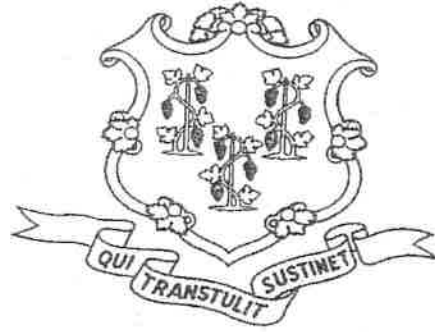


# State of Connecticut



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

Name of Facility (as licensed) Cobalt Lodge Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 29 Middle Haddam Road, Route 151, Cobalt, CT 06414	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 813-C	RHNS	(Specify)	Medicare Provider 07-5232
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Medicaid Provider Numbers:	CCNH 008136	RHNS	ICF-IID
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**For Department Use Only**

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

**General Information**

Name of Facility (as licensed) Cobalt Lodge Health & Rehabilitation Center	License No. 813-C	Report for Year Ended 9/30/2022	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 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) Todd Zgorski			Printed Name (Owner) Marc Zgorski		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

## Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
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
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
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
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
I. Preparer's/Reviewer's Certification	37

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Cobalt Lodge Health & Rehabilitation Center		Period Covered: From 10/1/2021	To 9/30/2022
Address of Facility 29 Middle Haddam Road, Route 151, Cobalt, CT 06414			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/3/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-267-9034		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Cobalt Lodge Health & Rehabilitation Center		Address (No. & Street, City, State, Zip ) 29 Middle Haddam Road, Route 151, Cobalt, CT 06414		
License Numbers:	CCNH 813-C	RHNS	(Specify)	Medicare Provider No. 07-5232
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No      If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Todd Zgorski		Nursing Home Administrator's License No.:	001508	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		









## General Information and Questionnaire Related Parties\*

Name of Facility Cobalt Lodge Health & Rehabilitation Center	License No. 813-C	Report for Year Ended 9/30/2022	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
		<input type="radio"/>	<input checked="" type="radio"/>	See Balance Sheet		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* Use additional sheets if necessary.

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

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

Name of Facility Cobalt Lodge Health & Rehabilitation Center	License No. 813-C	Report for Year Ended 9/30/2022	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13 )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A - One level of care.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A - One level of care.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<p align="right"><input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.</p>				
N/A - One level of care.				

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

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

Name of Facility		License No.		Report for Year Ended			Page	of	
Cobalt Lodge Health & Rehabilitation Center		813-C		9/30/2022			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
N/A	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Cobalt Lodge Health & Rehabilitat	License No. 813-C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr, New Haven CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Medicaid/Medicare cost reports, financial stat, tax returns, audits and Pending Litigation	\$ 122,751
2 Work	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 122,751

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina 2 Isaac Law Firm 3 4 5	Telephone Number (860) 240-6000 (860) 255-7188
---	--

Address (*No. & Street, City, State, Zip Code*)  
 1 185 Asylum Street Hartford, CT  
 2 270 Farmington Exchange, Farmington , CT 06032  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 Invoices available upon audit / desk review	\$ 12,777
2 Invoices available upon audit / desk review (Pending Litigation matter)	\$ 47,832
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 60,609

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1e

**Schedule of Resident Statistics**

Name of Facility Cobalt Lodge Health & Rehabilitation Center	License No. 813-C		Report for Year Ended 9/30/2022				Page 8		of 37				
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30						
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	60	60			60								
B. On last day of THIS report period	60	60				60			60				
2. Number of Residents													
A. As of midnight of PREVIOUS report period	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			
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 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	10,549	10,549			7,914	7,914			2,635	2,635			

