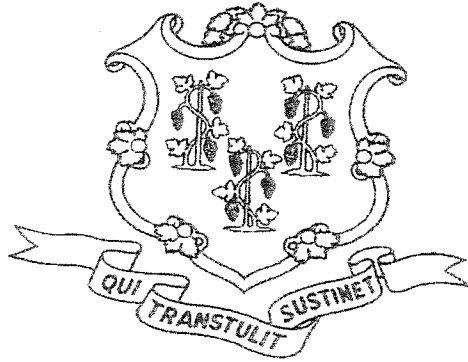


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Elim Park Baptist Home, Inc.	
Address (No. & Street, City, State, Zip Code) 140 Cook Hill Road, Cheshire, CT 06410	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 666c	RHNS	Residential Care Home 1500H	Medicare Provider 07-5265
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Medicaid Provider Numbers:	CCNH 6668	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

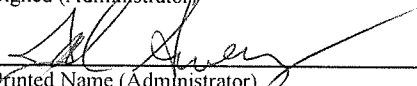

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Elim Park Baptist Home, Inc., for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

*** Subject To Desk Audit Review ***

Signed (Administrator) 		Date 2/11/2022	Signed (Owner)		Date
Printed Name (Administrator) John Sweeney			Printed Name (Owner)		
Subscribed and Sworn to before me: February 11, 2022	State of Connecticut	Date 2/11/2022	Signed (Notary Public) 	Comm. Expires 2/28/2024	
Address of Notary Public					

(Notary Seal)

ELENA V. HOULE
NOTARY PUBLIC OF CONNECTICUT
 My Commission Expires 2/28/2024

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Elim Park Baptist Home, Inc.		Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 140 Cook Hill Road, Cheshire, CT 06410				
Report Prepared By Elim Park Baptist Home, Inc.		Phone Number 203-272-3547	Date 2/4/2022	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

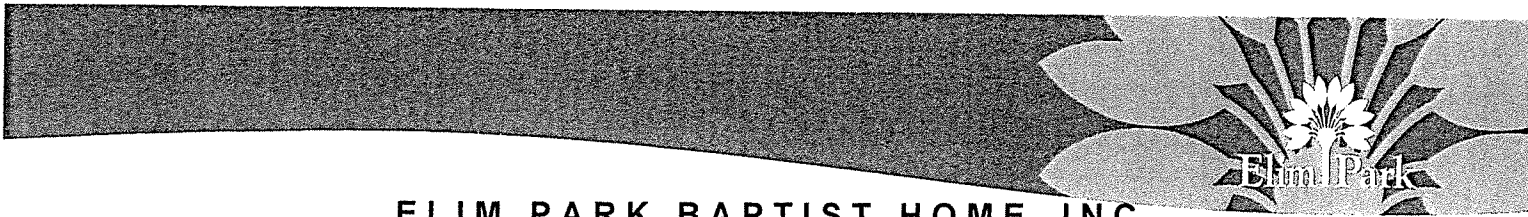
DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-272-3547		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Elim Park Baptist Home, Inc.		Address (No. & Street, City, State, Zip) 140 Cook Hill Road, Cheshire, CT 06410		
License Numbers:	CCNH 666c	RHNS	Residential Care Home 1500H	Medicare Provider No. 07-5265
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="radio"/> 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="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator John Sweeney		Nursing Home Administrator's License No.:	1459	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2021	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	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See attached				
Names of Stockholders Owning at Least 10% of Shares				
N/A				



**ELIM PARK BAPTIST HOME, INC.
BOARD OF DIRECTORS
SEPTEMBER 2021**

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



General Information and Questionnaire Related Parties*

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2021	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Elim Park Place - see attached note	150 Cook Hill Road, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	N/A		
CALTC	217 Avery Heights, Hartford, CT 06106	<input type="radio"/>	<input checked="" type="radio"/>	See attached	Page 16 Line 1m13	1,000	1,000
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

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

Elim Park Baptist Home, Inc.
FYE: 09/30/2021
License#: 666C/1500H
Page 4

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

Elim Park Baptist Home, Inc. received a \$80,000 Member Distribution in December 2020. All such amount(s) are reported on Page 30 IV 8 and included in the "Miscellaneous Income" line on the Page 30 Attachment. They are not disallowed in the respective year's Medicaid Cost report.

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

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

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2021	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.

Note: General & Administrative Expenses are allocated based on patient days which is consistent with prior years which have been audited by DSS. See accompanying Cross-Reference Report for further details concerning allocation of costs.

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

N/A

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

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

	F9DA	USPS Special Services Training
1	F9DD	USPS Special Services Welcome Kit
1	F9PG2	PowerGuard LE Service Package
1	ME1A	Meter Equipment - C Series
	MFD0	MF Project Management <Half Day
1	MP81	C Series Integrated Scale
1	MP8115	C-Series 15lb/7kg Upgrade
1	PAB1	C Series Premium App Bundle
1	PTJ1	SendPro Online
1	PTJ4	MulticARRIER Sending App w/HW or Meter
1	PTJ8	SendPro Mailing Included W/ HW
1	PTJD	SendPro Office
1	PTJN	Single User Access
1	PTJR	50 User Access with Hardware or Meter
1	PTK1	Web Browser Integration
1	PTK2	SendPro C Series Shipping Integration
1	SJS2	Softguard For SendPro C500
	SMS3	Mailing-MailerID Assistance Service
1	STDSLA	Standard SLA-Equipment Service Agreement (for SendPro C Auto)
1	ZH24	Manual Weight Entry
1	ZH30	HZ03 120 LPM Speed
1	ZHC5	SendPro C500 Base System Identifier
1	ZHD5	USPS Rates with Metered Letter
1	ZHD7	E Conf Services for Metered LTR. BDL
1	ZHD8	Electronic Return Receipt
1	ZHD9	Retail Ground LOR
1	ZHWH	15lb/7kg Weighing Option for MP81

General Information and Questionnaire
Accounting Basis

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
2	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
3	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
4	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Annual Audit & Related Consulting	\$	39,980	
2	Medicaid Cost Report Review, Tax Form 990 Preparation	\$	5,315	
3	ERISA Audit of Benefit Plan & Related Consulting, Form 5500 Preparation	\$	10,308	
4	Medicare Cost Report Preparation	\$	4,429	
			Charge for Services Provided	
			\$	60,032
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	See Attached Detail		See Attached Detail	
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	See Attached Detail			
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	See Attached Detail	\$	57,927	
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$	57,927
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, line 1e				

**Medicaid Provider #6668 & 1500H
FYE 9/30/21**

**Legal Services Detail
From October 1, 2020 Through September 30, 2021
Required To Be Shown On Page 7 of 2021 Medicaid Cost Report**

Legal Services Information**Name of Legal Firm or Independent Attorney**

1 Garrison, Levin-Epstein, Fitzgerald & Pirrotti, PC
 2 Allied World Insurance Co.
 3 Summa & Ryan PC
 4 Jackson Lewis PC
 5 Robinson & Cole LLP
 6 Murtha Cullina LLP
 7 Purcell, Flanagan, Hay & Greene, P.A.
 8 Sabatini And Associates, LLC
 9 Finn Dixon & Herling
 10 Legal Settlement Paid Directly To Employee, Elzbieta Thomas

Telephone Number

(203) 777-4425
 (860) 284-1300
 (203) 755-0390
 (914) 514-6060
 (860) 275-8200
 (860) 240-6000 Ext 0000
 (904) 355-0355
 (860) 667-0839
 (203) 325-5000
 (860) 797-5337

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

1 405 Orange Street, New Haven, CT 06511
 2 1690 New Britain Ave., Suite 101, Farmington, CT 06032
 3 228 Meadow Street Suite 303, Waterbury CT, 06702
 4 P.O. Box 416019, Boston, MA 02241
 5 P.O. Box 1832, New Haven, CT 06508
 6 280 Trumbull Street, 12th Floor, Hartford, CT 06103-3469
 7 1548 Lancaster Terrace, Jacksonville, FL 32204
 8 1 Market Square, Newington, CT 06111
 9 6 Landmark Square, Stamford, CT 06901
 10 105 Orchard Street, Wallingford, CT 06492

Services Provided by This Firm (describe fully)

1	Consultation/Representation re "Directors & Officers" Litigation	\$	35,010
2	Offset of Garrison, Levin-Epstein fees ... via payments from Insurance Company	\$	(29,385)
3	Review/Consultation-General Matters & Employee Policy Questions	\$	5,037
4	Personnel & Labor Relations	\$	14,579
5	Review/Consultation-General Matters, incl. Draft Indep. Contractor Agreement	\$	3,732
6	Review/Consultation-General Matters & Collections Of Resident Balances Owed	\$	9,651
7	Independent Living Related (Disallowed)	\$	6,006
8	Employee Discrimination Lawsuit Settlement	\$	7,315
9	Consultation/Assistance-Paycheck Protection Program Loan Forgiveness	\$	889
10	Legal Settlement Paid Directly To Employee, Elzbieta Thomas	\$	5,093

