

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Salmon Brook Rehab and Nursing	
Address (No. & Street, City, State, Zip Code) 72 Salmon Brook Drive, Glastonbury, CT 06033	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2093	RHNS	(Specify)	Medicare Provider 075060
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Medicaid Provider Numbers:	CCNH 20412	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2022	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Salmon Brook Rehab and Nursing [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Salmon Brook Rehab and Nursing		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 72 Salmon Brook Drive, Glastonbury, CT 06033				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/8/2023	
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. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-938-2223		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Salmon Brook Rehab and Nursing		Address (No. & Street, City, State, Zip) 72 Salmon Brook Drive, Glastonbury, CT 06033		
License Numbers:	CCNH 2093	RHNS (Specify)	Medicare Provider No. 075060	
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 checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Amelia Fiore		Nursing Home Administrator's License No.:	2089	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2022	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.

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.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Salmon Brook Rehab and Nursing		2093		9/30/2022			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pure Water Partners Dept CH 19648 Palatine IL 60055	<input type="radio"/>	<input checked="" type="radio"/>	water cooler	11/29/18	5 years	1,360	1,360	
Balboa Capital 575 Anton Blvd 12th Floor Costa Mesa CA 92626	<input type="radio"/>	<input checked="" type="radio"/>	2 Copier systems	05/08/19	63 months	9,848	9,848	
Balboa Capital 575 Anton Blvd 12th Floor Costa Mesa CA 92626	<input type="radio"/>	<input checked="" type="radio"/>	1 Copier system	08/07/20	63 months	2,174	2,174	
LEAF PO Box 5066 Hartford CT 06102	<input type="radio"/>	<input checked="" type="radio"/>	Copier system	06/25/19	63 months	1,703	1,703	
Pitney Bowes 2225 American Drive Neenah WI 54956	<input type="radio"/>	<input checked="" type="radio"/>	postage scale	06/14/19	51 months	999	999	
	<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							Total ***	16,084

* 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 Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Roth&Co CPA & Consultants 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06510 1428 36th St #200, Brooklyn, NY, 11218
--	--

Services Provided by This Firm (*describe fully*)

1 Monthly Retainer Fee	\$ 18,525
2 Management Advisory to LTC account grouping services	\$ 1,064
3 Management Advisory Services Associated with Wage Enhancement and Medicaid Audit Services	\$ 13,528
4 Cost Report Preparation, Medicaid Rate Review	\$ 9,555
	Charge for Services Provided
	\$ 42,672

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Garfunkel Wild, P.C. 2 Labor Advisors 3 Murtha Cullina LLP 4 Dorsi & Dorsi 5 Schettino and Temchin	Telephone Number (516) 393-2200 203-772-7700 (203) 239-6699
--	--

Address (<i>No. & Street, City, State, Zip Code</i>) 1 111 Great Neck Rd, Great Neck, NY 11021 2 3 265 Church Street, New Haven CT 06510 4 5 18 Peck St, North Haven, CT 06473

Services Provided by This Firm (*describe fully*)

1 Civil Investigation	\$ 70,115
2 HR Consulting	\$ 19,500
3 Conference Calls Wage Enhancement Issue / Rate of Appeal	\$ 2,237
4 Tax Assessment Appeal	\$ 17,984
5 Collections (Disallow Page 28)	\$ 1,250
	Charge for Services Provided
	\$ 111,085

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 Salmon Brook Rehab and Nursing		License No. 2093			Report for Year Ended 9/30/2022				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	126	126			126	126						
B. On last day of THIS report period	126	126							126	126		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	116	116			116	116						
B. As of midnight of THIS report period	120	120							120	120		
3. Total Number of Days Care Provided During Period												
A. Medicare	7,495	7,495			6,062	6,062			1,433	1,433		
B. Medicaid (Conn.)	28,931	28,931			21,049	21,049			7,882	7,882		
C. Medicaid (other states)												
D. Private Pay	4,473	4,473			3,219	3,219			1,254	1,254		
E. State SSI for RCH												
F. Other (Specify) HMO and Hospice	1,572	1,572			1,328	1,328			244	244		
G. Total Care Days During Period (3A thru F)	42,471	42,471			31,658	31,658			10,813	10,813		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	104	104			88	88			16	16		
B. Other Bed Reserve Days	75	75			57	57			18	18		
5. Total Resident Days (3G + 4A + 4B)	42,650	42,650			31,803	31,803			10,847	10,847		

Schedule of Resident Statistics (Cont'd)

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	17	86		17									
Per Diem Rate													
a. One bed rm.	Various	268.77		505.00									
b. Two bed rms.	Various	268.77		475.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,572	3,572			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									2,565	2,565			
C. Other									12,932	12,932			
D. Total Physical Therapy Treatments									19,069	19,069			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									5,034	5,034			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									3,915	3,915			
C. Other									12,957	12,957			
D. Total Speech Therapy Treatments									21,906	21,906			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									275	275			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									121	121			
C. Other									936	936			
D. Total Occupational Therapy Treatments									1,332	1,332			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2022	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	130,857	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	10,880	316				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	313,349	10,988				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	382,795	20,627				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	471,046	26,084				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	148,631	6,869				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	83,316	4,621				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	176,384	2,344				
b. RN						
1. Direct Care	1,030,464	18,276				
2. Administrative**	486,899	20,293				
c. LPN						
1. Direct Care	1,106,087	31,422				
2. Administrative**						
d. Aides and Attendants	2,113,352	103,814				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	139,044	6,888				
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	108,838	3,513				
n. Marketing	15,042	Non-Allowa				
o. Other (Specify) See Attached Schedule	65,309	2,750				
<i>A-13. Total Salary Expenditures</i>	6,782,293	260,891				

