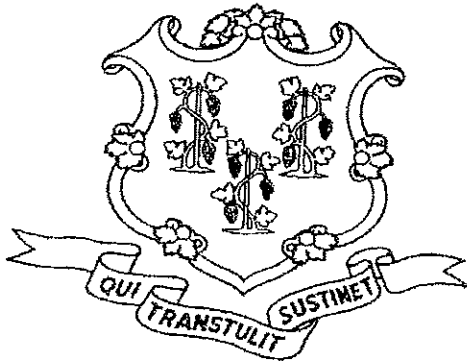


State of Connecticut



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Annual Report of Long-Term Care Facility Cost Year 2015

RECEIVED

JAN 21 2016

DEPT. OF SOCIAL SERVICES
OFFICE OF CON. AND RATE SETTINGS

Name of Facility (as licensed) Avon Convalescent Home, Inc., d/b/a Avon Health Center	
Address (No. & Street, City, State, Zip Code) 652 West Avon Road, Avon, CT 06001	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 938-C	RHNS	(Specify)	Medicare Provider 07-5244
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Medicaid Provider Numbers:	CCNH 9381	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Avon Convalescent Home, Inc., d/b/a Avon Health Cen	License No. 938-C	Report for Year Ended 9/30/2015	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 Avon Convalescent Home, Inc., d/b/a Avon Health Center [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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.

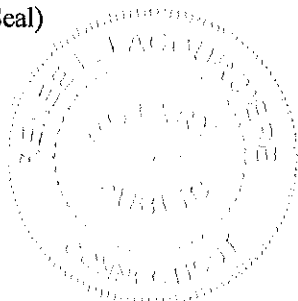
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. ①

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.

① **Subject to Desk Audit Review**

Signed (Administrator) <i>Tina L. Richardson</i>		Date 1-20-16	Signed (Owner) <i>Russell Schwartz</i>		Date 1/20/2016
Printed Name (Administrator) Tina L. Richardson			Printed Name (Owner) Russell Schwartz		
Subscribed and Sworn to before me:	State of CT	Date 1/20/2016	Signed (Notary Public) <i>Renée L. Lacourcière</i>	Comm. Expires 4 130 12020	
Address of Notary Public 652 West Avon Rd. Avon, CT. 06001					

(Notary Seal)



RENEE L. LACOURCIERE
 NOTARY PUBLIC OF CONNECTICUT
 My Commission Expires 4/30/2020

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 Avon Convalescent Home, Inc., d/b/a Avon Health Center		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 652 West Avon Road, Avon, CT 06001				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/11/2015	
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 860-673-3521		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Avon Convalescent Home, Inc., d/b/a Avon Health Center		Address (No. & Street, City, State, Zip) 652 West Avon Road, Avon, CT 06001		
License Numbers:	CCNH 938-C	RHNS	(Specify)	Medicare Provider No. 07-5244
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Tina L. Richardson		Nursing Home Administrator's License No.:	1984	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon H	License No. 938-C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Avon Convalescent Home, Inc., d/b/a Avon Health Center	652 West Avon Road, Avon, CT 06001		CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Leonard Schwartz	652 West Avon Road, Avon, CT 06001	Stockholder	100	
Freda Schwartz	652 West Avon Road, Avon, CT 06001	Pres / Secretary		
Russell Schwartz	652 West Avon Road, Avon, CT 06001	VP / Treasurer		
Names of Stockholders Owning at Least 10% of Shares				
Leonard Schwartz	652 West Avon Road, Avon, CT 06001	Stockholder	100	

General Information and Questionnaire
Individual Proprietorship

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health	License No. 938-C	Report for Year Ended 9/30/2015	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 Avon Convalescent Home, Inc., d/b/a Avon Health Cen	License No. 938-C	Report for Year Ended 9/30/2015	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				
Avon Realty, LLC	652 West Avon Road, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Rental of Real Property	Various See attached	509,450	509,450
Avon Realty, LLC	652 West Avon Road, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation (Movable Equipment)	Pg. 22 / Line 7d	51,838	51,838
Avon Realty, LLC	652 West Avon Road, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation (Leasehold Equipment)	Pg. 22 / Line 8c	98,561	98,561
Leonard Schwartz	652 West Avon Road, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Salary (Distributions)	Pg. 36 / Line G1		
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>	Nurse Consultant	Pg. 13 / Line B12	38,687	38,687
Brookview/Avon Realty		<input type="radio"/>	<input checked="" type="radio"/>	Related Party Realty	See Pgs. 32 & 34		
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>	L.P.N.	Pg. 13 / Line B11b1	312	312
		<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.

Avon Health Care
 Reconciliation of Related Party Rent
 September 30, 2015

	Cost Reported	Actual Cost to Provider	Page on Cost Report	Line on Page
Portion Related to Taxes	100,827 {a}	100,827	22	10b
Portion Related to Personal Property Taxes	7,820 {a}	7,820	22	10c
Portion Related to Insurance	76,698 {a}	76,698	27	14a
Portion Related to Mortgage Insurance	20,940 {a}	20,940	22	9
Actual Rent per Cost Report	<u>303,165</u>	<u>303,165</u>	22	9
Total	<u>509,450</u>	<u>509,450</u>		

Tickmarks

{a}

Recorded on the books of the related realty and applicable to the operation of the facility, as a result of HUD refinance.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Hea	License No. 938-C	Report for Year Ended 9/30/2015	Page 5	of 37
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? <input checked="" type="radio"/> Yes <input type="radio"/> 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. Russell Schwartz, Director of Operations, salary is allocated between West Hartford Health and Rehab Center and Avon Health Center. The split is 57% and 43% respectively, based upon beds.				
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.) <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

LESSEE	Full Legal Name Avon Convalescent Home, Inc.				Purchase Order/Requisition Number	Phone Number (800) 673-2521
	Billing Address #652 West Avon Rd		City Avon	State CT	Zip 06001	County Hartford
EQUIPMENT	Make	Model Number	Serial Number	Quantity	Description (Attach Separate Schedule A If Necessary)	
	Ricoh	7502sp		1	Copier	
	Ricoh	2501		1	Copier	
PAYMENT INFORMATION	Number of Lease Payments	Lease Payment (PLUS)	Applicable Sales Tax (EQUALS)	Total Lease Payment	Term of Lease In Months	Payment Frequency: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other
	60	\$899.00			60	End of Lease Option: <input checked="" type="checkbox"/> FMV <input type="checkbox"/> 10% <input type="checkbox"/> \$1 <input type="checkbox"/> Other
						End of Lease Purchase Option shall be FMV unless another option is selected.
					Security Deposit (PLUS)	First Period Payment (PLUS) Other (EQUALS) Total Payment Enclosed
					\$0.00	\$0.00 \$0.00 \$0.00

TERMS AND CONDITIONS

1. **Lease:** You (the "Lessee") agree to lease from us (the "Lessor") the Equipment listed above and on any attached schedule. You authorize us to adjust the lease payments by up to 15% if the cost of the Equipment or taxes differs from the supplier's estimate. This Lease is effective on the date that it is accepted and signed by us, and the term of this Lease begins on that date or any later date that we designate (the "Commencement Date") and continues thereafter for the number of months indicated above. Lease payments are due as invoiced by us. As you will have possession of the Equipment from the date of its delivery, if we accept and sign this Lease you will pay us interim rent for the period from the date the Equipment is delivered to you until the Commencement Date as reasonably calculated by us based on the Lease payment, the number of days in that period, and a month of 30 days. Your obligations to us are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim. You agree to pay us a fee of \$75.00 to reimburse our expenses for preparing financing statements, other documentation costs and all ongoing administration costs during the term of this Lease. Security deposits are non-interest-bearing and may be applied to cure a Lease default. If you are not in default, we will return the deposit to you when the Lease is terminated. If a payment is not made when due, you will pay us a late charge of 5% of the payment or \$10.00, whichever is greater. We will charge you a fee of \$25.00 for any check that is returned. ONLY WE ARE AUTHORIZED TO WAIVE OR CHANGE ANY TERM, PROVISION OR CONDITION OF THE LEASE.

