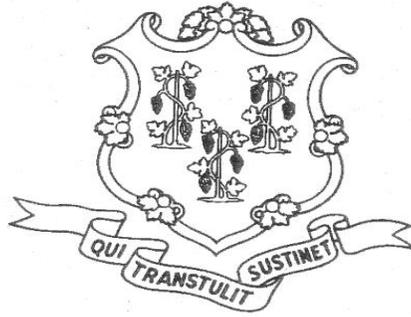


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Shady Knoll Health Center	
Address (No. & Street, City, State, Zip Code) 44 Skokorat Street, Seymour CT 06483	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2107C	(Specify)	(Specify)	Medicare Provider 07-5386
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Medicaid Provider Numbers:	CCNH / RHNS 2107C	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	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 Shady Knoll Health Center [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Eiza Augustin			Printed Name (Owner) Lawrence Santilli		
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 Shady Knoll Health Center		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 44 Skokorat Street, Seymour CT 06483				
Report Prepared By Athena Health Care Associates, INC		Phone Number (860) 751-3900	Date	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

		Phone No. of Facility	Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Shady Knoll Health Center			Address (No. & Street, City, State, Zip) 44 Skokorat Street, Seymour CT 06483		
License Numbers:	CCNH / RHNS 2107C	(Specify)	(Specify)	Medicare Provider No. 07-5386	
Type of Facility (Check appropriate box(es))					
<input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)					
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?					
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
Administrator					
Name of Administrator Eiza Augustin			Nursing Home Administrator's License No.:	2074	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Lawrence G. Santilli	41 Skokorat St, Seymour CT 06483	CT	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Lawrence G. Santilli	41 Skokorat St, Seymour CT 06483	President	7602.02
Michael E Moiser	41 Skokorat St, Seymour CT 06483	reasurer/Secreta	

Names of Stockholders Owning at Least 10% of Shares			

Custodians for Lawrence E Santilli	41 Skokorat St, Seymour CT 06483		2397.98
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**General Information and Questionnaire
 Related Parties***

Name of Facility Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	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	%**				
Laurel Ridge Health Care Center	642 Danbury Rd, Ridgefield CT 06877	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Bank Fees	pg16, Ln m13	4,034	4,034
Athena 401k Plan	135 South Rd, Farmington CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Facility participates in a mult facility 401k p			
Athena Captive	135 South Rd, Farmington CT 06032	<input checked="" type="radio"/>	<input type="radio"/>		Workers Comp Captive	Pg 15 1a1	318,516	318,516
Shady Knoll Landlord	135 South Rd, Farmington CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	>95%	Lease of Facility	Pg 22, Ln 9, 10b, Pg27	808,047	808,047
Misc Facilities	Various	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Interfacility Loans	Pg33 Ln A2		
Athena Health Insurance	135 South Rd, Farmington CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Self Insured Employee Health & Dental Insu	Pg 15 Ln 1a5	1,161,652	1,161,652
Procure LTC	111 Exchange Blvd, Farmingdale NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Pharmacy	Pg 20 Ln 5a2	324,555	324,555
Athena Health Care	135 South Rd, Farmington CT 06032	<input checked="" type="radio"/>	<input type="radio"/>	>50%	See attachment			
Procure LTC	111 Exchange Blvd, Farmingdale NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Note payable	Pg 34 B3, Pg 27 Ln 12	74,174	74,174

* 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 Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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
Other Lines of Business

Name of Facility Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		0		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Shady Knoll Health C	License No. 2107C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

Schedule of Resident Statistics

Name of Facility Shady Knoll Health Center			License No. 2107C		Report for Year Ended 9/30/2023				Page 8		of 37	
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	128	128			128	128						
B. On last day of THIS report period	128	128							128	128		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	119	119			119	119						
B. As of midnight of THIS report period	120	120							120	120		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,775	4,775			3,934	3,934			841	841		
B. Medicaid (Conn.)	33,733	33,733			24,563	24,563			9,170	9,170		
C. Medicaid (other states)												
D. Private Pay	2,129	2,129			1,510	1,510			619	619		
E. State SSI for RCH												
F. Other (Specify) Contract/VA	1,343	1,343			1,185	1,185			158	158		
G. Total Care Days During Period (3A thru F)	41,980	41,980			31,192	31,192			10,788	10,788		
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	28	28			20	20			8	8		
5. Total Resident Days (3G + 4A + 4B)	42,008	42,008			31,212	31,212			10,796	10,796		