* 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
	-					
Medical Records	\$ 34,394	1,531				
Admissions	30,915	1,219				
Total	\$ 65,309	2,750	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Clinical Consultants	\$ 40,000	416				
Contracted Service COVID19	7,504	68				
IV Insertion Nurse	26,917	N/A				
Respiratory Therapist	1,405	N/A				
Total	\$ 75,826	484	\$ -	-	\$ -	-

**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
Salmon Brook Rehab and Nursing				2093	9/30/2022				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
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)				License No.	Report for Year Ended			Page	of	
Salmon Brook Rehab and Nursing				2093	9/30/2022			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)							
Section III - Administrators***										
Amelia Fiore	130,857			Non-Discriminatory	10/1/2021-9/30/2022	2,086	A2			
Section IV - Assistant Administrators										
Allison Avery	10,880			Non-Discriminatory	10/5/2021-2/1/2022	316	A2			

*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		
Salmon Brook Rehab and Nursing	2093	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	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	92,532	1,968				
2. Dentist	5,100	84/Est.				
3. Pharmacist	27,413	Contracted				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	330,217	4,951				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	28,000	17				
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) Other Resident Care Physicians	5,184	97				
9. Speech Therapist						
a. Resident Care	44,555	670				
b. Other						
10. Occupational Therapist						
a. Resident Care	358,827	5,385				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	46,249	507				
2. Administrative***						
b. LPN						
1. Direct Care	15,232	341				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	75,826	484				
B-13 Total Fees Paid in Lieu of Salaries	1,029,135	14,420				

* 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 Salmon Brook Rehab and Nursing		License No. 2093		Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
LTC Management	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Santo Buccheri, M.D.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medwiz	Insertions, Clinical Support	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products	Respiratory Service; Preventive maintenance and electrical testing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regal Care Rehabilitation LLC	PT, ST, OT	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
HC consulting	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing Care	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra Scripts	Pharmacy Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
NutraCo	Dietician/Nutritionist Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Chana Perara	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Worldwide Staffing	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Spring Garden Agency and Home Care	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Veena Reddy, 39 Maplewood Drive New Milford, CT. 06776	Resident Care Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Kim Galligan, 69 Old Ridge Road New Milford, CT. 06776	Resident Care Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging	Barium swallow tests	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Emily Steadman	Covid nurses	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* 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
Salmon Brook Rehab and Nursing	2093	9/30/2022		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 183,331	183,331			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 506,677	506,677			
5. Health Insurance	\$ 1,089,599	1,089,599			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 291,933	291,933			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 34,303	34,303			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 175,624	175,624			
d. Accounting and Auditing	\$ 42,672	42,672			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 111,085	111,085			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 29,285	29,285			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 12,587	12,587			
2. Cellular Phones	\$ 1,644	1,644			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 300	300			
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	\$ 709,490	709,490			
Subtotal	\$ 3,188,530	3,188,530			

* 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)
	-		
Employee Benefits Expense>Training Fund>Union	\$ 30,899		
Employee Benefits Expense>Background Checks	3,404		
Total	\$ 34,303	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,188,530	3,188,530			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 1,771	1,771			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 29,160	29,160			
5. Education Expenses Related to Seminars and Conventions	\$ 2,791	2,791			
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>)	\$ 988	988			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 18,195	18,195			
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	\$ 3,732	3,732			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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>)	\$ 288,670	288,670			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 36,018	36,018			
C-14 Total Administrative & General Expenditures	\$ 3,569,855	3,569,855			

* 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)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Admin Expense>Marketing & Advertising (Disallowed Page 28)	\$ 18,195		
Total Other Advertising	\$ 18,195	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Admin Expense>Licenses	\$ 1,525		
Admin Expense>Fines, Penalties & Settlements (Disallow Page 28)	5,004		
Admin Expense>Late Fees (Disallow Page 28)	1,078		
Routine Bank Fees	2,952		
Non Allowable Bank Fees (Disallow Page 28)	2,101		
Admin Expense>Startup Costs (Disallow Page 28)	7,594		
Employee Food (Disallow Page 28)	2,569		
Employee Relations (Disallow Page 28)	5,558		
Discriminatory Bonus (Disallow Page 28)	5,000		
Holiday Party	2,634		
Police Records (Disallow Page 28)	3		
Total Other Administrative and General	\$ 36,018	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing		2093	9/30/2022	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 316,117	316,117		
2.	Non-Food Supplies	\$ 46,143	46,143		
3.	Other (<i>Specify</i>) _____ Dietary Minor Equipment Supplies	\$ 1,797	1,797		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 94,043	94,043		
c. Other (<i>Specify</i>) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 458,100	458,100		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Salmon Brook Rehab and Nursing		2093	9/30/2022		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. \$					
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
	Amt. \$					
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.					
	Amt. \$					
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$					
c. Other (<i>Specify</i>) Other Supplies	\$	13,670	13,670			
3D. Total Laundry Expenditures (3a + b + c)	\$	13,670	13,670			
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	
Salmon Brook Rehab and Nursing	2093	9/30/2022	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (<i>Specify</i>) Housekeeping Supplies		\$ 23,633	23,633		
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 23,633	23,633		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Pharmacy Supplies	\$	261,057	261,057		
b. Medicine Cabinet Drugs	\$	4,015	4,015		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	11,928	11,928		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	2,252	2,252		
f. X-rays and Related Radiological Procedures***	\$	9,655	9,655		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	43,461	43,461		
i. Recreation	\$	20,188	20,188		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	212,822	212,822		
5M. Total Resident Care Expenditures (5a - 5j)		\$ 565,378	565,378		

* 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.