2. **Title:** Unless you have a \$1.00 purchase option, we will have title to the Equipment. If you have a \$1.00 purchase option and/or the Lease is deemed to be a security agreement, you grant us a security interest in the Equipment and all proceeds thereof. You authorize us to file Uniform Commercial Code ("UCC") financing statements on the Equipment.

3. **Equipment Use, Maintenance and Warranties:** We are leasing the Equipment to you "AS-IS" AND MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. We transfer to you any manufacturer warranties. You are required at your cost to keep the Equipment in good working condition and to pay for all supplies and repairs. If the Lease payment includes the cost of maintenance and/or service provided by a third party, you agree that we are not responsible to provide the maintenance or service and you will make all claims related to maintenance and service to the third party. You agree that any claims related to maintenance or service will not impact your obligation to pay all Lease payments when due.

4. **Assignment:** You agree not to transfer, sell, sublease, assign, pledge or encumber either the Equipment or any rights under this Lease without our prior written consent. You agree that we may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits we now have and will not have to perform any of our obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that you may have against us or any supplier.

5. **Risk of Loss and Insurance:** You are responsible for all risks of loss or damage to the Equipment and if any loss occurs you are required to satisfy all of your Lease obligations. You will keep the Equipment insured against all risks of loss or damage for an amount equal to its replacement cost. You will list us as the sole loss payee for the insurance and give us written proof of the insurance. If you do not provide such insurance, you agree that we have the right, but not the obligation, to obtain such insurance, and add an insurance fee to the amount due from you, on which we may make a profit. We are not responsible for any losses or injuries caused by the Equipment and you will reimburse us and defend us against any such claims. This indemnity will continue after the termination of this Lease. You will obtain and maintain comprehensive public liability insurance naming us as an additional insured with coverages and amounts acceptable to us.

6. **Taxes:** You agree to pay when due, either directly or as reimbursement to us, all sales, use and personal property taxes and charges in connection with ownership and use of the Equipment. We may charge you a processing fee for administering property tax filings. You will indemnify us on an after-tax basis against the loss of any tax benefits anticipated at the Commencement Date arising out of your acts or omissions.

7. **End of Lease:** You will give us at least 60 days but not more than 120 days written notice (to our address below) before the expiration of the initial lease term (or any renewal term) of your intention to purchase or return the Equipment. With proper notice you may: a) purchase all the Equipment as indicated above under "End of Lease Option" (fair market value purchase option amounts will be determined by us based on the Equipment's in place value); or b) return all the Equipment in good working condition at your cost in a timely manner, and to a location we designate. If you fail to notify us, or if you do not (i) purchase or (ii) return the Equipment as provided herein, this Lease will automatically renew at the same payment amount for consecutive 60-day periods.

8. **Default and Remedies:** You are in default on this Lease if: a) you fail to pay a Lease payment or any other amount when due; or b) you breach any other obligation under the Lease or any other Lease with us. If you are in default on the Lease we may: (i) declare the entire balance of unpaid Lease payments for the full Lease term immediately due and payable to us; (ii) sue you for and receive the total amount due on the Lease plus the Equipment's anticipated end of Lease fair market value or fixed price purchase option (the "Residual") with future Lease payments and the Residual discounted to the date of default at the lesser of (A) a per annum interest rate equivalent to that of a U.S. Treasury constant maturity obligation (as reported by the U.S. Treasury Department) that would have a repayment term equal to the remaining Lease term, all as reasonably determined by Lessor; or (B) 3% per annum, plus reasonable collection and legal costs; (iii) charge you interest on all monies due at the rate of 18% per year or the highest rate permitted by law from the date of default; and (iv) require that you immediately return the Equipment to us or we may peaceably repossess it. Any return or repossession will not be considered a termination or cancellation of the Lease. If the Equipment is returned or repossessed we will sell or re-rent the Equipment at terms we determine, at one or more public or private sales, with or without notice to you, and apply the net proceeds (after deducting any related expenses) to your obligations. You remain liable for any deficiency with any excess being retained by us.

9. **Miscellaneous:** You agree the Lease is a Finance Lease as defined in Article 2A of the UCC. You acknowledge we have given you the name of the Equipment supplier and that you may have rights under the contract with the supplier and may contact the supplier for a description of these rights. If requested, you will sign a separate Equipment acceptance certificate. This Lease was made in Pennsylvania ("PA"), is to be performed in PA and shall be governed and construed in accordance with the laws of PA. You consent to jurisdiction, personal or otherwise, in any state or federal court in PA and irrevocably waive a trial by jury. You agree to waive any and all rights and remedies granted to you under Sections 2A-508 through 2A-522 of the UCC. You agree that the Equipment will only be used for business purposes and not for personal, family or household use, and will not be moved from the above location without our consent. You agree that a facsimile copy of the Lease with facsimile signatures may be treated as an original and will be admissible as evidence of the Lease. We may inspect the Equipment during the Lease term.

LESSEE SIGNATURE	You agree that this is a non-cancelable lease. The equipment is: <input checked="" type="checkbox"/> NEW <input type="checkbox"/> USED	
	Signature <i>Russell Schwartz</i>	Date 11/12/14
LESSEE	De Lage Landen Financial Services, Inc. Lease Processing Center, 1111 Old Eagle School Road, Wayne, PA 19087 PHONE: (800) 735-3273 • FAX: (800) 776-2329	
	Commencement Date	Lease Number
ACCEPTANCE	The Equipment has been received, put in use, is in good working order and is satisfactory and acceptable.	
	Signature <i>Russell Schwartz</i>	Title Vice President
GUARANTY	I unconditionally guaranty prompt payment of all the Lessee's obligations under the Lease. The Lessor is not required to proceed against the Lessee or the Equipment or enforce other remedies before proceeding against me. I waive notice of acceptance and all other notices or demands of any kind to which I may be entitled. I consent to any extensions or modification granted to the Lessee and the release and/or compromise of any obligations of the Lessee or any other guarantor without releasing me from my obligations. This is a continuing guaranty and will remain in effect in the event of my death and may be enforced by or for the benefit of any assignee or successor of the Lessor. This guaranty is governed by and constituted in accordance with the laws of the Commonwealth of PA and I consent to non-exclusive jurisdiction of any state or federal court in PA and waive trial by jury.	
	Signature	Date

07E0DC200

General Information and Questionnaire
Accounting Basis

Name of Facility Avon Convalescent Home, Inc., d/b	License No. 938-C	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Haggett Longobardi / JH Cohn	1780 Glastonbury Blvd, Glastonbury, CT 06033
2 Cornerstone Accounting	PO Box 7, Indian Valley, VA 24105
3 Joseph C. Sansone, Co.	18040 Edison Avenue, Chesterfield, MO 63005
4 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511

Services Provided by This Firm (*describe fully*)

1 General Accounting, Year End Work, Tax Returns	\$ 10,250
2 General Accounting	\$ 8,456
3 Business & Tax Solutions	\$ 4,852
4 Prepare Medicaid & Medicare Cost Reports, Reimbursement Consulting	\$ 22,115
	Charge for Services Provided
	\$ 45,673

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Goff Wilson	603-228-1277
2 Jackson Lewis	914-328-0404
3 Murtha Cullina LLP	860-240-6000
4 Richard Ostop	860-658-2739
5 Treasurer, State of CT	860-702-3000