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

Name of Facility Cobalt Lodge Health & Rehabilitation Center			License No. 813-C			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	2		22		6								
Per Diem Rate													
a. One bed rm.	Various		240.87		390.00								
b. Two bed rms.	Various		240.87		360.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,195	1,195				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								512	512				
2. Restorative Treatments													
C. Other								706	706				
D. <i>Total Physical Therapy Treatments</i>								2,413	2,413				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								114	114				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								128	128				
2. Restorative Treatments													
C. Other								623	623				
D. <i>Total Speech Therapy Treatments</i>								865	865				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								723	723				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								429	429				
2. Restorative Treatments													
C. Other								623	623				
D. <i>Total Occupational Therapy Treatments</i>								1,775	1,775				

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	156,460	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	348,290	6,505				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	70,284	2,900				
c. Dietary Workers	87,485	4,510				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	69,250	3,930				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	67,336	2,125				
b. Other Maintenance Workers	1,149	71				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	127,911	1,981				
b. RN						
1. Direct Care	443,839	8,903				
2. Administrative**	21,368	482				
c. LPN						
1. Direct Care	212,730	6,552				
2. Administrative**						
d. Aides and Attendants	435,886	19,962				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	45,942	2,235				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	49,574	1,884				
n. Marketing	24,217	644				
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	<b>2,161,721</b>	<b>64,764</b>				

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-



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

Name of Facility		License No.		Report for Year Ended		Page	of		
Cobalt Lodge Health & Rehabilitation Center		813-C		9/30/2022		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
Joyce Zgorski, RTEE 151 Cobalt	46,400		Non-Discriminatory	Administrative / Owner	1,200	A4			
<b>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).</b>									
Marc Zgorski, RTEE 151 Cobalt	15,460		Non-Discriminatory	VP Head of Amissions	2,080	A4			

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

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

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

Name of Facility (as licensed) Cobalt Lodge Health & Rehabilitation Center	License No. 813-C	Report for Year Ended 9/30/2022		Page 12	of 37
		CCNH	RHNS (Specify)		
<b>Section III - Administrators***</b>					
Todd Zgorski	156,460			2,080 A2	
<b>Section IV - Assistant Administrators</b>					

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2022	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	6,980	175				
2. Dentist	2,565	25				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	110,909	1,248				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	70,001	60				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	32,853	342				
b. Other						
10. Occupational Therapist						
a. Resident Care	99,217	1,304				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	16,673	13				
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>339,198</b>	<b>3,167</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

### Report of Expenditures

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

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

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2022		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 46,443	46,443			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 29,377	29,377			
4. Social Security (F.I.C.A.)	\$ 162,604	162,604			
5. Health Insurance	\$ 80,281	80,281			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$				
<b>d. Accounting and Auditing</b>	\$ 122,751	122,751			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 60,609	60,609			
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 17,127	17,127			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 14,322	14,322			
2. Cellular Phones	\$ 6,873	6,873			
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 193,614	193,614			
<b>Subtotal</b>	\$ 734,001	734,001			

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	\$ -	\$ -	\$ -

---

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2022	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	734,001	734,001		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 144	144		
5. Education Expenses Related to Seminars and Conventions	\$			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 31,118	31,118		
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 33,014	33,014		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$			
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 1,328	1,328		
10. Contributions*** See Attached Schedule	\$ 100	100		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 49,162	49,162		
12. Administrative Management Services**	\$			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 131,581	131,581		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 980,448	980,448		

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

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

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

## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Advertising</b>	\$ -	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Dues</b>	\$ -	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Donations	\$ 100		
<b>Total Contributions</b>	\$ 100	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Gain on Involuntary Conversion (Disallowed on Page 28a)	\$ 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		
<b>Total Other Administrative and General</b>	\$ 131,581	\$ -	\$ -