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

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093		Report for Year Ended 9/30/2022			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
HealthCare Services Group	PO Box 829677, Philidelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary dept management services	94,043			18	2b
On-time IT Solutions	154 Spring St, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	22,246			22	6f
Caretech Group	1123 McDonald Ave, Brooklyn NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing company	16,800			16	m11
All Waste Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Disposal	28,468			22	6f
MisterScapes	95 Day Street, Newington CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	16,468			22	6f
LTC Consulting	100 Boulevard, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Consulting services	182,850			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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
Salmon Brook Rehab and Nursing	2093	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 88,954	88,954				
b. Heat	\$ 29,438	29,438				
c. Light & Power	\$ 445,564	445,564				
d. Water	\$ 71,937	71,937				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 16,084	16,084				
f. Other (<i>itemize</i>)	\$ 107,262	107,262				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 759,239	759,239				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 2,327	2,327				
d. Movable Equipment	\$ 13,311	13,311				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 15,638	15,638				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 28,149	28,149				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 28,149	28,149				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,320,000	1,320,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 125,378	125,378				
c. Personal property taxes	\$ 19,354	19,354				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,508,519	1,508,519				

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

Depreciation Schedule

Name of Facility Salmon Brook Rehab and Nursing				License No. 2093			Report for Year Ended 9/30/2022			Page 23	of 37	
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)				11,638		11,638		S/L	Var	2,327		
C-4. Subtotal											2,327	
	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								
D. Movable Equipment												
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												
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative												
d. Standard Resident												
e. Specialized Resident												
Total Acquired during this report period												
D-3. Subtotal												
E. Total Depreciation												

Schedule of Land Improvements Acquired during this report period

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

*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:				
Total additions for Building Improvement		\$ -		\$ -
Deletions:				
Total deletions for Building Improvement		\$ -		\$ -

*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:				
10/19/2021	replaced motor drive in dish machine.	\$ 962	5	\$ 192
10/19/2021	motor drive conv	\$ 2,074	5	\$ 415
5/20/2022	Motor repaired	\$ 2,857	5	\$ 571
6/10/2022	Gaskets replaced	\$ 5,745	5	\$ 1,149
Total additions for Non-Movable Equipment		\$ 11,638		\$ 2,327
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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
6/23/2022	Viper AS510B Scrubber	Administrative	\$ 3,584	5	\$ 717
7/1/2022	cross corridor materials	Administrative	\$ 11,700	5	\$ 2,340
7/14/2022	Blower repaired	Administrative	\$ 4,141	10	\$ 414
7/22/2022	fixed fridge and freezer	Administrative	\$ 3,068	10	\$ 307
7/25/2022	Blower Repairs	Administrative	\$ 2,932	10	\$ 293
1/27/2022	DermaFloat Control Unit Used On 36 " and 42 " Mattress	Specialized Resident	\$ 2,827	15	\$ 188
12/28/2021	pump	Specialized Resident	\$ 2,507	15	\$ 167
5/3/2022	Software transition/implementation	Administrative	\$ 6,146	3	\$ 2,049
Total additions for Movable Equipmen			\$ 36,905		\$ 6,475
Deletions:					
Total deletions for Movable Equipmen			\$ -		\$ -

*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:				
Var	See Attached	\$ 77,314	Var	\$ 6,895
Total additions for Leasehold Improvemen		\$ 77,314		\$ 6,895
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**Salmon Brook
FIXED ASSET / DEPRECIATION SCHEDULE**