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

- 1 Two Capital Plaza, Concord, NH 03302-0347
- 2 1 North Broadway, White Plains, NY 10601
- 3 185 Asylum Street, Hartford, CT 06103
- 4 14 Crane Place, Simsbury, CT 06071
- 5 55 Elm Street #2, Hartford, CT 06106

Services Provided by This Firm (*describe fully*)

1 Foreign Nurse Recruitment Service	\$ 2,755
2 Employment/Consulting	\$ 6,210
3 Regulatory Compliance, Collections & Employment Matters (Collections Disallowed Pg. 28)	\$ 29,455
4 State Marshall (Disallowed Pg. 28)	\$ 70
5 Conservator Application (Disallowed Pg. 28)	\$ 150
	Charge for Services Provided
	\$ 38,640

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

Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center	License No. 938-C		Report for Year Ended 9/30/2015				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	RENS (Specify)	
1. Certified Bed Capacity										
A. On last day of PREVIOUS report period	120	120		120	120	120	120	120		
B. On last day of THIS report period	120	120		120	120	120	120	120		
2. Number of Residents										
A. As of midnight of PREVIOUS report period	113	113		113	113	109	109	109		
B. As of midnight of THIS report period	114	114		109	109	114	114	114		
3. Total Number of Days Care Provided During Period										
A. Medicare	5,048	5,048		3,800	3,800	1,248	1,248	1,248		
B. Medicaid (Conn.)	26,275	26,275		19,520	19,520	6,755	6,755	6,755		
C. Medicaid (other states)										
D. Private Pay	7,836	7,836		6,053	6,053	1,783	1,783	1,783		
E. State SSI for RCH										
F. Other (Specify) Insurance	346	346		224	224	122	122	122		
G. Total Care Days During Period (3A thru F)	39,505	39,505		29,597	29,597	9,908	9,908	9,908		
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	19	19		19	19					
5. Total Resident Days (3G + 4A + 4B)	39,524	39,524		29,616	29,616	9,908	9,908	9,908		

Schedule of Resident Statistics (Cont'd)

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon H		License No. 938-C		Report for Year Ended 9/30/2015			Page 9		of 37				
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days							CCNH	RHNS	(Specify)				
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	18		74		22								
Per Diem Rate													
a. One bed rm.	Various		226.17		468.00								
b. Two bed rms.	Various		226.17		450.00								
c. Three or more bed rms.	Various		226.17		386.00								
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B							1,336	1,336					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							221	221					
C. Other							10,530	10,530					
D. Total Physical Therapy Treatments							12,087	12,087					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							692	692					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							25	25					
C. Other							2,360	2,360					
D. Total Speech Therapy Treatments							3,077	3,077					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							1,275	1,275					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							133	133					
C. Other							8,671	8,671					
D. Total Occupational Therapy Treatments							10,079	10,079					

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Avon Convalescent Home, Inc., d/b/a Avon Health Center	938-C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(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)	97,539	2,138				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	324,767	10,985				
5. Dietary Service						
a. Head Dietitian	39,142	1,000				
b. Food Service Supervisor	67,446	2,200				
c. Dietary Workers	430,327	28,373				
6. Housekeeping Service						
a. Head Housekeeper	69,019	2,015				
b. Other Housekeeping Workers	293,140	20,981				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	63,072	2,077				
b. Other Maintenance Workers	50,788	2,209				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	104,982	6,332				
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	203,122	4,324				
b. RN						
1. Direct Care	1,296,754	36,426				
2. Administrative**	368,757	13,774				
c. LPN						
1. Direct Care	580,205	19,577				
2. Administrative**						
d. Aides and Attendants	1,857,899	117,147				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	145,381	7,201				
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	168,331	6,081				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,160,671	282,840				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 10,606	44				
Clinical Liasion	\$ 38,687	894				
Audiology	\$ 230	4				
Total	\$ 49,523	942	\$ -	-	\$ -	-

**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		
Avon Convalescent Home, Inc., d/b/a Avon Health Center		938-C		9/30/2015		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									
Leonard J. Schwartz (No salary paid)			Dental Insurance (See page 28a)	President			Brookview Corp., 130 Loomis Drive, West Hartford, CT		
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).									
Russell Schwartz	103,946		Non Discrim	Director of Operations	894	A4			

* 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.

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Annual Report of Long-Term Care Facility
 CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Avon Convalescent Home, Inc., d/b/a Avon Health Center		License No. 938-C		Report for Year Ended 9/30/2015		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Tina L. Richardson	97,539		Non Discrim	Administrator	2,138	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		
Avon Convalescent Home, Inc., d/b/a Avon Health C	938-C	9/30/2015	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	6,947	169				
3. Pharmacist	8,439	149				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	220,769	3,490				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	35,011	441				
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) Physiatrist	10,000	144				
9. Speech Therapist						
a. Resident Care	72,395	656				
b. Other						
10. Occupational Therapist						
a. Resident Care	187,992	3,405				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	312	8				
2. Administrative***						
c. Aides	114	8				
d. Other						
12. Other (Specify) See Attached Schedule	49,523	942				
B-13 Total Fees Paid in Lieu of Salaries	591,502	9,412				

* 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		License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center		938-C	9/30/2015		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, PO Box 290539, Wethersfield, CT 06129	Dentist - Dental Consultant Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Value Health Care Services, PO Box 715268, Columbus, OH 43271	Pharmacist - Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hartford Hospital (Jeffrey Robbins, MD), 80 Seymour Street, Hartford, CT 06102	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
St. Francis Medical Group (Raymond Chagnon), 114 Woodland Street, Hartford, CT 06105	Physiatrist - Subacute Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Alliance Rehab, 1520 Kensington Road, Oak Brook, IL 60523	Rehab - Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Alliance Rehab, 1520 Kensington Road, Oak Brook, IL 60523	Rehab - Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Alliance Rehab, 1520 Kensington Road, Oak Brook, IL 60523	Rehab - Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Bridging Documentation, PO Box 124, Moodus, CT 06469	Medical Records, Compliance Audits, Education	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Mary Alice Spratto	Clinical Liaison	<input checked="" type="radio"/>	<input type="radio"/>	West Hartford Health & Rehabilitation Center		
Celtic Consulting, Maureen McCarthy, RN, BS, 507 East Main Street, Torrington, CT 06790	Medical Records, Compliance Audits, Education	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Audiologist, Hearing Improvement Center, 28 North Main Street, West Hartford, CT 06107	Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Bloomfield Internists (Munish Shastri, MD), 6 Northwestern Drive #201, Bloomfield, CT 06002	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Diagnostics, 21 Waterville Road, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Health Drive Audiology Group, 888 Worcester Street, Wellesley, MA 02482	Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regina Pollack C.N.A., 78 Selden Hill Road, West Hartford, CT 06107	C.N.A.	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ruth Rowe L.P.N., 184 Edgewood Street, Hartford, CT 06112	L.P.N.	<input checked="" type="radio"/>	<input type="radio"/>	West Hartford Health & Rehabilitation Center		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input 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
Avon Convalescent Home, Inc., d/b/a Avon Health	938-C	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 157,533	157,533		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 116,894	116,894		
4. Social Security (F.I.C.A.)	\$ 460,111	460,111		
5. Health Insurance	\$ 757,530	757,530		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 96,990	96,990		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 9,489	9,489		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 243,024	243,024		
d. Accounting and Auditing	\$ 45,673	45,673		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 38,640	38,640		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 26,379	26,379		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 12,140	12,140		
2. Cellular Phones	\$ 554	554		
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	\$ 723,929	723,929		
Subtotal	\$ 2,688,886	2,688,886		

* 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**

Avon Convalescent Home, Inc., d/b/a Avon Health Center
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Tuition Expense	\$ 500		
New Hire Expense	\$ 4,737		
Employee Physicals/Medication	\$ 4,252		
Total	\$ 9,489	\$ -	\$ -

