

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Gardner Heights Health Care Center	
Address (No. & Street, City, State, Zip Code) 172 Rocky Rest Rd. Shelton, CT 06484	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2296-C	RHNS	(Specify)	Medicare Provider 07-5368
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Medicaid Provider Numbers:	CCNH 9969	RHNS 91520	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Gardner Heights Health Care Center	License No. 2296-C	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 Gardner Heights Health Care Center [facility name], 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.

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Gardner Heights Health Care Center	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 172 Rocky Rest Rd. Shelton, CT 06484				
Report Prepared By Apple Health Care, Inc.	Phone Number (860) 678-9755	Date		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-929-1481		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Gardner Heights Health Care Center		Address (No. & Street, City, State, Zip ) 172 Rocky Rest Rd. Shelton, CT 06484		
License Numbers:	CCNH 2296-C	RHNS	(Specify)	Medicare Provider No. 07-5368
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No      If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Meghan Nonamaker		Nursing Home Administrator's License No.:	002098	
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 Gardner Heights Health Care Center	License No. 2296-C	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	
Gardner Heights Health Care Center	172 Rocky Rest Rd. Shelton, CT 06484		Connecticut	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Brian Foley	21 Waterville Rd. Avon, CT 06001	President	100	
Ryan Vess	21 Waterville Rd. Avon, CT 06001	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Brian Foley	21 Waterville Rd. Avon, CT 06001	President	100	





**Annual Report of Long-Term Care Facility**

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

Name of Facility Gardner Heights Health Care Center		License No. 2296-C		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						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			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	%**				
Brian J. Foley	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Rental	Pg. 22 Line 9	432,000	432,000
Apple Health Care	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	457,620	457,620
Corporate Employees	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	151,787	151,787
Healthport	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	20,862	20,862
Employees @ various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	18,283	18,283
Apple Health Care	21 Waterville Rd. Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 Line 1a7	48,844	48,844
Aetna	PO Box 88860 Chicago, IL 60695	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 Line 1a5	348,994	
Lucent Health Solutions	424 Church St. Nashville, TN 37219	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 Line 1a5	45,077	
MetLife	PO Box 360229 Pittsburgh, PA 15251	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 Line 1a5	22,116	

\* Use additional sheets if necessary.

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

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

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?     Yes     No    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	%**				
USI	PO Box 62937 Virginia Beach, VA 23466	✖			Property, Liability, & Umbrella Insurance	Pg. 27 Line 14a	205,806	
Reliance Standard	2001 Market St. Philadelphia, PA	✖			Group Life & Disability	Pg. 15 1a6	36,355	
AIG	PO Box 10472 Newark, NJ	✖			Worker's Compensation	Pg. 15 1a1	238,533	
Swallowing Diagnostics	21 Waterville Road Avon, CT	✖		83%	Diagnostic Services	Pg 20 5f	1,440	1,358
Ryan Vess	21 Waterville Road Avon, CT		✖			##		
Tarah Foley	21 Waterville Road Avon, CT		✖			##		
Paula Meunier	21 Waterville Road Avon, CT		✖		Administrator	Pg 10 A2	50,942	50,942

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.  
 ## Related expense has been disallowed on Pg. 28 Line 23

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	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.

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

The costs incurred by Apple Health Care, Inc. (a related party) to provide accounting and managerial services to each facility owned by Brian J. Foley are allocated on a per bed basis.

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

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

N/A

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

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

Name of Facility Gardner Heights Health Care Center			License No. 2296-C		Report for Year Ended 9/30/2021		Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>

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

\*\* Attach copies of newly acquired leases.

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

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

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Clifton Larson Allen LLP (CLA)	29 South Main Street West Hartford, CT 06127
2 Brazee & Huban	35 Wendell Ave. Pittsfield, MA 10202
3 Clifton Larson Allen LLP (CLA)	29 South Main Street West Hartford, CT 06127
4	

Services Provided by This Firm (*describe fully*)

1 Preparation of audited financials	\$ 13,111
2 Preparation of Tax Returns	\$ 2,513
3 Audit 401K	\$ 806
4	\$
	<b>Charge for Services Provided</b>
	\$ 16,429

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1	
2	
3	
4	
5	

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

1  
2  
3  
4  
5

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$
5	\$
	<b>Charge for Services Provided</b>
	\$