	Date In Service	Method	Life	Historical Cost	Total	2022 Deprec.	2022 A/D	NBV
LEASEHOLD IMPROVEMENTS								
2019 Additions								
Plumbing & Heating: new water line in refrigerator and new valve and angle in toilet	5/14/2019	S/L	20	1,225	1,225	61	244	981
Commercial Door and Hardware: kitchen door	6/6/2019	S/L	15	866	866	58	232	634
Coastal Mechanical Services: new pump, bell gasket	6/6/2019	S/L	10	1,444	1,444	144	576	868
Coastal Mechanical Services: replace kitchen compressor	6/12/2019	S/L	12	3,451	3,451	288	1152	2,299
Aldrich Equipment: install actuator	6/25/2019	S/L	10	1,971	1,971	197	788	1,183
Gas Equipment Service and Repair LLC: emergency repair on gas line- replaced the regulator	6/28/2019	S/L	25	1,214	1,214	49	196	1,018
BridgeLine Global Solutions: cross connects	5/9/2019	S/L	10	1,177	1,177	118	472	705
Plumbing & Heating: installed faucet handles in kitchen	7/12/2019	S/L	20	560	560	28	112	448
Coastal Mechanical Services: replaced fuses	7/13/2019	S/L	15	964	964	64	256	708
Coastal Mechanical Services: replace belt on dishwasher, fix leak on discharge line, charge chiller with R-22, straighten out fins on chiller, blow out drain line and raise tubing	8/2/2019	S/L	10	7,735	7,735	774	3096	4,639
Hartford Sign & Design: new signs	8/5/2019	S/L	10	3,669	3,669	367	1468	2,201
Distinctive Coatings LLC: stainless steel plates under sink area	8/12/2019	S/L	10	1,908	1,908	191	764	1,144
H&E Enterprize: catch basin repair	8/6/2019	S/L	15	2,600	2,600	173	692	1,908
Coastal Mechanical Services: installed fan cycling switch and filter on unit	8/21/2019	S/L	15	1,135	1,135	76	304	831
Coastal Mechanical Services: new sensors	9/6/2019	S/L	15	1,690	1,690	113	452	1,238
				31,609	31,609	2,701	10,804	20,805
Copier	5/1/2019	Capital Lease	5	50,184	50,184	10,037	40,148	10,036
				50,184	50,184	10,037	40,148	10,036
2020 Additions								
MYLO Plumbing & Heating: fixed piping	10/9/2019	S/L	20	796	796	40	120	676
Accurate Commercial Door and Hardware: part 1/3 to install panic exit and parts on rehab room doors	10/17/2019	S/L	15	551	551	37	111	440
MYLO Plumbing & Heating: repped hand clamp, fixed dishwasher	10/28/2019	S/L	15	691	691	46	138	553
MYLO Plumbing & Heating: type trap on sink, flapper and tank lever on toilet	11/12/2019	S/L	10	713	713	71	213	500
Accurate Commercial Door and Hardware: Install panic exit and bolts on doors (part 3/3)	11/14/2019	S/L	15	1,102	1,102	73	219	883
Johnson Controls Fire Protection LP: installation and programming of a new smoke detector	11/22/2019	S/L	15	1,361	1,361	91	273	1,088
Aldrich Equipment: 2 Edro power cells	12/1/2019	S/L	10	577	577	58	174	403
Coastal Mechanical Services: new electric baseboard and thermostat	12/1/2019	S/L	10	2,018	2,018	202	606	1,412
Coastal Mechanical Services: replaced main controller and drive power circuit boards	12/1/2019	S/L	10	1,665	1,665	166	498	1,167
Coastal Mechanical Services: changed heater elements and drained water	12/1/2019	S/L	10	1,198	1,198	120	360	838
Coastal Mechanical Services: new door gaskets on refrigerators	12/1/2019	S/L	15	1,339	1,339	89	267	1,072
Direct Supply, Inc.: Islandaire EZ Series heat pumps	12/2/2019	S/L	25	1,417	1,417	57	171	1,246
CAG Electrical Company, Inc.: new circuit	1/17/2020	S/L	15	932	932	62	186	746
BridgeLine Global Solutions: add 3 extensions	1/31/2020	S/L	10	580	580	58	174	406
Coastal Mechanical Services: installed new motor, wheel, and bracket	2/1/2020	S/L	15	3,156	3,156	210	630	2,526
Aldrich Equipment: install power cells, card, control relay, for washer	2/4/2020	S/L	10	2,663	2,663	266	798	1,865
H&E Enterprize: new flooring	2/6/2020	S/L	20	5,600	5,600	280	840	4,760
CAG Electrical Company, Inc.: install trap with clean-out	2/14/2020	S/L	10	1,967	1,967	197	591	1,376
Fire Protection Testing, Inc.: replaced duct detector test switches	2/14/2020	S/L	10	670	670	67	201	469
MYLO Plumbing & Heating: replaced faucet and p-trap	2/24/2020	S/L	20	504	504	25	75	429
MYLO Plumbing & Heating: Replaced backflow & expansion tank.	3/3/2020	S/L	20	2,060	2,060	103	309	1,751
State-wide Electric, Inc.: installed new dimmers	3/5/2020	S/L	15	689	689	46	138	551
Raintech sound: new maglock main board	3/16/2020	S/L	15	1,340	1,340	89	267	1,073
MYLO Plumbing & Heating: new sink	3/20/2020	S/L	20	606	606	30	90	516
MYLO Plumbing & Heating: replaced faucet	3/26/2020	S/L	20	529	529	26	78	451
Automatic Door Doctor, Inc.: new door	4/8/2020	S/L	15	1,441	1,441	96	288	1,153
Hartford Sprinkler Co. Inc.: replace sprinkler heads	4/21/2020	S/L	20	3,752	3,752	188	564	3,188
Coastal Mechanical Services: new ice machine level control	5/1/2020	S/L	15	1,221	1,221	81	243	978
Coastal Mechanical Services: new heater element	5/1/2020	S/L	15	1,152	1,152	77	231	921
Coastal Mechanical Services: replaced fan cycling control	6/1/2020	S/L	15	1,446	1,446	96	288	1,158
Coastal - new part to fix ice machine, new motor installed on chiller and cleaned coils	6/30/2020	S/L	15	8,182	8,182	545	1635	6,547
Welch Roofing: fixed AC, roof	8/1/2020	S/L	20	1,000	1,000	50	150	850
Coastal Mechanical Services: New DHW tank installed	8/20/2020	S/L	20	3,403	3,403	170	510	2,893
State-wide Electric, Inc.: removed/converted electrical outlet	9/3/2020	S/L	10	543	543	54	162	381
				56,863	56,863	3,866	11,598	45,265
2021 Additions								
Contactors in Heater	11/20/2020	S/L	20	1,658	1,658	83	166	1,492
Compressor Installed	11/18/2020	S/L	20	4,390	4,390	219	439	3,951
Backflow preventer in dishwasher	9/9/2020	S/L	15	1,335	1,335	89	178	1,157
Installed new faucet and shut off valves	10/19/2020	S/L	15	530	530	35	71	459
Contractor coil	1/14/2021	S/L	15	773	773	52	103	670
Replace faulty parts in washer	2/8/2021	S/L	5	1,974	1,974	395	790	1,185
Replaced pump on compressor	2/8/2021	S/L	15	846	846	56	113	733
Heater broken, connected wires	2/16/2021	S/L	15	627	627	42	84	544
Respond to horn strobe failure during tst, replaced device again	2/24/2021	S/L	10	689	689	69	138	551
Materials and installation of doorknobs and trim	9/30/2020	S/L	15	957	957	64	128	830
Generator batteries replaced and now running	3/9/2021	S/L	10	1,089	1,089	109	218	871
Reset smoke detector	3/22/2021	S/L	10	585	585	58	117	468
Emergency service requested on the air compressor	3/29/2021	S/L	15	833	833	56	111	722
Installed new temp board and temp probe on convection oven	3/29/2021	S/L	15	969	969	65	129	839
Current Technologies Electronics Repairs from nurse inspection	5/19/2021	S/L	10	8,218	8,218	822	1,644	6,574
Removed and replaced faucets, filled and tested faucets	5/24/2021	S/L	10	2,519	2,519	252	504	2,015
PM work on the Ice Machine and the Walk-In Cooler also repairs to the Chiller	6/11/2021	S/L	10	6,444	6,444	644	1,289	5,156
Catch Basin Repair	5/24/2021	S/L	10	2,600	2,600	260	520	2,080
Repairs to facility exhaust systems throughout building attic and ground floor per Air Balancing testing survey by Wings from CHOW DPH	7/2/2021	S/L	25	3,098	3,098	124	248	2,850
Repairs to commercial fridge and central ac chiller	7/9/2021	S/L	20	2,766	2,766	138	277	2,489