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
Avon Convalescent Home, Inc., d/b/a Avon Health Ce	938-C	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,688,886	2,688,886		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 22,136	22,136		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 6,527	6,527		
5. Education Expenses Related to Seminars and Conventions	\$ 22,773	22,773		
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>)	\$ 4,332	4,332		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 94	94		
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 54,084	54,084		
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	\$ 5,687	5,687		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,926	9,926		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 1,632	1,632		
10. Contributions*** See Attached Schedule	\$ 2,212	2,212		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 23,495	23,495		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 65,257	65,257		
C-14 Total Administrative & General Expenditures	\$ 2,907,041	2,907,041		

* 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)
	-		
Business Promotion	\$ 54,084		
Total Other Advertising	\$ 54,084	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 8,871		
ACHCA Dues	\$ 385		
ALTCFM Dues	\$ 200		
SNFCB Dues	\$ 470		
Total Dues	\$ 9,926	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donation Expense	\$ 2,212		
Total Contributions	\$ 2,212	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 2,386		
Purchased Services Office	\$ 2,765		
Bank Charges	\$ 5,075		
Computer Services	\$ 47,766		
Penalties	\$ 7,005		
Volunteer Expense	\$ 260		
Total Other Administrative and General	\$ 65,257	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Avon Convalescent Home, Inc., d/b/a Avo	License No. 938-C	Report for Year Ended 9/30/2015	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 #
N/A			

*** 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
Avon Convalescent Home, Inc., d/b/a Avon Health Cen	938-C	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 256,994	256,994		
2. Non-Food Supplies	\$ 47,881	47,881		
3. Other (<i>Specify</i>) _____	\$			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$			
c. Management Services**	\$			
d. Other (<i>Specify</i>) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 304,875	304,875		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
P. 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.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Cente		938-C	9/30/2015	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	6,869	6,869	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	7,217	7,217	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	14,086	14,086	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue 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)			

* 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 3E.

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

*** 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
Avon Convalescent Home, Inc., d/b/a Avon Hea		938-C	9/30/2015		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.	\$ 47,258	47,258			
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. Management Services*		\$				
d. Other (<i>Specify</i>)		\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 47,258	47,258			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Pharmacy		\$ 227,569	227,569			
b. Medicine Cabinet Drugs		\$ 279,410	279,410			
c. Medical and Therapeutic Supplies		\$ 7,162	7,162			
d. Ambulance/Limousine***		\$ 11,642	11,642			
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$ 19,750	19,750			
f. X-rays and Related Radiological Procedures***		\$ 13,002	13,002			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$ 34,939	34,939			
i. Recreation		\$ 34,984	34,984			
j. Other (Specify)**** See Attached Schedule		\$ 55,828	55,828			
5K. Total Resident Care Expenditures (5a - 5j)		\$ 684,286	684,286			

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Therapy Equipment Rental	\$ 14,298		
Supplies Patient Personal	\$ 1,629		
Nursing Equipment Rental	\$ 7,139		
Nursing Equipment Med A	\$ 6,861		
Medical Software Subscriptions	\$ 24,852		
Physical Therapy Supplies	\$ 1,049		
Total Other Resident Care	\$ 55,828	\$ -	\$ -

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

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center		License No. 938-C	Report for Year Ended 9/30/2015	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
Paylocity	Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	18,006			16	M11
CWPM	25 Norton Place, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal/recycling	19,262			22	6f
Sigmacare	Floor, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Clinical Software	19,678			20	5j
Goldstar Property Maintenance	Avenue, Unionville, CT 06085	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	13,294			22	6f
TM Technology Systems	Wallingford, CT 06492- 1904	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT/Technology Support	43,440			16	M13
Saucier Mechanical	148 Norton Street, Plainville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	14,942			22	6a/f
Pete's Landscaping	806 Hilltown Road, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Groundskeeping	15,322			22	6f
Aegis	810 7th Avenue #1100 New York, NY 10019	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchased Maintenance Contract	12,290			22	6f
Procaire	P.O. Box 801 Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Equipment, Nursing Supplies	26,010			Var	Var
St. Francis Laboratory	114 Woodland Street, Hartford, CT 06105	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab	29,762			20	5h
Mobilx USA	920 Ridgebrook Road, Sparks, MD 21152	<input type="radio"/>	<input checked="" type="radio"/>	N/A	X-Ray	13,002			20	5f
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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
Avon Convalescent Home, Inc., d/b/a Avon Ho	938-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 66,967	66,967				
b. Heat	\$ 79,253	79,253				
c. Light & Power	\$ 42,759	42,759				
d. Water	\$ 35,083	35,083				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 11,866	11,866				
f. Other (<i>itemize</i>)	\$ 90,746	90,746				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 326,674	326,674				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 375	375				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 122,344	122,344				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 122,719	122,719				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 234,527	234,527				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 234,527	234,527				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 324,105	324,105				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 100,827	100,827				
c. Personal property taxes	\$ 18,431	18,431				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 800,609	800,609				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Groundskeeping	\$ 18,612		
Rubbish Removal	\$ 19,262		
Snow Removal	\$ 13,559		
Purchased Maintenance Contract	\$ 39,313		
Total Other Repairs and Maintenance	\$ 90,746	\$ -	\$ -

Depreciation Schedule

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center		License No. 938-C	Report for Year Ended 9/30/2015				Page 23	of 37					
Property Item	Is a mileage logbook maintained?	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
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		7,495		7,495		S/L	20	375	375				
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													
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)		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				
										Is a mileage logbook maintained?	Date of Acquisition		
										Yes	No	Month	Year
2. Movable Equipment													
a. Acquired prior to this report period		1,560,570		1,560,570	1,062,046	S/L	Various	112,489					
b. Disposals (attach schedule)		(64,691)		(64,691)	(64,691)	S/L	Various						
c. Acquired during this report period (attach schedule)													
D-3. Subtotal		67,198		67,198		S/L	Various	9,855	122,344				
E. Total Depreciation									122,719				

