009	509	9 5	Α . Σ	V/A		ž i	) <b>X</b> ( ):	146 - S		509
Sold Accurations	8/76/2009	1,459	×	A/A	N/A			×		b	1,459
2009 Ford F-250 (Disposed)	11/19/2009	49,835	49,835	S	ı,	49,835	ě	49,835	¥	49,835	æ
Bariatric Bed	8/15/2010	3,728	3,728	SL	7	3,728	34	3,728	æ	3,728	ж
Beds	11/2/2009	7,690	7,690	SL	7	7,690	<u>%</u>	2,690	<b>S</b>	7,690	¥
2011 Acquisitions		4	1	4	ı			4		6	
Satellite Land Controls	4/4/2011	2,849	2,849	N/A	٠ <u>١</u>	2,849	. 9	7,849	¥ 54	2,849	- 225
Delivery Carts	10/28/2010	1.025	: 10	( A	( \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	E 00 <del>0</del>	(4)	5 795	6 040	i ii	1.025
Satellite TV Install	5/31/2011	8,295	8,295	R	. IV	8,295	9	8,295	Ø.	8,295	×
Bariatric Bed	10/27/2010	674	ilė.	N/A	N/A		•	₩	òë:	Ť	674
5 Electric Beds	10/29/2010	1,611	or :	N/A	N/A		9	8.K 1	JW 1	Œ.	1,611
Snowblower	10/8/2010	709	0 0	N/N	A/A			* T	SK 15	9 9	709
Computer equipment	9/30/2010	3 796	2 79K	<u> </u>	¥ /N	3 796		3 79 F	· 4	962 €	700
2012 Acquisition				1	,						
2011 Ford F-350 (like kind) (disposed)	10/19/2011	63,599	63,599	S/L	S	63,599	W.	63,599	98	63,599	Œ
Laptops	2/14/2012	1,487	()ŧ	N/A	N/A	19	ii.	e.	9		1,487
Freezers	9/30/2012	1,223	+	N/A	N/A	Û.	ii i	œ.	(a - )		1,223
Oxygen Equipment	//18/2012	3,047	3,047	5/L	٠ . د	3,047	¥ 5	3,047	¥ (6	3,047	
wanderguard security system	1/25/2012	1,640	*	N/A	N/A		·	•	*	•	1,040
Air Conditioners	7/18/2013	915	915	s/L	S	915	(0)	915	(0)	914	0
Air Conditioners	7/4/2013	629	679	s/L	5	678	0	679	0	679	(0)
Security Cameras	5/21/2013	1,495	1,495	s/r	7	1,495	(0)	1,495	(0)	1,495	0