**Salmon Brook
FIXED ASSET / DEPRECIATION SCHEDULE**

	Date In Service	Method	Life	Historical Cost	Total	2022 Deprec.	2022 A/D	NBY
Roof and Chimney Repairs complete, Platforms built for A / C	8/16/2021	S/L	25	2,538	2,538	102	203	2,335
HVAC Roofing project support, disconnection and reconnection of 2 AC condensers on the roof.	8/27/2021	S/L	15	5,760	5,760	384	768	4,992
Roof and Chimney Repairs complete, Platforms built for A / C - part b of invoice 20210816	8/30/2021	S/L	25	1,088	1,088	44	87	1,001
Fixed walk in condenser, cooler, replaced gasket	9/2/2021	S/L	15	2,880	2,880	192	384	2,496
Fixed fridge and fan	9/10/2021	S/L	15	4,460	4,460	297	595	3,865
				59,625	59,625	4,650	9,300	50,324
2022 Additions								
APPLY WATER PROOF MEMBRAN UP THE WALLS , • RETILE FLOORING AND CERAMIC COVE BASE • GROUT TILES WITH APOXSEE WATER PROOF GROUT. REPLACE FLOORING AND DAMAGED WALLS. REPLACE DAMAGE STEEL STUD AND SHEET ROCK.	8/24/2021	S/L	20	7,500	7,500	375	375	7,125
cleanout cracks in parking lot, seal all cracks with rubberize sealant, materials labor and state tax included.	9/21/2021	S/L	8	8,000	8,000	1,000	1,000	7,000
fixed doors and additional unquoted work done.	10/26/2021	S/L	15	3,448	3,448	230	230	3,218
removed flange and replaced it. installed new sinks.	11/12/2021	S/L	20	3,606	3,606	180	180	3,426
Hot Water Heater Replacement	12/6/2021	S/L	10	4,710	4,710	471	471	4,239
replaced water heater	12/27/2021	S/L	10	4,836	4,836	484	484	4,352
Hot Water Heater Replacement	12/30/2021	S/L	10	10,989	10,989	1,099	1,099	9,890
ordered valve for hot water tank, installed new hot water tank	12/30/2021	S/L	10	6,063	6,063	606	606	5,457
CHOW - fire doors replacement	12/31/2021	S/L	20	1,591	1,591	80	80	1,511
Welch Roofing	12/31/2021	S/L	20	3,625	3,625	181	181	3,444
fixed hot water problem	12/31/2021	S/L	20	1,591	1,591	80	80	1,511
fixed door. COD.	2/4/2022	S/L	10	3,043	3,043	304	304	2,739
fixed door. COD.	3/17/2022	10	15	1,600	1,600	107	107	1,493
Ice machine repaired	3/17/2022	10	15	1,601	1,601	107	107	1,494
fixed fridge	3/31/2022	S/L	10	3,579	3,579	358	358	3,221
Amp draw of compressor and condenser fan motor which were all in specs , unit is now running ok .	5/13/2022	S/L	10	10,138	10,138	1,014	1,014	9,124
	8/11/2022	S/L	10	2,985	2,985	299	299	2,686
				77,314	77,314	6,895	6,895	70,419
TOTAL LEASEHOLD IMPROVEMENTS				275,595	275,595	28,149	78,745	196,850
NON-MOVABLE EQUIPMENT								
2022 Additions								
replaced motor drive in dish machine.	10/19/2021	S/L	5	962	962	192	192	770
motor drive conv	10/19/2021	S/L	5	2,074	2,074	415	415	1,659
Motor repaired	5/20/2022	S/L	5	2,857	2,857	571	571	2,286
Gaskets replaced	6/10/2022	S/L	5	5,745	5,745	1,149	1,149	4,596
				11,638	11,638	2,327	2,327	9,311
TOTAL NON-MOVABLE EQUIPMENT				11,638	11,638	2,327	2,327	9,311
MOVABLE EQUIPMENT								
2019 Additions								
Plumbing & Heating: new toilet	5/23/2019	S/L	20	868	868	43	172	696
Plumbing & Heating: new sink	5/23/2019	S/L	20	761	761	38	152	609
HD Supplies: carpet extractor	7/29/2019	S/L	10	1,807	1,807	181	724	1,083
Coastal Mechanical Services: replace hot water heater	9/19/2019	S/L	10	8,083	8,083	808	3,232	4,851
				11,519	11,519	1,070	4,280	7,239
Hector Caraballo: POC Tablets	5/31/2019	S/L	5	836	836	167	668	168
Capital One: Printer	6/30/2019	S/L	5	638	638	128	512	126
On-Time IT Solutions, Inc.: Dell Opti Plex x2	7/18/2019	S/L	5	1,534	1,534	307	1,228	306
				3,008	3,008	602	2,408	600
Sales use Tax Associated with Movable Equipment		Sales Use Tax	Var	3,110	3,110	311	1,244	1,866
2020 Additions								
snow blower	12/3/2019	S/L	10	574	574	57	171	403
AC	4/21/2020	S/L	10	807	807	81	243	564
replaces window custom	8/1/2020	S/L	15	526	526	35	105	421
replaced power cells and airline in washer	8/3/2020	S/L	10	839	839	84	252	587
relocate fax machine - service hours & materials	8/29/2020	S/L	20	2,813	2,813	141	423	2,390
repair, replaced 2 batteries and heat detector	8/31/2020	S/L	15	1,483	1,483	99	297	1,186
associated with invoice 28002 - repair to washer	9/15/2020	S/L	10	123	123	12	36	87
repair to washer	9/16/2020	S/L	10	836	836	84	252	584
Convection Oven repaired	9/29/2020	S/L	10	1,455	1,455	145	435	1,020
				9,457	9,457	738	2,214	7,243
new nurse call station	11/1/2019	S/L	15	583	583	39	117	466
installation of new Titanium Series Healthweigh indicator on scale	4/24/2020	S/L	20	651	651	33	99	552
				1,234	1,234	72	216	1,018
printers	11/1/2019	S/L	10	2,977	2,977	298	894	2,083
Sales Use Tax on printer	11/1/2019	S/L	10	189	189	19	57	132
laptops	6/9/2020	S/L	3	1,118	1,118	372	1,118	-
Sales Use Tax on laptop	6/9/2020	S/L	3	71	71	23	71	-
				4,355	4,355	712	2,140	2,215

