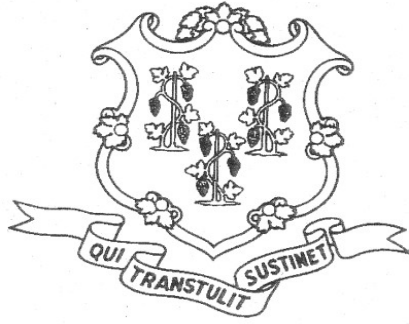


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 813-C	(Specify)	(Specify)	Medicare Provider 07-5232
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Medicaid Provider Numbers:	008136	CCNH / RHNS	(Specify)	(Specify)
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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2023	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Cobalt Lodge Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Cobalt Lodge Health & Rehabilitation Center		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 29 Middle Haddam Road, Route 151, Cobalt, CT 06414				
Report Prepared By Zella Healthcare Consulting, LLC		Phone Number 203-808-8197	Date 2/5/2024	
Item	Total	CCNH / RHNS	(Specify)	(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

Phone No. of Facility 860-267-9034		Report for Year Ended 9/30/2023	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 / RHNS 813-C	(Specify)	(Specify)	Medicare Provider No. 07-5232
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator 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 Corporate Owners

Name of Facility Cobalt Lodge Health & Rehabilitation Center	License No. 813-C	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

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 9/30/2023	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

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.)

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

N/A - One level of care.

General Information and Questionnaire
Other Lines of Business

Name of Facility Cobalt Lodge Health & Rehabilitation	License No. 813-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		26,047		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility Cobalt Lodge Health	License No. 813-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Cobalt Lodge Health & Rehabilitation Center			License No. 813-C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	60	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	30	30			30	30						
B. As of midnight of THIS report period	28	28							28	28		
3. Total Number of Days Care Provided During Period												
A. Medicare	766	766			527	527			239	239		
B. Medicaid (Conn.)	6,790	6,790			5,085	5,085			1,705	1,705		
C. Medicaid (other states)												
D. Private Pay	2,694	2,694			2,036	2,036			658	658		
E. State SSI for RCH												
F. Other (Specify)	192	192			185	185			7	7		
G. Total Care Days During Period (3A thru F)	10,442	10,442			7,833	7,833			2,609	2,609		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	10,442	10,442			7,833	7,833			2,609	2,609		

Schedule of Resident Statistics (Cont'd)

Name of Facility Cobalt Lodge Health & Rehabilitation Center	License No. 813-C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(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)	(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	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	2	19		7				
Per Diem Rate								
a. One bed rm.	Various	254.40		390.00				
b. Two bed rms.	Various	254.40		360.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	1,264	1,264			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	39	39			
2. Restorative Treatments					
C. Other	874	874			
D. Total Physical Therapy Treatments	2,177	2,177			

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	257	257			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	219	219			
D. Total Speech Therapy Treatments	476	476			

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	1,321	1,321			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	34	34			
2. Restorative Treatments					
C. Other	903	903			
D. Total Occupational Therapy Treatments	2,258	2,258			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	208,000		2,040						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	446,358		6,672						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	97,189		3,719						
c. Dietary Workers	74,557		4,116						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	66,703		3,765						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	87,077		2,377						
b. Other Maintenance Workers									
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	129,712		1,933						
b. RN									
1. Direct Care	447,222		8,324						
2. Administrative**									
c. LPN									
1. Direct Care	208,449		5,561						
2. Administrative**									
d. Aides and Attendants	452,212		19,153						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	55,002		2,363						
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	55,728		1,919						
n. Marketing									
o. Other (Specify) See Attached Schedule									
<i>A-13. Total Salary Expenditures</i>	2,328,209		61,942						

* 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 in the Adjustment column.

**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	9/30/2023			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)	(Specify)							
Section I - Operators/Owners										
Joyce Zgorski	46,800			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	208,000			Non Discriminatory	VP, Head of Admissions	2,040				

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Cobalt Lodge Health & Rehabilitation Center				813-C		9/30/2023			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section III - Administrators***										
Todd Zgorski	208,000			Non Discriminatory	Administrator	2,040	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of					
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	9,165		183						
2. Dentist									
3. Pharmacist									
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	62,293		746						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	83,031		268						
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	26,682		376						
b. Other									
10. Occupational Therapist									
a. Resident Care	57,127	(57,127)	1,216						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	76,037		626						
2. Administrative***									
b. LPN									
1. Direct Care	13,851		182						
2. Administrative***									
c. Aides	50,340		386						
d. Other									
12. Other (Specify) See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	378,526	(57,127)	3,981						

* 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 in the Adjustment column.