Avon Convalescent Home, Inc., d/b/a Avon Health Center
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
9/14/2015	Storage Shed	\$ 7,495	20	\$ 375
Total additions for Building Improvements		\$ 7,495		\$ 375 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3
**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/24/2014	Furniture for Infection Control Nurse	\$ 763	15	\$ 51
12/31/2014	2 HP LaserJet Pro Printers	\$ 596	5	\$ 119
12/31/2014	Cisco Router with 3 Yr Ent License	\$ 2,953	3	\$ 984
12/31/2014	3 Desktops, Printer and Dual Monitors	\$ 1,956	5	\$ 391
4/30/2015	Cisco 52 port	\$ 1,442	5	\$ 288
4/30/2015	2 Desks for Social Services	\$ 1,926	20	\$ 96
4/30/2015	Notebook and Printer	\$ 860	3	\$ 287
4/8/2015	Defibulator	\$ 1,539	5	\$ 308
8/20/2015	Portable Radio w/6 earpieces	\$ 1,564	5	\$ 313
9/30/2015	New Server	\$ 10,651	5	\$ 2,130
12/8/2014	Wood blinds for A & B Wing Lounge	\$ 459	10	\$ 46
11/24/2014	Light Fixtures for dining room & lo	\$ 940	15	\$ 63
4/14/2015	3 door reach-in refrigerator to re	\$ 5,621	10	\$ 562
3/31/2015	Reupholster 24 dining room chair	\$ 16,793	10	\$ 1,679
3/10/2015	Loveseat for connector hall/sofa	\$ 2,392	12	\$ 199
2/27/2015	Samsung Security Camera RearL	\$ 2,918	5	\$ 584
2/27/2015	New artwork resident corridors	\$ 8,418	10	\$ 842
1/5/2015	Pleated Valence North Day Rm	\$ 1,075	10	\$ 108
6/30/2015	Square Scrup floor finish machine	\$ 3,717	5	\$ 743
6/1/2015	3 Pictures	\$ 615	10	\$ 62
Total additions for Movable Equipment		\$ 67,198		\$ 9,855 *
Deletions:				
9/30/1990	ACQUISITIONS	\$ (2,813)	5	\$ -
9/30/1990	ACQUISITIONS	\$ (497)	10	\$ -
9/30/1990	ACQUISITIONS	\$ (3,013)	15	\$ -
9/30/1991	ACQUISITIONS	\$ (3,510)	3	\$ -
9/30/1991	ACQUISITIONS	\$ (31,379)	5	\$ -
9/30/1991	ACQUISITIONS	\$ (14,993)	10	\$ -
9/30/1991	ACQUISITIONS	\$ (1,331)	15	\$ -
1/1/2009	Build 'N Serve	\$ (7,155)	5	\$ -
Total deletions for Movable Equipment		\$ (64,691)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/11/2014	Exhaust Fans Bathrooms A Wing/B Lounge	\$ 1,745	10	\$ 175
1/7/2015	Motor for Boiler #3	\$ 1,320	15	\$ 88
2/12/2015	Motor for Boiler #2	\$ 1,050	15	\$ 70
3/2/2015	Outlets in Nurses Office	\$ 973	15	\$ 65
8/11/2015	Electromagnetic Door Lock	\$ 2,132	15	\$ 142
8/11/2015	8 Sprinkler Heads	\$ 1,042	25	\$ 42
8/31/2015	Hatco Water Booster	\$ 4,268	10	\$ 427
8/20/2015	New ductless split A/C unit for kit	\$ 9,085	10	\$ 909
6/30/2015	Dining Room 10ton AC rooftop	\$ 17,990	10	\$ 1,799
3/10/2015	New cabinets/workstations/counters	\$ 5,271	15	\$ 351
3/6/2015	Modify HVAC ductwork nurse su	\$ 980	20	\$ 49
2/23/2015	Relocate 2 Sprinklers Nurse Spr	\$ 700	25	\$ 28
2/10/2015	Wall /poclet door Nurse Super	\$ 3,420	15	\$ 228
2/10/2015	New Carpeting Social Service	\$ 3,415	5	\$ 683
8/29/2015	Reseal/insulate windows&wrap	\$ 12,299	5	\$ 2,460
9/28/2015	New handrails for North & South	\$ 8,454	20	\$ 423
9/28/2015	Exterior doors in lower hall way	\$ 26,651	20	\$ 1,333
Total additions for Leasehold Improvement		\$ 100,795		\$ 9,272 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	ACCD DEPRECIATION 30-Sep-14	Depreciation 30-Sep-15	Accum. 30-Sep-15	NET VALUE
Balance Forward prior 2008			\$1,078,923	\$1,079,551			\$4,366	\$992,125	10,198	1,002,323	77,228
Build 'N Serve	2 Laptops	11-Oct-07	4,799	4,799	S/L	5	80	4,799	-	4,799	-
Harbor Sales	Northington Room Curtains	22-Oct-07	823	823	S/L	5	14	823	-	823	-
SMD	Pin Hole Camera	5-Oct-07	1,021	1,021	S/L	5	17	-	204	204	817
Digital Meida	27 LCD TV	29-Nov-07	8,589	8,589	S/L	5	143	8,589	-	8,589	-
Build 'N Serve	HP Laser Printer	31-Jan-08	1,001	1,001	S/L	5	17	1,001	-	1,001	-
Boston Showcase	Rotary Toaster	10-Jan-08	1,032	1,032	S/L	10	9	697	103	800	232
Gulf South Medical Supply	Matrix Bed	2-Jan-08	2,348	2,348	S/L	12	16	1,320	196	1,516	832
Puritan Furniture	Bookcase & console	31-Jan-08	1,107	1,107	S/L	20	5	373	55	429	678
Direct Supply	Vital Signs Monitor	28-Mar-08	1,607	1,607	S/L	8	17	1,322	201	1,523	84
Gulf South Medical Supply	Matrix Bed	18-Feb-08	1,405	1,405	S/L	12	10	781	117	898	507
Health Care Logistics	Emergency cart	19-Mar-08	849	849	S/L	10	7	559	85	644	205
Digital Meida	2 LCD TV	6-Feb-08	3,173	3,173	S/L	5	53	3,173	-	3,173	-
Direct Supply	Mobile Hydrocollator	11-Apr-08	1,178	1,178	S/L	10	10	766	118	884	295
Gulf South Medical Supply	Matrix Bed	16-Apr-08	1,499	1,499	S/L	12	10	812	125	937	562
HPC Foodservice	Smart Them Base Dinex	16-Apr-08	1,719	1,719	S/L	5	29	1,719	-	1,719	-
Medline	Vital Signs Monitor	22-May-08	1,386	1,386	S/L	8	14	1,111	173	1,284	101
Suburban Stationers	Shredder	18-Apr-08	1,324	1,324	S/L	5	22	1,324	0	1,324	-
Arjo	Patient Lifts	30-Apr-08	16,072	16,072	S/L	10	134	10,447	1,607	12,054	4,018
Build 'N Serve	2 Computers	1-Jun-08	1,571	1,571	S/L	5	26	1,571	-	1,571	-
Total Communication	Digital Card System	19-Jun-08	1,655	1,655	S/L	5	28	1,655	-	1,655	-
Titan Mechanical	Replace Economizer	10-Jun-08	1,166	1,166	S/L	12	8	616	97	713	453
Build 'N Serve	2 computers	1-Jul-08	2,490	2,490	S/L	5	42	2,490	-	2,490	-
Industrial Time	Time Clock Software	31-Aug-08	981	981	S/L	5	16	981	-	981	-
Direct Supply	7 QT Stainless Steel Bowl	31-Aug-08	834	834	S/L	5	14	834	-	834	-