Charge for Services Provided

\$ 57,927

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

 Yes No Page 15 line 1e

ELIM PARK BAPTIST HOME, INC.
DETAILED LEGAL FEES SCHEDULE
FISCAL 2021

TRX Date	Account Number	Account Description	Debit Amount	Vendor Name	Reference	Orig Doc #	Description	Comments &/or Disposition
LEGAL FEES - ADMINISTRATION GL 1.8300.6420								
1/7/2021	1.8300.6420	Legal Fees	(\$2,820.00)	Allied World	Legal fees	CK#60760	Bank Transaction Entry	Reimbursements from the Insurance Company for Garrison
5/6/2021	1.8300.6420	Legal Fees	(\$5,400.00)	Allied World	Insurance Payment	CK#61983	Bank Transaction Entry	Reimbursements from the Insurance Company for Garrison
7/1/2021	1.8300.6420	Legal Fees	(\$4,710.00)	AW Speciality Insurance Co	Insurance check	CK#62510	Bank Transaction Entry	Reimbursements from the Insurance Company for Garrison
10/8/2020	1.8300.6420	Legal Fees	(\$3,570.00)	AW Speciality Insurance Company	Payment	CK#60041	Bank Transaction Entry	Reimbursements from the Insurance Company for Garrison
9/3/2021	1.8300.6420	Legal Fees	(\$1,020.00)	AW speciality insurance Company	Attorney cost	CK#63078	Bank Transaction Entry	Reimbursements from the Insurance Company for Garrison
12/23/2020	1.8300.6420	Legal Fees	(\$1,125.00)	AW Speciality Insurance Co	Legal Fees	CK#60619	Bank Transaction Entry	Reimbursements from the Insurance Company for Garrison
6/4/2021	1.8300.6420	Legal Fees	(\$2,010.00)	AW Speciality Insurance Co	For legal fees	CK#62279	Bank Transaction Entry	Reimbursements from the Insurance Company for Garrison
7/29/2021	1.8300.6420	Legal Fees	(\$7,710.00)	AW Speciality Insurance Company	Legal fees	CK361124	Bank Transaction Entry	Reimbursements from the Insurance Company for Garrison
2/29/2021	1.8300.6420	Legal Fees	(\$1,020.00)	AW Speciality Insurance Company	payment	CK#62643	Bank Transaction Entry	Reimbursements from the Insurance Company for Garrison
1/1/2020	1.8300.6420	Legal Fees	\$712.80	FINN DIXON & HERLING	SERVICES, PPP LOAN	156458	Purchases	Assistance with the PPP loan - Loan is forgiven
4/1/2021	1.8300.6420	Legal Fees	\$176.18	FINN DIXON & HERLING	LEGAL SERVICES	158786	Purchases	Assistance with the PPP loan - Loan is forgiven
10/1/2020	1.8300.6420	Legal Fees	\$2,820.00	GARRISON, LEVIN-EPSTEIN, FITZGE	LEGAL FEES, OCT 20	3712018-00M, 100120	Purchases	Reimbursed by AW Speciality Insurance Company
12/21/2020	1.8300.6420	Legal Fees	\$7,710.00	GARRISON, LEVIN-EPSTEIN, FITZGE	LEGAL FEES, DEC 20	3712018-00M, 100120	Purchases	Reimbursed by AW Speciality Insurance Company
1/29/2021	1.8300.6420	Legal Fees	\$5,400.00	GARRISON, LEVIN-EPSTEIN, FITZGE	LEGAL SERVICES, FEB. 21	122120	Purchases	Reimbursed by AW Speciality Insurance Company
2/28/2021	1.8300.6420	Legal Fees	\$2,160.02	GARRISON, LEVIN-EPSTEIN, FITZGE	LEGAL SERVICES, MARCH 21	12921	Purchases	Reimbursed by AW Speciality Insurance Company
3/31/2021	1.8300.6420	Legal Fees	\$4,710.00	GARRISON, LEVIN-EPSTEIN, FITZGE	LEGAL SERVICES, APRIL 21	22821	Purchases	Reimbursed by AW Speciality Insurance Company
4/30/2021	1.8300.6420	Legal Fees	\$2,200.00	GARRISON, LEVIN-EPSTEIN, FITZGE	LEGAL SERVICES, MAY 21	3712018-00M, 033121	Purchases	Reimbursed by AW Speciality Insurance Company
5/28/2021	1.8300.6420	Legal Fees	\$1,020.00	GARRISON, LEVIN-EPSTEIN, FITZGE	LEGAL SERVICES, JUNE 21	3712018-00M, 043021	Purchases	Reimbursed by AW Speciality Insurance Company
6/30/2021	1.8300.6420	Legal Fees	\$1,020.00	GARRISON, LEVIN-EPSTEIN, FITZGE	LEGAL SERVICES, JULY 21	52821	Purchases	Reimbursed by AW Speciality Insurance Company
8/31/2021	1.8300.6420	Legal Fees	\$2,220.00	GARRISON, LEVIN-EPSTEIN, FITZGE	LEGAL SERVICES, OCT 20	3712018-00M, 063021	Purchases	Reimbursed by AW Speciality Insurance Company
9/30/2021	1.8300.6420	Legal Fees	\$5,940.00	GARRISON, LEVIN-EPSTEIN, FITZGE	PROFESSIONAL SVS, SEPT. 21	83121	Purchases	Reimbursed by AW Speciality Insurance Company
10/29/2020	1.8300.6420	Legal Fees	\$774.50	MURTHA CULLINA LLP	PROFESSIONAL SVS, OCT 2020	93021	Purchases	Reimbursed by AW Speciality Insurance Company
12/15/2020	1.8300.6420	Legal Fees	\$543.50	MURTHA CULLINA LLP	PROFESSIONAL SERVICES	671089	Purchases	Reimbursed by AW Speciality Insurance Company
2/17/2021	1.8300.6420	Legal Fees	\$148.50	MURTHA CULLINA LLP	PROFESSIONAL SERVICES	674423	Purchases	Reimbursed by AW Speciality Insurance Company
4/1/2021	1.8300.6420	Legal Fees	\$2,203.00	MURTHA CULLINA LLP	PROF SERVICES, JAN. 21	681674	Purchases	Reimbursed by AW Speciality Insurance Company
4/30/2021	1.8300.6420	Legal Fees	\$5,115.68	MURTHA CULLINA LLP	PROF SERVICES, MARCH 21	689048	Purchases	Reimbursed by AW Speciality Insurance Company
5/17/2021	1.8300.6420	Legal Fees	\$156.00	MURTHA CULLINA LLP	PROF SERVICES	693086	Purchases	Reimbursed by AW Speciality Insurance Company
5/17/2021	1.8300.6420	Legal Fees	\$156.00	MURTHA CULLINA LLP	PROF SERVICES	693089	Purchases	Reimbursed by AW Speciality Insurance Company
5/17/2021	1.8300.6420	Legal Fees	\$194.00	MURTHA CULLINA LLP	PROF SERVICES	693090	Purchases	Reimbursed by AW Speciality Insurance Company
7/28/2021	1.8300.6420	Legal Fees	\$195.00	MURTHA CULLINA LLP	PROF SERVICES	693087	Purchases	Reimbursed by AW Speciality Insurance Company
7/1/2021	1.8300.6420	Legal Fees	\$165.00	MURTHA CULLINA LLP	PROFESSIONAL SERVICES	698434	Purchases	Reimbursed by AW Speciality Insurance Company
7/1/2021	1.8300.6420	Legal Fees	\$117.50	ROBINSON & COLE LLP	EMPLOYMENT COUNSELING	50300430	Purchases	Reimbursed by AW Speciality Insurance Company
7/1/2021	1.8300.6420	Legal Fees	\$175.00	ROBINSON & COLE LLP	EMPLOYMENT COUNSELING	50338687	Purchases	Reimbursed by AW Speciality Insurance Company
7/1/2021	1.8300.6420	Legal Fees	\$280.50	ROBINSON & COLE LLP	EMPLOYMENT COUNSELING	50304003	Purchases	Reimbursed by AW Speciality Insurance Company
7/1/2021	1.8300.6420	Legal Fees	\$375.00	ROBINSON & COLE LLP	EMPLOYMENT COUNSELING	50335654	Purchases	Reimbursed by AW Speciality Insurance Company
7/1/2021	1.8300.6420	Legal Fees	\$592.75	ROBINSON & COLE LLP	EMPLOYMENT COUNSELING	50317946	Purchases	Reimbursed by AW Speciality Insurance Company
9/21/2021	1.8300.6420	Legal Fees	\$600.00	ROBINSON & COLE LLP	REVIEW DOCKET, LEGAL SERVICES	50354444	Purchases	Reimbursed by AW Speciality Insurance Company
9/21/2021	1.8300.6420	Legal Fees	\$1,546.50	ROBINSON & COLE LLP	VACCINATION POLICIES, LEGAL SV	50354437	Purchases	Reimbursed by AW Speciality Insurance Company
9/21/2021	1.8300.6420	Legal Fees	\$435.00	SUMMA & RYAN PC	REAL ESTATE GROUP, LEGAL SVS	50354438	Purchases	Reimbursed by AW Speciality Insurance Company
7/12/2021	1.8300.6420	Legal Fees	\$435.00	SUMMA & RYAN PC	TELEPHONE CONF.	4825	Purchases	Reimbursed by AW Speciality Insurance Company
9/1/2021	1.8300.6420	Legal Fees	\$1,160.00	SUMMA & RYAN PC	REVIEW/EMAILS WITH JG	4853	Purchases	Reimbursed by AW Speciality Insurance Company
8/31/2021	1.8300.6420	Legal Fees	\$435.00	SUMMA & RYAN	AUG 21, AP ACCRUAL ENTRIES		Purchases	Reimbursed by AW Speciality Insurance Company
9/1/2021	1.8300.6420	Legal Fees	(\$435.00)	SUMMA & RYAN	AUG 21, AP ACCRUAL ENTRIES		Purchases	Reimbursed by AW Speciality Insurance Company
			\$21,492.43					
LEGAL FEES - HUMAN RESOURCES								
1/1/2021	1.8900.6420	Legal Fees- HR	\$5,092.64	ELZBIETA THOMAS	AGREEMENT, JAN. 2021	10121	Purchases	Discrimination Lawsuit settled - Disallow 50%
10/1/2020	1.8900.6420	Legal Fees- HR	(\$465.92)	JACKSON LEWIS	ADDITIONAL SEPT 2020 ACCRUALS		JACKSON LEWIS	Discrimination Lawsuit settled - Disallow 50%
10/1/2020	1.8900.6420	Legal Fees- HR	(\$515.84)	JACKSON LEWIS	ADDITIONAL SEPT 2020 ACCRUALS		JACKSON LEWIS	Discrimination Lawsuit settled - Disallow 50%

ELIM PARK BAPTIST HOME, INC.