Salmon Brook
FIXED ASSET / DEPRECIATION SCHEDULE

		Date In Service	Method	Life	Historical Cost	Total	2022 Deprec.	2022 A/D	NBV
Sales Use Tax Associated w/ Movable Equipment	Sales Use Tax	Var	S/L	10	470	470	47	141	329
					470	470	47	141	329
<u>2021 Additions</u>									
Phone line added to the Cafe	Furniture, Fixtures & Equipment	10/7/2020	S/L	10	750	750	75	150	600
Fridge	Furniture, Fixtures & Equipment	7/31/2020	S/L	15	637	637	42	85	552
2 AC units	Furniture, Fixtures & Equipment	12/29/2020	S/L	10	1,274	1,274	127	255	1,019
Hartford Sprinkler Co. Replaced 3 of 4 units. Replaced 4th with new device. Watts replaced 1 1/2 with new	Furniture, Fixtures & Equipment	8/23/2021	S/L	10	6,296	6,296	630	1,259	5,037
Replaced magnetic lock in the lounge	Furniture, Fixtures & Equipment	9/2/2021	S/L	10	3,138	3,138	314	628	2,511
					12,095	12,095	1,188	2,377	9,718

**Salmon Brook
FIXED ASSET / DEPRECIATION SCHEDULE**

		Date In Service	Method	Life	Historical Cost	Total	2022 Deprec.	2022 A/D	NBY
VIEWBLADDER10 BLADDER SCANNER KIT	Medical Equipment	8/24/2021	S/L	15	4,326	4,326	288	576	3,750
					<u>4,326</u>	<u>4,326</u>	<u>288</u>	<u>576</u>	<u>3,750</u>
Advanced Gateway Security Suite Bundle for NSA 2650 3YR	Computer Hardware	5/4/2021	S/L	3	5,099	5,099	1,700	3,400	1,699
					<u>5,099</u>	<u>5,099</u>	<u>1,700</u>	<u>3,400</u>	<u>1,699</u>
Advanced Gateway Security Suite Bundle	Sales Tax	5/31/2021	S/L	3	324	324	108	216	108
					<u>324</u>	<u>324</u>	<u>108</u>	<u>216</u>	<u>108</u>
<u>2022 Additions</u>									
Viper AS510B Scrubber	Furniture, Fixtures & Equipment	6/23/2022	S/L	5	3,584	3,584	717	717	2,867
cross corridor materials	Furniture, Fixtures & Equipment	7/1/2022	S/L	5	11,700	11,700	2,340	2,340	9,360
Blower repaired	Furniture, Fixtures & Equipment	7/14/2022	S/L	10	4,141	4,141	414	414	3,727
fixed fridge and freezer	Furniture, Fixtures & Equipment	7/22/2022	S/L	10	3,068	3,068	307	307	2,761
Blower Repairs	Furniture, Fixtures & Equipment	7/25/2022	S/L	10	2,932	2,932	293	293	2,639
					<u>25,425</u>	<u>25,425</u>	<u>4,071</u>	<u>4,071</u>	<u>21,354</u>
DermaFloat Control Unit Used On 36 " and 42 " Mattress pump	Medical Equipment	1/27/2022	S/L	15	2,827	2,827	188	188	2,639
	Medical Equipment	12/28/2021	S/L	15	2,507	2,507	167	167	2,340
					<u>5,334</u>	<u>5,334</u>	<u>355</u>	<u>355</u>	<u>4,979</u>
Transition/Implementation of software	Computer Software	5/3/2022	S/L	3	6,146	6,146	2,049	2,049	4,097
					<u>6,146</u>	<u>6,146</u>	<u>2,049</u>	<u>2,049</u>	<u>4,097</u>
TOTAL MOVABLE EQUIPMENT					91,902	91,902	13,311	25,687	66,215
STARTUP COSTS									
Startup Cost	Startup Cost	5/1/2019	S/L		92,800	92,800	-	92,800	-
					<u>92,800</u>	<u>92,800</u>	<u>-</u>	<u>92,800</u>	<u>-</u>
TOTAL ASSETS PER CR SCHEDULE					460,297	43,787	199,559	272,376	
TOTAL ASSETS PER TRIAL BALANCE					379,130	36,427	69,192	309,938	
VARIANCE					81,167	7,360	130,367	37,561	

Pg. 31 B9 F/S vs/ C/R Depreciation 37,561
Pg. 36 F1 F/S vs/ C/R Depreciation (7,360)

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Salmon Brook Rehab and Nursing			2093		9/30/2022			24	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							
A. Organization Expense									
1. Startup Costs	10	2019		92,800	92,800	S/L			
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var		198,281	50,596	S/L	Var	21,254	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		77,314		S/L	Var	6,895	
C-4. Subtotal									28,149
D. Total Amortization									28,149