Hartford Provision	Smart Them Base Dinex	31-Aug-08	3,392	3,392	S/L	5	57	3,392	-	3,392	-
Prior Year Adjustment							\$672				
2008 Ending			\$ 1,141,944	\$ 1,142,571			\$ 5,834	\$ 1,043,280	\$ 13,280	\$ 1,056,560	\$ 86,012
Amano	Time Clock - Leased	1-Oct-08	7,974	7,974	S/L	10	66	4,784	797	5,582	2,392
JCPenney	Windsor Benches	1-Oct-08	522	522	S/L	15	3	209	35	244	278
Build 'N Serve	Desktop & Monitor - Karen's	1-Nov-08	1,541	1,541	S/L	5	26	1,541	-	1,541	-
Sears	Refrigerator	22-Oct-08	613	613	S/L	10	5	368	61	429	184
Joerns Healthcare	Queen Anne Chair	10-Nov-08	884	884	S/L	15	5	349	59	408	476
Music Score	Piano	31-Dec-08	3,175	3,175	S/L	20	13	926	159	1,085	2,090
Chefs Equipment Emp	1 Gallon Blender	31-Dec-08	1,145	1,145	S/L	10	10	668	114	782	363
Lintech	Software & Installation	1-Jan-09	61,787	61,787	S/L	15	345	23,685	4,119	27,804	33,983
Build 'N Serve	New Server	1-Jan-09	7,155	7,155	S/L	5	119	7,155	-	7,155	-
Joerns Healthcare	8 Overbed Tables	25-Feb-09	856	856	S/L	5	14	856	-	856	-
Harbor Linen	North Wing Day Room Valances	9-Mar-09	676	676	S/L	5	11	676	-	676	-
Encompass	3 Chairs Admissions Office	5-May-09	1,045	1,045	S/L	15	6	378	70	447	598
Joerns Healthcare	6 Overbed Tables	12-May-09	647	647	S/L	5	11	647	-	647	-
HD Supply Facilities	4 Linen Carts	20-May-09	1,063	1,063	S/L	10	9	576	106	682	381
Best Buy (AMEX)	47" LCD TV for Rehab	31-May-09	1,124	1,124	S/L	5	19	1,124	-	1,124	-
Build 'N Serve	Server Rack	31-May-09	1,632	1,632	S/L	5	27	1,632	-	1,632	-
Build 'N Serve	Administrator Computer	30-Jun-09	1,166	1,166	S/L	5	19	1,166	-	1,166	-
Office Depot	3 Refrigerators for Rehab	15-Jul-09	676	676	S/L	10	6	355	68	422	253
Build 'N Serve	Dell Laptop for MDS Coordinator	31-Jul-09	1,007	1,007	S/L	5	17	1,007	-	1,007	-
Amex - Ace Hardware	5 Leaf Benches	15-Jul-09	583	583	S/L	15	3	204	39	243	340
	Disposals		(18,705)	(18,705)			(251)	-	-	-	(18,705)
2009 Balance			\$ 1,218,506	\$ 1,219,134			\$ 1,091,583	\$ 18,907	\$ 1,110,491	\$ 108,643	
Amex BestBuy	6 Overbed Tables	30-Oct-09	668	668	S/L	5	\$11	668	-	668	-
	42" LCD HDTV	11-Dec-09	848	848	S/L	5	\$14	735	113	848	-
	Dell for Nursing Secretary	1-Jan-10	686	686	S/L	5	\$11	549	137	686	-
	6 Lounge chairs		1,326	1,326	S/L	10	\$11	486	133	619	707
	2 HP 2035n Printers		732	732	S/L	5	\$12	488	146	634	98
	7 Dining Table Tops		923	923	S/L	5	\$15	615	185	800	123
	36 insulated bases		2,210	2,210	S/L	5	\$37	1,473	442	1,915	295
	6 Overbed Tables		665	665	S/L	5	\$11	399	133	532	133
	6 Overbed Tables		665	665	S/L	5	\$11	355	133	488	177
	6 Overbed Tables		658	658	S/L	5	\$11	307	132	439	219
	2 Patio Dining Sets w/Umbrellas		1,391	1,391	S/L	10	\$12	278	139	417	974
	Software Training		44,291	44,291	S/L	3	\$1,230	29,527	14,764	44,291	-
	Resident Rooms A&B Wings Blinds		2,598	2,598	S/L	5	\$43	866	520	1,386	1,213
	Enamel Shampoo Bowl		653	653	S/L	20	\$3	44	33	76	577
2010 Balance			\$ 1,276,819	\$ 1,277,447			\$ 1,128,373	\$ 35,916	\$ 1,164,288	\$ 113,159	
TM Technology	3 HP Mini Notebooks - SS	10-Oct-10	1,701	1,701	S/L	3	\$ 47	1,701	-	1,701	-
SMD Inc.	Keypad outside of Front Doors	28-Oct-10	1,708	1,708	S/L	5	28	1,367	342	1,708	-
Direct Supply	Bladderscanner	12-Nov-10	13,640	13,640	S/L	5	227	10,230	2,728	12,958	682
Direct Supply	Vital Signs Monitor (South Wing)	9-Nov-10	1,604	1,604	S/L	8	17	752	200	952	651
TM Technology	2 Mini HP Desktops	17-Nov-10	1,813	1,813	S/L	5	30	1,359	363	1,722	91
TM Technology	Notebook & Printer	16-Jan-11	1,177	1,177	S/L	5	20	765	235	1,000	176
TM Technology	Samsung Laser Printer Admissions	18-Feb-11	665	665	S/L	5	11	399	133	532	133
Lintech	Care Plan Library	28-Feb-11	1,734	1,734	S/L	3	48	1,734	-	1,734	-
Alfax Furniture	7 Square Tables	1-Mar-11	1,387	1,387	S/L	15	8	254	92	347	1,040
TM Technology	Receipt Color Laserjet & other items	31-Mar-11	2,928	2,928	S/L	5	49	1,610	586	2,196	732
TM Technology	Wireless Router & Printer	30-Apr-11	900	900	S/L	5	15	450	180	630	270
Home Depot	18 Blinds N/S Wing Resident Rms	11-Apr-11	2,061	2,061	S/L	5	34	1,030	412	1,442	618
Best Buy (AMEX)	47" TV for PUB	12-Apr-11	954	954	S/L	5	16	477	191	668	286
InPro Corp	Bed Protectors	16-May-11	2,980	2,980	S/L	5	47	1,299	596	1,895	1,085
WB Mason	Lateral Filing Cabinet for Payroll	3-Jun-11	1,007	1,007	S/L	15	6	134	67	201	806
TM Technology	Admissions/Receipt Computers & Monitor	20-Jul-11	1,286	1,286	S/L	5	21	450	257	707	579
Perkins	Rack Tray Dispenser	25-Jul-11	1,520	1,520	S/L	5	25	532	304	836	684
American Healthcare Supply	2 Chair and table for Payroll Office	27-Jul-11	748	748	S/L	15	4	87	50	137	611
Carstens	Medical Records Cart	17-Aug-11	1,468	1,468	S/L	10	12	220	147	367	1,101
Direct Supply	Dragon 201 Floor Burnisher	26-Aug-11	1,317	1,317	S/L	5	22	395	263	658	658
Sigma Care/Lintech	eMar/eTar Software & Implementation	30-Sep-11	11,993	11,993	S/L	3	333	4,997	3,998	8,995	2,998
	Disposals		(19,396)	(19,396)				(10,904)		(10,904)	(8,492)
2011 Balance			\$ 1,312,012	\$ 1,312,639			\$ 1,147,712	\$ 47,059	\$ 1,194,771	\$ 117,868	
2012 Additions:											
Perkins	China		\$ 40,840	\$ 1,000	S/L	7	\$ 12	428	143	571	429
TM Technology	Mini Computer & Printer	31-Oct-11	1,024	1,024	S/L	3	28	1,024	-	1,024	-