DETAILED LEGAL FEES SCHEDULE

FISCAL 2021

TRX Date	Account Number	Account Description	Debit Amount	Vendor Name	Reference	Orig Doc #	Description	Comments &/or Disposition
10/1/2020	1.8900.6420	Legal Fees- HR	\$83.20	JACKSON LEWIS	ADDITIONAL SEPT 2020 ACCRUALS		JACKSON LEWIS	Discrimination Lawsuit settled - Disallow 50%
10/1/2020	1.8900.6420	Legal Fees- HR	(\$1,915.52)	JACKSON LEWIS	ADDITIONAL SEPT 2020 ACCRUALS		JACKSON LEWIS	Discrimination Lawsuit settled - Disallow 50%
10/1/2020	1.8900.6420	Legal Fees- HR	(\$554.56)	JACKSON LEWIS	ADDITIONAL SEPT 2020 ACCRUALS		JACKSON LEWIS	Discrimination Lawsuit settled - Disallow 50%
10/1/2020	1.8900.6420	Legal Fees- HR	\$83.20	JACKSON LEWIS PC	THOMAS, ELZBIETA - 3285	7337369	Purchases	Discrimination Lawsuit settled - Disallow 50%
10/1/2020	1.8900.6420	Legal Fees- HR	\$465.92	JACKSON LEWIS PC	THOMAS, ELZBIETA - 3285	7032637	Purchases	Discrimination Lawsuit settled - Disallow 50%
10/1/2020	1.8900.6420	Legal Fees- HR	\$515.84	JACKSON LEWIS PC	THOMAS, ELZBIETA - 3285	7381282	Purchases	Discrimination Lawsuit settled - Disallow 50%
10/1/2020	1.8900.6420	Legal Fees- HR	\$554.56	JACKSON LEWIS PC	THOMAS, ELZBIETA - 3285	7493047	Purchases	Discrimination Lawsuit settled - Disallow 50%
10/1/2020	1.8900.6420	Legal Fees- HR	\$1,915.52	JACKSON LEWIS PC	THOMAS, ELZBIETA - 3285	7548824	Purchases	Discrimination Lawsuit settled - Disallow 50%
11/30/2020	1.8900.6420	Legal Fees- HR	\$176.85	JACKSON LEWIS PC	PROF SERVICES, 113020	7688099	Purchases	Discrimination Lawsuit settled - Disallow 50%
1/1/2021	1.8900.6420	Legal Fees- HR	\$113.18	JACKSON LEWIS PC	SERVICES RENDERED	7620103	Purchases	Discrimination Lawsuit settled - Disallow 50%
1/25/2021	1.8900.6420	Legal Fees- HR	\$195.45	JACKSON LEWIS PC	THOMAS E. SERVICES ON 12/31/20	7704119	Purchases	Discrimination Lawsuit settled - Disallow 50%
7/1/2021	1.8900.6420	Legal Fees- HR	\$600.00	JACKSON LEWIS PC	THOMAS, E./3285/062321	7798563	Purchases	Discrimination Lawsuit settled - Disallow 50%
7/1/2021	1.8900.6420	Legal Fees- HR	\$6,259.86	JACKSON LEWIS PC	THOMAS, E. 398571	398571	Purchases	Discrimination Lawsuit settled - Disallow 50%
7/1/2021	1.8900.6420	Legal Fees- HR	\$7,233.79	JACKSON LEWIS PC	THOMAS, E. 398571	7663563	Purchases	Discrimination Lawsuit settled - Disallow 50%
1/12/2021	1.8900.6420	Legal Fees- HR	\$115.20	PURCELL, FLANAGAN, HAY & GREE	ELEANOR BRAKE	9759-001M, 011221	Purchases	Disallow all IL Related
1/12/2021	1.8900.6420	Legal Fees- HR	\$379.20	PURCELL, FLANAGAN, HAY & GREE	MARIEDITH FUENTES-ASTOR	9759-000M, 011221	Purchases	Disallow all IL Related
2/1/2021	1.8900.6420	Legal Fees- HR	\$1,052.80	PURCELL, FLANAGAN, HAY & GREE	ELEANOR BRAKE	9759-001M, 032221	Purchases	Disallow all IL Related
3/22/2021	1.8900.6420	Legal Fees- HR	\$1,622.40	PURCELL, FLANAGAN, HAY & GREE	MARIEDITH FUENTES-ASTOR	9759-000M, 032221	Purchases	Disallow all IL Related
4/9/2021	1.8900.6420	Legal Fees- HR	\$239.36	PURCELL, FLANAGAN, HAY & GREE	BRAKE, ELEANOR	9759-001M, 040921	Purchases	Disallow all IL Related
4/9/2021	1.8900.6420	Legal Fees- HR	\$387.20	PURCELL, FLANAGAN, HAY & GREE	FUENTES-ASTOR, M.	9759-000M, 040921	Purchases	Disallow all IL Related
4/30/2021	1.8900.6420	Legal Fees- HR	(\$977.60)	PURCELL, FLANAGAN, HAY & GREE	Void Open Trx	9759-000M, APRIL 21	Purchases	Disallow all IL Related
4/30/2021	1.8900.6420	Legal Fees- HR	(\$1,163.52)	PURCELL, FLANAGAN, HAY & GREE	Void Open Trx	9759-001M, APRIL 21	Purchases	Disallow all IL Related
4/30/2021	1.8900.6420	Legal Fees- HR	\$977.60	PURCELL, FLANAGAN, HAY & GREE	FUENTES-ASTOR, M. 043021	9759-001M, APRIL 21	Purchases	Disallow all IL Related
4/30/2021	1.8900.6420	Legal Fees- HR	\$1,163.52	PURCELL, FLANAGAN, HAY & GREE	BRAKE, E. 043021	9759-001M, APRIL 21	Purchases	Disallow all IL Related
5/12/2021	1.8900.6420	Legal Fees- HR	\$590.40	PURCELL, FLANAGAN, HAY & GREE	FUENTES-ASTOR, M. APRIL 21	9759-000M, 051221	Purchases	Disallow all IL Related
5/12/2021	1.8900.6420	Legal Fees- HR	\$924.16	PURCELL, FLANAGAN, HAY & GREE	ASTOR-FUENTES, M. MAY 21	9759-000M, 051221	Purchases	Disallow all IL Related
6/11/2021	1.8900.6420	Legal Fees- HR	\$199.04	PURCELL, FLANAGAN, HAY & GREE	BRAKE, E. APRIL 21	9759-001M, 051221	Purchases	Disallow all IL Related
6/11/2021	1.8900.6420	Legal Fees- HR	\$496.00	PURCELL, FLANAGAN, HAY & GREE	BRAKE, E. MAY 21	9759-001M, 061121	Purchases	Disallow all IL Related
8/1/2021	1.8900.6420	Legal Fees- HR	\$403.00	PURCELL, FLANAGAN, HAY & GREE	FURNITES-ASTOR, 071921	9759-001M, 080121	Purchases	Disallow all IL Related
9/24/2021	1.8900.6420	Legal Fees- HR	(\$403.00)	PURCELL, FLANAGAN, HAY & GREE	Void Open Trx	9759-001M, 080121	Purchases	Disallow all IL Related
1/1/2021	1.8900.6420	Legal Fees- HR	\$7,314.72	SABATINI AND ASSOCIATES, LLC	THOMAS, ELZBIETA SETTLEMENT	10121	Purchases	Discrimination Lawsuit settled - Disallow 50%
10/30/2020	1.8900.6420	Legal Fees- HR	\$649.60	SUMMA & RYAN	ACCRUALS, OCT 2020		SUMMA & RYAN	Offset
11/30/2020	1.8900.6420	Legal Fees- HR	\$649.60	SUMMA & RYAN	ACCRUALS, NOV. 20		SUMMA & RYAN	Offset
12/1/2020	1.8900.6420	Legal Fees- HR	(\$649.60)	SUMMA & RYAN	ACCRUALS, NOV. 20		SUMMA & RYAN	Offset
1/31/2021	1.8900.6420	Legal Fees- HR	\$417.60	SUMMA & RYAN	JAN 2021 ACCRUALS		SUMMA & RYAN	Offset
2/1/2021	1.8900.6420	Legal Fees- HR	(\$417.60)	SUMMA & RYAN	JAN 2021 ACCRUALS		SUMMA & RYAN	Offset
6/30/2021	1.8900.6420	Legal Fees- HR	\$362.50	SUMMA & RYAN	RECORD AP ACCRUALS, JUNE 21		SUMMA & RYAN	Offset
7/1/2021	1.8900.6420	Legal Fees- HR	(\$362.50)	SUMMA & RYAN	RECORD AP ACCRUALS, JUNE 21		SUMMA & RYAN	Offset
9/30/2021	1.8900.6420	Legal Fees- HR	(\$649.60)	SUMMA & RYAN	Back Out Journal Entry 82736		SUMMA & RYAN	Offset
12/16/2020	1.8900.6420	Legal Fees- HR	\$145.00	SUMMA & RYAN PC	CONF WITH BB/CW	4668	Purchases	Handbook related questions
12/31/2020	1.8900.6420	Legal Fees- HR	\$417.60	SUMMA & RYAN PC	TELEPHONE CONF W/ HR	4683	Purchases	HR related questions
3/9/2021	1.8900.6420	Legal Fees- HR	\$881.60	SUMMA & RYAN PC	EMAIL/TELEPHONE, MARCH 21	4725	Purchases	Severance Document
4/13/2021	1.8900.6420	Legal Fees- HR	\$1,345.60	SUMMA & RYAN PC	TELEPHONE CONF, HR	4748	Purchases	Severance Document
5/12/2021	1.8900.6420	Legal Fees- HR	\$362.50	SUMMA & RYAN PC	TELE CONF. WITH HR/FMLA	4772	Purchases	EEO & FMLA questions
9/12/2021	1.8900.6420	Legal Fees- HR	\$290.00	SUMMA & RYAN PC	TELE CONF. DRUG TESTING	4876	Purchases	Drug testing question
			\$36,434.55					
			\$57,926.98					
GRAND TOTAL LEGAL FEES FYE 2021								

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

FISCAL 2021

TRX Date	Account Number	Account Description	Debit Amount	Vendor Name	Reference	Orig Doc #	Description	Comments &/or Disposition
Subtotals By Vendor:								
		(\$29,385.00)			Legal Fees Disallowances:			
	Allied World Insurance Co.				Garrison, Levin-Epstein ...	D & O Litigation	\$35,010.02	
		\$888.98			Less: Reimbursement from Allied World Insurance of Garrison, Levin-Epstein .. legal fees re D & O litigation.	D & O Litigation	(\$29,385.00)	
	Finn Dixon & Herling				Murtha Cullina LLP	Collection Matters	\$9,337.68	
	Garrison, Levin-Epstein ...	\$35,010.02				Real Estate Matter-Should Not Have Been Paid	\$1,546.50	
	Jackson Lewis PC	\$14,579.13			Robinson & Cole LLP	Employee Discrimination Suit Settled-50% Disallow	\$7,289.57	
	Murtha Cullina LLP	\$9,651.18			Jackson Lewis PC	Employee Discrimination Suit Settled-50% Disallow	\$2,546.32	
	Robinson & Cole LLP	\$3,732.25			Elzbieta Thomas (Settlement-Empl)	Employee Discrimination Suit Settled-50% Disallow	\$3,657.36	
	Summa & Ryan PC	\$5,037.30			Sabatini And Associates, LLC	Indep. Living Related-Disallow 100%	\$6,005.76	
	Purcell, Flanagan, Hay & Greene, P.A.	\$6,005.76			Purcell, Flanagan, Hay & Greene, P.A.		\$36,008.21	
	Sabatini And Associates, LLC	\$7,314.72						
	Elzbieta Thomas (Settlement-Empl)	\$5,092.64						
	TOTAL	\$57,926.98						

Schedule of Resident Statistics

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2021						Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	Residential Care Home		
		Total CCNH Level	Total RHNS Level	Total Residential Care Home	Total CCNH				
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period		132	90	42	132	90	42		
B. On last day of THIS report period		132	90	42	132	90	42		
2. Number of Residents									
A. As of midnight of PREVIOUS report period		115	74	41	115	74	41		
B. As of midnight of THIS report period		107	73	34	107	73	34		
3. Total Number of Days Care Provided During Period									
A. Medicare		5,003	5,003		3,961	3,961			
B. Medicaid (Conn.)		12,802	12,802		9,326	9,326			
C. Medicaid (other states)									
D. Private Pay		3,684	3,228	456	2,606	2,364	242		
E. State SSI for RCH		12,857		12,857	9,939		9,939		
F. Other (Specify) Managed Care, Hospice		3,855	3,855		2,919	2,919			
G. Total Care Days During Period (3A thru F)		38,201	24,888	13,313	28,751	18,570	10,181		
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)		38,201	24,888	13,313	28,751	18,570	10,181	3,132	