Schedule of Resident Statistics (Cont'd)

Name of Facility Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH / RHNS	(Specify)	(Specify)	

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

Change in Resident Days	CCNH / RHNS	(Specify)	(Specify)
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	9	99		5		7		
Per Diem Rate								
a. One bed rm.	521.60	#####		679.00		386.74		
b. Two bed rms.	521.60	#####		661.00		386.74		
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	3,956	3,956			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	3,268	3,268			
2. Restorative Treatments					
C. Other	11,801	11,801			
D. Total Physical Therapy Treatments	19,025	19,025			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	552	552			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	711	711			
2. Restorative Treatments					
C. Other	1,571	1,571			
D. Total Speech Therapy Treatments	2,834	2,834			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	2,369	2,369			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	2,739	2,739			
2. Restorative Treatments					
C. Other	11,226	11,226			
D. Total Occupational Therapy Treatments	16,334	16,334			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours									
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours	
A. Salaries and Wages*										
1. Operators/Owners (Complete also Sec. I of Schedule A1)										
2. Administrator(s) (Complete also Sec. III of Schedule A1)	150,748		2,130							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	306,221		12,571							
5. Dietary Service										
a. Head Dietitian	30,004		806							
b. Food Service Supervisor	65,584		2,126							
c. Dietary Workers	503,907		28,752							
6. Housekeeping Service										
a. Head Housekeeper	59,395		2,268							
b. Other Housekeeping Workers	280,879		16,204							
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance	72,654		2,328							
b. Other Maintenance Workers	52,956		2,184							
8. Laundry Service										
a. Supervisor										
b. Other Laundry Workers	173,264		8,307							
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	89,348		1,227							
b. RN										
1. Direct Care	692,119		13,033							
2. Administrative**	507,752		14,178							
c. LPN										
1. Direct Care	1,857,806		43,997							
2. Administrative**										
d. Aides and Attendants	2,603,993		102,255							
e. Physical Therapists	583,832		14,546							
f. Speech Therapists	111,019		2,212							
g. Occupational Therapists	282,693	(282,693)	6,765	Disallowed						
h. Recreation Workers	179,406		7,611							
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	150,812	(3,307)	5,199	Marketing Disa						
n. Marketing										
o. Other (Specify) See Attached Schedule										
A-13. Total Salary Expenditures	8,754,392	(286,000)	288,699							

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

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

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Shady Knoll Health Center				2107C	9/30/2023			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section I - Operators/Owners										
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	
Shady Knoll Health Center				2107C	9/30/2023			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section III - Administrators***										
Joanne Gabriel(10/1/22 - 9/30/23) License #2141	83,832			Health & Life insurance, Payroll Taxes	Day to day operations of the nursing home facility	1,240	A2			
Anotnio Porcheddu (8/22/23-9/30/23) License #2102	19,346			Health & Life insurance, Payroll Taxes	Day to day operations of the nursing home facility	254				
Freddie Diaz (10/10/22-1/18/23) Stephanie Vitko-Aniolek 10/1/222-10/8/22)	50,324			Health & Life insurance, Payroll Taxes	Day to day operations of the nursing home facility	714	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
Shady Knoll Health Center	2107C	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	7,040		23						
3. Pharmacist	13,100		327						
4. Podiatrist	3,709								
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	60,000		149						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	2,370	(2,370)		Disallowed					
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	23,760		66						
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care									
2. Administrative***									
b. LPN									
1. Direct Care									
2. Administrative***									
c. Aides									
d. Other									
12. Other (Specify) See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	109,979	(2,370)	565						