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

Name of Facility Cobalt Lodge Health & Rehabilitation Ce	License No. 813-C	Report for Year Ended 9/30/2022	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility Cobalt Lodge Health & Rehabilitation Center		License No. 813-C	Report for Year Ended 9/30/2022	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 112,568	112,568			
2. Non-Food Supplies	\$ 14,695	14,695			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____	\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 127,263</b>	<b>127,263</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Cobalt Lodge Health & Rehabilitation Center		License No. 813-C	Report for Year Ended 9/30/2022	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	53,274	53,274	
c. Other (Specify)		\$			
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	53,274	53,274	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Cobalt Lodge Health & Rehabilitation Center		813-C	9/30/2022		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel Amt. \$				
C. Other ( <i>Specify</i> ) Supplies & Rental Equipment		\$	652	652		
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$	652	652		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Omnicare	\$	47,177	47,177		
b.	Medicine Cabinet Drugs	\$	159,387	159,387		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	1,607	1,607		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	5,164	5,164		
f.	X-rays and Related Radiological Procedures***	\$	2,334	2,334		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	21,565	21,565		
i.	Recreation	\$	19,262	19,262		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$				
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$	256,496	256,496		

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

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

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

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

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
<b>Total Other Resident Care</b>	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Total Cost/Page Ref.***		Page of		
			CCNH	RHNS (Specify)		Pg	Line
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2022			21	37	
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
United Laundry	Longmeadow, MA 01106	N/A	Laundry Services	53,274		19	3b
PointClickCare	Mississauga, ON L4W 0C4, Canada	N/A	Billing software	23,739		16	m11

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
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 ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 10,773	10,773				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 165,502	165,502				
7. Depreciation ( <i>complete schedule page 23*</i> )						
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. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 50,863	50,863				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (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. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 106,886	106,886				

\* 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		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 10,773</b>	<b>\$ -</b>	<b>\$ -</b>





Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvement</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</b>		\$ -		\$ -

\*Ties to Page 23, Line A3  
 \*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
	See attached	\$ 2,250	5	\$ 450
<b>Total additions for Building Improvement</b>		\$ 2,250		\$ 450
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ -

\*Ties to Page 23, Line B3  
 \*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipmen</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipmen</b>		\$ -		\$ -

\*Ties to Page 23, Line C3  
 \*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
	See attached	Administrative	\$ 546	5	\$ 109
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipmen</b>			\$ 546		\$ 109
Deletions:					
<b>Total deletions for Movable Equipmen</b>			\$ -		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
<b>Total additions for Leasehold Improvemen</b>		\$ -		\$ -
Deletions:				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