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

### Schedule of Resident Statistics

Name of Facility Gardner Heights Health Care Center			License No. 2296-C		Report for Year Ended 9/30/2021				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	130	130			130	130						
B. On last day of THIS report period	130	130							130	130		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	92	92			92	92						
B. As of midnight of THIS report period	98	98							98	98		
3. Total Number of Days Care Provided During Period												
A. Medicare	1,385	1,385			1,051	1,051			334	334		
B. Medicaid (Conn.)	29,812	29,812			22,319	22,319			7,493	7,493		
C. Medicaid (other states)												
D. Private Pay	3,035	3,035			2,201	2,201			834	834		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	34,232	34,232			25,571	25,571			8,661	8,661		
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. <b>Total Resident Days (3G + 4A + 4B)</b>	34,232	34,232			25,571	25,571			8,661	8,661		

**Annual Report of Long-Term Care Facility**

CSP-9 Rev. 9/2002

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

Name of Facility Gardner Heights Health Care Center			License No. 2296-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	2	80			16								
Per Diem Rate													
a. One bed rm.				425.00									
b. Two bed rms.	RUGS		262.68	415.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									2,680	2,680			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									7,687	7,687			
D. <b>Total Physical Therapy Treatments</b>									10,367	10,367			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									405	405			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									1,917	1,917			
D. <b>Total Speech Therapy Treatments</b>									2,322	2,322			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,040	3,040			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									5,996	5,996			
D. <b>Total Occupational Therapy Treatments</b>									9,036	9,036			

**Annual Report of Long-Term Care Facility**

CSP-10 Rev. 9/2002

**Report of Expenditures - Salaries & Wages**

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	133,037	2,465				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	47,116	2,609				
5. Dietary Service						
a. Head Dietitian	2,008	44				
b. Food Service Supervisor	60,584	2,364				
c. Dietary Workers	325,014	20,426				
6. Housekeeping Service						
a. Head Housekeeper	49,455	2,054				
b. Other Housekeeping Workers	189,683	12,633				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	104,142	4,296				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	16,504	1,153				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	149,430	5,178				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	195,689	3,850				
b. RN						
1. Direct Care	461,686	10,619				
2. Administrative**	141,768	3,744				
c. LPN						
1. Direct Care	817,488	25,784				
2. Administrative**						
d. Aides and Attendants	1,579,214	78,740				
e. Physical Therapists	255,853	6,031				
f. Speech Therapists	64,388	1,597				
g. Occupational Therapists	151,366	3,989				
h. Recreation Workers	103,732	4,668				
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	110,134	3,644				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	4,958,291	195,889				

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

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

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



Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Mary B. Jordan - Employee Relations Specialist	\$ 3,000	40				
Patient Ping - Adm & Discharge Fee	\$ 2,024	27				
<b>Total</b>	\$ 5,024	67	\$ -	-	\$ -	-

**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
Gardner Heights Health Care Center				2296-C	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	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Gardner Heights Health Care Center				2296-C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Janet Shahen	16,005				Administrator 10/1/20 -10/3/20	385	A2			
Paula Meunier	50,942				Administrator 10/4/20 - 2/20/21	840	A2	Watrous/Guilford	200 / 800	12,904 / 53,052
Casey Rebimbas	66,091				Administrator 2/21/21 -9/30/21	1,240	A2	Ledgecrest	880	41,733
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Gardner Heights Health Care Center	2296-C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	10,010	133				
3. Pharmacist	11,916	159				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	223				
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	1,440	19				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	5,024	67				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>58,390</b>	<b>602</b>				