1,000,000   1,000,000   1,000,000   1,000	1,10,10,101   2,13,11   2,4   1,10	2013 Corrections to Depreciation Sched Disposal Furniture Covered Tables	10/1/2008	(120)	8	N/A	N/A	ď	36	9	18	ж	(120)
1,000,000   1,00	Main Road   School Sc	Expensed Items (From 2008)		(3,161)	9	N/A	N/A		900	i i	œ.		(3,161)
Holistic part	Continue	eds (Missing from 2008)	8/30/2008	2,414	2,414	s/L	10	2,414	96	2,414	*	2,414	Š
Control Michael   Control Mi	Control State   Control Stat	tio Furniture (Missing from 2008)	7/31/2008	5,040	5,040	s/L	ιΩ	5,040	96	5,040	St	5,040	Ü
Styles         101/2014         57,386         51,086         51,38	10 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	isposal 2009 Ford F-250 (Missing '12)		(49,835)	(49,835)	s/L	Ŋ	(49,835)	96	(49,835)	St	(49,835)	Ü
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,		icquisition 11 5 Ford E-250 (libs bind) (disposed)	10/1/2014	267 53	253 63	1/3	Ü	253 53		263 63		253 63	
11 (1) (1) (1) (1) (1) (1) (1) (1) (1) (	Fig. 10   Fig. 12   Fig. 13   Fig.	to rold responding killa/ (dispased)	11/2/1/2014	מסכי/ה	0000	7/5	n s	ממוש	e a	955,75		955,75	* 9
10   10   10   10   10   10   10   10	10,17,011   10,17,011   10,509    10,17,011   10,009    11,17,11   10,009    11,17,11   10,009    11,17,11   10,009    11,17,11	edm lable	11/21/2014	008,6	5,300	3/5	ń i	ODE, S	9. s	008,2		005,5	•
collection of the bind of the b	10,740,101 (6,349) (6,346) (7, 12) (6,349) (7, 12) (6,349) (7, 12) (6,349) (7, 12) (6,349) (7, 12) (6,349) (7, 12) (7,	r Conditioners	6/12/2015	3,610	3,610	3/r	n	3,610		3,610		3,510	
Solute-band)   Solu	Option Interpretation of Signature And Signature	<u>iispositions</u> 11 Ford F-350 (like kind)	10/19/2011	(63,599)	(63,599)	s/L	'n	(665'89)	*11	(63,599)	11	(63,599)	6
Various         13/30/2017         64,346         5/1         7         10,866         2/76         15,859         2/76         16,868         16,288         16,288         16,288         16,288         16,288         16,288         16,288         16,288         16,288         16,288         16,288         16,288         16,288         16,288         16,388         27,168         16,348         27,168         27,168         27,147         1,086         27,189         46,346         27,168         46,346	1,00,000   1,00,000	rcquisition											
10/1/2014 (57.536) 5/1 5 5 15/356 5/1 5 15/356 5/1 5 15/356 5/1 5 15/356 5/1 5 15/356 5/1 5/356 5/1 5 15/356 5/1 5/3	10/17014   (5/36)   (5/36)   (7/36)	rious Furniture/Equipment	3/30/2017	19,015	19,015	5/1		10,866	2,716	13,582	2,716	16,298	2,716
State   Stat	10/1/2014   10/1/2014   12/1	117 Ford F350 (like-kind)	3/30/2017	64,346	64,346	s/r	NO.	51,477	12,869	64,346	ē	64,346	920
1,11,120.1   1,11,120.1   1,	1,1,2,10   1,1,2,10	lispositions	4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	[	1	á	,					1	
Obsperals         S/20/2013         C/24/20	1,450   1,450   1,450   1,460   1,460   1,460   1,150   1,150   1,172   1,466   1,472   1,474   1,172   1,466   1,472   1,474   1,172   1,466   1,472   1,474   1,172   1,466   1,472   1,474   1,172   1,466   1,472   1,474   1,172   1,474   1,172   1,17	TS FOIG F-530 (IIKE KING)	10/1/2014	(955'/5)	(955'/5)	٦/٢	n	(955'/5)	†.E	(965,75)	Q	(955'/5)	
Norious         4,178 b         8,660 b         1,732 b         6,528 b           Various         1,23,960 b         25,738 b         25,738 b         25,738 b         21,738 b	1,132   1,1336   1,132   1,1336   1,1	<u>dditions</u> rious Furniture/Equipment	6/30/2018	2,460	2,460	s/L	7	1,054	351	1,406	351	1,757	703
Various         123,396         (23,396)         <	Various         25,739 (5,207)         5,151         5,151         5,151         10,302           Various         41,728         41,728         41,728         41,728         5,1         5,151         5,151         5,151         10,302           Various         5 424,428         41,728         41,728         41,728         5,1         5         5,151         5,151         10,302           Various         5 424,428         5 40,236         5,1         5         7,2	dditions rious	9/30/2019	8,660	8,660	SL	ĸО	3,464	1,732	5,196	1,732	6,928	1,732
Various         25,753         S/L         5         5,151         5,151         10,302         10,302           Various         (5,207)	Various         25,753         25,733         5/1         5         5,151         5,151         5,151         10,302           Various         41,78         41,78         5/1         5         7         5,151         5,151         10,302           Story Vehicle         Various         5         41,78         5/1         5         312,471         5         8,336         8,336           Various         5         5,1975         5         5,1975         5         109         109         109           Various         5         51,975         5         2,041         5         312,471         5         31,975         5         1,975         5         3,975 <td< td=""><td>dditions/Disposals</td><td></td><td>(968 86)</td><td>(908 86)</td><td></td><td></td><td>(906 50)</td><td>,</td><td>(23.396)</td><td></td><td>(32 26)</td><td></td></td<>	dditions/Disposals		(968 86)	(908 86)			(906 50)	,	(23.396)		(32 26)	
Various         5,5733         5,5733         5/1         5         5,151         5,151         5,151         10,302           Various         (5,207)         (5,207)         5/1         5         1,178         5/1         5         1,178         5/1         5         1,178         5/1         5         1,178         5/1         5         1,178         5/1         5         1,178         5/1         5         1,178         1,178         5/1         5         1,178         5/1         5         1,178         1,178         1,178         5/1         5         1,178         1,178         1,178         5/1         5         1,178         1,178         1,178         5/1         5         1,178         5/1         5         1,178         5/1         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5         1,178         5	Various         25,753         5/1         5         5,151         5,151         5,151         10,302           Various         (5,207)         (5,207)         5/1         5         41,178         5/1         5         6,236         8,236			(000'07)	(066'67)			(566,62)	ų.	(066,62)	0	(066,62)	i)
Various         (5,207)         (5,207)         5/1,708         5/1,178 <t< td=""><td>Various         4,178         5,207         5,107         5,207         &lt;</td><td>dditions/Disposals rious</td><td>Various</td><td>25,753</td><td>25,753</td><td>s/L</td><td>'n</td><td>w</td><td>5,151</td><td>5,151</td><td>5,151</td><td>10,302</td><td>15,451</td></t<>	Various         4,178         5,207         5,107         5,207         <	dditions/Disposals rious	Various	25,753	25,753	s/L	'n	w	5,151	5,151	5,151	10,302	15,451
(Motor Vehicle)         Various         41,178         41,178         5/L         5         312,471         5         31,975         7         31,975         7         31,975         7         31,975 </td <td>Warious         41,178         5/L         5           Various         546         5/L         5         12,471         5         109         109         109         109           Various         \$ 424,428         \$ 402,366         \$ 51,975         \$ 51,975         \$ 18,295         \$ 18,295         \$ 18,395         \$ 109           Various         \$ 51,975         \$ 51,975         \$ 1,975         \$ 1,975         \$ 1,975         \$ 1,975           Various         \$ 51,975         \$ 1,975         \$ 1,975         \$ 1,975         \$ 1,975           3/11/2011         \$ 6,658         \$ 717         \$ 7,903         \$ 717</td> <td>rious</td> <td>Various</td> <td>(5,207)</td> <td>(5,207)</td> <td>s/L</td> <td>in.</td> <td>47</td> <td>*</td> <td>(5,207)</td> <td>8</td> <td>(5,207)</td> <td>¥ĭi</td>	Warious         41,178         5/L         5           Various         546         5/L         5         12,471         5         109         109         109         109           Various         \$ 424,428         \$ 402,366         \$ 51,975         \$ 51,975         \$ 18,295         \$ 18,295         \$ 18,395         \$ 109           Various         \$ 51,975         \$ 51,975         \$ 1,975         \$ 1,975         \$ 1,975         \$ 1,975           Various         \$ 51,975         \$ 1,975         \$ 1,975         \$ 1,975         \$ 1,975           3/11/2011         \$ 6,658         \$ 717         \$ 7,903         \$ 717	rious	Various	(5,207)	(5,207)	s/L	in.	47	*	(5,207)	8	(5,207)	¥ĭi
(Motor Vehicle)         Various         41,178         5/L         5         5         42,471         5         42,472         5         41,178         5/L         5         42,471         5         42,472         5         42,472         5         41,178         5/L         5         42,471         6,658         5         6,658	Motor Vehicle (Motor Vehicle)         Various Various (Motor Vehicle)         41,178 (Motor Vehicle)         5/1         5/2         312,471 (Motor Vehicle)         6,236 (Motor Vehicle)         8,236 (Mot	ddltions											
Various         \$ 54,975         \$ 51,975         \$ 12,975         \$ 12,975         \$ 12,975         \$ 10,967	Various         \$ 424,428         \$ 402,360         \$ \$ 312,471         \$ 22,820         \$ 330,084         \$ 18,295         \$ 348,379         \$ 109           Various         \$ 5,1,975         \$ 51,975 <td< td=""><td>vanced Wheels (Motor Vehicle)</td><td>Various</td><td>41,178</td><td>41,178</td><td>s/L</td><td>vi )</td><td>**</td><td></td><td>v</td><td>8,236</td><td>8,236</td><td>32,942</td></td<>	vanced Wheels (Motor Vehicle)	Various	41,178	41,178	s/L	vi )	**		v	8,236	8,236	32,942
Same value         Same va	Various         \$         424,428         \$         402,360         \$         312,471         \$         21,975         \$         312,471         \$         21,975         \$         348,379         \$           Various         \$         51,975         \$         51,975         \$         \$         51,975         \$ <td< td=""><td>rious</td><td>Various</td><td>546</td><td>546</td><td>s/L</td><td>ın:</td><td>50</td><td>z.</td><td>96</td><td>109</td><td>109</td><td>437</td></td<>	rious	Various	546	546	s/L	ın:	50	z.	96	109	109	437
Various         \$ 51,975         \$ 1,975         <	Various       \$ 51,975       \$ 1,975       \$ 1,975       \$ 1,975       \$ 1,975       \$ 1,975         3/11/2011       \$ 2,041       \$ 2,041       \$ 1       \$ 2,041       \$ 2,041       \$ 2,041         6/11/2011       \$ 6,658       \$ 6,658       \$ 1       \$ 6,658       \$ 1       \$ 6,658         6/30/2017       \$ 219,346       \$ 219,346       \$ 1       20       43,869       10,967       \$ 54,836       10,967       \$ 65,804         Kpansion       \$ 6/30/2017       \$ 14,344       \$ 1       20       2,869       717       3,586       717       4,303		F1 E1	424,428	402,360			312,471		1 1			76,049
3/11/2011 \$ 2,041 \$ 1,	3/11/2011 \$ 2,041 \$ 2,041 \$ 1 5 5 041	<u>mprovements</u> <u>ed prior</u>	Various	51,975	51,975	75	Var	51,975	œ	51,975	*	51,975	:
6/1/2011 \$ 6,658 \$ 6,658 SL \$ 6,658 P	6/1/2011 \$ 6,658 \$ 6,658 \$ 1 \$ 6,658 \$	caulsitions	3/11/2011	2,041	2,041	S	so	2,041	ĕ	2,041	8	2,041	æ
6/30/2017 \$ 219,346 \$ 219,346 \$1 20 43,869 10,967 54,836 10,967 65,804 ot Expansion 6/30/2017 \$ 14,344 \$1 14,344 \$1 20 2,869 717 3,586 717 4,303	6/30/2017 \$ 219,346 \$1 20 43,869 10,967 54,836 10,967 65,804 .ot Expansion 6/30/2017 \$ 14,344 \$ 14,344 \$1 20 2,869 717 3,586 717 4,303	ndscaping	6/1/2011	6,658	6,658	SL	WI.	6,658	ě	6,658	Œ.	6,658	*
ot Expansion 6/30/2017 \$ 14,344 \$1 20 2,869 717 3,586 717 4,303	ot Expansion 6/30/2017 \$ 14,344 \$ 1, 20 2,869 717 3,586 717 4,303	cquisitions otic System	6/30/2017	219.346	219.346	15	20	43.869	10.967	54.836	10.967	65.804	153.542
		sek Parking Lot Expansion	6/30/2017	14,344	14,344	SI	50	2,869	717	3,586	717	4,303	10,041