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

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

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

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

Name of Facility Shady Knoll Health Center		License No. 2107C		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Garumuni Desilva, MD, West Haven Medical Group, 387 Campell Ave, Suite 2, West Haven,	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Dr. Hafsa Nawaz, West Haven Medical Group, 387 Campell Ave, Suite 2, West Haven, CT 06516	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
CT Dental, 240 Pomeroy Ave, Suite 2015, Meriden, CT 06450	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
HealthDrive Podiatry Group, 100 Crossing Boulevard Suite 300, Framingham, MA 01702	Podiatry Services	<input type="radio"/>	<input checked="" type="radio"/>			
Valley Orthodaedic Specialists, LLC 2 Trap Falls Suite 404, Sheton CT 06484	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>			
Procure LTC, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners; Minority Interest		
The Nurse Network, 400 Park Ave, New York, NY 10022	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Star Medical Care LLC, 2560 Dixwell Ave #1A Hamden, CT 06514	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>			
SambaCare, 401 Melville Ave, Lakewood NJ, 08701	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
SDX Dysphagia Experts, 21 Waterville Rd, Avon CT 06001	Speech Services	<input type="radio"/>	<input checked="" type="radio"/>			
Wound Surgeon Specialists, 4 Research Parkway, Wallingford CT, 06492	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>			
Jackson Therapy Partners, PO Box 277637 Atlanta GA, 30384	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Shady Knoll Health Center	2107C	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
I. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 318,516	318,516						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 79,420	79,420						
4. Social Security (F.I.C.A.)	\$ 617,770	617,770						
5. Health Insurance	\$ 1,012,950	1,012,950						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 158,580	158,580						
8. Uniform Allowance	\$ 11,911	11,911						
9. Other (<i>Specify</i>) See Attached Schedule	\$							
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	176,971	(176,971)	Disallowed				
d. Accounting and Auditing	\$ 10,235	17,731	(7,496)	Disallowed				
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$	32,488	(32,488)	Disallowed				
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 62,982	62,982						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 60,125	60,125						
2. Cellular Phones	\$							
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$							
j. Corporation Business Taxes (<i>franchise tax</i>)	\$							
k. Other Taxes (<i>Not related to property - See Page 22</i>)								
1. Income*	\$	13,926	(13,926)	Disallowed				
2. Other (<i>Specify</i>) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 782,638	782,638						
Subtotal	\$ 3,115,127	3,346,008	(230,881)					

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

(Carry Subtotals forward to next page)

General Information and Questionnaire Accounting Basis

Name of Facility Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Dr, 12th Floor, New Haven, CT 06511
2 PKF O' Connor Davies	4 Corporate Drive, Suite 488, Shelton CT 06484
3 Midcap Financial Services LLC	7255 Woodmont Ave, Bethesda MD 20814
4	

Services Provided by This Firm (*describe fully*)

1 Medicare Cost Report Preparations	\$	2,835
2 Audited Financials + Income Tax Returns	\$	7,400
3 Line of Credit Fees: Disallowed	\$	7,496
4	\$	
Charge for Services Provided		
\$		17,731

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

- Yes No Pg 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Midcap Financial Services	301-760-7600
2 State of Connecticut Treasurer	860-702-3000
3 Goldman Gruder & Woods	203-899-8900
4 Murtha Cullina	860-240-6000
5	

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

- 1 7255 Woodmont Ave, Bethesda, MD 20814
- 2 55 Elm st, Hartford CT 06106
- 3 200 Connecticut Ave, Norwalk, CT 06854
- 4 280 Trumbull St 12th Floor, Hartford CT 06103
- 5

Services Provided by This Firm (*describe fully*)

1 Line of Credit: Disallow	\$	12,825
2 Conservator: Disallow	\$	500
3 Collections: Disallow	\$	16,910
4 Refianace Consultation: Disallow	\$	2,253
5	\$	
Charge for Services Provided		
\$		32,488

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

- Yes No Pg 15 line 1e

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

Name of Facility	License No.	Report for Year Ended					Page	of
Shady Knoll Health Center	2107C	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:	3,115,127	3,346,008	(230,881)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment \$								
2. Holiday Parties for Staff \$	3,667	3,667						
3. Gifts to Staff and Residents \$		30,285	(30,285)	Disallowed				
4. Employee Travel \$	138	138						
5. Education Expenses Related to Seminars and Conventions \$	4,445	4,445						
6. Automobile Expense (not purchase or depreciation) \$								
7. Other (Specify) \$ See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses) \$	9,389	9,389						
2. Advertising Telephone Directory (all such expenses)*** \$								
3. Advertising Other (Specify)*** \$ See Attached Schedule		4,932	(4,932)					
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 \$	5,182	5,182						
* 8. Dues and Membership Fees to Professional Associations (Specify) \$ See Attached Schedule	8,636	8,636						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$								
9. Subscriptions \$	175	175						
10. Contributions*** \$ See Attached Schedule		200	(200)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual) \$								
12. Administrative Management Services** \$	257,900		257,900					
13. Other (Specify) \$ See Attached Schedule	314,690	341,681	(26,991)					
C-14 Total Administrative & General Expenditures	\$ 3,719,349	3,754,738	(35,389)					