*** 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 Center		813-C	9/30/2023		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Fionnuala Brown 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, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
J. Carey LaPorte, MD, 111 Broadway, Colchester, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Nurse Network, PO Box 982, Southington, CT 06489	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
World Wide Staffing, 175 Dwight Road, Suite 202, Longmeadow, MA 01106	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, 507 East Main St., Torrington, CT	MDS Quality Measures	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Omnicare of CT, 525 Kotter Dr Cheshire CT 06410	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CLAIM,LLC: Dr. Laura Brenes	Medical Director	<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"/>			
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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"/>			

* 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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 48,689	48,689						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 31,118	31,118						
4. Social Security (F.I.C.A.)	\$ 170,222	170,222						
5. Health Insurance	\$ 74,112	74,112						
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. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$							
d. Accounting and Auditing	\$ 66,938	66,938						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 48,933	48,933						
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 16,851	16,851						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 5,665	5,665						
2. Cellular Phones	\$ 2,800	4,805	(2,005)					
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$							
j. Corporation Business Taxes (<i>franchise tax</i>)	\$							
k. Other Taxes (<i>Not related to property - See Page 22</i>)								
1. Income*	\$							
2. Other (<i>Specify</i>) See Attached Schedule	\$	202,110	(202,110)					
3. Resident Day User Fee	\$							
Subtotal	\$ 465,328	669,443	(204,115)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

General Information and Questionnaire
Accounting Basis

Name of Facility Cobalt Lodge Health & Rehabilitati	License No. 813-C	Report for Year Ended 9/30/2023	Page 15b	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 Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Cost reports, financial statements, tax returns	\$ 66,938
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 66,938

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 3 4 5	Telephone Number 860-240-6000
--	----------------------------------

Address (*No. & Street, City, State, Zip Code*)
 1 280 Trumbell Street 12th Floor Hartford CT 06103
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 General Legal Services	\$ 48,933
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 48,933

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

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	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:	465,328	669,443	(204,115)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment \$								
2. Holiday Parties for Staff \$								
3. Gifts to Staff and Residents \$								
4. Employee Travel \$								
5. Education Expenses Related to Seminars and Conventions \$								
6. Automobile Expense (not purchase or depreciation) \$								
7. Other (Specify) See Attached Schedule \$		27,290	(27,290)					
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses) \$	34,695	34,695						
2. Advertising Telephone Directory (all such expenses)*** \$								
3. Advertising Other (Specify)*** 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)*** \$		153	(153)					
7. Postage \$								
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule \$								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$								
9. Subscriptions \$	2,014	2,014						
10. Contributions*** See Attached Schedule \$								
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual) \$	61,860	61,860						
12. Administrative Management Services** \$								
13. Other (Specify) See Attached Schedule \$	25,875	79,597	(53,722)					
C-14 Total Administrative & General Expenditures	\$ 589,772	875,052	(285,280)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Other Travel & Entertainment	\$ 27,290	\$ (27,290)				
Total Other Travel and Entertainment	\$ 27,290	\$ (27,290)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total Other Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Fire Expenses	\$ 48,829	\$ (48,829)				
Bank Charges - Routine	\$ 2,103					
Licenses	\$ 6,990					
Misc.	\$ 16,782					
Fines & Penalties	\$ 4,893	\$ (4,893)				
Total Other Administrative and General	\$ 79,597	\$ (53,722)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Cobalt Lodge Health & Rehabilitation Ce	813-C	9/30/2023	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 #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Cobalt Lodge Health & Rehabilitation Center		813-C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 107,244	107,244						
2. Non-Food Supplies	\$ 773	773						
3. Other (Specify) _____ Other Dietary Supplies	\$ 1,847	1,847						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) _____	\$							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 109,864	109,864						
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(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		License No.	Report for Year Ended				Page	of
Cobalt Lodge Health & Rehabilitation Center		813-C	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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)		\$	54,533	54,533				
c. Other (Specify) Other Laundry Supplies		\$	64	64				
3D. Total Laundry Expenditures (3a + b + c)		\$	54,597	54,597				
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	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	\$ 569	569					
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>)	\$ 189	189					
	Housekeeping Equipment Rental							
4D.	Total Housekeeping Expenditures (4a + b + c)	\$ 758	758					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from Omnicare	\$ 48,028	48,028					
b.	Medicine Cabinet Drugs	\$						
c.	Medical and Therapeutic Supplies	\$ 63,339	63,339					
d.	Ambulance/Limousine***	\$						
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$ 19,601	19,601					
f.	X-rays and Related Radiological Procedures***	\$ 3,490	3,490					
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$ 8,942	8,942					
i.	Recreation	\$ 3,376	3,376					
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$ 7,200	8,380	(1,180)				
m.	Other (Specify)**** See Attached Schedule	\$ 7,132	7,400	(268)				
n.	Physical Therapy Expense	\$ 216	216					
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$ 161,324	162,772	(1,448)				