2018 Additions Stone Walkway	6/15/2018	\$	\$ 069'5	5,690	SL	10	1,707	569	2,276	569	2,845	2,845
2019 Additions Various	9/30/2019 \$		2,659 \$	2,659	25	w	1,064	532	1,596	532	2,128	531
2020 Additions Various	9/30/2019 \$		\$ (5,659)	(2,659)	ಚ	300.5	(2,659)	0	(2,659)	٥	(2,659)	(0)
Total	1 70	\$ 300,054	54 \$	300,054		] ]	107,524	12,786	120,310	12,786	133,096	166,959
Grand Total	, N,	2,174,540	540	2,144,917			1,747,188	54,937	1,796,410	50,862	1,847,272	327,268
Assets according to TB (Minus WIP) Assets according to CR (Plus Land minus amort) Variance for FS vs. CR		Assets 2,534,686 2,199,540 335,146	686 540 146				<u>,                                     </u>	2021 <u>Depreciation</u> 57,444 54,937 2,507	Accum.  Depreciation 1,889,743 1,819,369 70,374	2022 Depreciation 57,450 50,862 6,588	Accum. Depreciation 1,947,193 1,872,272 74,921	NBV 587,493 327,268 260,225

ጭ ጭ A Total Per Page 31, Line B9 FS vs CR NBV 8 Total Per Page 36, Line F1 Fs vs CR Dep

260,226 6,588

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

# Amortization Schedule\*

Name of Facility			License No.		Report for Year Ended	r Ended		Page	Jo
Cobalt Lodge Health & Rehabilitation Center			813-C	Ç	9/30/2022			24	37
					Accumulated				
	Date of	Jo			Amort. to				
	Acquisition	ition			Beginning of	Basis for			
			Length of	Cost to Be	Year's	Computing	Rate	Rate   Amortization	
Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A. Organization Expense								Pertin	大小田大田
1.									
2.									
3,									
A-4. Subtotal								N 8 7 2 7 3 18	
B. Mortgage Expense									Service William
1.									
2.									in which
3.									
B-4. Subtotal	ALC: NAME OF	1	一				05 11		
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period	100000						1000		
(attach schedule)									Stock -
C-4. Subtotal	Harry I						1000		
D. Total Amortization		200	F 15 70 0 1	N S IN S IN III					
* Straight-line method must be used.									