	Date Acquired	Hist. Costs	Cost to Be Deprec	Method	Life***	2020 Accum.	2021 Deprec.	2021 Accum.	2022 Deprec.	2022 Accum.	NBV
<b>Building and Building Improvements</b>											
Acquired prior		\$ 1,105,552	\$ 1,105,552	SL	Var	1,105,552	-	1,105,552	-	1,105,552	-
2005 Acquisition		9,372	9,372	SL	7	9,372	-	9,372	-	9,372	-
2007 Garage Door Installation	2/2/2006	1,670	-	N/A	N/A	-	-	-	-	-	1,670
2007 Garage Door Installation	1/25/2006	1,500	-	N/A	N/A	-	-	-	-	-	1,500
Windows (Disposed)	4/7/2008	125	-	N/A	N/A	-	-	-	-	-	125
Windows (Disposed)	4/21/2008	36	-	N/A	N/A	-	-	-	-	-	36
Windows (Disposed)	7/15/2008	258	-	N/A	N/A	-	-	-	-	-	258
Windows (Disposed)	3/31/2008	400	-	N/A	N/A	-	-	-	-	-	400
Patio	10/18/2007	10,427	10,427	SL	10	10,426	0	10,427	0	10,427	(0)
<b>2009 Acquisition</b>											
Water Heaters (2)	5/1/2009	11,162	11,162	SL	7	11,162	-	11,162	-	11,162	-
Wallboards	5/30/2009	1,786	-	N/A	N/A	-	-	-	-	-	1,786
Wood Flooring	8/31/2009	31,196	31,196	SL	15	24,957	2,080	27,037	2,080	29,116	2,080
<b>2010 Acquisition</b>											
Flooring	8/1/2010	3,299	3,299	SL	15	2,199	220	2,419	220	2,639	660
Wallboards	10/21/2009	2,076	-	N/A	N/A	-	-	-	-	-	2,076
<b>2011 Acquisition</b>											
Wallpaper	10/5/2010	3,551	3,551	S/L	5	3,551	-	3,551	-	3,551	-
Windows	8/22/2011	-	-	-	-	-	-	-	-	-	-
Molding and Wainscot	6/9/2011	524	-	N/A	N/A	-	-	-	-	-	524
Boiler Replacement	8/12/2011	-	-	-	-	-	-	-	-	-	-
<b>2012 Acquisition</b>											
Building Renovation	10/1/2011	127,236	127,236	S/L	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/L	15	7,890	877	8,767	877	9,644	3,507
Wallpaper	2/14/2012	4,011	4,011	S/L	7	4,011	-	4,011	-	4,011	-
<b>2013 Acquisitions</b>											
Expensed Assets		(819)	-	N/A	N/A	-	-	-	-	-	(819)
<b>2014 Acquisitions</b>											
Front Porch - Material	10/8/2013	8,555	8,555	S/L	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
<b>2017 Acquisitions</b>											
Fire Protection Systems	12/31/2016	4,688	4,688	S/L	5	3,750	938	4,688	938	5,625	(938)
<b>2019 Additions</b>											
Various	Var	15,187	15,187	S/L	15	2,024	1,012	3,036	1,012	4,048	11,139
<b>2020 Disposals/Additions</b>											
Various	Var	(8,679)	(8,679)	S/L	-	(8,679)	-	(8,679)	-	(8,679)	-
<b>2021 Disposals</b>											
Various	Var	(508)	(508)	S/L	15	-	-	(508)	-	(508)	-
<b>2022 Additions</b>											
Korth Engineering	Var	1,200	1,200	S/L	5	-	-	-	240	240	960
Fire door renovation	Var	1,050	1,050	S/L	5	-	-	-	210	210	840
<b>Total</b>		<b>\$ 1,425,285</b>	<b>\$ 1,417,729</b>			<b>\$ 1,302,420</b>	<b>\$ 19,331</b>	<b>\$ 1,321,243</b>	<b>\$ 19,781</b>	<b>\$ 1,341,024</b>	<b>\$ 84,261</b>

Non-Movable Equipment  
 Acquired prior  
 8/12/2011  
 Boiler Replacement

Total  
 \$ 24,773 \$ 24,773 \$ 24,773 \$ 24,773 \$ 24,773 \$ 24,773 \$ 24,773 \$ 24,773

**Movable Equipment**

**Acquired prior**

**2006 Acquisitions**

Electric Bed	1/31/2006	2,064	-	N/A	Var	185,762	-	185,762	-	185,762	-	2,064
Electric Bed	2/7/2006	2,063	-	N/A	N/A	-	-	-	-	-	-	2,063
Head Boards	3/31/2006	602	-	N/A	N/A	-	-	-	-	-	-	602
Dell Laptop Computer	8/12/2006	1,344	-	N/A	N/A	-	-	-	-	-	-	1,344
Dell Desktop Computer	2/15/2006	1,317	-	N/A	N/A	-	-	-	-	-	-	1,317
Accounting Software System	9/1/2006	13,916	-	SL	5	13,916	-	13,916	-	13,916	-	-

**2007 Acquisitions**

Electric Beds	11/13/2006	4,392	-	SL	5	4,392	-	4,392	-	4,392	-	517
Head Boards	12/24/2006	517	-	N/A	N/A	-	-	-	-	-	-	551
Head Boards	2/27/2007	551	-	N/A	N/A	-	-	-	-	-	-	120
Furniture Covered Tables (Disposed)	6/1/2007	120	-	N/A	N/A	-	-	-	-	-	-	-

