

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Bickford Health Care Center	
Address (No. & Street, City, State, Zip Code) 14 Main Street, Windsor Locks, CT 06096	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2178-C	RHNS	(Specify)	Medicare Provider 07-5358
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Medicaid Provider Numbers:	CCNH	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) Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Bickford Health Care Center	Period Covered:	From 10/1/2021	To 9/30/2022	
Address of Facility 14 Main Street, Windsor Locks, CT 06096				
Report Prepared By Laydon and Company, LLC	Phone Number 203-799-1040	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. 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) 623-4351		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Bickford Health Care Center		Address (No. & Street, City, State, Zip) 14 Main Street, Windsor Locks, CT 06096		
License Numbers:	CCNH 2178-C	RHNS (Specify)	Medicare Provider No. 07-5358	
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="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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 Elaine Thompson Madden		Nursing Home Administrator's License No.:	1134	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Individual Proprietorship

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

n/a

**General Information and Questionnaire
 Related Parties***

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	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	%**				
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Bickford Health Care Center	License No. 2178-C	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 Bickford Health Care Center			License No. 2178-C		Report for Year Ended 9/30/2022		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	Total ***

* 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 Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Laydon and Company, LLC 2 3 4	Address (No. & Street, City, State, Zip Code) PO Box 945, Orange, CT 06477
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Services Provided by This Firm (*describe fully*)

1 Monthly Accounting, Cost Reports, Annual Reviewed Financial Statements and Tax return, COVID funding reporting	\$ 42,236
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 42,236

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Joseph A. Vatalie at Law 2 Skoler, Abbott * Presser, PC 3 4 5	Telephone Number (203) 439-0602 (413) 737-4753
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Address (*No. & Street, City, State, Zip Code*)
 1 575 Highland Avenue, Cheshire CT 06410
 2 One Monarch Place, Suite 2000, Springfield, MA 01144
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 conf call with board, settlement agreement, tax exemption issue, management agreement	\$ 3,023
2 CHRQ matters	\$ 2,650
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 5,673

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

Schedule of Resident Statistics

Name of Facility Bickford Health Care Center		License No. 2178-C			Report for Year Ended 9/30/2022				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	48	48			48	48						
B. On last day of THIS report period	48	48							48	48		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	29	29			29	29						
B. As of midnight of THIS report period	34	34							34	34		
3. Total Number of Days Care Provided During Period												
A. Medicare	1,404	1,404			810	810			594	594		
B. Medicaid (Conn.)	6,564	6,564			5,026	5,026			1,538	1,538		
C. Medicaid (other states)												
D. Private Pay	3,026	3,026			2,154	2,154			872	872		
E. State SSI for RCH												
F. Other (Specify) Hospice	373	373			281	281			92	92		
G. Total Care Days During Period (3A thru F)	11,367	11,367			8,271	8,271			3,096	3,096		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	11,367	11,367			8,271	8,271			3,096	3,096		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Bickford Health Care Center			License No. 2178-C			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <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	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	9	15				10							
Per Diem Rate													
a. One bed rm.													
b. Two bed rms.	653.00		222.00			396.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									815	815			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									2,378	2,378			
D. Total Physical Therapy Treatments									3,193	3,193			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									20	20			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									29	29			
D. Total Speech Therapy Treatments									49	49			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,074	1,074			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									2,266	2,266			
D. Total Occupational Therapy Treatments									3,340	3,340			

Report of Expenditures - Salaries & Wages

Name of Facility Bickford Health Care Center	License No. 2178-C	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)	106,353	2,019				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	169,314	7,019				
5. Dietary Service						
a. Head Dietitian	12,476	277				
b. Food Service Supervisor	46,606	1,929				
c. Dietary Workers	182,788	11,518				
6. Housekeeping Service						
a. Head Housekeeper	11,995	736				
b. Other Housekeeping Workers	43,957	2,933				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	18,238	1,247				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	35,339	2,396				
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	93,502	2,146				
b. RN						
1. Direct Care	287,694	6,769				
2. Administrative**	152,272	3,476				
c. LPN						
1. Direct Care	337,535	10,291				
2. Administrative**						
d. Aides and Attendants	482,699	27,157				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	75,177	4,115				
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	52,758	1,778				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	2,108,704	85,806				