Schedule of Resident Statistics (Cont'd)

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	Residential Care Home (3)	Lost			Gained			CCNH	RHNS	Residential Care Home	
				(1)	(2)	(3)	(1)	(2)	(3)				

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

Change in Resident Days	CCNH	RHNS	Residential Care Home
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR
No. of Residents	11		31		31		3	31	
Per Diem Rate									
a. One bed rm.	Various PPS		309.95		580.00		195.00	148.41	
b. Two bed rms.	Various PPS		309.95		550.00		170.00	148.41	
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	6,673	6,673		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	22,708	22,708		
D. Total Physical Therapy Treatments	29,381	29,381		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	215	215		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,424	1,424		
D. Total Speech Therapy Treatments	1,639	1,639		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	1,950	1,950		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	22,275	22,275		
D. Total Occupational Therapy Treatments	24,225	24,225		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Elim Park Baptist Home, Inc.	666c	9/30/2021	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	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	155,478	1,270			83,167	680
2. Administrator(s) (Complete also Sec. III of Schedule A1)	98,181	1,270			52,519	680
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	489,538	15,811			326,651	9,951
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	255,059	15,968			136,436	8,542
6. Housekeeping Service						
a. Head Housekeeper	12,318	407			5,393	178
b. Other Housekeeping Workers	174,955	10,786			76,605	4,723
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	21,709	475			9,505	208
b. Other Maintenance Workers	63,552	2,824			27,826	1,237
8. Laundry Service						
a. Supervisor	18,665	509			9,963	271
b. Other Laundry Workers	22,012	1,711			11,748	913
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	39,671	635			21,221	340
b. Other Accountants	133,974	4,673			71,665	2,500
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	113,201	1,583			15,034	210
b. RN						
1. Direct Care	1,139,652	24,664				
2. Administrative**	503,106	9,184			1,723	379
c. LPN						
1. Direct Care	613,658	18,268			80,287	2,571
2. Administrative**						
d. Aides and Attendants	1,339,303	66,010			262,989	11,897
e. Physical Therapists	470,175	12,234				
f. Speech Therapists	72,871	1,278				
g. Occupational Therapists	407,764	11,005				
h. Recreation Workers	97,093	5,211			51,937	2,788
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	69,963	2,142			37,425	1,146
n. Marketing	5,743	132			3,072	70
o. Other (Specify)						
See Attached Schedule	2,096	90			1,122	48
<i>A-13. Total Salary Expenditures</i>	6,319,737	208,138			1,286,288	49,332

* 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		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Wages- Director- Christian Ministries - disallowed p 28 (Attachm	\$ 517	40	\$ -	-	\$ 277	21
Wages - Director- Volunteer	\$ 1,579	50			\$ 845	27
Total	\$ 2,096	90	\$ -	-	\$ 1,122	48

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Purchased Services - Respiratory Assessments Nsg	\$ 263	5			\$ -	
Purchased Services - Management-Therapy (See Detail Attac	\$ 111,349	1,260				
Purchased Services- Christian Ministries	\$ 474	4			\$ 253	2
Total	\$ 112,086	1,269	\$ -	-	\$ 253	2

								Attachment Page 10a	
Medicaid Provider #6668 & 1500H FYE 9/30/2021									
Attachment To Page 10a re Schedule Of Other Fees (Page 13) October 1, 2020 Through September 30, 2021									
	TOTAL PURCH. SERVICES-THERAPY COST	TOTAL PURCH. SERVICES-THERAPY HOURS	ALLOCATION FACTOR	ALLOCATED PURCH. SERVICES-THERAPY COST	ALLOCATED PURCH. SERVICES-THERAPY HOURS				
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Physical Therapy	\$111,349	1,260	x 29,381 / 55,245 =	\$59,219	670				
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Occupational Therapy	\$111,349	1,260	x 24,225 / 55,245 =	\$48,827	553				
Portion Of "Purchased Services-Therapy" Costs & Hours Allocated To Speech Therapy	\$111,349	1,260	x 1,639 / 55,245 =	\$3,303	37				
TOTAL				\$111,349	1,260				
NOTE: Allocation factors above are based on percentage of respective Physical Therapy units, Occupational Therapy units, or Speech Therapy units .. to Total Therapy Units.									

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

Name of Facility	License No.		Report for Year Ended		Page	of			
	666c		9/30/2021				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							
Section I - Operators/Owners									
Brian Bedard	93,104		Non-discrim. except for life insurance	Asst. Administrator - Management of facility	975	A4	Elim Park Place, 150 Cook Hill Road, Cheshire, CT	975	145,208
Zell Gaston	62,374		Non-discrim. except for life insurance	Chief Financial Officer	975	A4	Elim Park Place, 150 Cook Hill Road, Cheshire, CT	975	96,613
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).									

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed) Elim Park Baptist Home, Inc.		License No. 666c		Report for Year Ended 9/30/2021		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS							
Section III - Administrators***									
John Sweeney	98,181		Non-discrim. except for life insurance	Administrator - Management of facility	1,950	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Elim Park Baptist Home, Inc.	666c	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	4,707	440				
3. Pharmacist	13,126	215				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	263	4				
b. Other						
6. Social Worker						
7. Recreation Worker	404	4			216	2
8. Physicians						
a. Medical Director (entire facility)	41,250	104				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	237,507	2,651				
2. Administrative***						
b. LPN						
1. Direct Care	153,172	3,096				
2. Administrative***						
c. Aides	24,808	888				
d. Other						
12. Other (Specify) See Attached Schedule	112,086	1,269			253	2
B-13 Total Fees Paid in Lieu of Salaries	587,323	8,671			469	4

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Wages- Director- Christian Ministries - disallowed p 28 (Attachm	\$ 517	40	\$ -	-	\$ 277	21
Wages - Director- Volunteer	\$ 1,579	50			\$ 845	27
Total	\$ 2,096	90	\$ -	-	\$ 1,122	48

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Purchased Services - Respiratory Assessments Nsg	\$ 263	5			\$ -	
Purchased Services - Management-Therapy (See Detail Attac	\$ 111,349	1,260				
Purchased Services- Christian Ministries	\$ 474	4			\$ 253	2
Total	\$ 112,086	1,269	\$ -	-	\$ 253	2

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

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
MARTHA A KURILEC	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
TIFFANY TRAN	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
ADEDAYO O ADETOLA	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
MARK KAPLAN	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
DAVID BUGNACKI	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
RAYMOND BUGNACKI	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
RICHARD A DAGENAIS	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
LARRY BATTER	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
ANGELO FRANCO	Recreation - Music Program	<input type="radio"/>	<input checked="" type="radio"/>		
ACCESS CAPITAL INC	Agency Nurses and Aides	<input type="radio"/>	<input checked="" type="radio"/>		
COMPLETE STAFFING SOLUTIONS	Agency Nurses and Aides	<input type="radio"/>	<input checked="" type="radio"/>		
KEY PERSONNEL	Agency Nurses and Aides	<input type="radio"/>	<input checked="" type="radio"/>		
VICTOR ARDUINI	Agency Nurses and Aides	<input type="radio"/>	<input checked="" type="radio"/>		
JOAN RADOCCIO	Agency Nurses and Aides	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2021	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 217,429	180,659		36,770
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 14,092	11,709		2,383
4. Social Security (F.I.C.A.)	\$ 534,160	443,826		90,334
5. Health Insurance	\$ 672,728	558,960		113,768
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 14,356	11,928		2,428
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 232,880	193,497		39,383
8. Uniform Allowance	\$ 9,773	8,120		1,653
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*	\$ 201,292	177,580		23,712
d. Accounting and Auditing	\$ 60,032	39,111		20,921
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 57,927	37,740		20,187
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 31,182	20,315		10,867
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 28,565	18,610		9,955
2. Cellular Phones	\$ 9,692	6,314		3,378
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$			
Subtotal	\$ 2,084,108	1,708,369		375,739

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2021		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<i>Subtotals Brought Forward:</i>	2,084,108	1,708,369		375,739	
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 28	18		10	
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 29,522	19,234		10,288	
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$ 14,951	9,741		5,210	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 1,730	1,127		603	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 53,580	34,907		18,673	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 58,951	38,407		20,544	
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	\$ 3,118	2,031		1,087	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 18,159	11,831		6,328	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 589	384		205	
9. Subscriptions	\$ 1,244	810		434	
10. Contributions*** See Attached Schedule	\$ 253,225	164,976		88,249	
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 116,361	75,810		40,551	
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 352,248	229,000		123,248	
<i>C-14 Total Administrative & General Expenditures</i>	\$ 2,987,814	2,296,645		691,169	

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Residential Care Home
	\$ -	\$ -	\$ -
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Marketing - Advertising Other/Public Relations - disallowed on p. 28	\$ 20,086	\$ -	\$ 10,744
Marketing - Admissions Expense (Non-Wages)- disallowed on p. 28	\$ 18,321		\$ 9,800
Total Other Advertising	\$ 38,407	\$ -	\$ 20,544

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
AICPA - disallowed p. 28 (Attachment)	\$ 204	\$ -	\$ 109
CAHCF	\$ 4,230		\$ 2,262
CTCPA - disallowed p. 28 (Attachment)	\$ 91		\$ 48
Leading Age	\$ 6,720		\$ 3,595
American Healthcare Association	\$ 586		\$ 314
Total Dues	\$ 11,831	\$ -	\$ 6,328

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
Cheshire, CT Police & Fire Department Donations	\$ 127,042	\$ -	\$ 67,958
Donation to Mary Melby Fund	\$ 29,317		\$ 15,683
Donation to Employee Emergency Fund	\$ 4,170		\$ 2,230
Donation to Employee Scholarships	\$ 4,170		\$ 2,230
Charitable Contributions to (2) employees	\$ 277		\$ 148
Total Contributions	\$ 164,976	\$ -	\$ 88,249