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

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

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

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

Name of Facility Gardner Heights Health Care Center		License No. 2296-C	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		
CT Dental Partners, LLC 300 Church St, Suite 203 Wallingford, CT 06492	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Neighborcare Pharmacy Services, Inc./Omnicare of CT Dept 781668 PO Box 78000 Detroit, MI	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Claim, LLC 76 Batterson Park Road, Suite 1 Farmington, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Diagnostics, LLC 21 Waterville Rd Avon, CT 06001	Speech Consultant	<input type="radio"/>	<input checked="" type="radio"/>	See Disclosure pg 4	
Mary B. Jordan 75 High Farms Rd West Hartford, CT 06107	Employee Relations Specialist	<input type="radio"/>	<input checked="" type="radio"/>		
PatientPing 10 Post Office Square, Boston, MA 02109	Admissions & Discharge Fee	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<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
Gardner Heights Health Care Center	2296-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 238,533	238,533		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 66,248	66,248		
4. Social Security (F.I.C.A.)	\$ 354,655	354,655		
5. Health Insurance	\$ 319,967	319,967		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 36,355	36,355		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 48,844	48,844		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 174,297	174,297		
d. Accounting and Auditing	\$ 16,429	16,429		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 9,406	9,406		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 44,498	44,498		
2. Cellular Phones	\$			
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*	\$ 70,077	70,077		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 678,275	678,275		
<b>Subtotal</b>	\$ 2,057,584	2,057,584		

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

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

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**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Gardner Heights Health Care Center	2296-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,057,584	2,057,584			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 1,877	1,877			
2. Holiday Parties for Staff	\$ 6,110	6,110			
3. Gifts to Staff and Residents	\$ 9,320	9,320			
4. Employee Travel	\$ 7,309	7,309			
5. Education Expenses Related to Seminars and Conventions	\$ 2,811	2,811			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 368	368			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 5,702	5,702			
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	\$ 3,716	3,716			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 10,585	10,585			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 600	600			
9. Subscriptions	\$ 826	826			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$				
12. Administrative Management Services**	\$ 457,620	457,620			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 200,105	200,105			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,764,535	2,764,535			

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

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

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



## Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Public Relations	\$ 5,702		
<b>Total Other Advertising</b>	\$ 5,702	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
ALTCFM	\$ 85		
American Health Care Association	\$ 1,300		
CAHCF	\$ 9,200		
<b>Total Dues</b>	\$ 10,585	\$ -	\$ -

## Schedule of Contributions

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

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Corporate Fees - Non Reimbursable	\$ 88,984		
Licenses & Fees	\$ 2,926		
Pre Employment Screenings	\$ 31,176		
System License & Subscription Fees	\$ 39,346		
Bank Service Charges	\$ 4,511		
Legal Fees - Collection/Probate	\$ 2,235		
IT Service Fees	\$ 1,308		
Internet & Cable/Satellite TV	\$ 25,820		
Survey Fines & Citations	\$ -		
Healthport Indirect	\$ 3,407		
Resident Expenses	\$ 393		
Prior Period/Account W/O	\$ -		
<b>Total Other Administrative and General</b>	\$ 200,105	\$ -	\$ -

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

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	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 #
Apple Health Care, Inc.	457,620	Accounting and Management Services	Pg. 16 Line m12

**\* 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 Gardner Heights Health Care Center		License No. 2296-C	Report for Year Ended 9/30/2021	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	223,818	223,818		
2. Non-Food Supplies	\$	23,438	23,438		
3. Other ( <i>Specify</i> ) _____	\$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )					
c. Other ( <i>Specify</i> ) _____	\$	1,413	1,413		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 248,669	248,669		
2E. Dietary Questionnaire					
F. Resident Meals:	Total no. of meals served per day:*	281	281		
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Gardner Heights Health Care Center		2296-C	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	4,327	4,327		
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. \$	4,101	4,101		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$	95,310	95,310		
c. Other ( <i>Specify</i> )		\$				
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	103,738	103,738		
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
Gardner Heights Health Care Center		2296-C	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	36,208	36,208		
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> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	36,208	36,208		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Neighborcare	\$	69,342	69,342		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	209,914	209,914		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	12,796	12,796		
f.	X-rays and Related Radiological Procedures***	\$	2,858	2,858		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	10,569	10,569		
i.	Recreation	\$	9,509	9,509		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	17,901	17,901		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	332,889	332,889		

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

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

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

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

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Nursing Station Supplies	\$ -		
IV Therapy	\$ 1,247		
Rehab Service & Supplies	\$ 16,654		
<b>Total Other Resident Care</b>	\$ 17,901	\$ -	\$ -