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Promotional	\$ 4,932	\$ (4,932)	Disallowed			
Total Other Advertising	\$ 4,932	\$ (4,932)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CAHCF	\$ 8,264					
CAHCF - Long Term Care Mutual Aid	\$ 372					
Total Dues	\$ 8,636	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Misc	\$ 200	\$ (200)	Disallowed			
Total Contributions	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Data Processing Fees	\$ 74,410					
Bank Charges	\$ 26,991	\$ (26,991)	Disallowed			
Payroll Processing Fees	\$ 24,166					
Employee Physicals	\$ 6,748					
Administrator Recruitment	\$ 208,286					
Licenses	\$ 1,080					
Total Other Administrative and General	\$ 341,681	\$ (26,991)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Shady Knoll Health Center	2107C	9/30/2023	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Athena Health Care Assoc, INC 135 South Rd, Famington CT 06032		Contract Attached to a prior year	See Below
Allocation of the above		Admin/Gen: 66% Indirect 16% Direct 18%	Pg 16 Line 12, Page 18
Athena Health Care Assoc, INC 135 South Rd, Famington CT 06032		Admin/Gen - Other Exp	Pg 16 Line 12

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Shady Knoll Health Center		2107C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 449,905	449,905						
2. Non-Food Supplies	\$ 45,133	45,133						
3. Other (Specify) _____ Dishes	\$ 863	863						
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)	\$ 495,901	495,901						
2E. Dietary Questionnaire		Total	CCNH / RHNS		(Specify)	(Specify)		
F. Resident Meals:	Total no. of meals served per day:*	345	345					
G. Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes <input 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 Shady Knoll Health Center		License No. 2107C	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$	20,474	20,474				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Supplies		\$	9,147	9,147				
3D. Total Laundry Expenditures (3a + b + c)		\$	29,621	29,621				
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
Shady Knoll Health Center		2107C	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
	a. In-House Care	Sq. Ft. Serviced by Personnel						
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	64,312	64,312				
	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)	\$	64,312	64,312				
5.	Resident Care (Supplies)**							
	a. Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Procure	\$	319,147	(319,147)	Disallowed			
	b. Medicine Cabinet Drugs	\$	24,501	24,501				
	c. Medical and Therapeutic Supplies	\$	316,823	338,043	(21,220)	Disallowed		
	d. Ambulance/Limousine***	\$	5,785	(5,785)	Disallowed			
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	21,928	(21,928)	Disallowed			
	f. X-rays and Related Radiological Procedures***	\$	22,138	(22,138)	Disallowed			
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
	h. Laboratory***	\$	34,961	(34,961)	Disallowed			
	i. Recreation	\$	25,935	25,935				
	j. Direct Management Services*	\$	70,336	70,336				
	k. Indirect Management Services*	\$	62,521	62,521				
	l. Cable TV	\$						
	m. Other (Specify)**** See Attached Schedule	\$	72,791	88,919	(16,128)			
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	572,907	881,357	(308,450)			

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

Name of Facility Shady Knoll Health Center			License No. 2107C		Report for Year Ended 9/30/2023				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	18,814			16	m13
R&P Tree Work	18B fairfield Ave. 2nd Fl., Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Snow Plowing/Landscaping	36,431			22	6a/f
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	36,140			22	6f
Procure LTC	111 Executive Blvd, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	Pharmacy	355,955			20	5a2
		<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 Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023				Page 22	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 128,226	128,226					
b. Heat	\$ 53,244	53,244					
c. Light & Power	\$ 139,969	139,969					
d. Water	\$ 73,159	73,159					
e. Equipment Lease (Provide detail on page 22b)	\$ 15,302	15,302					
f. Other (itemize)	\$ 74,080	74,080					
See Attached Schedule							
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 483,980	483,980					
7. Depreciation (complete schedule page 23*)							
a. Land Improvements	\$ 559	559					
b. Building & Building Improvements	\$ 77,310	77,310					
c. Non-Movable Equipment	\$ 19,836	19,836					
d. Movable Equipment	\$ 27,734	30,896	(3,162)	Disallowed			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 125,439	128,601	(3,162)				
8. Amortization (Complete att. Schedule Page 24*)							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$ 35,724	35,724					
d. Other (Specify)	\$						
*8e. Total Amortization Costs (8a + b + c + d)	\$ 35,724	35,724					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 572,824	572,824					
10. Property Taxes							
a. Real estate taxes paid by owner	\$						
b. Real estate taxes paid by lessor	\$ 85,452	85,452					
c. Personal property taxes	\$ 17,025	17,025					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 836,464	839,626	(3,162)				