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Purchased Services Nursing Admin - OnShift Scheduling Software	\$ 5,160		\$ 2,760
Employee Physicals & Other - Pre Placement Physicals (disallowed on p. 2)	\$ 2,139		\$ 1,144
Volunteer Recognition - disallowed p. 28 (Attachment)	\$ 117		\$ 63
Professional Fees	\$ 34,376		\$ 18,388
Licenses	\$ 398		\$ 967
Miscellaneous - Finance (disallowed on p. 28)	\$ 1,041		\$ 557
Bank & Credit Card Fees - payment processing, check orders, stop payme	\$ 33,857		\$ 18,110
Miscellaneous - Administration (Disallow)	\$ 43,479		\$ 23,258
Miscellaneous - IT (disallowed on p. 28)	\$ 5		\$ 2
Alliance-CALTC - disallowed p. 28 (Attachment)	\$ 652		\$ 348
Insurance Directors & Officers	\$ 18,439		\$ 9,864
Other - Nursing	\$ 2,876		\$ 1,539
Purchased Services - Admissions - disallowed p. 28 (Attachment)	\$ 6,666		\$ 3,565
Telephone (Internet Services)	\$ 6,802		\$ 3,639
Other - Admissions - Reprax & Vendormate - disallowed p. 28 (Attachme	\$ 476		\$ 254
Discounts Taken	\$ (1,452)		\$ (777)
Purchased Services - Administration	\$ 11,407		\$ 6,102
Purchased Services - Finance	\$ 39,616		\$ 21,192
Purchased Services - Volunteer	\$ -		\$ -
Purchased Services - IT	\$ 2,423		\$ 1,296
Purchased Services - HR	\$ 8,551		\$ 4,574
Employee Background Check	\$ 9,995		\$ 5,346
Miscellaneous - HR - disallowed p. 28 (Attachment)	\$ 1,977		\$ 1,057
Total Other Administrative and General	\$ 229,000	\$ -	\$ 123,248

Schedule C-1 - Management Services*

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Sodexo, P.O. Box 360170, Pittsburgh, PA 15251-6170	213,785	Dietary Staff Management, Support, Training, Food Purchase, Quality Assurance, Quantity Discount	Page 18, Line 2b
HealthPRO Management Services, Spectrum Acquisitions, LLC SNF PO Box 69268 Baltimore, MD 212649268	111,349	Therapy Staff Management, Support, Training & Other Therapy Administrative Functions	Page 13, Line B. 12

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

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

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2021		Page 18	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 242,253	157,828			84,425
2.	Non-Food Supplies	\$ 29,867	19,458			10,409
3.	Other (<i>Specify</i>) _____ Dietary Services To Departments	\$ 3,713	2,419			1,294
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 213,785	139,281			74,504
c. Other (<i>Specify</i>) _____ Support Fees		\$ 26,121	17,018			9,103
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 515,739	336,004			179,735
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F.	Resident Meals: Total no. of meals served per day:*	314	205			109
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)				P 30 IV1	
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost. \$2,462		
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 Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2021	Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home
3. Laundry					
a. In-House Processing*	Lbs.	4,680	3,051		1,629
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. \$	726	473		253
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	60,512	39,454		21,058
c. Other (Specify) Chemicals, Misc. Supplies	\$	10,769	7,021		3,748
3D. Total Laundry Expenditures (3a + b + c)	\$	72,007	46,948		25,059
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Elim Park Baptist Home, Inc.		666c	9/30/2021		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel	49,191	34,706		14,485
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	32,194	22,390		9,804
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>) Floor Cleaning, Small Equipment, Supplies		\$ 5,488	3,817		1,671
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 37,682	26,207		11,475
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from PHARMERICA	\$	300,058	300,058		
b.	Medicine Cabinet Drugs	\$	16,619	16,619		
c.	Medical and Therapeutic Supplies	\$	(1,594)	(1,594)		
d.	Ambulance/Limousine***	\$	6,756	6,756		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	18,815	18,815		
f.	X-rays and Related Radiological Procedures***	\$	32,966	32,966		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	37,438	37,438		
i.	Recreation	\$	37,509	24,437		13,072
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	224,655	217,690		6,965
5M.	Total Resident Care Expenditures (5a - 5j)	\$	673,222	653,185		20,037

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Residential Care Home
Supplies - Short Term	\$ 81,963		
Supplies - Short Term - wound vac - disallowed p. 29	\$ 1,743		
Equipment Rental - Short Term - wound vac - disallowed p. 29	\$ 3,553		
Equipment Rental - Short Term - Air Mattresses - disallowed p. 29	\$ 902		
Supplies - Long Term	\$ 111,155		
Supplies - RCH - disallowed \$642 p. 29			\$ 3,680
Supplies (Non-Medical)- Nsg	\$ 684		\$ 386
Small Equipment Purchased- Nsg	\$ 5,351		\$ 2,862
Purchased Services - Therapy - disallowed p. 29	\$ 5,040		
Supplies- Therapy - disallowed p. 29	\$ 7,221		\$ -
Other - Therapy - disallowed p. 29	\$ 78		\$ 37
Total Other Resident Care	\$ 217,690	\$ -	\$ 6,965

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

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2021	Total Cost/Page Ref.***				Page of 21 37
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	Residential Care Home	Pg	Line
Sodexo	Pittsburgh, PA 15251-6170	None	Dietary Purchased Services	139,281		74,504	18	2b
Whalley Computer Associates	Brattleboro, VT 05302-1292	None	Computer Services	20,230		10,821	16	1m11
Kronos Saashr Inc.	PO Box 744724 Atlanta, GA 30374	None	Payroll Services	9,222		4,933	16	1m11
Cox Communications	P.O. Box 182656, Columbus, OH 43218	None	Cable TV	18,628		9,964	20	2i
Intellitec Solutions LLC	Suite 100, Newark, DE 19713	None	Computer Services	11,812		6,318	16	1m13
Point Click Care	PO Box 674802 Detroit, MI, 48267	None	Computer Services	29,758		15,918	16	1m13
A/R Solutions LLC	P.O. BOX 592 Wallingford, CT 06492	None	Accounts Receivable Consulting	10,673		5,709	16	1m13
Konica Minolta Premier Finance	Philadelphia, PA 19176-0239	None	Repair & Maintenance Of Copiers	15,432		8,255	22	6e
Celtic Consulting LLC	SUITE 308, Torrington, CT 06790	None	Accounts Receivable Consulting	13,437		7,188	16	1m13
Procaire, LLC	P. O. Box 801 Tolland, CT 06084	None	Oxygen Rental	21,448			20	5.e.2
NOA Diagnostic Of NY LLC	150 Syosset, NY 11791-4462	None	X Ray Services	29,696			20	5f
Griffin Hospital	130 Division St., Derby, CT 06418	None	Laboratory Services	34,829			20	5h
CWPM, LLC	415, Plainville, CT 06062	None	Trash Removal	11,794		5,164	22	6a
Unitex Textile Rental Service	Parkway Mount Vernon, NY 10550	None	Laundry Services	54,844		5,668	19	4b

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2021			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 167,171	116,265			50,906	
b. Heat	\$ 59,221	46,389			12,832	
c. Light & Power	\$ 134,435	116,503			17,932	
d. Water	\$ 56,012	48,769			7,243	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 25,525	16,629			8,896	
f. Other (<i>itemize</i>)	\$ 3,047	2,134			913	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 445,411	346,689			98,722	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 15,920	11,072			4,848	
b. Building & Building Improvements	\$ 325,327	231,580			93,747	
c. Non-Movable Equipment	\$ 80,948	56,298			24,650	
d. Movable Equipment	\$ 144,786	106,614			38,172	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 566,981	405,564			161,417	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 6,656	4,336			2,320	
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 6,656	4,336			2,320	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 573,637	409,900			163,737	

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Residential Care Home
Purchased Services - Grounds- Maint	\$ 2,125		\$ 930
Purchased Services-Grounds-Snowplowing	\$ 182		\$ 79
Equipment Repair & Maintenance- Nsg	\$ 38		\$ 17
Purchased Services-HCC Recreation	\$ (211)		\$ (113)
Total Other Repairs and Maintenance	\$ 2,134	\$ -	\$ 913

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

Depreciation Schedule

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2021				Page 23	of 37		
Property Item	Is a mileage logbook maintained?	Date of Acquisition	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			673,770		673,770	556,964		4-20 yrs	15,920	
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)			3,546							
A-4. Subtotal										15,920
B. Building and Building Improvements										
1. Acquired prior to this report period			13,923,320		13,923,320	11,467,861		5-25 yrs	313,792	
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)			235,475						11,535	
B-4. Subtotal										325,327
C. Non-Movable Equipment										
1. Acquired prior to this report period			1,465,592		1,465,592	907,297		5-25 yrs	76,999	
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)			94,680						3,949	
C-4. Subtotal										80,948
D. Movable Equipment										
1. Motor Vehicles (Specify name, model and year of each vehicle)										
a. See Attached Schedule	Yes		158,306		158,306	109,966	S/L	4-10 yrs	23,062	
b.										
c.										
d.										
2. Movable Equipment										
a. Acquired prior to this report period			4,500,038		4,500,038	3,715,048	S/L	3-20 yrs	108,416	
b. Disposals (attach schedule)										
c. Acquired during this report period (attach schedule)			243,779						13,308	
D-3. Subtotal										144,786
E. Total Depreciation										566,981

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/28/2021	RCH PATIO RENOVATION PROJECT - PAVER STONES *	\$ 3,546	10	\$ -
	*No depr'n recorded on RCH Patio Renov.-"Catch-Up Adj in fiscal 2022.			
Total additions for Land Improvements		\$ 3,546		\$ - *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/14/2021	RENOVATION- "FLOORING, PAINTING" RCH UNIT #211	\$ 4,205	10	\$ 210
1/14/2021	RENOVATION-"FLOORING, PAINTING" RCH UNIT #212	\$ 4,435	10	\$ 222
1/14/2021	RCH COMMON AREA/HALLWAY RENOVATION "FLOORING,	\$ 15,220	10	\$ 761
1/14/2021	RCH DINING ROOM-WALL DESIGNS, FLOORING	\$ 19,911	10	\$ 996
3/9/2021	RENOVATION-"FLOORING, PAINTING" RCH UNIT #206	\$ 2,305	5	\$ 231
3/31/2021	RCH COMMON AREA/HALLWAY RENOVATION	\$ 9,796	5	\$ 980
3/1/2021	RCH DINING RENOV-REMOVE FLOOR TILES	\$ 11,500	15	\$ 383
3/8/2021	NEW FLOORING-RCH UNIT #203	\$ 2,840	5	\$ 284
7/29/2021	HC ROOF REPAIR-ENTRY WAY	\$ 25,553	15	\$ 852
8/31/2021	RENOVATION-HC BATHROOMS	\$ 60,111	15	\$ 2,004
8/4/2021	HC DINING RENOV-FLOORING, PAINT	\$ 25,653	5	\$ 2,565
8/1/2021	NEW FLOORING-HC UNIT #236	\$ 1,105	5	\$ 110
8/1/2021	NEW FLOORING-HC UNIT # 213	\$ 2,727	5	\$ 273
9/29/2021	HC ROOMS RENOV.- INSTALL. NEW SHOWEERS, BATHROOM	\$ 49,967	15	\$ 1,666
	Miscellaneous Reconciling Adjustment to Detail	\$ 148		\$ -
Total additions for Building Improvements		\$ 235,475		\$ 11,535 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2020	PINES, REPLACE DOOR ALARMS	\$ 5,420	15	\$ 181
2/9/2021	HC BASEMENT-SPRINKLER REPLACEMENT	\$ 8,110	15	\$ 270
3/31/2021	HC RTV AIR PUIIFIERS	\$ 2,475	10	\$ 124
4/30/2021	RCH DINING-STEEL TABLES	\$ 9,150	15	\$ 305
6/8/2021	HC HEAT PUMP	\$ 7,365	10	\$ 368
6/30/2021	FIRE ALARMS, 50% DOWN	\$ 9,500	15	\$ 317
7/12/2021	RCH PATIO RENOVATION PROJECT-NEW AWNING	\$ 14,950	15	\$ 498
8/10/2021	HC BASEMENT-TRANSFER SWITCH	\$ 3,800	10	\$ 190
8/17/2021	HC BATHROOMS-MIRRORS	\$ 2,521	10	\$ 126
9/15/2021	HC EAST DUCT SMOKE DET	\$ 3,500	10	\$ 175
9/30/2021	HC FIRE ALARM SYSTEM	\$ 27,890	10	\$ 1,394
Total additions for Non-Movable Equipment		\$ 94,680		\$ 3,949 *