\* 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	License No.	Report for Year En	ded		Page	of
Cobalt Lodge Health & Rehabilitation	813-C	9/30/2022			25	37
11 Property Operations in						
11. Property Questionnaire						
Part A	- T!!!				If "Yes," comple	to Dort B
Is the property either owned by th	e racility C	) Yes	•	No	If "No," complet	
or leased from a Related Party?*		1.			II No, complet	eranc.
*If any owner or operator of this fac	ility is related by family, m	arriage, ownership, ability	to control or			
business association to any person o related party transaction.	r organization from whom	buildings are leased, then	it is considered a			
Description		Total	CONTROL SERVICE		THE VIEW LAND	ATTICL BY ALL
Date Land Purchased		1000				
Date Structure Completed						
3. If <b>NOT</b> Original Owner, Date	e of Purchase	07/01/68				
4. Date of Initial Licensure	or a distinct	07/01/68	The Property of the same of			
5. Total Licensed Bed Capacity		60	THE PERSON NAMED IN		Section of the	
6. Square Footage		26,047	ASSESSMENT OF STREET	Mark Control		35,22
7. Acquisition Cost			心是有性情報			
a. Land		25,000	Care Director			
b. Building		60,000	THE REST OF STREET			
Part B - Owner and Related Pa	rties	1st Mortgage		3rd Mortgage	4th Mortg	zage
1. Financing	1 1,005	The trioring and	Zita intoregage	The state of	NO. THE STATE OF	ACTIVE M
a. Type of Financing (e.g., fi	xed variable)	Fixed	DESCRIPTION AND DESCRIPTION OF STREET	Pet Company of the	III DON'T I TOWN THE DAY	
b. Date Mortgage Obtained	7,000, 707,100,100,	04/23/21				
c. Interest Rate for the Cost	Year	4,12%				
d. Term of Mortgage (numb		20				
e. Amount of Principal Borr		550,000				
f. Principal balance outstand		478,112				
Complete if Mortgage was		不以为他们成为自16mg。		THE REAL VALUE OF		
During Current Cost Ye						
g. Type of Financing (e.g., fi		AND DESCRIPTION OF THE PERSONS ASSESSMENT		The state of the s		
h. Date of Refinancing	, (					
i. New Interest Rate						
j. Term of Mortgage (numb	er of years)					
k. Amount of Principal Borr						
Principal Outstanding on						
Part C - Arms-Length Leas		Improvements Onl	v			
Name and Address of Lesso			Date of Lease	Term of Lease	Annual Amoun	t of Lease
Traine and Trainess of 2000		.,				
					-	

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 Yea	ar Ended		Page of
Cobalt Lodge Health & Rehabilitation 813-C		9/30/2022			26   37
Item		Total	CCNH	RHNS	(Specify)
12. Interest A. Building, Land Improvement & Non-Movable Equipment 1. First Mortgage	\$	38012	38,012		
Name of Lender	Rate				
Address of Lender					
2. Second Mortgage	\$				
Name of Lender	Rate			TO THE REAL PROPERTY.	
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					
Original Loan Amount	\$		WAY TO		
2. Loan Origination Date					
3. Interest Rate %					
4. Term				THE PERSON NAMED IN	
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$	38,012	38,012		
		(Camp	Subtotale f	an u and to re	and marca)

(Carry Subtotals forward to next page)

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

Name of Facility  Cobalt Lodge Health & Rehabilitati  813			Report for Ye 9/30/2022	ear Ended		Page 27	of 37
Cobait Bodge Health & Renaonian 913			773 072 022				
Item			Total	CCNH	RHNS	(Spec	ify)
	totals Bro	ught Forward:		38,012			
12. C. Movable Equipment							
Automotive Equipment		\$					
A. Item	Rate	Amount		THE LATE		Burning.	
Lender						5 - 5	
Address of Lender							
2. Other (Specify)		\$			<u> </u>	1000000	81(St)
A. Item	Rate	Amount				7,01	BIA WA
Lender				7-11-1			
Address of Lender							
B. Item	Rate	Amount					
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Intere	st	\$					
Expense (C1 + 2)  12. D. Other Interest Expense (Specify)		\$	9,613	9,613			
Interest on Credit Loan		Ψ	7,013	7,015			
13. Total All Interest Expense (12B7 + 12C	3 + 12D	\$	47,625	47,625			
14. Insurance							
a. Insurance on Property (buildings on	ly)	\$	81,441	81,441			
b. Insurance on Automobiles		\$	6,272	6,272			
c. Insurance other than Property (as spe	ecified ab	ove)					
1. Umbrella (Blanket Coverage)		\$					
<ol><li>Fire and Extended Coverage</li></ol>		\$					
3. Other (Specify)		\$	011-010				40.5
					- Taylony		
14d. Total Insurance Expenditures (14a + b	+ c)	\$		87,713			
15. Total All Expenditures (A-13 thru C-14)		\$		4,326,778			