* 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 Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2022	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes <input checked="" type="radio"/> No		
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
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	
Salmon Brook ProperCo	Building	05/01/19	Ongoing	1,320,000	

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
Salmon Brook Rehab and Nursing		2093	9/30/2022			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. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2022	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) Related Party Working Capital / Penalty Interest	\$	52,205	52,205	
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	52,205	52,205	
14. Insurance				
a. Insurance on Property (buildings only)	\$	18,262	18,262	
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$			
2. Fire and Extended Coverage	\$			
3. Other (Specify) General liability & Other, EPLI, Surety Bond	\$	227,029	227,029	
14d. Total Insurance Expenditures (14a + b + c)	\$	245,291	245,291	
15. Total All Expenditures (A-13 thru C-14)	\$	15,007,318	15,007,318	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing				2093	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 15,042	15,042		
Page 13 - Professional Fees							
5.	13	B8e	Resident Care Physicians **	\$ 5,184	5,184		
6.	13	B10a	Occupational Therapy	\$ 358,827	358,827		
7.			Other - See attached Schedule	\$ 28,322	28,322		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 175,624	175,624		
10.			Accounting	\$			
10a.			Legal	\$ 1,250	1,250		
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.	16	4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 23,355	23,355		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 18,195	18,195		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 35,972	35,972		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
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)				\$ 661,771	661,771		

* 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	12n	Marketing Salary	\$ 15,042		
Total Other Salaries Adjustment			\$ 15,042	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12	IV Insertion Nurse	\$ 26,917		
13	12	Respiratory Therapist	1,405		
Total Other Fees Adjustments			\$ 28,322	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m11	Resident Conservatorship	\$ 3,525		
16	m13	Admin Expense>Fines, Penalties & Settlements	5,004		
16	m13	Admin Expense>Late Fees	1,078		
16	m13	Non Allowable Bank Fees	2,101		
16	m13	Employee Food	2,569		
16	m13	Employee Relations	5,558		
16	m13	Discriminatory Bonus	5,000		
15	Var	Benefits Associated with Marketing (See Attached)	3,540		
16	m13	Police Records	3		
16	m13	Admin Expense>Startup Costs	7,594		
15	1a1	Prior Periods Workers Comp	83,403		
Total Other A&G Adjustments			\$ 35,972	\$ -	\$ -

Salmon Brook
September 30, 2022
Benefits Disallowance

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	15,042	Page 10
Total Salaries	<u>6,782,293</u>	TB Linked
Percent to Total Salaries	0.22%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 1,596,276 [TB Linked](#)

Marketing Benefits Disallowed 3,540 [Page 28 attachment](#)

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

Name of Facility				License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing				2093	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 661,771	661,771		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 261,057	261,057		
28.			Ambulance/Limousine	\$ 11,928	11,928		
29.	20	5d	X-rays, etc	\$ 9,655	9,655		
30.	20	5f	Laboratory	\$ 43,461	43,461		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,252	2,252		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 59,472	59,472		
Page 22 - Maintenance and Property							
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	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 10,046	10,046		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 52,205	52,205		
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,111,847	1,111,847		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See Attached)	\$ 9,861		
20	5l	Non-Allowable Nursing Supplies	49,611		
Total Other Ancillary Costs			\$ 59,472	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Rev>Medical Records	\$ 628		
30	IV 8	Refunded resident and he never cashed the check	\$ 9,097		
30	IV 8	Computershare settlement	\$ 221		
30	IV 8	Settlement Check	\$ 100		
Total Other Adjustments			\$ 10,046	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense on Penalty	\$ 13		
27	12d	Related Party Working Capital Interest	\$ 52,192		
Total Unallowable Building Interest			\$ 52,205	\$ -	\$ -

**Salmon Brook
Disallowance Schedule for Cable TV
September 30, 2022**

Pg. 29a

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 17,061 TB Linked
Monthly Allowable amount	\$ 600
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100%</u>
Total Allowable Cost	<u>\$ 7,200</u>
Disallowed Cable TV	<u><u>\$ 9,861</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2022			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,635,241	7,635,241				
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>)	\$ 5,343,175	5,343,175				
b. Medicare Room and Board Contractual Allowance **	\$ (22,087)	(22,087)				
4. a. Private-Pay Residents and Other	\$ 2,996,068	2,996,068				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,739)	(1,739)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 405,570	405,570				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (306,748)	(306,748)				
c. Physical Therapy - Non-Medicare	\$ 262,153	262,153				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (240,897)	(240,897)				
4. a. Speech Therapy - Medicare	\$ 94,721	94,721				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (72,989)	(72,989)				
c. Speech Therapy - Non-Medicare	\$ 37,041	37,041				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (32,170)	(32,170)				
5. a. Occupational Therapy - Medicare	\$ 466,056	466,056				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (315,763)	(315,763)				
c. Occupational Therapy - Non-Medicare	\$ 272,462	272,462				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (240,813)	(240,813)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 879,419	879,419				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 30,828	30,828				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 17,189,528	17,189,528				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 526	526				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,315,355	1,315,355				
V. Total Other Revenue (1 thru 8)	\$ 1,315,881	1,315,881				
VI. Total All Revenue (III +V)	\$ 18,505,409	18,505,409				