Deletions:			
Total deletions for Non-Movable Equipment		\$ -	\$ -

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/28/2020	HC SCALE	\$ 1,494	10	\$ 75
10/31/2020	RTV UTILITY EQUIPMENT	\$ 4,072	10	\$ 204
10/31/2020	REHAB, LAPTOPS	\$ 3,140	5	\$ 314
10/31/2020	NSG, MATTRESS	\$ 2,562	10	\$ 128
10/31/2020	SCALE WHEELCHAIR	\$ 4,532	10	\$ 227
12/2/2020	HEALTHCARE SLING	\$ 1,007	10	\$ 50
12/31/2020	AIR SANITIZERS	\$ 3,291	10	\$ 165
12/31/2020	NEGATIVE AIR MACHINE	\$ 2,394	10	\$ 120
12/31/2020	NURSING, AIR PURIFIER	\$ 1,100	10	\$ 55
1/31/2021	ULTRASOUND BLADDER SCANNER	\$ 2,246	10	\$ 112
1/31/2021	NSG BEDS - EQUIP10HC	\$ 14,088	10	\$ 704
1/31/2021	6 NURSING MONITORS W/STANDS	\$ 16,429	10	\$ 821
1/31/2021	NURSING, PUMP	\$ 1,155	10	\$ 58
2/1/2021	RCH DINING-ROOM DESIGN SERVICES, INCL. ARM CHAIRS,	\$ 22,428	10	\$ 1,121
2/4/2021	HEALTHCARE DOOR	\$ 2,955	10	\$ 148
3/31/2021	HC SALON-TV, HAIR DRYER, TROLLEY CARTS	\$ 1,099	10	\$ 55
3/31/2021	UPGRADE LOCKS ON NORTH	\$ 2,385	10	\$ 119
6/30/2021	WATER HEATER RPRS	\$ 6,450	10	\$ 323
6/30/2021	SOCIAL SVCS DIRECTOR COMPUTER	\$ 1,709	5	\$ 171
7/31/2021	LAPTOP - REHAB	\$ 9,990	5	\$ 999
8/31/2021	HC FURNITURE, DRESSERS, RAILS	\$ 101,827	10	\$ 5,091
8/31/2021	NURSING, WIRE HAMPER	\$ 1,096	10	\$ 55
9/30/2021	HC ROOMS - CHAIRS	\$ 27,167	10	\$ 1,358
9/30/2021	HC BATHROOMS	\$ 1,624	10	\$ 81
9/30/2021	FINANCE COMPUTERS	\$ 6,400	5	\$ 640
9/30/2021	CHRISTMAS DECORATIONS-SNOWFLAKES WITH LIGHT POL	\$ 1,141	5	\$ 114
	To adjust page 23 to balance sheet, rounding	-1		
Total additions for Movable Equipment		\$ 243,779		\$ 13,308
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**Medicaid Provider #6668 & 1500H
FYE 9/30/2021**

**Rollforward of Motor Vehicles Cost & Accumulated Depreciation
From October 1, 2020 Through September 30, 2021**

Movable Equipment-Motor vehicles (specify name, model, and year of each vehicles)	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost	Less Salvage Value	Cost to be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation For This Year
	Yes	No	Month	Year							
	Existing Motor Vehicles As Of Beginning Of Report Period, October 1, 2020:										
2010 Dodge Wheelchair Van	Yes		06	2010	33,290		33,290	33,290	S/L	4 yrs	-
Side Step Rail for Wheelchair Van	Yes		07	2010	970		970	970	S/L	4 yrs	-
Sander For 2008 Ford Pick-Up	Yes		10	2011	195		195	146	S/L	10 yrs	19
2011 Buick Regal (In Kind Donation)	Yes		6	2015	18,450		18,450	18,450	S/L	4 yrs	-
Eagle Auto Body Ford E250 Van	Yes		1	2017	2,998		2,998	1,299	S/L	5 yrs	600
Wheelchair Van	Yes		6	2017	25,265		25,265	15,791	S/L	4 yrs	3,158
2018 Honda CR-V Touring	Yes		12	2017	16,387		16,387	6,146	S/L	4 yrs	4,097
Sullivan Honda-Deposit Vehicle	Yes		12	2017	245		245	92	S/L	4 yrs	61
2018 Ford 350 Pickup-Black	Yes		11	2018	31,464		31,464	3,933	S/L	4 yrs	7,261
2018 Ford 350 Pickup-Black	Yes		11	2018	29,043		29,043	3,630	S/L	4 yrs	7,866
Rounding								(1)			
Total Existing Motor Vehicles As Of October 1, 2020					158,306		158,306	83,746			23,062
Acquisitions Of Motor Vehicles During Report Period Ended September 30, 2021:											
Motor Vehicles Acquired During Report Period					-		-	-			-
Disposals Of Motor Vehicles During Report Period Ended September 30, 2021:											
Motor Vehicles Disposed Of During Report Period					-		-	-			-
Total Cost & Accumulated Depreciation For Vehicles For Cost Report Year Ended September 30, 2021					158,306		158,306	83,746			23,062

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

Amortization Schedule*

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c		Report for Year Ended 9/30/2021		Page 24	of 37			
	Date of Acquisition Month Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %	Amortization for This Year
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Key Bank-C.O.I. - Tax Exempt	12	2012	10 Years	66,556	51,777	A	10.0%	6,656	
2.									
3.									
B-4. Subtotal									6,656
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									6,656

* 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.

Elim Park Baptist Home, Inc.
 LIC #- 666C - 113RH - 1500HA
 Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
 FYE 9/30/2021

Refinanced 1990 Bonds with 1998 Series - Allocation of Interest Expense

Interest Expense Disallowance Calculation for the 1990 Series Bonds

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

Allocation of COI and related Amortization Expense

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

Original 1990 Series Bonds

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

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

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

Allocation of the remaining 1990 Series Bonds

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

1998 Series Bonds

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

1998 Series Bonds

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

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

2012A Series Bonds (Tax-Exempt)

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

2012A Series Bonds (Tax-Exempt)

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

First Niagara Bank Loan (Taxable)

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

Key Bank Loan (Taxable)

Total Key Bank Loan COI	0.00
EPBH - 88% (see NOTE below)	-
EPP - 12% (see NOTE below)	-
 Key Bank Loan	
FYE 2019 COI Expense	0.00
EPBH - 88% (see NOTE below)	-
EPP - 12% (see NOTE below)	-

Elim Park Baptist Home, Inc.
LIC #- 666C - 113RH - 1500HA
Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
FYE 9/30/2021

Calculation of Interest Expense Allowed

Consolidated Interest Expense on 2012A Series Bonds (Tax-Exempt)	416,657.80
Percentage Allocated to Home	18%
Interest Expense on FNB Bond Debt for FYE 2019 Per General Ledger	<u>\$ 74,998.40</u>
Consolidated Interest Expense on First Niagara Bank Loan (Taxable)	3,075.68 *
Percentage Allocated to Home	88%
Interest Expense on FNB Loan Debt for FYE 2019 Per General Ledger	<u>\$ 2,706.60</u>
* Key Bank Taxable loan was paid off in November 2018.	
Grand Total Interest Expense for FYE 2019 Allocated To Home	77,705.00
Percentage Disallowed	29.31%
Amount Disallowed	<u>22,775.34</u>
TOTAL ALLOWABLE	<u>54,929.67</u>
Total Interest Expense Allowed	54,929.67
Interest Expense Reported in General Ledger	63,575.70
Interest Expense Disallowance	<u>(8,646.03)</u>

Calculation of COI Expense Allowed

<u>2012A Series Bonds (Tax-Exempt)</u>	6,655.68
<u>First Niagara Bank Loan (Taxable)</u>	-
Total COI Expense-FYE 2021	<u>6,655.68</u>

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

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

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2021	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		Various (1957-1986)			
2. Date Structure Completed		Various (1957-2002)			
3. If NOT Original Owner, Date of Purchase		N/A			
4. Date of Initial Licensure		07/01/76			
5. Total Licensed Bed Capacity		132			
6. Square Footage		42,220			
7. Acquisition Cost					
a. Land		37,500			
b. Building		633,575			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		See attached sched			
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

**Elim Park Baptist Home, Inc.
Medicaid Provider #6668 & 1500H
FYE 9/30/21**

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

On December 21, 2012, Elim Park Baptist Home refinanced its Connecticut Development Authority (CDA) 1998A and 2003 Series bonds through Connecticut Innovations, Inc. (CII) 2012A Series bonds. The new bonds have a variable interest rate that is fixed at 3.070% through the use of an interest rate swap instrument with First Niagara Bank, N.A., which was subsequently acquired by Key Bank during fiscal 2017. The bonds are due in 10 years with a balloon maturity and will be amortized over a 20-year schedule.

Additionally, the Corporation refinanced it's CDA 1998B Series bonds through First Niagara (which was subsequently acquired by Key Bank) with a variable rate term note that is fixed at 3.580% through the use of an interest rate swap instrument with Key Bank (formerly First Niagara Bank). The note was being amortized over a 7 year schedule.

The new CII 2012A Series bond debt is "tax-exempt" debt, which totals \$17,714,000. It was allocated in the ratio of approx. 82% to Elim Park Place (the Independent Living) service line of Elim Park, and 18% to Elim Park Baptist Home (the Skilled Nursing Facility) service line of Elim Park. The Key Bank loan is "taxable" debt, which totals \$2,620,828. It was allocated in the ratio of 12% to Elim Park Place (the Independent Living) service line of Elim Park, and 82% to Elim Park Baptist Home (the Skilled Nursing Facility) service line of Elim Park. Please note that the Key Bank loan "taxable" debt was liquidated during December 2018; therefore, all principal loan payments ceased subsequent to that month.

Hence, the information shown below, as required pursuant to Pg 25, Part B, Lines 1(a) through 1(f), reflects only the portion of the total "tax-exempt" and "taxable" debt that has been separately allocated to Elim Park Baptist Home; i.e. the Skilled Nursing facility.