# D. Adjustments to Statement of Expenditures

	e of Fa It Lod		alth & Rehabilitation Center	Lic	ense No. 813-C	Report for Year 9/30/2022	r Ended	Page of 28   37
No.	Page No.	No.	Item Description		Total Amount of Decrease	CCNH	RHNS	(Specify)
Page	10 - 5	Salari	es and Wages					
14			Outpatient Service Costs	\$				
2.			Salaries not related to Resident Care	\$				
3.			Occupational Therapy	\$				
4.			Other - See attached Schedule	\$	24,217	24,217		
	13 - I	Profes	sional Fees		经营营担 创始		VIII S	
5.			Resident Care Physicians **	\$				
6.	13	B10a	Occupational Therapy	\$	99,217	99,217		
7.			Other - See attached Schedule	\$			N. S.	
Page	s 15 &	2 16 -	Administrative and General					
8.			Discriminatory Benefits	\$				
9.			Bad Debts	\$				
10.			Accounting	\$				
10a.			Legal	\$				
11.	15	1h1	Telephone	\$	10,742	10,742		
12.	15	1h2	Cellular Telephone	\$	5,793	5,793		
13.			Life insurance premiums on the life			VIII A	E 55.14 S.3.15	
			of Owners, Partners, Operators	\$				
14.			Gifts, flowers and coffee shops	\$				
15.			Education expenditures to colleges or					
			universities for tuition and related costs		<b>自然是</b>	包括		
			for owners and employees	\$				
16.			Travel for purposes of attending					
			conferences or seminars outside the			最相當物源		
			continental U.S. Other out-of-state					
			travel in excess of one representative	\$				
17.			Automobile Expense (e.g. personal use)	\$				
18.			Unallowable Advertising *	\$				
19.			Income Tax / Corporate Business Tax	\$				
20.	16	m10	Fund Raising / Contributions	\$	100	100		
21.			Unallowable Management Fees	\$				
22.			Barber and Beauty	\$				
23.			Other - See attached Schedule	\$	145,328	145,328		
Page	18 - 1	Dietar	y Expenditures					3.16.2561830
24.			Meals to employees, guests and others		NEW YEAR			
			who are not residents	\$				
Page	19 - 1	Launa	lry Expenditures		Military Military			
25.			Laundry services to employees, guests		Marina Havi			<b>建设是10</b> 00
			and others who are not residents	\$				
Page	20 - 1	House	keeping Expenditures					KT STATE
26.			Housekeeping services to employees, guests					
- 1			and others who are not residents	\$				
			Subtotal (Items 1 - 26)		285,397	285,397		

<sup>\*</sup> All except "Help Wanted"

<sup>(</sup>Carry Subtotal forward to next page)

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

#### Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Marketing Salary	\$ 24,217	TE PIS LIVE	
KI IZIN					A BUHBLE
	150.72			W. Bellin	Part Sales
	Mark.			niën Elay	8 Court Figure
A SEL					
- 212.12	Million.		KEERWUK!		
Egnalithia.			S Se land		
Total Other	Salaries A	Adjustment	\$ 24,217	\$ -	\$ -

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#### Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
TENTE				ald sur	
	E8 1.857			in it here and the	
		(工)是是我是否的情况的,但是是当时与你是我的一定要是不			
Cotal Othe	r Fees Adj	uctments	\$ -	\$ -	\$ -

#### Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description		CCNH	RHNS	(Spe	cify)
	Var	Benefits Associated with Marketing (see attached)	\$	3,570			
16	L7	Travel & Entertainment	\$	31,118			
16	m13	Consulting Fee- Architect	\$	1,428		19 19 19 1	日存
16	m13	Fire Expenses	\$	60,318			-115
16	m13	Credit Card Usage Fee	\$	1,179		H Keel M	35.5
16	m13	Miscellaneous	\$	1,241	247 48		Lie.
16	m13	Fines & Penalties	\$	43,896			
16	m13	July 2019 Fire Expense	\$	2,078			
	m13	Gain on Involuntary Conversion	\$	500		poly.	
			5/63/hi (2)				161
Total Othe	r A&G Ad	justments	\$	145,328	\$	\$	

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## Cobalt Lodge Health & Rehabilitation Center Telephone Disallowance 9/30/2022

## To disallow telephone expenses associated with resident rooms

Total Telephone Expense	14,322 TB Linked
Number of Resident Phones	60
Total Phones in Facility	80
Disallowance %	75%
Telephone Disallowance	10,742 Pg 28, Line 11

## Cobalt Lodge 2022 Cost Report Calculation of Allowable Cell Phone Expense September 30, 2022

	# of Allowable
Beds	Cell Phones
1-100	3
101-200	4
201-300	5
301-400	6

Total Bed Capacity	60
# of Allowable Cell Phones	3

Allowable Cell Phone Exper	ise (per cell phone):	
per month	\$	30
per year	\$	360

Page 15 Line 1h2	<b>A</b> 1	mount	
Cell Phone expense per TB	\$	6,873	
Allowable Cell Phone expense	\$	1,080	
Disallowed Cell Phone expense	\$	5,793	Page 28 Line 12

## Cobalt Lodge Health & Rehabilitation Center Marketing Benefits Disallowance 9/30/2022

## To disallow fringe benefits associated with the Marketing person

## Fringe Benefit %

Total Payroll	2,161,721 TB Linked
Total Fringes	318,705_TB Linked
Fringe %	15%
Asst. Admin/ Marketing Salary	24,217 TB Linked
Fringe %	15%
Fringe Disallowance	3,570 Pg 28a

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

			D. Adjustments to Stateme	nτ	oi Expend			-	
Name	of Fa	cility		Lic	ense No.	Report for Y	ear Ended	Page	of
Coba	lt Lod	ge He	alth & Rehabilitation Center		813-C	9/30/2022		29	37
		Ĭ			Total				
Item	Page	Line			Amount of				
No.	_	No.	Item Description		Decrease	CCNH	RHNS	(S <sub>1</sub>	pecify)
			Subtotals Brought Forward	\$	285,397	285,397			
Page	20 - 1	Reside	ent Care Supplies***		88 18 18 6	THE REAL PROPERTY.			
27.			Prescription Drugs	\$	47,177	47,177			
28.		5d	Ambulance/Limousine	\$	1,607	1,607			
29.	_	5f	X-rays, etc	\$	2,334	2,334			
30.		5h	Laboratory	\$	21,565	21,565			
31.			Medical Supplies	\$					
32.	20	5e2	Oxygen (non emergency)	\$	5,164	5,164			
33.			Occupational Therapy	\$					
34.			Other - See Attached Schedule	\$	13,444	13,444			
	22 - 1	Maint	enance and Property			2 434 55 7/4	HEALE	51530	
35.			Excess Movable Equipment Depreciation	-					OF TWEE
			See Attached Schedule	\$	8,236	8,236			
36.			Depreciation on Unallowable		MEN STATE OF STATE	STATE OF THE		10300	Mille Buch
50.			Motor Vehicles	\$	Bedinia a sul a fo	and the second section is			DOS TOP DES
37.			Unallowable Property and Real			EUR DE LA LANGE			Zarielies:
0.,			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$					
	27 - 1	nsura				<b>作起线上</b> 等型		1 24 3	
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
	r - Mi	scella	neous		400	STORE TO	er Armie Weight		
42.	1720		Other - Indirect	\$	6,272	6,272			
43.			Interest Income on Account Rec.	\$					
44.		_	Other - Miscellaneous Administrative	\$					
45.			Management Fees Direct	\$					
46.			Management Fees Indirect	\$					
47.		-	Other - Direct	\$					
	For P	ofit P	Providers Only	-			JANES YOUR		DE SPER
48.	U. 17	59.61	Building/Non Movable Eq. Depreciation					100000	of Circus de
'0'			Unallowable Building Interest -					32313	
			See Attached Schedule	\$					7
10	Total	1 4 1110	unt of Decrease (Items 1 - 48)	\$	391,196	391,196		1	