* 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)
		-		
30 II 6a	Lab Rev>Medicare A	\$ 22,686		
30 II 6a	Lab Rev>Medicare A>C/A	(22,686)		
30 II 6a	Other Ancillary Rev>Medicare B	103		
30 II 6a	Other Ancillary Rev>Medicare B>Sequester	(909)		
30 II 6a	Vaccine Rev>Medicare B	4,847		
30 II 6a	Other Rev>Medicare A>COVID19	857,519		
30 II 6a	Revenue Adjustments>Medicare A	8,764		
30 II 6a	Revenue Adjustments>Medicare HMO	9,095		
Total Other Resident Revenue - Medicare		\$ 879,419	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev>Medicare A	\$ 13,122		
30 II 6b	Other Ancillary Rev>Medicare A>C/A	(9,961)		
30 II 6b	Other Ancillary Rev>HMO	220		
30 II 6b	Vaccine Rev>HMO	796		
30 II 6b	Revenue Adjustments>Commercial HMO	24		
30 II 6b	Revenue Adjustments>Hospice	7,382		
30 II 6b	Revenue Adjustments>Medicaid	13,040		
30 II 6b	Revenue Adjustments>Ancillary	6,205		
Total Other Resident Revenue		\$ 30,828	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Other Rev>Interest	N/A	\$ 526		
Total Interest Income			\$ 526	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Rev>ERC>COVID19	\$ 1,181,667		
30 IV 8	Other Rev>Medicaid>COVID19	116,292		
30 IV 8	Other Rev>Medical Records (Disallow Page 29)	628		
30 IV 8	Settlement Check (Disallow Page 29)	100		
30 IV 8	Refunded resident and he never cashed the check (Disallow Page 29)	9,097		
30 IV 8	Computershare settlement (Disallow Page 29)	221		
30 IV 8	Prior period Legal Credits (No Disallowance Necessary)	7,350		
Total Other Revenue		\$ 1,315,355	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	405,506
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,017,222
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	(868,336)
a. _____				
b. _____				
c. _____				
d. See Schedule		(868,336)		
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)			\$	2,554,392
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>275,595</u>		\$	196,850
	Accum. Depreciation <u>78,745</u> Net			
5. Non-Movable Equipment	*Historical Cost <u>11,638</u>		\$	9,311
	Accum. Depreciation <u>2,327</u> Net			
6. Movable Equipment	*Historical Cost <u>91,901</u>		\$	66,216
	Accum. Depreciation <u>25,685</u> Net			
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	44,961
F/S vs. C/R NBV	37,561			
See Schedule	7,400			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	317,338

* 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 Expenses	\$ (1,103,784)
31	A5	Prepaid Expenses>Insurance	141,538
31	A5	Prepaid Expenses>Taxes	36,171
31	A5	Prepaid Expenses>Workers Comp	57,739
Total Prepaid Expenses			\$ (868,336)

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	CIP	\$ 7,400
Total Other Other Fixed Assets (Itemize)			\$ 7,400

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From>Old Owner	\$ (57,058)
32	D7	Due To/(From)>Taunton	3,151
32	D7	Due To/(From)>Quincy	571
32	D7	Due To/(From)>Greenfield	591
32	D7	Due To/(From)>Holyoke	862
32	D7	Due To/(From)>Lowell	675
32	D7	Due To/(From)>Harwich	100,382
32	D7	Due To/(From)>Pine View	54
32	D7	Due To/(From)>Ridgeland	1
32	D7	Due To/(From)>Hospice	(10,601)
32	D7	Due To/(From)>Medicaid	(138,888)
32	D7	Due To/(From)>Vendor	246,330
Total Other Assets			\$ 146,070

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	2,871,730
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			\$	500
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	11,406		
	Accum. Depreciation	11,406	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	2,766,167
Name and Address	Amount	Loan Date		
Var>SV, Realty SB, WH, WB	2,766,167			
7. Other Assets <i>(itemize)</i>			\$	146,070

See Schedule				146,070
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,912,737
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,784,467

* 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
Salmon Brook Rehab and Nursing		2093	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	795,364
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>)				\$	273,395
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	101,580
7. Medicare Final Settlement Payable				\$	2,597
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>)				\$	(1,860,112)
Accrued Expenses		(2,134,624)	Accrued Expenses>Work	53,995	
Accrued Expenses>Capital Lease>C		45,551	Deferred Revenue>Medi	47,998	
Accrued Expenses>Insurance - Gen		121,283	Deferred Revenue>Medi	(1,205)	
Accrued Expenses>Year End Adjust		6,890	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	(687,176)

* 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 Salmon Brook Rehab and Nursing		License No. 2093	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				(687,176)	
Liabilities (cont'd)					
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>)				\$ (1,338,929)	
Name and Address of Lender	Amount	Loan Date			
Var>SB, Sharon, Torr., NH, RegalCare, RC, NL, Norwich	(1,338,929)				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 154,740	
Due To/(From)>HMO		50,191			
Due To/(From)>Income		104,549			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (1,184,189)	
C. Total All Liabilities (Lines A-13 + B-5)				\$ (1,871,365)	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2022	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			\$	4,150,381
6. Gain or Loss for Period	10/1/2021	thru 9/30/2022	\$	3,505,451
7. Total Net Worth			\$	7,655,832
C. Total Reserves and Net Worth			\$	7,655,832
D. Total Liabilities, Reserves, and Net Worth			\$	5,784,467

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	4,150,384
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	18,505,409
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,999,958
D. Net Income or Deficit			\$	3,505,451
E. Balance			\$	7,655,835
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27 \$15,007,318				
F/S vs C/R Depreciation \$(7,360)				
Total Expenses \$14,999,958				
2. Other <i>(itemize)</i>				
Prior Period Adjustment				(3)
F-3. Total Additions			\$	(3)
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			\$	7,655,832

I. Preparer's/Reviewer's Certification

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
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 <i>Matthew S Bavalock</i>		Title Healthcare Services Leader		Date Signed 02/09/2023
Printed Name of Preparer Matthew S. Bavalock				
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia			Phone Number 732-961-8571	
Contact Email Address tzippyk@ltccs.com				