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

Name of Facility Gardner Heights Health Care Center			License No. 2296-C		Report for Year Ended 9/30/2021			Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Unitex Textile Rental Svc	Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	95,310			19	3b
CWPM, LLC	25 Norton Place Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	27,410			22	6f
Saucier Mechanical Svcs	148 Norton St Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		HVAC/Electrical Contractor	24,296			22	6a
Susan Fernandes-Miguel (Miguel & Sons)	39 Knorr Road, Monroe, CT 06468	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping/Snow Removal	23,174			22	6a
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Gardner Heights Health Care Center	2296-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 129,917	129,917				
b. Heat	\$ 46,502	46,502				
c. Light & Power	\$ 57,242	57,242				
d. Water	\$ 30,524	30,524				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 29,817	29,817				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 294,001	294,001				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 17,193	17,193				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 17,193	17,193				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 52,231	52,231				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 52,231	52,231				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 432,000	432,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 47,079	47,079				
c. Personal property taxes	\$ 3,851	3,851				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 552,355	552,355				

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



**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
Refuse Removal	\$ 29,817		
<b>Total Other Repairs and Maintenance</b>	\$ 29,817	\$ -	\$ -

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### Depreciation Schedule

Name of Facility Gardner Heights Health Care Center			License No. 2296-C			Report for Year Ended 9/30/2021			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			10,294		10,294	10,294	S/L	Var					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost 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
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						734,402		734,402	668,319	S/L	Var	16,592	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						3,068		602		S/L	Var	602	
D-3. Subtotal													17,193
<b>E. Total Depreciation</b>													17,193

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
5/6/2021	New Water Pump for Ice Machine	\$ 1,584	ME-5	\$ 246
12/29/2020	Temp Screening with Stand	\$ 1,483	ME-5	\$ 355
<b>Total additions for Movable Equipmen</b>		\$ 3,068		\$ 602 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
6/25/2021	Water heater	\$ 5,302	LHI-10	\$ 137
5/24/2021	Backflow Preventor hot water Laurel Wing	\$ 3,341	LHI-10	\$ 98
4/30/2021	Paint&Supplies, Paintings (Dementia Reno	\$ 1,822	LHI-5	\$ 114
4/9/2021	2 Metal Fire Doors & Frames	\$ 2,473	LHI-20	\$ 41
3/26/2021	Circulator Motor (Boiler)	\$ 2,952	LHI-10	\$ 99
12/31/2020	heat exchanger for rooftop unit	\$ 7,369	LHI-15	\$ 614
12/28/2020	Roof Repair	\$ 2,287	LHI-5	\$ 572
11/18/2020	Replace Impeller & Assembly for Boiler	\$ 2,199	LHI-10	\$ 275
<b>Total additions for Leasehold Improvemer</b>		\$ 27,744		\$ 1,950 *
<b>Deletions:</b>				
8/2/2018	Basement Mitigation Deposit	\$ (3,555)	LHI-10	\$ -
8/2/2018	Basement Mitigation Balance	\$ (3,555)	LHI-10	\$ -
10/30/2018	EMS Response & Dry out	\$ (17,076)	LHI-15	\$ -
<b>Total deletions for Leasehold Improvemer</b>		\$ (24,186)		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Annual Report of Long-Term Care Facility**

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility Gardner Heights Health Care Center			License No. 2296-C		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period				1,280,678	876,884	A		50,282	
2. Disposals (attach schedule)				(24,186)					
3. Acquired during this report period (attach schedule)				27,744		A		1,950	
C-4. Subtotal									52,231
<b>D. Total Amortization</b>									52,231

\* Straight-line method must be used.

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

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

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

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2021	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		130		
6. Square Footage		64,365		
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		12/07/16		
c. Interest Rate for the Cost Year		4.48%		
d. Term of Mortgage (number of years)		5		
e. Amount of Principal Borrowed		4,119,992		
f. Principal balance outstanding as of		3,616,765		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Gardner Heights Health Care Center	2296-C	9/30/2021	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
2. Second Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
B. CHEFA Loan Information				
1. Original Loan Amount	\$			
2. Loan Origination Date				
3. Interest Rate %				
4. Term				
5. CHEFA Interest Expense				
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)	\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended			Page	of
Gardner Heights Health Care Center		2296-C		9/30/2021			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$				
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$				
14. Insurance								
a. Insurance on Property (buildings only)				\$ 205,806	205,806			
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$ 205,806	205,806			
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$ 9,554,882	9,554,882			



### D. Adjustments to Statement of Expenditures

Name of Facility Gardner Heights Health Care Center				License No. 2296-C	Report for Year Ended 9/30/2021	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 151,366	151,366		
4.			Other - See attached Schedule	\$ 13,412	13,412		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 174,297	174,297		
10.	15	1d	Accounting	\$ 13,111	13,111		
10a.			Legal	\$ 2,235	2,235		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 5,702	5,702		
19.	15	k1	Income Tax / Corporate Business Tax	\$ 70,077	70,077		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 103,928	103,928		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 534,128	534,128		

\* All except "Help Wanted".