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Shady Knoll Health Center			2107C	9/30/2023			22b	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						
Leaf Capital Funding, 1720A Crete Street, Moherly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/25/19	48 Mo/Auto Renew	12,800		12,800
Pitney Bowes, 60 Wellington Rd, Milford, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>	Postal Equipment	09/21/18	48mo/Auto Renew	2,502		2,502
	<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"/>						
							Total ***	15,302

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

Depreciation Schedule

Name of Facility Shady Knoll Health Center			License No. 2107C		Report for Year Ended 9/30/2023			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
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)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.			yes		6	18	30,000	30,000	27,000	sl	5	3,000	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period					9	22	929,960	929,960	757,217	SL	Var	87,944	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative													
d. Standard Resident					9	23	33,300	21,530		SL	Var	1,665	
e. Specialized Resident													
Total Acquired during this report period							33,300	21,530				1,665	
D-3. Subtotal													92,609
E. Total Depreciation													92,609

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
	See Attached Schedule	Standard Resident	\$ 33,300		\$ 1,665
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 33,300		\$ 1,665 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
	See Attached Schedule	\$ 60,287		\$ 2,005
Total additions for Leasehold Improvement		\$ 60,287		\$ 2,005 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Shady Knoll Health Center			License No. 2107C		Report for Year Ended 9/30/2023			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.	6	2018	10 years	2,635,133	1,144,590			266,235	
2.									
3.									
A-4. Subtotal									266,235
B. Mortgage Expense									
1. Finance Fees - Key Bank									
2. Finance Fees									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period		2022	Var	7,418	371		Var	978	
2. Disposals (attach schedule)	12								
3. Acquired during this report period (attach schedule)	9	2023	Var	60,287		sl	Var	2,005	
C-4. Subtotal									2,983
D. Total Amortization									269,218