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

Name of Facility Cobalt Lodge Health & Rehabilitation Center			License No. 813-C		Report for Year Ended 9/30/2023				Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line	
United Laundry	72 Cook Ave., Meriden, CT 06451	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services					19	3b
PointClickCare	5570 Explorer Dr., Mississauga, ON, CA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing Software					16	m11
		<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"/>								
		<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"/>								

* 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	9/30/2023		22	37		
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 31,230	31,230					
b. Heat	\$ 16,283	16,283					
c. Light & Power	\$ 44,420	44,420					
d. Water	\$ 18,182	18,182					
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$						
f. Other (<i>itemize</i>)	\$ 22,915	22,915					
See Attached Schedule							
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 133,030	133,030					
7. Depreciation (<i>complete schedule page 23*</i>)							
a. Land Improvements	\$ 12,785	12,785					
b. Building & Building Improvements	\$ 18,844	18,844					
c. Non-Movable Equipment	\$						
d. Movable Equipment	\$ 18,296	18,296					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 49,925	49,925					
8. Amortization (<i>Complete att. Schedule Page 24*</i>)							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$						
d. Other (<i>Specify</i>)	\$						
*8e. Total Amortization Costs (8a + b + c + d)	\$						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$						
10. Property Taxes							
a. Real estate taxes paid by owner	\$ 3,652	3,652					
b. Real estate taxes paid by lessor	\$						
c. Personal property taxes	\$						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 53,577	53,577					

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

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 Cobalt Lodge Health & Rehabilitation Center			License No. 813-C	Report for Year Ended 9/30/2023			Page 22b	of 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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							Total ***	
				<input type="radio"/> Yes	<input type="radio"/> No			

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

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

Depreciation Schedule

Name of Facility Cobalt Lodge Health & Rehabilitation Center				License No. 813-C		Report for Year Ended 9/30/2023				Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period				300,054		300,054	133,096	SL	Various	12,785			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal											12,785		
B. Building and Building Improvements													
1. Acquired prior to this report period				1,425,285		1,425,285	1,341,024	SL	Various	18,844			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal											18,844		
C. Non-Movable Equipment													
1. Acquired prior to this report period				24,773		24,773	24,773	SL	Various				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost	Less	Cost to Be	Accumulated	Method of	Useful	Depreciation	Totals
		Yes	No	Month	Year	Exclusive of Land	Salvage Value	Depreciated	Depreciation to Beginning of Year's Operations	Computing Depreciation	Life	for This Year	
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Van				X		Var	Var	41,178	41,178	8,236	SL	Various	8,236
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period								383,250	383,250	340,144	SL	Various	10,060
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative													
d. Standard Resident													
e. Specialized Resident													
Total Acquired during this report period													
D-3. Subtotal													18,296
E. Total Depreciation													49,925

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ -		\$ - *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Cobalt Lodge Health & Rehabilitation Center			License No. 813-C		Report for Year Ended 9/30/2023			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year			Year's Operations				
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Cobalt Lodge Health & Rehabilitation	License No. 813-C	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	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			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
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 9/30/23	795,851			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Cobalt Lodge Health & Rehabilitation		813-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(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 & Rehabilita		813-C		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify)				\$						
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$						
14. Insurance										
a. Insurance on Property (buildings only)				\$	69,064	69,064				
b. Insurance on Automobiles				\$	5,235	5,235				
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$						
14d. Total Insurance Expenditures (14a + b + c)				\$	74,299	74,299				
15. Total All Expenditures (A-13 thru C-14)				\$	3,826,829	4,170,684	(343,855)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Ce 813-C		9/30/2023	30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)
I. Resident Room, Board & Routine Care Revenue				
1. a. Medicaid Residents (<i>CT only</i>)	\$ 1,614,238	1,614,238		
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>)	\$ 426,307	426,307		
b. Medicare Room and Board Contractual Allowance **	\$			
4. a. Private-Pay Residents and Other	\$ 1,216,085	1,216,085		
b. Private-Pay Room and Board Contractual Allowance **	\$			
II. Other Resident Revenue				
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	\$			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 3,256,630	3,256,630		
IV. Other Revenue*				
1. Meals sold to guests, employees & others	\$			
2. Rental of rooms to non-residents	\$			
3. Telephone	\$			
4. Rental of Television and Cable Services	\$			
5. Interest Income (<i>Specify</i>)	\$			
6. Private Duty Nurses' Fees	\$			
7. Barber, Coffee, Beauty and Gift shops	\$			
8. Other (<i>Specify</i>)	\$ 574,521	574,521		
V. Total Other Revenue (1 thru 8)	\$ 574,521	574,521		
VI. Total All Revenue (III +V)	\$ 3,831,151	3,831,151		