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

#### Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20		Cable TV (See attached)	\$ 13,444		I I I Had
Les Jan	TAPE DE			Up and the	
	Line year		N REVENUE	FEH = 143	5 1 1 2 2
	61.5.	[[BRA] [[] 젊은 그리고 !!! [[리고]		V age of 1	
	Ingelet.				
	01218			2 14 20 15	E DOLL E'S
	II IIIAII =				
			A DESCRIPTION		
m . 10.1		A (YAK) II DEN MINSANDES SENIES AND BELLEVIES	\$ 13,444	•	C
Total Othe	r Ancillar	y Costs	J 13,444	2	D -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Auto Depreciation	\$ 8,236		
الرفعة				12/1/2015	L vii ja wis
2.00					
				SMIR.	
			THE VEHICLE OF THE PERSON.		LA JUNE
i live					PART LIVE
Marie Jan				ET N. T. I	Lo. William
			73/13E / 12 / 12 min	Mary III	CIU.
Total Exce	ss Movabl	e Equipment Depreciation	\$ 8,236	\$ -	-

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
model in				May 15 DD	
				SAL MARK	1148 201
I I I I					
				MITCHAU TO	
F 11 2	rd.gxii				
S VEYER !	- series				
	77 - 3				
Total Other	er Property	Adjustments	\$ -	\$ -	\$ -

Page Ref	Line Ref	Description		CC	NH	RHN	VS	(Spec	ify)
	14b	Auto Insurance		\$	6,272		DV B		
				11135		nisahir in	.56	ALC: YES	100
			the similar winds			16 11 -			
ans to	KIN THE								-
	From			12 2 1		TV L			
	1000				-				
	L DECTRI			FIELD OF	-		-		-
					1000	Taries,		L Zo	
- 1	DET				11001				
Total Othe	r Adjustm	ents		\$	6,272	\$	14.	\$	(6)

#### Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description		CCNI	ł	RHNS	5	(Spec	ify)
	1.18			11100		7			
							_		
						10111			
	A RESTAURA								
								II / 1 - 22	100
MI 3, 18						70.5	THI.		UE I
			MERSON FREE TO					100	150
				APP 1		-7.5			1134
<b>Fotal Othe</b>	r Adjustm	nts		\$	-   9	5	*	\$	- 4

#### Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
				illes interess.	P. Series
				Entir han a	Party Sty
				district and the	
HELE					
158	PA SHELL				-3T-
					EN NOTE STO
lyinyiii					
		3. 2. 有一学是全国的思想。但是有"专用"的。			New Titles
				METER WI	THY Est
otal Othe	r Adjustm	ents	\$ 200	\$ -	S -

.....

#### Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description		CCNH	RHNS	(Specify)
T BEG	P.F. WILL				INSTRUCTION OF	
and but the					NULEVE	
	1000		1. U.S. 1   E. E. )   H.E.   L.   L.   L.   E.			out make with
					1 1 4 4 5	248 5 1 1
	130			HITA LL SE		PY Sacket
E 17   1910	KIL III SU					FEC ACTIVES
water F	FIFT S			The state of the s	Institution	
	MEGA					
I I File Box				Wind the Day		
Total Una	llowable Bu	ilding Interest		\$ -	\$ -	\$ -

SHEET IN THE STATE OF THE STATE

## Cobalt Lodge Health & Rehabilitation Center Cable TV Disallowance September 30, 2022

Pg. 29b

Total Monthy Fee Allowed Total Months	\$ 300 12	
Total Allowable Expense	\$ 3,600	<b>-</b> 8
Total Cable TV Expense	\$ 16,944	TB Linked
Allowable Expense	3,600	20
Disallowed Expense	\$ 13,344	

#### F. Statement of Revenue

I. Resident Room, Board & Routine Care Revenue		T-4-1			
		Total	CCNH	RHNS	(Specify)
1 - Madia de CT anto	- 1		Ten See 1	20 -1 S XI	
1. a. Medicaid Residents (CT only)	\$	1,933,915	1,933,915		
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$	628,276	628,276		
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$	713,304	713,304		
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue			3 4 3 5 1		an minia
a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$				
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$				
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$				
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$				
b. Other (Specify) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$	3,275,495	3,275,495		
IV. Other Revenue*				78	
Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$	737,362	737,362		
V. Total Other Revenue (1 thru 8)	\$	737,362	737,362		
VI. Total All Revenue (III +V)	\$	4,012,857	4,012,857		

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

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

#### Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		S		
	معصوب بالمتالة والبراء المراوعي والمتعون والمتعجب الأراوي			
Total Othe	er Resident Revenue - Medicare	\$ -	\$	\$ -     -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
E III V				
				1 1 50 50 5
Total Oth	er Resident Revenue	\$	\$	\$ -