	CII Bond Debt Tax-Exempt	Key Bank Loan Taxable	TOTAL CII & FNB Debt
Line 1(a) Type of Financing (e.g., fixed, variable)	Fixed	Fixed	--
Line 1(b) Date of Mortgage	Dec. 21, 2012	Dec. 21, 2012	--
Line 1(c) Interest Rate	3.070%	3.580%	--
Line 1(d) Term of Mortgage (number of years)	10 Years	7 Years	--
Line 1(e) Amount of Principal Borrowed	\$3,182,080	\$2,306,328	\$5,488,408
Line 1(f) Principal Outstanding	\$2,048,115	-0-	\$2,048,115

NOTE: "Principal Outstanding" amounts obtained from Long-Term Debt spreadsheet located at: "Users/FinShare/Audit 2020/Long-Term Debt Account Analysis FYE 2020" (which were then agreed to "Trial Balance" in CROSSREFERENCE file).

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

Name of Facility		License No.	Report for Year Ended		Page	of
Elim Park Baptist Home, Inc.		666c	9/30/2021		26	37
Item			Total	CCNH	RHNS	Residential Care Home
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 63,576	41,420		22,156
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 63,576	41,420		22,156

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Elim Park Baptist Home, Inc.		666c		9/30/2021			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:				63,576	41,420		22,156	
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)				\$ 63,576	41,420		22,156	
14. Insurance								
a. Insurance on Property (buildings only)				\$ 111,542	77,575		33,967	
b. Insurance on Automobiles				\$ 10,811	7,371		3,440	
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)				\$ 122,353	84,946		37,407	
15. Total All Expenditures (A-13 thru C-14)				\$ 13,685,258	11,149,004		2,536,254	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.				666c	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 407,764	407,764		
4.			Other - See attached Schedule	\$ 36,935	6,356		30,579
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 48,827	48,827		
7.			Other - See attached Schedule	\$ 727	474		253
Pages 15 & 16 - Administrative and General							
8.	15	1.a.6	Discriminatory Benefits	\$ 2,248	1,872		376
9.	15	1c	Bad Debts	\$ 201,292	177,580		23,712
10.			Accounting	\$			
10a.			Legal	\$ 36,008	23,459		12,549
11.	30	IV3	Telephone	\$ 3,596	2,343		1,253
12.	15	1h2	Cellular Telephone	\$ 8,612	5,611		3,001
13.	15	1f	Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	1m3	Unallowable Advertising *	\$ 58,951	38,407		20,544
19.			Income Tax / Corporate Business Tax	\$			
20.	16	1m10	Fund Raising / Contributions	\$ 253,225	164,976		88,249
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 239,393	165,677		73,716
Page 18 - Dietary Expenditures							
24.	18	2a3	Meals to employees, guests and others who are not residents	\$ 2,462	1,604		858
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,300,039	1,044,950		255,089

* 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 Re	Line Ref	Description	CCNH	RHNS	Residential Care Home
10	A12a,b1,b2	To adjust Wages - RN RCH, rate above Aides			\$ 3,731
10	A12c1	To adjust Wages - LPN RCH, rate above Aides			\$ 23,454
10	A12n	To adjust Wages - Admissions counselors for time spent marketing facility	\$ 5,747		\$ 3,068
10	A12o	Disallow Pastoral Wages	\$ 517		\$ 277
10	A4, A7b, A12d	Employee Wellness Incentive (disallowed on p. 28 Attachment)	\$ 92		\$ 49
Total Other Salaries Adjustment			\$ 6,356	\$ -	\$ 30,579

Schedule of Fees Adjustments

Page Re	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	12	Purchased Services- Christian Ministries	\$ 474		\$ 253
Total Other Fees Adjustments			\$ 474	\$ -	\$ 253

Schedule of Other A&G Adjustments

Page Re	Line Ref	Description	CCNH	RHNS	Residential Care Home
15	1a	Employee Benefits Attributable to Occupational Therapists	\$ 31,194		
15	1a	Employee Benefits Attributable to RCH RNs above Aides			\$ 285
15	1a	Employee Benefits Attributable to RCH LPNs above Aides			\$ 1,794
15	1a	Employee Benefits Attributable to Admissions & Marketing Coordinators	\$ 440		\$ 234
16	1L2	Gifts to Staff and Residents	\$ 17,259		\$ 9,231
16	1L3	Gifts to employees, discriminatory in nature	\$ 1,975		\$ 1,057
16	1L5	Education - Therapy	\$ 163		\$ 87
16	1m8	AICPA - disallowed p. 28 (Attachment)	\$ 204		\$ 109
16	1m8	CTCPA - disallowed p. 28 (Attachment)	\$ 91		\$ 48
16	1m8a	Cheshire and Hamden Chambers of Commerce Dues	\$ 810		\$ 434
16	1m13	Employee Physicals & Other - pre placement physicals - disallowed p. 28 (Attach	\$ 2,139		\$ 1,144
16	1m13	Purchased Services - Admissions - disallowed p. 28 (Attachment)	\$ 6,666		\$ 3,565
16	1m13	Bank & Credit Card Fees - payment processing, check orders, stop payments, returned item fees, gift annuity fees, Mary Melby fees disallowed p. 28	\$ 33,857		\$ 18,110
16	5.i.	Employee Background Check - Therapy - disallowed p. 28 (Attachment)	\$ 51		\$ 27
16	1m13	Other - Admissions - disallowed p. 28 (Attachment)	\$ 476		\$ 254
16	1m13	Miscellaneous - Administration (Disallow)	\$ 43,479		\$ 23,258
16	1m13	Other Nursing - Refund Missing Items	\$ 1,009		\$ 540
Various Pages			\$ 5,617		\$ 2,713
16	1m13	Misc HR	\$ 3,709		\$ 1,984
16	1m13	Miscellaneous- Finance	\$ 1,041		\$ 557
16	1m13	Miscellaneous - IT	\$ 5		\$ 2
16	1m13	Miscellaneous - HR - disallowed p. 28 (Attachment)	\$ 1,977		\$ 1,057
16	1m13	Disallow Celtic Consulting - related to accounts recievable collections	\$ 13,437		\$ 7,188
20	5L	Other - Therapy - disallowed p. 29	\$ 78		\$ 37
Total Other A&G Adjustments			\$ 165,677	\$ -	\$ 73,716

(DOCUMENTATION OF OUTPATIENT THERAPY DISALLOWANCE CALCULATION)



Outpatient Therapy Allocation - Cost Report Year 2021

Outpatient Allocation Percentage

Total Square Footage of Facility	71,095
Therapy Square Footage	2,580
Therapy Space as a % of Total Space	3.63%
Total Therapy Treatments	55,245
Outpatient Therapy Treatments	6,048
Outpatient Treatments as a % of Total Treatments	10.95%
Outpatient Allocation (Therapy Space as a % of Total Space x Outpatient Treatments as a % of Total Treatments)	0.40%

Expense Item

A&G Repairs and Maintenance	167,171
Heat	59,221
Light and Power	134,435
Other Repairs and Maintenance	16,519
Total	377,346
Less: Facility Self-Disallowed	
Less: Desk Review Disallowed	0
Less: Field Examination Disallowed	0
Subtotal	377,346
Outpatient Allocation	0.40%
Outpatient Amount	1,499
Less: Facility Outpatient Self-Disallowed	
Field Examination Outpatient Adjustment	1,499

RCR Maint & Prop p22	%	Disallowance	
CCNH	409,900	71%	1,499
RCH	163,737	29%	1,499
	573,637		

Indirect Housekeeping Salaries	187,273
Total Fringes	1,685,645
Total Payroll	7,606,024
Unallowable Fringe Percentage	22.16%
Housekeeping Salaries & Fringes	228,776
Less: Facility Self-Disallowed	
Less: Desk Review Disallowed	
Less: Field Examination Disallowed	
Subtotal	228,776
Outpatient Allocation	0.40%
Outpatient Amount	909
Less: Facility Outpatient Self-Disallowed	
Field Examination Outpatient Adjustment	909 A

Housekeeping Supplies	32,194
Housekeeping Purchased Services	0
Housekeeping Other	5,488
Total	37,682
Less: Facility Self-Disallowed	
Less: Desk Review Disallowed	
Less: Field Examination Disallowed	0
Subtotal	37,682
Outpatient Allocation	0.40%
Outpatient Amount	150
Less: Facility Outpatient Self-Disallowed	
Field Examination Outpatient Adjustment	150 A

RCR Housekeeping Expense Total p.22	%	Disallowance	
CCNH	37,682	59%	1,059
RCH	26,207	41%	1,059
Sum of A	63,889		

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

Name of Facility				License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.				666c	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 1,300,039	1,044,950		255,089
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 300,058	300,058		
28.	20	5d	Ambulance/Limousine	\$ 6,756	6,756		
29.	20	5f	X-rays, etc	\$ 32,966	32,966		
30.	20	5h	Laboratory	\$ 37,438	37,438		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 18,815	18,815		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 58,664	58,092		572
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 975	679		296
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 124,409	81,053		43,356
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 10,588	6,984		3,604
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,890,708	1,587,791		302,917

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5l	Supplies - Short Term - wound vac - disallowed p. 29	\$ 1,743		
20	5l	Equipment Rental - Short Term - wound vac - disallowed p. 29	\$ 3,553		
20	5l	Equipment Rental - Short Term - Air Mattresses - disallowed p. 29	\$ 902		
20	5l	Supplies (Non-Medical) Short Term Related to Med A	\$ 10,963		
20	5l	Purchased Services - Therapy - disallowed p. 29	\$ 5,040		
20	5l	Supplies- Therapy - disallowed p. 29	\$ 7,221		
20	5b	Supplies (Non-Medical) RCH - Estimated Unallowable RCH Supplies			\$ 535
20	2i	Cable TV - disallowed p. 28 (Attachment)	\$ 28,592		\$ -
20	5l	Other - Therapy - disallowed p. 29	\$ 78		\$ 37
Total Other Ancillary Costs			\$ 58,092	\$ -	\$ 572

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7d	Depreciation - In Kind Donation Power Scooter for Therapy - Year 10	\$ 111		\$ 49
22	7d	Depreciation - Televisions SNF #8a,b, South Lounge, SNF #1a, #1b, #2, #3	\$ 61		\$ 26
22	7d	Depreciation - 8 Televisions SNF Year 5 of 15	\$ 42		\$ 18
22	7d	Depreciation Disallowance Re Four New I-Pad Computers Year 5 of 15	\$ 21		\$ 9
22	7d	Depreciation Disallowance Motorized Wheelchair (Therapy) Year 5 of 15	\$ 444		\$ 194
Total Excess Movable Equipment Depreciation			\$ 679	\$ -	\$ 296