* 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)	(Specify)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 IV 8	Business Interruption	\$ 20,833		
30 IV 8	PPP	\$ 40,614		
30 IV 8	ERTC	\$ 513,074		
Total Other Revenue		\$ 574,521	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation C	813-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	44,393
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	582,436
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	970,634
4 Inventories			\$	
5. Prepaid Expenses			\$	12,044
a. Property Insurance	12,044			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,609,507
B. Fixed Assets				
1. Land			\$	25,000
2. Land Improvements	*Historical Cost	300,054	\$	154,173
	Accum. Depreciation	145,881		Net
3. Buildings	*Historical Cost	1,425,285	\$	65,417
	Accum. Depreciation	1,359,868		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	\$	33,046
	Accum. Depreciation	350,204		Net
7. Motor Vehicles	*Historical Cost	41,178	\$	24,706
	Accum. Depreciation	16,472		Net
8. Minor Equipment-Not Depreciable			\$	22,023
9. Other Fixed Assets (<i>itemize</i>)			\$	2,130,750
CIP		1,792,828		
See Schedule		337,922		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,455,115

* 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	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
31	B9	CR vs FS NBV	337,922
Total Other Fixed Assets (Itemize)			\$ 337,922

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Long-Term Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility Cobalt Lodge Health & Rehabilitation C	License No. 813-C	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	4,064,622
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
3. Buildings		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
4. Non-Movable Equipment		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
5. Movable Equipment		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
6. Motor Vehicles		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	

7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,064,622

* 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	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	199,566
2. Notes Payable (<i>itemize</i>)				\$	655,170
Notes & Loans					605,172
2017 Ford F350					49,998
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>)				\$	58,288
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	46,616
State Excise Or B&O Tax					46,894
Exchange - Patient Personal					(278)
See Schedule					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	959,640

* 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 Cent	License No. 813-C	Report for Year Ended 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			959,640	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$ 795,851
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>)				\$ 2,939,547
Due from Affiliates		(75,576)		
SBA Loan		3,502,485		
PPP Loan		(487,362)		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,735,398
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,695,038


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	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	5,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(345,808)
6. Gain or Loss for Period			\$	(289,608)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	(630,416)
C. Total Reserves and Net Worth			\$	(630,416)
D. Total Liabilities, Reserves, and Net Worth			\$	4,064,622

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation C		813-C	9/30/2023	36	37
Account			Amount		
A.	Balance at End of Prior Period as shown on Report of 09/30/2022		\$	(125,483)	
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$	3,831,151	
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$	4,120,759	
D.	Net Income or Deficit		\$	(289,608)	
E.	Balance		\$	(415,091)	
F.	Additions				
	1. Additional Capital Contributed (<i>itemize</i>)				
	Total Expenses pg 27 \$4,170,684				
	CR vs FS Depreciation (49,925)				
	Total Expenses \$4,120,759				
	2. Other (<i>itemize</i>)				
	Prior Period Adjustment		206,848		
F-3.	Total Additions		\$	206,848	
G.	Deductions				
	1. Drawings of Owners/Operators/Partners (<i>Specify</i>)		\$	422,173	
	Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
	Various		Various	422,173	
	2. Other Withdrawings (<i>Specify</i>)		\$		
	Purpose		Amount		
	3. Total Deductions		\$	422,173	
H.	Balance at End of Period		09/30/23	\$	(630,416)

I. Preparer's/Reviewer's Certification

Name of Facility Cobalt Lodge Health & Rehabilitation	License No. 813-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/14/24		
Printed Name of Preparer Stephen Bernier				
Address Address 7 Eastview Drive, Simsbury, CT 06070		Phone Number 203-808-8197		
Contacted Person Regarding Additional Information Needed Regarding This Report Lorry Cornelio		Phone Number 860-267-9034		
Contact Email Address lcornelio17@gmail.com				