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

Name of Facility				License No.	Report for Year Ended				Page	of
Bickford Health Care Center				2178-C	9/30/2022				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
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
Bickford Health Care Center				2178-C		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***										
Elaine Thompson-Madden	97,566			vacation and sick time	responsible for daily operations	1,897	A2			
Sarah H Thiede	8,787			vacation and sick time	responsible for daily operations	122	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Bickford Health Care Center	2178-C	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						
2. Dentist						
3. Pharmacist	3,166					
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	70,189					
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	12,000					
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) MDA and quality assurance consultant	1,770					
9. Speech Therapist						
a. Resident Care	9,163					
b. Other						
10. Occupational Therapist						
a. Resident Care	80,506					
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	119,841					
2. Administrative***						
b. LPN						
1. Direct Care	45,765					
2. Administrative***						
c. Aides	123,959					
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	466,358					

* 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 Bickford Health Care Center		License No. 2178-C	Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
George Donahue MD, 150 Hazard Ave, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
WoodMark Pharmacy, 1142 Wehrle Drive, Williamsville, NY 14221	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Encore Rehabilitaion Services, P.O. Box 933195, Cleveland, OH 44193	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>		
Kathy Sirko, 44 William St. Milford, CT 06461	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Savonna Ormond, 62 Westfort Dr. Meriden CT 06451	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>		
Latoya Bryan, 24027 Newhall Ave, Rosedale, NY 11422	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>		
Leah Gibson, 869 Toyon Ct, San Jose CA 95127	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>		
Professional Nursing Services, 27 Siemon Company Drive, Suite 228 W, Watertown, CT	Nursing Pool - RN & LPN	<input type="radio"/>	<input checked="" type="radio"/>		
IntelyCare, Inc, PO Box 200413, Pittsburgh, PA 15251-0413	Nursing Pool - RN & LPN	<input type="radio"/>	<input checked="" type="radio"/>		
AAA Nursing Care, 3303 Main Street, Stratford, CT 06614	Nursing Pool - RN & LPN	<input type="radio"/>	<input checked="" type="radio"/>		
MDS Rescue, 339 Main street, Torrington, CT 06790	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>		
Caring Nurses, LLC, 107 Old Windsor Road, 2nd Floor, Bloomfield, CT 06002	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>		
Medical Solutions, LLC, PO Box 310737, Des Moines, IA 50331	Nursing Pool - RN	<input type="radio"/>	<input checked="" type="radio"/>		
Clipboard Health, 340 S. Lemon Avenue #5028, Walnut, CA 91789	Nursing Pool - LPN and CNA	<input type="radio"/>	<input checked="" type="radio"/>		
Jupi Medical Staffing LLC, 11 Century dr, Apt 5310, greenville, SC 29607	Nursing Pool - LPN and CNA	<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
Bickford Health Care Center	2178-C	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 28,545	28,545		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 27,126	27,126		
4. Social Security (F.I.C.A.)	\$ 166,320	166,320		
5. Health Insurance	\$ 16,749	16,749		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 2,550	2,550		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 24,000	24,000		
d. Accounting and Auditing	\$ 42,236	42,236		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 5,673	5,673		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 10,516	10,516		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 2,391	2,391		
2. Cellular Phones	\$ 418	418		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 209,528	209,528		
Subtotal	\$ 536,050	536,050		

* 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)
MISC. EMPLOYEE BENEFITS	\$ 475		
EMPLOYEE COVID TESTING	\$ 2,025		
EMPLOYEE PHYSICALS	\$ 50		
Total	\$ 2,550	\$ -	\$ -

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
Bickford Health Care Center	2178-C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	536,050	536,050			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 2,494	2,494			
4. Employee Travel	\$ 435	435			
5. Education Expenses Related to Seminars and Conventions	\$ 527	527			
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>)	\$ 2,957	2,957			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 205	205			
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	\$ 1,455	1,455			
* 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>)	\$ 42,952	42,952			
12. Administrative Management Services**	\$ 98,915	98,915			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 82,262	82,262			
C-14 Total Administrative & General Expenditures	\$ 768,251	768,251			

* 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)
SUPP & EXP - MARKETING	\$ 205		
Total Other Advertising	\$ 205	\$ -	\$ -