**2008 Acquisitions**

Refrigerator	10/9/2007	2,782	-	SL	7	2,782	-	2,782	-	2,782	-	-
Head Deck (Disposed)	10/17/2007	319	-	N/A	N/A	-	-	-	-	-	-	319
Overbed Tables (Disposed)	10/30/2007	288	-	N/A	N/A	-	-	-	-	-	-	288
Head Deck (Disposed)	5/31/2008	147	-	N/A	N/A	-	-	-	-	-	-	147
Gas Grill (Disposed)	7/1/2008	468	-	N/A	N/A	-	-	-	-	-	-	468
Patio Furniture (Disposed)	6/3/2008	600	-	N/A	N/A	-	-	-	-	-	-	600
Dell Lisa's Laptop (Disposed)	5/13/2008	581	-	N/A	N/A	-	-	-	-	-	-	581
Dell Mark's Laptop (Disposed)	10/23/2007	561	-	N/A	N/A	-	-	-	-	-	-	561
Shredder (Disposed)	4/8/2008	113	-	N/A	N/A	-	-	-	-	-	-	113
Deskjet D4260 Printer (Disposed)	6/5/2008	84	-	N/A	N/A	-	-	-	-	-	-	84
Patio Equipment	10/1/2007	2,955	-	SL	5	2,955	-	2,955	-	2,955	-	-

**2009 Acquisitions**

Snowblower	12/31/2008	1,908	-	N/A	N/A	-	-	-	-	-	-	1,908
Beds	5/31/2009	10,341	-	SL	10	10,341	0	10,341	0	10,341	0	-
Patio Furniture	5/31/2009	509	-	N/A	N/A	-	-	-	-	-	-	509
Refrigerators	8/26/2009	1,459	-	N/A	N/A	-	-	-	-	-	-	1,459

**2010 Acquisitions**

2009 Ford F-250 (Disposed)	11/19/2009	49,835	-	SL	5	49,835	-	49,835	-	49,835	-	-
Bariatric Bed	8/15/2010	3,728	-	SL	7	3,728	-	3,728	-	3,728	-	-
Beds	11/2/2009	7,690	-	SL	7	7,690	-	7,690	-	7,690	-	-

**2011 Acquisitions**

Satellite	4/4/2011	2,849	-	S/L	5	2,849	-	2,849	-	2,849	-	-
Hand Controls	5/12/2011	372	-	N/A	N/A	-	-	-	-	-	-	372
Delivery Carts	10/28/2010	1,025	-	N/A	N/A	-	-	-	-	-	-	1,025
Satellite TV Install	5/31/2011	8,295	-	SL	5	8,295	-	8,295	-	8,295	-	-
Bariatric Bed	10/27/2010	674	-	N/A	N/A	-	-	-	-	-	-	674
S Electric Beds	10/29/2010	1,611	-	N/A	N/A	-	-	-	-	-	-	1,611
Snowblower	10/8/2010	709	-	N/A	N/A	-	-	-	-	-	-	709
Computer equipment	11/8/2010	992	-	N/A	N/A	-	-	-	-	-	-	992
Electric Beds	9/30/2011	3,796	-	SL	5	3,796	-	3,796	-	3,796	-	-

**2012 Acquisitions**

2011 Ford F-350 (like kind) (disposed)	10/19/2011	63,599	-	S/L	5	63,599	-	63,599	-	63,599	-	-
Laptops	2/14/2012	1,487	-	N/A	N/A	-	-	-	-	-	-	1,487
Freezers	9/30/2012	1,223	-	N/A	N/A	-	-	-	-	-	-	1,223
Oxygen Equipment	7/18/2012	3,047	-	S/L	5	3,047	-	3,047	-	3,047	-	-
Wandguard Security System	1/25/2012	1,640	-	N/A	N/A	-	-	-	-	-	-	1,640

**2013 Acquisitions**

Air Conditioners	7/18/2013	915	0	S/L	5	915	0	915	0	915	0	-
Air Conditioners	7/4/2013	679	0	S/L	5	679	0	679	0	679	0	-
Security Cameras	5/21/2013	1,495	0	S/L	7	1,495	0	1,495	0	1,495	0	-