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECIATION	ACCD DEPRECIATION 30-Sep-14	Depreciation 30-Sep-15	Accum. 30-Sep-15	NET VALUE
WB Mason	Office Furniture for Dietician Office	1-Jan-12	1,224	1,224	S/L	15	7	204	82	286	938
BSD Care	8 Dining Room Chairs	3-Jan-12	1,953	1,953	S/L	15	11	325	130	456	1,497
Farmington Valley Equipment	Ariens Professional Snow Thrower	20-Jan-12	2,126	2,126	S/L	5	35	1,063	425	1,488	638
Life Systems	2 Rosebud Oximeters	27-Jan-12	3,594	3,594	S/L	10	30	898	359	1,258	2,336
TM Technology	HP 4530 Laptop for Dietician	31-Jan-12	1,059	1,059	S/L	3	29	883	177	1,059	-
Amex - Best Buy	2 32" TV with mounts A/B Day Rooms	23-Feb-12	723	723	S/L	5	12	337	145	482	241
McKesson Medical	Ultrasonic Cleaner	19-Mar-12	1,061	1,061	S/L	10	9	230	106	336	725
TM Technology	Desktop for Medical Records	31-Mar-12	1,579	1,579	S/L	5	26	684	316	1,000	579
WB Mason	Office Furniture for Dietary Office	12-Apr-12	1,005	1,005	S/L	15	6	134	67	201	804
TM Technology	Desktop - Administrator	16-May-12	798	798	S/L	5	13	292	160	452	346
TM Technology	Laptop - Dietician	16-May-12	835	835	S/L	3	23	510	278	788	46
TM Technology	Epson GTS80 Scanner - Mod Record	16-May-12	956	956	S/L	5	16	351	191	542	414
Fire Equipment Headquarters	Gas Meter to test air	23-May-12	850	850	S/L	8	9	195	106	301	549
TM Technology	Desktop for A Wing #524	30-Jun-12	803	803	S/L	5	13	268	161	428	375
TM Technology	Desktop for Payroll #526	30-Jun-12	936	936	S/L	5	16	312	187	499	437
WB Mason	5 Task Chairs for Nursing	10-Jul-12	675	675	S/L	15	4	68	45	113	563
TM Technology	4 Minis-Therapy, 2 NB and Labter Disposals	12-Aug-12	3,751	3,751	S/L	3	104	1,667	1,250	2,917	834
			(3,819)	(3,819)				(3,819)		(3,819)	-
2012 Balance		TOTALS	\$ 1,334,144	\$ 1,334,771			\$ 1,153,766	\$ 51,387	\$ 1,205,153	\$ 129,618	
2013 Additions:											
HD Supply Facilities	6 Overbed Tables	1-Oct-12	\$ 626	\$ 626	S/L	5	\$ 10	\$ 251	\$ 125	\$ 376	\$ 250
TM Technology	HP Laptop MDS Nurse	21-Oct-12	729	729	S/L	3	20	486	243	729	-
SigmaCare	eMar/eTar Software & Implemenation	31-Oct-12	12,335	12,335	S/L	3	343	8,224	4,112	12,335	-
TM Technology	Printer North & ADNS	15-Nov-12	1,013	1,013	S/L	5	17	405	203	608	405
Fire Equipment Headquarters	Tripod, Winch & Harness	14-Dec-12	2,201	2,201	S/L	20	9	220	110	330	1,871
Perkins	1 Gallon Blender	31-Dec-12	1,225	1,225	S/L	10	10	245	122	367	857
Bernex Inc.	Spirodoc & Oxi (combo Resp Eq)	25-Jan-13	1,717	1,717	S/L	5	29	687	343	1,030	687
TM Technology	Fax	10-Mar-13	532	532	S/L	3	15	354	177	532	-
TM Technology	Dietary Desktop Computer	10-Mar-13	1,664	1,664	S/L	5	28	666	333	999	666
Perkins	Hot Water Dispenser 5 gal	21-Mar-13	888	888	S/L	10	7	178	89	266	621
Dumouchel Paper	Walk Behind Auto Scrubber	4-Apr-13	4,842	4,842	S/L	5	81	1,937	968	2,905	1,937
Direct Supply	Blood Pressure Unit & Oximeter	5-Apr-13	1,371	1,371	S/L	6	19	457	228	685	685
Surface Solutions	Kaivac Omni Dispense & Vac	7-May-13	862	862	S/L	8	9	215	108	323	539
WB Mason	Office Furniture for Staff Development	19-Jun-13	1,177	1,177	S/L	15	7	157	78	235	942
WB Mason	Office Furniture for Staff Development	11-Jul-13	1,170	1,170	S/L	15	7	156	78	234	936
TM Technology	TM Desktop Machines #563 and 564	13-Jul-13	1,284	1,284	S/L	3	36	856	428	1,284	-
TM Technology	Inwin Mini Desktop	13-Jul-13	1,957	1,957	S/L	3	54	1,305	652	1,957	-
WB Mason	4 Grey Task Chairs - South Unit	19-Jul-13	583	583	S/L	10	5	117	58	175	408
Perkins	Advolution 20 xp Floor Burnisher	22-Jul-13	1,272	1,272	S/L	5	21	509	254	763	509
TM Technology	Printer Nursing Super & Staff Dev	31-Jul-13	956	956	S/L	5	16	382	191	574	382
TM Technology	Computer Nursing Supervisor	31-Aug-13	1,637	1,637	S/L	5	27	655	327	982	655
WB Mason	Office Furniture DNS Office	4-Sep-13	2,003	2,003	S/L	15	11	267	134	401	1,602
			(316,187)	(316,187)				(316,187)		(316,187)	-
2013 Balance		Totals	\$ 1,059,999	\$ 1,060,627			\$ 856,306	\$ 60,750	\$ 917,056	\$ 143,571	
2014 Additions:											
TM Technology	Laptop for B Wing	10/31/2013	\$ 850	\$ 850	S/L	3	\$ 24	\$ 283	\$ 283	\$ 566	\$ 283
Arjo	SH to Stand Sara Lift	12/31/2013	2,911	2,911	S/L	10	24	291	291	582	2,329
McKesson Medical	2 Blood Pressure Monitors	1/21/2014	1,830	1,830	S/L	6	25	305	305	610	1,220
TM Technology	HP ProBook and Replicator	2/28/2014	1,070	1,070	S/L	3	30	357	357	713	357
TM Technology	HP ProBook Spare 1	3/3/2014	914	914	S/L	3	25	305	305	609	305
TM Technology	AP Bookkeeper PC	4/30/2014	1,073	1,073	S/L	5	18	215	215	429	644
TM Technology	QuickBooks Server	4/30/2014	1,282	1,282	S/L	5	21	256	256	513	769
SMD	Paging Transmitter	5/20/2014	1,590	1,590	S/L	20	7	79	79	159	1,431
Graham-Field	Bariatric Bed	5/30/2014	1,793	1,793	S/L	12	12	149	149	299	1,494
Space Tables	3 Oak Tables Northington Dining Room	5/31/2014	1,950	1,950	S/L	15	11	130	130	260	1,690
TM Technology	Computer Medical Records	5/31/2014	851	851	S/L	5	14	170	170	340	510
TM Technology	Signacare Server Hard Drive	5/31/2014	690	690	S/L	5	12	138	138	276	414
TM Technology	2 Color Printers and Windows 8.1	6/30/2014	1,216	1,216	S/L	5	20	243	243	486	729
TM Technology	Microsoft Office 2013	7/31/2014	3,191	3,191	S/L	5	53	638	638	1,276	1,914
TM Technology	Russell's Laptop	8/31/2014	994	994	S/L	3	28	331	331	663	331
Space Tables	A Wing Lounge Tables	8/31/2014	680	680	S/L	15	4	45	45	91	589
TM Technology	DNS Laptop	8/31/2014	744	744	S/L	3	21	248	248	496	248
TM Technology	Dietary Desktop Computer	8/31/2014	1,010	1,010	S/L	5	17	202	202	404	606
TM Technology	Admissions Desktop Computer	8/31/2014	1,206	1,206	S/L	5	20	241	241	482	724
TM Technology	North Wing Printer & Windows 7	9/30/2014	804	804	S/L	5	13	161	161	322	482
Arjo		8/31/2001	(3,583)	(3,583)	S/L	7	-	(3,583)	-	(3,583)	-
2014 Balance		Totals	\$ 1,083,064	\$ 1,083,691			\$ 857,511	\$ 65,539	\$ 923,050	\$ 160,641	
2015 Additions:											
WB Mason	Furniture for Infection Control Nurse	10/24/2014	\$ 763	\$ 763	S/L	15	\$ 4	\$ -	\$ 51	\$ 51	\$ 712
TM Technology	2 HP LaserJet Pro Printers	12/31/2014	596	596	S/L	5	10	-	119	119	477
TM Technology	Cisco Router with 3 Yr Ent License	12/31/2014	2,953	2,953	S/L	3	82	-	984	984	1,969
TM Technology	3 Desktops, Printer and Dual Monitors	12/31/2014	1,956	1,956	S/L	5	33	-	391	391	1,565
TM Technology	Cisco 52 port	4/30/2015	1,442	1,442	S/L	5	24	-	288	288	1,154
WB Mason	2 Desks for Social Services	4/30/2015	1,926	1,926	S/L	20	8	-	96	96	1,830
TM Technology	Notebook and Printer	4/30/2015	860	860	S/L	3	24	-	287	287	573
McKesson Medical	Defibulator	4/8/2015	1,539	1,539	S/L	5	26	-	308	308	1,231
Sure Response	Portable Radio w/6 earpieces	8/20/2015	1,564	1,564	S/L	5	26	-	313	313	1,251
TM Technology	New Server	9/30/2015	10,651	10,651	S/L	5	178	-	2,130	2,130	8,521
2015 Disposals:											
ACQUISITIONS		9/30/1990	\$ (2,813)	\$ (2,813)	S/L	5	\$ (47)	-	-	(2,813)	-
ACQUISITIONS		9/30/1990	(497)	(497)	S/L	10	(4)	-	-	(497)	-
ACQUISITIONS		9/30/1990	(3,013)	(3,013)	S/L	15	(17)	-	-	(3,013)	-
ACQUISITIONS		9/30/1991	(3,510)	(3,510)	S/L	3	(98)	-	-	(3,510)	-
ACQUISITIONS		9/30/1991	(31,379)	(31,379)	S/L	5	(523)	-	-	(31,379)	-
ACQUISITIONS		9/30/1991	(14,993)	(14,993)	S/L	10	(125)	-	-	(14,993)	-
ACQUISITIONS		9/30/1991	(1,331)	(1,331)	S/L	15	(7)	-	-	(1,331)	-
Build 'N Serve		1/1/2009	(7,155)	(7,155)	S/L	5	(119)	-	-	(7,155)	-
2015 Balance		Totals	\$ 1,042,621	\$ 1,043,249			\$ 857,511	\$ 70,506	\$ 863,326	\$ 179,923	