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. - PURCHASED SERVICE	\$ 52,505		
BANK CHARGES	\$ 9,596		
LATE CHARGES	\$ 245		
FINES & PENALTIES	\$ 9,135		
LIC & DUES - PT RELATED	\$ 1,108		
LIC & DUES - NOT PT RELATED	\$ 1,230		
RENTAL HOUSE EXPENSES	\$ 2,936		
CONSULTING FEES	\$ 4,595		
FUNDRAISING EXPENSES	\$ 85		
RENTAL STORAGE UNIT	\$ 827		
Total Other Administrative and General	\$ 82,262	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Somerset Health Care Management Group	12,350	Manage Facility including contract negotiations, plant, financial oversight and group purchasing of insurance	Page 16 Line m12
WP Management LLC	37,050	Manage Facility including contract negotiations, plant, financial oversight and group purchasing of insurance	Page 16 Line m12
Lou Galli	49,515	Manage Facility including contract negotiations, plant, financial oversight and group purchasing of insurance	Page 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 Bickford Health Care Center		License No. 2178-C	Report for Year Ended 9/30/2022	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 90,190	90,190		
2.	Non-Food Supplies	\$ 4,945	4,945		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 95,135	95,135		
2E. Dietary Questionnaire					
F.	Resident Meals: Total no. of meals served per day:*	93	93		
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 Bickford Health Care Center		License No. 2178-C	Report for Year Ended 9/30/2022	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	10,309	10,309	
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. \$	4,841	4,841	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	1,725	1,725	
c. Other (Specify)		\$			
3D. Total Laundry Expenditures (3a + b + c)		\$	16,874	16,874	
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
Bickford Health Care Center		2178-C	9/30/2022		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	13,664	13,664		
	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>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	13,664	13,664		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$	69,564	69,564		
	2. Purchased from	\$				
	b. Medicine Cabinet Drugs	\$	17,469	17,469		
	c. Medical and Therapeutic Supplies	\$	81,290	81,290		
	d. Ambulance/Limousine***	\$	240	240		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	5,899	5,899		
	f. X-rays and Related Radiological Procedures***	\$	1,257	1,257		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	5,928	5,928		
	h. Laboratory***	\$	3,159	3,159		
	i. Recreation	\$	24,570	24,570		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$				
5M.	Total Resident Care Expenditures (5a - 5j)	\$	209,377	209,377		

* 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 Bickford Health Care Center			License No. 2178-C		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
LTC Billing services	10 Maple Street, Westford, MA 01886	<input type="radio"/>	<input checked="" type="radio"/>		Billing Services	41,824		p16L1m13		
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Bickford Health Care Center	2178-C	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 48,969	48,969				
b. Heat	\$ 21,378	21,378				
c. Light & Power	\$ 45,368	45,368				
d. Water	\$ 27,504	27,504				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 73,962	73,962				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 217,181	217,181				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 365	365				
b. Building & Building Improvements	\$ 146,859	146,859				
c. Non-Movable Equipment	\$ 5,113	5,113				
d. Movable Equipment	\$ 8,278	8,278				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 160,614	160,614				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 831	831				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 161,446	161,446				

* 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 Bickford Health Care Center			License No. 2178-C			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			5,469		5,469	4,012			365				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										365			
B. Building and Building Improvements													
1. Acquired prior to this report period			3,933,894		3,933,894	3,244,217			143,453				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			68,108						3,405				
B-4. Subtotal										146,859			
C. Non-Movable Equipment													
1. Acquired prior to this report period			90,278		90,278	61,654			4,989				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			4,617						124				
C-4. Subtotal										5,113			
		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						537,421		537,421	520,553			6,629	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative						26,875						1,564	
d. Standard Resident						1,021						85	
e. Specialized Resident													
Total Acquired during this report period						27,896						1,649	
D-3. Subtotal													8,278
E. Total Depreciation													160,615

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:				
11/2/2021	Atlantic Mechanical - repair hedro coils broiler system	\$ 6,250	10	\$ 573
11/30/2021	Nov 2021 building renovations - John Cleary	\$ 9,045	20	\$ 415
12/31/2021	Dec 2021 building renovations - John Cleary	\$ 9,150	20	\$ 381
12/22/2021	Atlantic Mechanical - repair hedro coils broiler system	\$ 2,200	10	\$ 183
12/30/2021	Atlantic Mechanical - repair hedro coils broiler system	\$ 3,757	10	\$ 313
1/31/2022	Jan 2022 building renovations - John Cleary	\$ 3,750	20	\$ 141
1/10/2022	Atlantic Mechanical - install new boiler	\$ 15,650	15	\$ 782
5/18/2022	Leonards Painting - room reno painitng wallpaper removal	\$ 5,600	10	\$ 233
5/27/2022	Spazzarini Prop - Asphalt repair	\$ 3,970	10	\$ 165
7/1/2022	Landry Communications - phone system	\$ 8,736	10	\$ 218
Total additions for Building Improvement		\$ 68,108		\$ 3,405
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:				
6/30/2022	Ben Franklin Plumbing - install 2 ejector pumps	\$ 3,620	10	\$ 90
7/31/2022	Medical Lift	\$ 359	5	\$ 12
8/31/2022	PC Richard	637.97	5	21.27
Total additions for Non-Movable Equipment		\$ 4,617		\$ 124
Deletions:				