2018 Additions		6/15/2018	\$	5,690	\$	5,690	SL	10	1,707	569	2,276	569	2,845	2,845
Stone Walkway														
2019 Additions		9/30/2019 <td>\$</td> <td>2,659 <td>\$</td> <td>2,659 <td>SL <td>5</td> <td>1,064 <td>532 <td>1,596 <td>532 <td>2,128 <td>531</td> </td></td></td></td></td></td></td></td>	\$	2,659 <td>\$</td> <td>2,659 <td>SL <td>5</td> <td>1,064 <td>532 <td>1,596 <td>532 <td>2,128 <td>531</td> </td></td></td></td></td></td></td>	\$	2,659 <td>SL <td>5</td> <td>1,064 <td>532 <td>1,596 <td>532 <td>2,128 <td>531</td> </td></td></td></td></td></td>	SL <td>5</td> <td>1,064 <td>532 <td>1,596 <td>532 <td>2,128 <td>531</td> </td></td></td></td></td>	5	1,064 <td>532 <td>1,596 <td>532 <td>2,128 <td>531</td> </td></td></td></td>	532 <td>1,596 <td>532 <td>2,128 <td>531</td> </td></td></td>	1,596 <td>532 <td>2,128 <td>531</td> </td></td>	532 <td>2,128 <td>531</td> </td>	2,128 <td>531</td>	531
Various														
2020 Additions		9/30/2019 <td>\$</td> <td>(2,659) <td>\$</td> <td>(2,659) <td>SL <td>5</td> <td>(2,659) <td>0</td> <td>(2,659) <td>0</td> <td>(2,659) <td>(0)</td> </td></td></td></td></td></td>	\$	(2,659) <td>\$</td> <td>(2,659) <td>SL <td>5</td> <td>(2,659) <td>0</td> <td>(2,659) <td>0</td> <td>(2,659) <td>(0)</td> </td></td></td></td></td>	\$	(2,659) <td>SL <td>5</td> <td>(2,659) <td>0</td> <td>(2,659) <td>0</td> <td>(2,659) <td>(0)</td> </td></td></td></td>	SL <td>5</td> <td>(2,659) <td>0</td> <td>(2,659) <td>0</td> <td>(2,659) <td>(0)</td> </td></td></td>	5	(2,659) <td>0</td> <td>(2,659) <td>0</td> <td>(2,659) <td>(0)</td> </td></td>	0	(2,659) <td>0</td> <td>(2,659) <td>(0)</td> </td>	0	(2,659) <td>(0)</td>	(0)
Various														
Total		\$	300,054	\$	300,054				107,524	12,786	120,310	12,786	133,096	166,959
Grand Total		\$	2,174,540	\$	2,144,917				1,747,188	54,937	1,796,410	50,862	1,847,272	327,268

		2021		2022		Accum.		Accum.	Accum.	NBV
		Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation
Assets according to TB (Minus WIP)		57,444	1,889,743	57,450	1,947,193	587,493				587,493
Assets according to CR (Plus Land minus amort)		54,937	1,819,369	50,862	1,872,272	327,268				327,268
Variance for FS vs. CR		2,507	70,374	6,588	74,921	260,225				

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

\$ 260,226  
\$ 6,588

**Amortization Schedule\***

Name of Facility	License No.	Report for Year Ended		Page	of	
		9/30/2022	24			37
Cobalt Lodge Health & Rehabilitation Center	813-C	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
<b>A. Organization Expense</b>						
1.						
2.						
3.						
A-4. Subtotal						
<b>B. Mortgage Expense</b>						
1.						
2.						
3.						
B-4. Subtotal						
<b>C. Leasehold Improvements and Other</b>						
1. Acquired prior to this report period						
2. Disposals (attach schedule)						
3. Acquired during this report period (attach schedule)						
C-4. Subtotal						
<b>D. Total Amortization</b>						

\* 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 Cobalt Lodge Health & Rehabilitation	License No. 813-C	Report for Year Ended 9/30/2022	Page 25	of 37
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11. Property Questionnaire