* 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 Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	01/01/91			
2. Date Structure Completed	05/21/93			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure	05/21/93			
5. Total Licensed Bed Capacity	128			
6. Square Footage				
7. Acquisition Cost				
a. Land	652,528			
b. Building	5,696,463			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	HUD			
b. Date Mortgage Obtained	03/29/12			
c. Interest Rate for the Cost Year	3.22%			
d. Term of Mortgage (number of years)	31			
e. Amount of Principal Borrowed	10,237,067			
f. Principal balance outstanding as of 9/30/23	5,372,092			
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 Shady Knoll Health Center		License No. 2107C	Report for Year Ended 9/30/2023				Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended				Page	of	
Shady Knoll Health Center		2107C		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify) Vendor Interest				\$	28,751	28,751				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	28,751	28,751				
14. Insurance										
a. Insurance on Property (buildings only)				\$	155,632	155,632				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$						
14d. Total Insurance Expenditures (14a + b + c)				\$	155,632	155,632				
15. Total All Expenditures (A-13 thru C-14)				\$	14,962,918	15,598,289	(635,371)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Shady Knoll Health Center	2107C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 22,123,863	22,123,863			
b. Medicaid Room and Board Contractual Allowance **	\$ (12,547,159)	(12,547,159)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,277,978	1,277,978			
b. Medicare Room and Board Contractual Allowance **	\$ 35,195	35,195			
4. a. Private-Pay Residents and Other	\$ 4,194,955	4,194,955			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,168,562)	(1,168,562)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 139,734	139,734			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (139,734)	(139,734)			
c. Prescription Drugs - Non-Medicare	\$ 354,659	354,659			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (337,937)	(337,937)			
2. a. Medical Supplies - Medicare	\$ 8,420	8,420			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (12,839)	(12,839)			
c. Medical Supplies - Non-Medicare	\$ 2,400	2,400			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (2,400)	(2,400)			
3. a. Physical Therapy - Medicare	\$ 613,800	613,800			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (418,144)	(418,144)			
c. Physical Therapy - Non-Medicare	\$ 499,675	499,675			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (499,675)	(499,675)			
4. a. Speech Therapy - Medicare	\$ 148,190	148,190			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (97,511)	(97,511)			
c. Speech Therapy - Non-Medicare	\$ 176,925	176,925			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (176,925)	(176,925)			
5. a. Occupational Therapy - Medicare	\$ 489,097	489,097			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (356,195)	(356,195)			
c. Occupational Therapy - Non-Medicare	\$ 489,150	489,150			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (489,150)	(489,150)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (352,263)	(352,263)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,955,547	13,955,547			
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>)	\$ 43,854	45,839	(1,985)		
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 137,036	137,036			
V. Total Other Revenue (1 thru 8)	\$ 180,890	182,875	(1,985)		
VI. Total All Revenue (III +V)	\$ 14,136,437	14,138,422	(1,985)		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Retroactives	\$ 1,631		
	Misc Revenue from CRF funding	\$ (353,894)		
Total Other Resident Revenue		\$ (352,263)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
pg 31, L A	Interest on A/R		\$ 1,985	\$ (1,985)	Disallowed
pg 31, L A	ERC Interest		\$ 43,854		
Total Interest Income			\$ 45,839	\$ (1,985)	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Bad Debt Recoveries	\$ 137,036		
Total Other Revenue		\$ 137,036	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Shady Knoll Health Center	2107C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	20,357
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,608,954
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	25,545
5. Prepaid Expenses			\$	102,942
a. Prepaid Insurance	98,235			
b. Prepaid Expense - Other	4,707			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,757,798
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>87,919</u>		\$	92,196
	Accum. Depreciation <u>(4,277)</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>951,490</u>		\$	1,797,834
	Accum. Depreciation <u>(846,344)</u>	Net		
7. Motor Vehicles	*Historical Cost <u>30,000</u>		\$	60,000
	Accum. Depreciation <u>(30,000)</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	3,709

See Schedule		3,709		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,953,739

* 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 (itemize) 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	
		Excluded Moveable Equipment	\$ 3,709
Total Other Other Fixed Assets (Itemize)			\$ 3,709

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Shady Knoll Health Center	2107C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	4,711,537
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	2,635,133		
	Accum. Depreciation	(1,410,825)	Net	\$ 4,045,958
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
Related Party Facilities				
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	136,939
	Deposits-Utilities	6,479		
	Project Development	130,460		
	Deposits - Other			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	4,182,897
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,894,434

* 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 Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023		Page 34	of 37
Account				Amount	
Total Brought Forward:				6,167,959	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	3,551
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	783,774
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
Related Party Procare Investments/MA/CT					
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	65,518
N/P ProCare CT		65,518			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	852,843
C. Total All Liabilities (Lines A-13 + B-5)				\$	7,020,802

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

Name of Facility	License No.	Report for Year Ended	Page	of
Shady Knoll Health Center	2107C	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	500,000
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	527,479
6. Gain or Loss for Period			\$	(3,598,042)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	(2,570,563)
C. Total Reserves and Net Worth			\$	(2,570,563)
D. Total Liabilities, Reserves, and Net Worth			\$	4,450,239

H. Changes in Total Net Worth

Name of Facility Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	Page 36	of 37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(2,097,690)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,416,630		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	18,014,672		
D. Net Income or Deficit			\$	(3,598,042)		
E. Balance			\$	(5,695,732)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
PY Deferred HHS Funds Rounding						
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			\$	(2,570,563)		
H. Balance at End of Period			\$	(3,125,169)		
				09/30/23		

I. Preparer's/Reviewer's Certification

Name of Facility Shady Knoll Health Center	License No. 2107C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Athena Health Care Associates, INC				
Address Address		Phone Number		
135 South Rd, Farmington CT 06032		(860) 751-3900		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Amanda Doncet		860-751-3900		
Contact Email Address				
adoncet@athenahealthcare.com				