Total deletions for Non-Movable Equipmen		\$	-	\$	-

*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:					
2/15/2022	office furniture	Administrative	\$ 1,095	7	\$ 104
3/9/2022	new washer and dryer - STN Laundry systems	Administrative	\$ 20,485	10	\$ 1,195
5/10/2022	flat panel tv and accessories	Standard Resident	\$ 1,021	5	\$ 85
6/30/2022	Asantino consulting - computers	Administrative	\$ 5,295	5	\$ 265
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipmen			\$ 27,896		\$ 1,649
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
Total additions for Leasehold Improvemen		\$ -		\$ -
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Bickford Health Care Center			License No. 2178-C		Report for Year Ended 9/30/2022			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							
A. Organization Expense									
1. Organization Expense	6	96		800,000	358,333				
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Bickford Health Care Center	License No. 2178-C	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	06/06/96				
2. Date Structure Completed	07/01/97				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	06/01/96				
5. Total Licensed Bed Capacity	48				
6. Square Footage	10,266				
7. Acquisition Cost					
a. Land	150,000				
b. Building	995,459				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Fixed				
b. Date Mortgage Obtained	05/17/18				
c. Interest Rate for the Cost Year	6.61%				
d. Term of Mortgage (number of years)	3				
e. Amount of Principal Borrowed	2,179,191				
f. Principal balance outstanding as of 9/30/22	1,912,219				
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Bickford Health Care Center		2178-C	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 117716.63	117,717				
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)		\$ 117,717	117,717				

(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	
Bickford Health Care Center	2178-C	9/30/2022	27	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		117,717	117,717		
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)	\$	53,425	53,425		
INTEREST - OTHER					
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	171,141	171,141		
14. Insurance					
a. Insurance on Property (buildings only)	\$	80,713	80,713		
b. Insurance on Automobiles	\$				
c. Insurance other than Property (as specified above)					
1. Umbrella (Blanket Coverage)	\$				
2. Fire and Extended Coverage	\$				
3. Other (Specify)	\$	13,680	13,680		
INSURANCE - KEYPERSONS					
14d. Total Insurance Expenditures (14a + b + c)	\$	94,393	94,393		
15. Total All Expenditures (A-13 thru C-14)	\$	4,322,525	4,322,525		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Bickford Health Care Center				2178-C	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.	10	A4	Other - See attached Schedule	\$ 4,876	4,876		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	10A	Occupational Therapy	\$ 80,506	80,506		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1C	Bad Debts	\$ 24,000	24,000		
10.			Accounting	\$			
10a.			Legal	\$			
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	M3	Unallowable Advertising *	\$ 205	205		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.	16	M13	Other - See attached Schedule	\$ 9,380	9,380		
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)				\$ 118,967	118,967		

* 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)
P10	A4	10 Marketing Allocation	\$ 4,876		
Total Other Salaries Adjustment			\$ 4,876	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	late charges	\$ 245		
16	m13	finances and penalties	\$ 9,135		
Total Other A&G Adjustments			\$ 9,380	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Bickford Health Care Center				2178-C	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 118,967	118,967		
Page 20 - Resident Care Supplies***							
27.	20	5a&b	Prescription Drugs	\$ 87,033	87,033		
28.	20	5d	Ambulance/Limousine	\$ 240	240		
29.	20	5f	X-rays, etc	\$ 1,257	1,257		
30.	20	5h	Laboratory	\$ 3,159	3,159		
31.			Medical Supplies	\$			
32.	20	5e	Oxygen (non emergency)	\$ 5,899	5,899		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
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	\$			
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	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 216,555	216,555		

*** 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)
Total Other Ancillary Costs			\$ -	\$ -	\$ -

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			\$ -	\$ -	\$ -

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)
Total Other Adjustments			\$ -	\$ -	\$ -

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)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Bickford Health Care Center	2178-C	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>)	\$ 2,290,275	2,290,275			
b. Medicaid Room and Board Contractual Allowance **	\$ (810,413)	(810,413)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 377,408	377,408			
b. Medicare Room and Board Contractual Allowance **	\$ 305,134	305,134			
4. a. Private-Pay Residents and Other	\$ 1,341,487	1,341,487			
b. Private-Pay Room and Board Contractual Allowance **	\$ (23,444)	(23,444)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 31,157	31,157			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 12,723	12,723			
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	\$ 92,989	92,989			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (17,814)	(17,814)			
c. Physical Therapy - Non-Medicare	\$ 32,687	32,687			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 4,826	4,826			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 1,566	1,566			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 106,383	106,383			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 27,772	27,772			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (152,135)	(152,135)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (52,023)	(52,023)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 3,568,579	3,568,579			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$ 638	638			
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 1,361	1,361			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 17,900	17,900			
V. Total Other Revenue (1 thru 8)	\$ 19,899	19,899			
VI. Total All Revenue (III +V)	\$ 3,588,478	3,588,478			