(Carry Subtotal forward to next page )

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12m	Social Service - Marketing	\$ 13,412		
<b>Total Other Salaries Adjustment</b>			\$ 13,412	\$ -	\$ -

## Schedule of Fees Adjustments

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

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Corporate Fees Non Reimbursable	\$ 88,984		
16	1.3	Employee Recognition/Gifts/Parties	\$ 9,320		
16	m13	Bank Charges	\$ 4,511		
16	8a	Chamber of Commerce	\$ 600		
16	m13	Survey Fines & Citations	\$ -		
16	m13	Resident Expenses	\$ 393		
30	IV8	Prior Period Expenses/Account W/O	\$ 120		
<b>Total Other A&amp;G Adjustments</b>			\$ 103,928	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Gardner Heights Health Care Center				2296-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 534,128	534,128		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 64,302	64,302		
28.	16	L1	Ambulance/Limousine	\$ 1,877	1,877		
29.	20	h	X-rays, etc	\$ 2,858	2,858		
30.	20	f	Laboratory	\$ 10,569	10,569		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 8,301	8,301		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 17,901	17,901		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.	30	IV5	Interest Income on Account Rec.	\$ 28	28		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 639,965	639,965		

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

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy	\$ 1,247		
20	5j	Rehab Service Supplies	\$ 16,654		
<b>Total Other Ancillary Costs</b>			\$ 17,901	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Excess Movable Equipment Depreciation</b>			\$ -	\$ -	\$ -

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Interest	\$ -		
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Gardner Heights Health Care Center	2296-C	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 7,678,302	7,678,302			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 603,181	603,181			
b. Medicare Room and Board Contractual Allowance **	\$ 239,113	239,113			
4. a. Private-Pay Residents and Other	\$ 804,095	804,095			
b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 38,249	38,249			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (37,680)	(37,680)			
c. Prescription Drugs - Non-Medicare	\$ 3,678	3,678			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (3,678)	(3,678)			
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	\$ 271,588	271,588			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (243,251)	(243,251)			
c. Physical Therapy - Non-Medicare	\$ 91,258	91,258			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (39,045)	(39,045)			
4. a. Speech Therapy - Medicare	\$ 67,775	67,775			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (62,265)	(62,265)			
c. Speech Therapy - Non-Medicare	\$ 30,275	30,275			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (7,725)	(7,725)			
5. a. Occupational Therapy - Medicare	\$ 313,075	313,075			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (271,743)	(271,743)			
c. Occupational Therapy - Non-Medicare	\$ 93,535	93,535			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (26,875)	(26,875)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 9,541,862	9,541,862			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 28	28			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 827,531	827,531			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 827,558	827,558			
<b>VI. Total All Revenue</b> (III +V)	\$ 10,369,421	10,369,421			

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

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

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

**Related Exp**

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

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV5	Interest Income	613,503	\$ 28		
<b>Total Interest Income</b>			\$ 28	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Empiriam Rebate	\$ 3,007		
30 IV 8	Covid	\$ 817,250		
30 IV8	Rebate	\$ 5,630		
30 IV 8	Write Off	\$ 120		
30 IV 8	Insurance Proceeds	\$ 1,524		
<b>Total Other Revenue</b>		\$ 827,531	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Gardner Heights Health Care Center	2296-C	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	500
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	613,503
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	18,785
5. Prepaid Expenses			\$	19,819
a. _____				
b. _____				
c. _____				
d. See Schedule		19,819		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	2,734,960
_____				
_____				
See Schedule		2,734,960		
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>3,387,567</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,284,237</u>		\$	355,121
	Accum. Depreciation <u>929,115</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>10,294</u>		\$	0
	Accum. Depreciation <u>10,294</u>	Net		
6. Movable Equipment	*Historical Cost <u>737,470</u>		\$	51,957
	Accum. Depreciation <u>685,512</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	10,261
_____				
See Schedule		10,261		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>417,339</b>