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
30	IV8	Mary Melby Donations	\$ 4,785		\$ 2,559
30	IV8	Miscellaneous Income - disallowed p. 29	\$ 35,055		\$ 18,751
30	IV8	Telephone Income	\$ 2,343		\$ 1,253
30	IV8	Cable TV Income	\$ 4,877		\$ 2,609
30	IV8	Laundry Linen Revenue (from services provided to Independent Living)	\$ 16,972		\$ 9,079
30	IV8	Realized Gain/Loss Mary Melby Fund	\$ 12,685		\$ 6,785
24	B1	Key Bank-Costs of Issuance (Tax Exempt Debt)-Amortization Expense	\$ 4,336		\$ 2,320
Total Other Adjustments			\$ 81,053	\$ -	\$ 43,356

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7d	Depreciation - Resident Supported Standing Table for Therapy -Year	\$ 181		\$ 79
22	7c	Depreciation - Disallowance Re: "Lighting Retrofit Project"	\$ 652		\$ 285
22	7c	Depreciation - Disallowance Re: "Wander Guard Management System"	\$ 518		\$ 227
26	12	Interest Expense - First Niagara Bank Loan	\$ 5,633		\$ 3,013
Total Unallowable Building Interest			\$ 6,984	\$ -	\$ 3,604

Elim Park Baptist Home, Inc.
 LIC #- 666C - 113RH - 1500HA
 Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
 FYE 9/30/2021

Refinanced 1990 Bonds with 1998 Series - Allocation of Interest Expense

Interest Expense Disallowance Calculation for the 1990 Series Bonds

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

Original 1990 Series Bonds

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

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

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

Allocation of the remaining 1990 Series Bonds

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

1998 Series Bonds

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

Allocation of COI and related Amortization Expense

1990 Series Bonds

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

1998 Series Bonds

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

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

2012A Series Bonds (Tax-Exempt)

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

2012A Series Bonds (Tax-Exempt)

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

First Niagara Bank Loan (Taxable)

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

Key Bank Loan (Taxable)

Total Key Bank Loan COI	0.00
EPBH - 88% (see NOTE below)	-
EPP - 12% (see NOTE below)	-
 Key Bank Loan	
FYE 2019 COI Expense	0.00
EPBH - 88% (see NOTE below)	-
EPP - 12% (see NOTE below)	-

Elim Park Baptist Home, Inc.
 LIC #- 666C - 113RH - 1500HA
 Supporting Detail for Cost Report Page 24, line B1 & B2; Page 26, line 12; Page 29, line 39
 FYE 9/30/2021

Calculation of Interest Expense Allowed

Consolidated Interest Expense on 2012A Series Bonds (Tax-Exempt)	416,657.80
Percentage Allocated to Home	18%
Interest Expense on FNB Bond Debt for FYE 2019 Per General Ledger	<u>\$ 74,998.40</u>
Consolidated Interest Expense on First Niagara Bank Loan (Taxable)	3,075.68 *
Percentage Allocated to Home	88%
Interest Expense on FNB Loan Debt for FYE 2019 Per General Ledger	<u>\$ 2,706.60</u>
* Key Bank Taxable loan was paid off in November 2018.	
Grand Total Interest Expense for FYE 2019 Allocated To Home	77,705.00
Percentage Disallowed	29.31%
Amount Disallowed	<u>22,775.34</u>
TOTAL ALLOWABLE	<u>54,929.67</u>
Total Interest Expense Allowed	54,929.67
Interest Expense Reported in General Ledger	63,575.70
Interest Expense Disallowance	<u>(8,646.03)</u>

Calculation of COI Expense Allowed

<u>2012A Series Bonds (Tax-Exempt)</u>	6,655.68
<u>First Niagara Bank Loan (Taxable)</u>	-
Total COI Expense-FYE 2021	<u>6,655.68</u>

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2021			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,526,248	6,108,413		3,417,835		
b. Medicaid Room and Board Contractual Allowance **	\$ (3,897,071)	(3,380,248)		(516,823)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,792,418	2,792,418				
b. Medicare Room and Board Contractual Allowance **	\$ 415,937	415,937				
4. a. Private-Pay Residents and Other	\$ 3,879,100	3,802,413		76,687		
b. Private-Pay Room and Board Contractual Allowance **	\$ (265,527)	(265,003)		(524)		
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 162,280	162,280				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (162,280)	(162,280)				
c. Prescription Drugs - Non-Medicare	\$ 19,751	19,751				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (19,713)	(19,713)				
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	\$ 587,704	587,704				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (447,229)	(447,229)				
c. Physical Therapy - Non-Medicare	\$ 178,389	178,389				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (99,376)	(99,376)				
4. a. Speech Therapy - Medicare	\$ 89,159	89,159				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (73,185)	(73,185)				
c. Speech Therapy - Non-Medicare	\$ 22,411	22,411				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (20,740)	(20,740)				
5. a. Occupational Therapy - Medicare	\$ 539,915	539,915				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (469,526)	(469,526)				
c. Occupational Therapy - Non-Medicare	\$ 101,034	101,034				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (102,575)	(102,575)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 235	235				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,757,359	9,780,184		2,977,175		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 3,596	2,343		1,253		
4. Rental of Television and Cable Services	\$ 7,486	4,877		2,609		
5. Interest Income (<i>Specify</i>)	\$ 18,367	11,966		6,401		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 4,260,632	2,775,808		1,484,824		
V. Total Other Revenue (1 thru 8)	\$ 4,290,081	2,794,994		1,495,087		
VI. Total All Revenue (III +V)	\$ 17,047,440	12,575,178		4,472,262		

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	530,665
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	922,914
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,217,206
4 Inventories			\$	
5. Prepaid Expenses			\$	147,568
a. _____				
b. _____				
c. _____				
d. See Schedule		147,568		
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)			\$	2,818,353
B. Fixed Assets				
1. Land			\$	123,173
2. Land Improvements	*Historical Cost	677,315	\$	104,431
	Accum. Depreciation	572,884		Net
3. Buildings	*Historical Cost	14,158,795	\$	2,365,607
	Accum. Depreciation	11,793,188		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	1,560,272	\$	572,027
	Accum. Depreciation	988,245		Net
6. Movable Equipment	*Historical Cost	4,743,817	\$	907,045
	Accum. Depreciation	3,836,772		Net
7. Motor Vehicles	*Historical Cost	158,306	\$	25,278
	Accum. Depreciation	133,028		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	139,798

See Schedule		139,798		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,237,359

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Insurance	\$ 60,745
31	A5	Prepaid Dues	\$ 5,819
31	A5	Prepaid Services	\$ 77,534
31	A5	Prepaid Water/Sewer	\$ 3,470
Total Prepaid Expenses			\$ 147,568

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction In Process	\$ 139,798
Total Other Other Fixed Assets (Itemize)			\$ 139,798

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Restricted Gift Annuities	\$ 173,643
32	D7	Deposit	\$ 16,000
Total Other Assets			\$ 189,643

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
			\$ -
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	12	Payroll Withholding Liability - Life Insurance	1.0000.2030 \$ 16,776
33	12	Payroll Withholding Liability - 401K Plan	1.0000.2035 \$ 34,649
33	12	Payroll Withholding Liability - Garnishment	1.0000.2040 \$ 9,383
33	12	Payroll Withholding Liability - Pension Loan	1.0000.2045 \$ (18,388)
33	12	Payroll Withholding Liability - Other	1.0000.2050 \$ 12,166
33	12	Payroll Withholding Liability - Employee Contributions	1.0000.2051 \$ 4,644
33	12	Pharmacy Clearing Account	1.0000.2056 \$ 28,283
33	12	Accrued Accounting Fees	1.0000.2060 \$ 46,202
33	12	A/R Refunds	1.0000.2070 \$ (27,407)
33	12	Resident Fund Liability	1.0000.2090 \$ 83,716
33	12	Other Current Liabilities	1.0000.2180 \$ 82,859
33	12	Accrued Bond Interest	1.0000.2200 \$ 2,647
33	12	Due To Third Party Reimbursement Agencies	1.0000.2500 \$ 540,917
33	12	Third Party Reserve - Medicare	1.0000.2910 \$ 120,726
33	12	Intercompany Payable - Elim Park Place	1.0000.2990 \$ 9,386,399
33	12	Unreconciled Balance Sheet Difference-Deemed Immaterial	\$ (200)
Total Other Current Liabilities (Itemize)			\$ 10,323,372

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

Page Ref	Line Ref	Description	
34	B4	Annuities Payable	\$ 44,139
34	B4	Other Non-Current Liabilities -COVID 19-related Assistance Funding from Connecticut D.S.S.	\$ 59,000
34	B4	Other Non-Current Liabilities -COVID 19-related Assistance Funding from Federal CARES Act (PPP)	\$ 350,000
34	B4	Other Non-Current Liabilities -COVID 19-related Assistance Funding from Federal H.H.S.	\$ 270,828
34	B4	Other Non-Current Liabilities -IBNR Reserve re Self-Insurance	\$ 392,188
Total Other Current Liabilities (Itemize)			\$ 1,116,155

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	7,055,712
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 _____	66,556	
		Accum. Depreciation _____	58,434	Net
			\$	8,122
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>)				
			\$	189,643

See Schedule			189,643	
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
			\$	197,765
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
			\$	7,253,477

* 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 Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2021	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	935,796
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	635,461
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	140,340
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	152,391
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	10,323,372

See Schedule				10,323,372	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	12,187,360

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Elim Park Baptist Home, Inc.		License No. 666c	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				12,187,360	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 1,926,830	
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>)				\$ 1,116,155	
See Schedule				1,116,155	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,042,985	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 15,230,345	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Elim Park Baptist Home, Inc.	666c	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(11,339,050)
6. Gain or Loss for Period			\$	3,362,182
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	(7,976,868)
C. Total Reserves and Net Worth			\$	(7,976,868)
D. Total Liabilities, Reserves, and Net Worth			\$	7,253,477

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Elim Park Baptist Home, Inc.	666c	9/30/2021	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(11,339,050)	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	17,047,440	
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	13,685,258	
D. Net Income or Deficit			\$	3,362,182	
E. Balance			\$	(7,976,868)	
F. Additions					
1. Additional Capital Contributed (<i>itemize</i>)					
2. Other (<i>itemize</i>)					
F-3. Total Additions			\$		
G. Deductions					
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$		
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$		
Purpose		Amount			
3. Total Deductions			\$		
H. Balance at End of Period			\$	(7,976,868)	
				09/30/21	

I. Preparer's/Reviewer's Certification

Name of Facility Elim Park Baptist Home, Inc.	License No. 666c	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Senior Staff Accountant	Date Signed 2/15/22		
Printed Name of Preparer James J Papierz				
Address Address 140 Cook Hill Road, Cheshire CT 06410		Phone Number 203-272-3547 ext 361		
Contacted Person Regarding Additional Information Needed Regarding This Report James J Papierz		Phone Number 203-272-3547 ext 361		
Contact Email Address jpapierz@elimpark.org				