* 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)
	CONTRACTUAL ADJ PART A ANCIL	\$ (146,663)		
	CONTRACTUAL ADJ SCO PART A ANCIL	\$ (5,665)		
	REVENUE - MEDICARE ADJUSTMENTS	\$ 192		
	Total Other Resident Revenue - Medicare	\$ (152,135)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	CONTRACTUAL ADJ COM INS ANCILLARY	\$ (2,535)		
	CONTRACTUAL ADJ CAID ANCILL	\$ (790)		
	CONTRACTUAL ADJ HMO ANCILLARY	\$ (48,697)		
	Total Other Resident Revenue	\$ (52,023)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			\$ 1,361		
	Total Interest Income		\$ 1,361	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	MISCELLANEOUS INCOME	\$ 12,718		
	RESTRICTED DONATIONS	\$ 5,000		
	Cancellation Of Debt - IntelyCare	\$ 20,009		
	HHS STIMULUS PAYMENT	\$ 14,174		
	CT COVID RATE SUPPLEMENT	\$ (34,000)		
	Total Other Revenue	\$ 17,900	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bickford Health Care Center	2178-C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(75,340)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	892,971
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	6,411
5. Prepaid Expenses			\$	62,691
a. PREPAID INSURANCE	55,183			
b. PREPAID EXPENSES, OTHER	7,508			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	796,306
PAYROLL TAX RECEIVABLE - ERC	794,756			
UTILITY DEPOSITS	1,550			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,683,039
B. Fixed Assets				
1. Land			\$	150,000
2. Land Improvements	*Historical Cost	5,469	\$	1,093
	Accum. Depreciation	4,376		Net
3. Buildings	*Historical Cost	4,002,002	\$	610,926
	Accum. Depreciation	3,391,076		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	94,895	\$	28,129
	Accum. Depreciation	66,766		Net
6. Movable Equipment	*Historical Cost	565,317	\$	36,486
	Accum. Depreciation	528,832		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	67,053
CONSTRUCTION IN PROGRESS	67,053			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	893,686

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
		ACCRUED EXPENSES	\$ 114,505
		MEDICAID USER FEE PAYABLE	\$ 209,527
		CREDIT BALANCE LIABILITIES	\$ 7,709
		RESIDENT DEPOSITS	\$ 11,690
		SECURITY DEPOSITS	\$ 2,625
		OTHER LIABILITIES	\$ 1,816
		PAYROLL TAXES PAYABLE	\$ 130,600
		ACCRUED REAL ESTATE TAXES	\$ (817)
		LOAN PAYABLE - FUNDSWORKS FINANCIAL LLC	\$ 91,875
		LOANS PAYABLE - BYZFUNDER NY LLC	\$ 32,926
		ACCRUED FICA	\$ 3,321
		ACCRUED SUTA	\$ 1,856
		ACCRUED PERSONAL PROPERTY TAXES	\$ (2,494)
Total Other Current Liabilities (Itemize)			\$ 605,140

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
Bickford Health Care Center	2178-C	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	2,576,725
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	800,000		
	Accum. Depreciation	358,333	Net	\$ 441,667
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

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

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	441,667
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,018,392

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Bickford Health Care Center		2178-C	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	734,189
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>)				\$	117,580
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	106,619
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	10,182
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	605,140

See Schedule				605,140	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,573,711

* 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 Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount
Total Brought Forward:				1,573,711
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 1,805,600
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>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,805,600
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,379,311

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bickford Health Care Center	2178-C	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			\$	373,128
6. Gain or Loss for Period			\$	(734,047)
	10/1/2021	thru 9/30/2022		
7. Total Net Worth			\$	(360,919)
C. Total Reserves and Net Worth			\$	(360,919)
D. Total Liabilities, Reserves, and Net Worth			\$	3,018,392

H. Changes in Total Net Worth

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	441,067
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	3,588,478
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	4,322,525
D. Net Income or Deficit			\$	(734,047)
E. Balance			\$	(292,980)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(292,980)

I. Preparer's/Reviewer's Certification

Name of Facility Bickford Health Care Center	License No. 2178-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Laydon and Company, LLC				
Address Address			Phone Number	
PO Box 945, Orange, CT 06477			203-799-1040	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Elmer A. Laydon, CPA			203-799-1040	
Contact Email Address				
elaydon@laydoncpa.com				