**Part A**

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

Yes  No

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

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

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	07/01/68			
4. Date of Initial Licensure	07/01/68			
5. Total Licensed Bed Capacity	60			
6. Square Footage	26,047			
7. Acquisition Cost				
a. Land	25,000			
b. Building	60,000			
<b>Part B - Owner and Related Parties</b>	<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>	<b>4th Mortgage</b>
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	04/23/21			
c. Interest Rate for the Cost Year	4.12%			
d. Term of Mortgage (number of years)	20			
e. Amount of Principal Borrowed	550,000			
f. Principal balance outstanding as of 09/30/2022	478,112			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Cobalt Lodge Health & Rehabilitation		License No. 813-C	Report for Year Ended 9/30/2022		Page 26	of 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				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 38,012	38,012		

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Cobalt Lodge Health & Rehabilitati		813-C		9/30/2022			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:				38,012	38,012			
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify) Interest on Credit Loan				\$	9,613	9,613		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	47,625	47,625		
14. Insurance								
a. Insurance on Property (buildings only)				\$	81,441	81,441		
b. Insurance on Automobiles				\$	6,272	6,272		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	87,713	87,713		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	4,326,778	4,326,778		

### D. Adjustments to Statement of Expenditures

Name of Facility Cobalt Lodge Health & Rehabilitation Center				License No. 813-C	Report for Year Ended 9/30/2022	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 24,217	24,217		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 99,217	99,217		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
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 of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			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		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 285,397	285,397		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12N	Marketing Salary	\$ 24,217		
<b>Total Other Salaries Adjustment</b>			\$ 24,217	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Marketing (see attached)	\$ 3,570		
16	L7	Travel & Entertainment	\$ 31,118		
16	m13	Consulting Fee- Architect	\$ 1,428		
16	m13	Fire Expenses	\$ 60,318		
16	m13	Credit Card Usage Fee	\$ 1,179		
16	m13	Miscellaneous	\$ 1,241		
16	m13	Fines & Penalties	\$ 43,896		
16	m13	July 2019 Fire Expense	\$ 2,078		
16	m13	Gain on Involuntary Conversion	\$ 500		
<b>Total Other A&amp;G Adjustments</b>			\$ 145,328	\$ -	\$ -

**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%	
<b>Telephone Disallowance</b>	<b>10,742</b>	<b>Pg 28, Line 11</b>

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

**Pg. 28c**

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

Total Bed Capacity	60
# of Allowable Cell Phones	3

<b>Allowable Cell Phone Expense (per cell phone):</b>	
per month	\$ 30
per year	\$ 360

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

**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	<u>318,705</u>	TB Linked
Fringe %	15%	

Asst. Admin/ Marketing Salary	24,217	TB Linked
Fringe %	<u>15%</u>	
Fringe Disallowance	<u><u>3,570</u></u>	Pg 28a



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

Name of Facility				License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center				813-C	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 285,397	285,397		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 47,177	47,177		
28.	20	5d	Ambulance/Limousine	\$ 1,607	1,607		
29.	20	5f	X-rays, etc	\$ 2,334	2,334		
30.	20	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		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 8,236	8,236		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			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	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 391,196	391,196		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV (See attached)	\$ 13,444		
<b>Total Other Ancillary Costs</b>			\$ 13,444	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	14b	Auto Depreciation	\$ 8,236		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 8,236	\$ -	\$ -

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Auto Insurance	\$ 6,272		
<b>Total Other Adjustments</b>			\$ 6,272	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

**Pg. 29b**

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2022			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 1,933,915	1,933,915				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 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 **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$					
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 ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 3,275,495	3,275,495				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 737,362	737,362				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 737,362	737,362				
<b>VI. Total All Revenue</b> (III + V)	\$ 4,012,857	4,012,857				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		\$ -		
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
<b>Total Other Resident Revenue</b>		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
<b>Total Interest Income</b>			\$ -	\$ -	\$ -