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

(Carry Total forward to next page)



## Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Insurance	\$ 0
31	A5	Prepaid Property Tax	\$ 19,819
31	A5	Other Prepaid Expenses	\$ -
31	A5	Prepaid Income Tax	\$ -
<b>Total Prepaid Expenses</b>			\$ 19,819

## Schedule of Other Current Assets (Itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
31	A8	Exchange Accounts (10401 - 10403) (Debit Balance)	\$ 2,706,487
31	A8	A/P Patient Exchange	\$ 13,576
31	A8	A/R Veterans Admin	\$ 13,796
31	A8	A/R Private Patients	\$ 1,100
<b>Total Other Current Assets (Itemize)</b>			\$ 2,734,960

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

Page Ref	Line Ref	Description	
31	B9	Fixed Asset Clearing Account	\$ 10,261
31	B9	Capitalized Refinance Expense	\$ -
31	B9	Construction in Progress	\$ -
<b>Total Other Fixed Assets (Itemize)</b>			\$ 10,261

## Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Leasehold Deposits	\$ -
32	D7	Deferred Tax Asset	\$ 35,950
32	D7	Goodwill	\$ -
32	D7	Loans Rec. - Officers/Owner	\$ 1,000
<b>Total Other Assets</b>			\$ 36,950

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

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

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

Page Ref	Line Ref	Description	
33	A12	Due Affiliate (Credit Balance)	
33	A12	Exchange Accounts (10401-10403) (Credit Balance)	\$ 15,525
33	A12	Accrued PTO	\$ 200,351
33	A12	Payroll W/H	
33	A12	Accrued Professional Fees	\$ 19,623
33	A12	Accrued Pension	\$ -
33	A12	Accrued Worker's Comp	\$ 105,655
33	A12	Accrued Group Insurance	\$ 5,139
33	A12	Accrued Other Expense	\$ 749,375
33	A12	Other Employee Withhold	\$ 6,686
33	A12	Employee Withholding (HCRA/DCRA)	\$ 4,979
33	A12		
33	A12		
33	A12	HSA Withholding	\$ 1,611
<b>Total Other Current Liabilities (Itemize)</b>			\$ 1,108,943

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

Page Ref	Line Ref	Description	
34	B4	A/P Other (Intercompany)	\$ 920,569
34	B4	Dostie Note	\$ -
34	B4	Marlin Capital Lease	\$ -
34	B4	Loan Payable Officer	\$ -
34	B4	Security Deposit/Deferred Revenue	\$ 52,552
34	B4	Deferred Income Tax Payable	\$ -
34	B4	State Income Tax Payable	\$ 90,330
34	B4	L/T Accrued Other Expenses	\$ -
<b>Total Other Current Liabilities (Itemize)</b>			\$ 1,063,451

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

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2021	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,804,906
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	36,950
_____				
See Schedule				
				36,950
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	36,950
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,841,856

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

## Annual Report of Long-Term Care Facility

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## G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Gardner Heights Health Care Center		2296-C	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	263,946
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> )				\$	67,700
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	15,767
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,108,943
_____					
_____					
_____					
See Schedule				1,108,943	
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,456,356

\* 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 Gardner Heights Health Care Center		License No. 2296-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,456,356	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,063,451	
See Schedule					
				1,063,451	
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,063,451	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,519,808	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Gardner Heights Health Care Center	2296-C	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	1,470,000
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(963,491)
6. Gain or Loss for Period			\$	814,539
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	1,322,048
<b>C. Total Reserves and Net Worth</b>			\$	1,322,048
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,841,856

### H. Changes in Total Net Worth

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	Report for Year Ended 9/30/2021	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	514,707
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,369,421
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	9,554,882
D. Net Income or Deficit			\$	814,539
E. Balance			\$	1,329,246
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>			\$	7,198
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Brian Foley		President	7,198	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	7,198
H. <b>Balance at End of Period</b>			\$	1,322,048

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

Name of Facility Gardner Heights Health Care Center	License No. 2296-C	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 type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Robert Gwizdak				
Address Address			Phone Number	
21 Waterville Rd. Avon, CT 06001			(860) 678-9755	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Susan Southey			(860) 470-7542	
Contact Email Address				
ssouthey@apple-rehab.com				