#### **Interest Income**

Account

Page Ref	Account	Balance	CCI	NH	R	HNS	(Spe	cify)
- E				•			L E	= 011
ليشرينا		أوالك الكارا إلى						
					DE		Ĭ	
Total Inte	rest Income		\$		\$	-	\$	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	Business Interruption (Related expenses disallowed)	\$ 250,000		
30 IV8	Payroll Protection Program (No disallowance necessary)	\$ 487,362	<u> </u>	
1011				
Total Oth	er Revenue	\$ 737,362	S	\$ -

## G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	e of
Cobalt Lodge Health & Rehabilitati	on ( 813-C	9/30/2022	31	37
	Account			Amount
Assets				
A. Current Assets				
1. Cash (on hand and in bank	ts)		\$	(229,145)
2. Resident Accounts Receiv			\$	1,758,263
3. Other Accounts Receivabl	e (Excluding Owners	or Related Parties)	\$	
4 Inventories			\$	
<ol><li>Prepaid Expenses</li></ol>			\$	12,044
a. Prepaid Property Insura	ince	12,044		
b			The state of	
c			7 7 7 7	
d. See Schedule			1 350	Educa NA 19
6. Interest Receivable			\$	, , , , , , , , , , , , , , , , , , , ,
7. Medicare Final Settlement	Receivable		\$	
8. Other Current Assets (item		10 (05	\$	13,627
Liberty Bank Mortgage Escr	row	13,627	626.35	
			48.8	
See Schedule			1 VOV 1855	
A-9. Total Current Assets (Lines A	A1 thru 8)		\$	1,554,789
B. Fixed Assets				
1. Land			\$	25,000
<ol><li>Land Improvements</li></ol>	*Historical Cost	300,054	\$	166,958
	Accum. Depreciat			
3. Buildings	*Historical Cost	1,425,285	\$	84,261
	Accum. Depreciat	tion 1,341,024 Net		
4. Leasehold Improvements	*Historical Cost	8	\$	
	Accum. Depreciat			
<ol><li>Non-Movable Equipment</li></ol>	*Historical Cost	24,773	\$	
	Accum. Depreciat			
6. Movable Equipment	*Historical Cost	383,250	\$	43,106
	Accum. Depreciat			
7. Motor Vehicles	*Historical Cost	41,178	\$	32,942
	Accum. Depreciat	tion 8,236 Net		
8. Minor Equipment-Not Dep	oreciable		\$	
9. Other Fixed Assets (itemiz	e)		\$	2,740,363
F/S vs C/R NBV	,	260,226		
See Schedule		2,480,137		
B-10. Total Fixed Assets (Lines	B1 thru 9)	, ,	\$	3,092,630

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

Page Ref Line Ref Description	
Total Prepaid Espenses	
Amen 1.16 lines with any	
C. L. L. L. COM Comment have to Chambrid Day 21 Line 49	
Schedule of Other Current Assets (itemized) Page 31 Line A8	
Page Ref Line Ref Description	
Total Other Current Assets (Itemire)	\$
Schedule of Other Fixed Assets (Itemize) Page 31 Line B9	
Page Ref Line Ref Description	
31 B9 Work In-Progress (Fire)	\$ 2,605,137 \$ (125,000
31 B9 Work In-Progress - Contra	3 042,000
Total Other Other Fixed Assets (Itemize)	\$ 2,480,137
Schedule of Other Assets Page 32 Line D7	
Page Ref Line Ref Description	
	لاستعال والمستمال والمستعار والمستعار المتعارب
Total Other Assets	\$ 70
Schedule of Notes Payable (Itemize) Page 33 Line A2	
Page Ref Line Ref Description	
Part No. 19 Company	2
Total Notes Payable	
Schedule of Other Current Liabilities (Itemize) Page 33 Line A12	
Page Ref Line Ref Description	
	and the second s
	S ···
	S
Total Other Current Liabilities (Itemize)	S .
Total Other Current Liabilities (Itemize) Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4	S C
Total Other Current Liabilities (Itemize)  Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4	
Total Other Current Liabilities (Itemize)  Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4	S •

Total Other Current Liabilities (Itemize)

# G. Balance Sheet (cont'd)

Nam	ie of	f Facility	License No.	Report for Year Ended		Page	20	of
Cob	alt L	odge Health & Rehabilitation	813-C	9/30/2022	_	32		37
			Account			A	mount	
				Total Brought Forward	: \$		4,64	47,419
C.	Le	asehold or like property recor	ded for Equity Purpos	ses.				
	1.	Land			\$			
	2.	Land Improvements	*Historical Cost	,				
			Accum. Depreciation	on Net	\$			
	3.	Buildings	*Historical Cost	:=	١.			
			Accum. Depreciation	on Net	\$			
	4.	Non-Movable Equipment	*Historical Cost	3	ı			
			Accum. Depreciation	on Net	\$			
	5.	Movable Equipment	*Historical Cost	3				
			Accum. Depreciation	on Net	\$			
	6.	Motor Vehicles	*Historical Cost					
			Accum. Depreciation	on Net	\$			
	7.	Minor Equipment-Not Depre	eciable		\$			
C-8	To	tal Leasehold or Like Proper	ties (C1 thru 7)		\$			
D.	Inv	vestment and Other Assets						
	1.	Deferred Deposits			\$			
	2.	Escrow Deposits			\$			
	3.	Organization Expense	*Historical Cost					
			Accum. Depreciation	on Net	\$			
		Goodwill (Purchased Only)			\$			
	5.	Investments Related to Resident	dent Care (temize)		\$			
					100			
					13	35 16	2 10 741	- 11
	6.	Loans to Owners or Related	Parties (itemize )		\$		,	75,576
		Name and Address	Amount	Loan Date	8			
					B)			
					38			
		Affiliates	75,570	5	100		100	
	7.	Other Assets (itemize)			\$			
					18			
		See Schedule					25 100	112
		tal Investments and Other A.		)	\$			75,576
D-9.	To	tal All Assets (Lines A9 + B)	(0 + C8 + D8)		\$		4,72	22,995