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		
<b>Total Other Revenue</b>		\$ 737,362	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation C	813-C	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(229,145)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,758,263
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	12,044
a. Prepaid Property Insurance	12,044			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	13,627
Liberty Bank Mortgage Escrow	13,627			
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,554,789
B. Fixed Assets				
1. Land			\$	25,000
2. Land Improvements	*Historical Cost	300,054	\$	166,958
	Accum. Depreciation	133,096	Net	
3. Buildings	*Historical Cost	1,425,285	\$	84,261
	Accum. Depreciation	1,341,024	Net	
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
5. Non-Movable Equipment	*Historical Cost	24,773	\$	
	Accum. Depreciation	24,773	Net	
6. Movable Equipment	*Historical Cost	383,250	\$	43,106
	Accum. Depreciation	340,144	Net	
7. Motor Vehicles	*Historical Cost	41,178	\$	32,942
	Accum. Depreciation	8,236	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	2,740,363
F/S vs C/R NBV	260,226			
See Schedule	2,480,137			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	3,092,630

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
31	B9	Work In-Progress (Fire)	\$ 2,605,137
31	B9	Work In-Progress - Contru	\$ (125,000)
<b>Total Other Fixed Assets (Itemize)</b>			\$ 2,480,137

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -



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

Name of Facility		License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation C		813-C	9/30/2022	32	37
Account				Amount	
Total Brought Forward:				\$	4,647,419
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
				\$	
2. Land Improvements					
				\$	
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
3. Buildings					
				\$	
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
4. Non-Movable Equipment					
				\$	
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
5. Movable Equipment					
				\$	
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
6. Motor Vehicles					
				\$	
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
7. Minor Equipment-Not Depreciable					
				\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
				\$	
D. Investment and Other Assets					
1. Deferred Deposits					
				\$	
2. Escrow Deposits					
				\$	
3. Organization Expense					
				\$	
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
4. Goodwill (Purchased Only)					
				\$	
5. Investments Related to Resident Care ( <i>itemize</i> )					
				\$	
_____					
_____					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
				\$	75,576
Name and Address		Amount	Loan Date		
Affiliates		75,576			
7. Other Assets ( <i>itemize</i> )					
				\$	
_____					
See Schedule					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)				\$	75,576
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)				\$	4,722,995

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center		813-C	9/30/2022	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	177,537
2. Notes Payable ( <i>itemize</i> )				\$	2,309,175
SBA Loan					2,002,201
Notes & Loans					298,200
2017 Ford F350					8,774
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	48,697
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	478,112
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,835,235
Fire Insurance Proceeds					1,787,310
State Excise Or B&O Tax					47,925
See Schedule					
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>4,848,756</b>

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

(Carry Total forward to next page)

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

Name of Facility Cobalt Lodge Health & Rehabilitation Center		License No. 813-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,848,756	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
Exchange - Patient Personal (278)					(278)
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ (278)
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 4,848,478

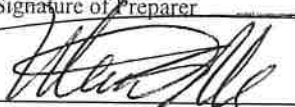
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation	813-C	9/30/2022	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
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			\$	(320,508)
	10/1/2021	thru 9/30/2022		
7. Total Net Worth			\$	(125,483)
<b>C. Total Reserves and Net Worth</b>			\$	(125,483)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,722,995

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation C	813-C	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	(333,141)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	4,012,857
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	4,333,365
D. Net Income or Deficit			\$	(320,508)
E. Balance			\$	(653,649)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses per Page 27			\$4,326,778	
F/S vs C/R Deprec.			\$6,588	
Rounding			\$(1)	
Total Expenditures			\$4,333,365	
2. Other <i>(itemize)</i>				
Prior Period Adjustments			710,594	
F-3. Total Additions			\$	710,594
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	182,428
Purpose		Amount		
Distributions TPZ, MPZ		171,083		
Distributions JZ		11,345		
3. Total Deductions			\$	182,428
H. <b>Balance at End of Period</b>			\$	(125,483)
				09/30/22

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

Name of Facility Cobalt Lodge Health & Rehabilitation	License No. 813-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 		Title Principal	Date Signed 2/7/23	
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number (203) 781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Lorry Cornelio			Phone Number (860) 267-9034	
Contact Email Address Lcornelio17@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