<sup>\*</sup> 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 Fac	cility		License No.	Report for Year	Ended	Page	of
1	_	alth & Rehabilitation Center	813-C	9/30/2022		33	37
			Account			Aı	mount
Liabilities							
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable					177,537
	2.	,			3	S	2,309,175
		SBA Loan		2,002,20			
		Notes & Loans		298,20			
		2017 Ford F350		8,77	74		
		See Schedule				ALTHUR D	
	3.	Loans Payable for Equipme				<u> </u>	
		Name of Lender	Purpose	Amount	Date Due		
	4.	Accrued Payroll (Exclusive	of Owners and/or S	Stockholders only)	5	5	48,697
	5.	Accrued Payroll (Owners a			5	\$	
	6.	Accrued Payroll Taxes Pay	able		9	5	
	7.	Medicare Final Settlement	Payable		9	\$	
	8.	Medicare Current Financin			9	5	
	9.	Mortgage Payable (Current			9	5	478,112
	10.	. Interest Payable (Exclusive		elated Parties)	9	<b>B</b>	
		. Accrued Income Taxes*			9	5	
		Other Current Liabilities (it	emize)		5	\$	1,835,235
		Fire Insurance Proceeds	1,787,	310		ALL STATE OF	
		State Excise Or B&O Tax	47,	925			
		·					
				See Schedule		11 13 17	20 M. V.
A-13	. To	tal Current Liabilities (Line	s A1 thru 12)			5	4,848,756

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

# G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page		of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2022		34		37
	Account			A	mount	
		Total Broug	tht Forward:		4,84	8,756
Liabilities (cont'd)						
B. Long-Term Liabilities						
Loans Payable-Equipment			\$			
Name of Lender	Purpose	Amount	Date Due			
			. 3			
			100			
			100			
			100			
			1 1			
			8.			
			8			
			180			
2. Mortgages Payable			\$			
3. Loans from Owners or Rela	nted Parties (itemize)		\$			
Name and Address of Lender	Amount	Loan D	ate		100	
			2			
			3			
			100			
			15			
			100			
			-			
			5			
4. Other Long-Term Liabilitie	s (itemize )	L	\$			(278)
Exchange - Patient Persona		(278)		JUN 5.89 -		Bank)
Exchange - 1 attent i cisona	1	(270)	170			
			4			
See Schedule			79			
B-5. Total Long-Term Liabilities (I	Lines B1 thru 4)		\$			(278)
C. Total All Liabilities (Lines A-			\$		4,84	8,478

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

	ne of Facility License No. Report for Year Ended		Page	of
Cob	alt Lodge Health & Rehabilitation 813-C 9/30/2022	_	35	37
_	Account	+	Am	ount
Α.,	Reserves			
	Reserve for value of leased land	\$		
	2. Reserve for depreciation value of leased buildings and appurtenances			
	to be amortized	\$		
	3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )	\$		
	4. Reserve for leasehold real properties on which fair rental value is based	\$		
	5. Reserve for funds set aside as donor restricted	\$		
	6. Total Reserves	\$		
B.	Net Worth			
	1. Owner's Capital	\$		
	2. Capital Stock	\$		5,000
	3. Paid-in Surplus	\$		
	4. Treasury Stock	\$		
	5. Cumulated Earnings	\$		190,025
	6. Gain or Loss for Period 10/1/2021 thru 9/30/2022	\$		(320,508)
	7. Total Net Worth	\$		(125,483)
C.	Total Reserves and Net Worth	\$		(125,483)
D.	Total Liabilities, Reserves, and Net Worth	\$		4,722,995

# H. Changes in Total Net Worth

Name of Facility License No.	Report for Year 9/30/2022	Ended	Page 36	of 37	
Cobalt Lodge Health & Rehabilitation C 813-C			nount		
Account				(333,141)	
B. Total Revenue (From Statement of Revenue Page 30)	A. Balance at End of Prior Period as shown on Report of 09/30/2021				
C. Total Expenditures (From Statement of Expenditures I	Page 27)	\$ \$		4,012,857 4,333,365	
D. Net Income or Deficit	uge 27)	\$		(320,508)	
E. Balance		\$		(653,649)	
F. Additions			AST 15		
Additional Capital Contributed ( <i>itemize</i> )		18			
Expenses per Page 27 \$4,326,778					
F/S vs C/R Deprec. \$6,588					
Rounding \$(1)		8			
Total Expenditures \$4,333,365					
2. Other (itemize)	710,594				
Prior Period Adjustments	/10,394			Mr. Con Ton	
		10			
F-3. Total Additions		\$		710,594	
G. Deductions					
1. Drawings of Owners/Operators/Partners (Specify)		\$			
Name and Address (No., City, State, Zip)	Title	Amount			
		10		The state of the s	
		\$			
2. Culti Himau Higg (Speedy)				182,428	
Purpose	Amo				
Distributions TPZ, MPZ					
Distributions JZ 11,345					
		100			
3. Total Deductions		\$	NE HIVE	182,428	
H. Balance at End of Period 09/30/	\$		(125,483)		
11. Daniele at Line of x 0.100	n. Buunce ii Enii oj Terioii 09/30/22				

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

Name of Facility	License No.	Report for Year Ended	Page	o.f					
Cobalt Lodge Health & Rehabilitation	813-C	9/30/2022		of 37					
Check appropriate category									
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	☐ (Specify)							
Preparer/Reviewer Certification									
I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. 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 reparer	Title	Date Signed							
Printed Name of Preparer	Principal	2/7/a3							
Matthew S. Bavolack									
AddresAddress	Phone Number								
555 Long Wharf Drive, New Haven, CT 065	(203) 781-9600								
Contacted Person Regarding Additional Infor	Phone Number								
Lorry Cornelio Contact Email Address	(860) 267-9034								
Somaci Elliali Address									
cornelio17@gmail.com									



#### ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Cobalt Lodge Health & Rehabilitation Center for the year ended September 30, 2022, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Cobalt Lodge Health & Rehabilitation Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Cobalt Lodge Health & Rehabilitation Center. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

**MARCUM LLP** 

New Haven, CT February 6, 2023