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC.	ACCD DEPRECIATION 30-Sep-14	Depreciation 30-Sep-15	Accum. 30-Sep-15	NET VALUE		
		Per TB		1,043,250					49,109	861,219	182,031		
		Difference	\$	(1)				\$	21,397	\$	2,107	\$	(2,108)

Related Party Assets

Asset No.	Asset Description	Date Acquired	Cost	Method	Life	Accum Depr 09/30/14	Depreciation 9/30/2015	Accum Depr 09/30/15	NET VALUE		
Movable Equipment	56 Electric Beds	9-Feb-09	\$ 73,141	\$	73,141	S/L	12	\$ 34,486	\$ 6,095	\$ 40,581	\$ 32,560
25	56 Electric Beds	9-Mar-09	70,346	70,346	S/L	12	32,688	5,862	38,550	31,796	
17	120 Chairs, Cabinets & Dressers	12-May-09	166,979	166,979	S/L	15	60,163	11,132	71,295	95,684	
16	21 Arm Chairs	3-Jun-10	6,247	6,247	S/L	15	2,220	416	2,637	3,610	
	7 Round Table	4-Apr-10	2,041	2,041	S/L	15	748	136	884	1,157	
	2 Ice Makers	14-Jul-10	5,583	5,583	S/L	10	2,930	558	3,488	2,095	
	Steam Cooker	14-Dec-10	5,607	5,607	S/L	10	2,101	561	2,662	2,943	
	2 Watt Scones For Lobby	27-Jun-11	204	204	S/L	10	67	20	87	116	
	8 Doz Warming Trays	24-Jun-11	1,583	1,583	S/L	10	523	158	681	902	
	Plate Warming System	4-May-11	12,934	12,934	S/L	10	4,415	1,293	5,708	7,226	
	Lobby Chandeliers	20-Apr-11	937	937	S/L	10	326	94	420	517	
	Security Camera	28-Mar-11	9,467	9,467	S/L	5	6,738	1,893	8,631	836	
	Lobby & Admin Office Furniture	8-Jul-11	13,616	13,616	S/L	15	2,941	908	3,849	9,767	
	4 Till Tables for Pub	11-May-11	2,444	2,444	S/L	15	555	163	718	1,726	
	Computer Equipment for EMar	3-Aug-11	22,251	22,251	S/L	5	14,075	4,450	18,525	3,726	
	10 Elo touch screen computers	12-Sep-12	12,560	12,560	S/L	5	5,167	2,512	7,679	4,881	
	Computer Equipment EMARETAR	1-Oct-11	23,835	23,835	S/L	5	14,295	4,767	19,062	4,774	
	13 Dining Room Tables for lower	5-Apr-12	7,256	7,256	S/L	15	1,207	484	1,691	5,565	
	22 Blinds/61 Valances	23-Aug-13	14,615	14,615	S/L	5	5,846	2,923	8,769	5,846	
	Recumbent Stepper Machine	20-Jun-13	4,694	4,694	S/L	10	939	469	1,408	3,286	
	Wood Blinds for dining room windows	14-Jul-14	772	772	S/L	10	6	77	84	689	
	4 time clocks & time & time & attendance	2-Apr-14	17,022	17,022	S/L	10	142	1,702	1,844	15,178	
	New Arjo Sara 3000 patient fit	19-Mar-14	2,745	2,745	S/L	10	23	274	297	2,448	
	Wood blinds for A & B Wing Lounge	8-Dec-14	459	459	S/L	10	-	46	46	413	
	Light Fixtures for dining room & lo	24-Nov-14	940	940	S/L	15	-	63	63	877	
	3 door reach-in refrigerator to re	14-Apr-15	5,621	5,621	S/L	10	-	562	562	5,059	
	Reupholster 24 dining room chair	31-Mar-15	16,793	16,793	S/L	10	-	1,679	1,679	15,114	
	Loveseat for connector hall/sofa	10-Mar-15	2,392	2,392	S/L	12	-	199	199	2,193	
	Samsung Security Camera RearL	27-Feb-15	2,918	2,918	S/L	5	-	584	584	2,334	
	New artwork resident corridors	27-Feb-15	8,418	8,418	S/L	10	-	842	842	7,576	
	Pleated Valance North Day Rm	5-Jan-15	1,075	1,075	S/L	10	-	108	108	967	
	Square Scrub floor finish machine	30-Jun-15	3,717	3,717	S/L	5	-	743	743	2,974	
	3 Pictures	1-Jun-15	615.00	615	S/L	10	-	62	62	553	
			\$ 519,826	\$ 519,826			\$ 192,606	\$ 51,838	\$ 244,438	\$ 275,388	
COMBINED TOTALS			\$ 1,563,075				\$ 1,050,112	\$ 122,344	\$ 1,107,764	\$ 455,311	

			Cost Report	Variance
Buldings & Building Improvements	\$ -	\$ -	\$ -	\$ -
Additions	7,495	375	375	7,120
Disposals	-	-	-	-
Total	\$ 7,495	\$ 375	\$ 375	\$ 7,120
Movable Equipment	\$ 1,083,691	\$ 857,512	\$ 65,539	\$ 923,051
Additions	24,249	4,967	-	19,282
Disposals	(64,691)	-	-	(64,691)
Related Party Movable Equipment	478,878	204,534	48,950	237,328
Related Party Additions	42,948	-	4,888	38,060
Prior Year C/R Variance	-	-	-	-
Total	\$ 1,563,075	\$ 1,062,046	\$ 122,344	\$ 1,119,699
Leasehold Improvements	\$ 3,094,861	\$ 1,988,781	\$ 134,957	\$ 2,121,388
Additions	12,530	1,009	3,351	9,179
Disposals	-	-	-	-
Related Party Leasehold Improvements	1,082,096	350,294	90,298	642,404
Related Party Additions	88,265	-	8,263	80,002
Prior Year C/R Variance	-	(263)	-	-
Total	\$ 4,278,651	\$ 2,338,812	\$ 234,627	\$ 2,673,339

Per Trial Balance	4,158,134	182,434	2,988,417	1,169,717
Per Cost Report Depreciation	5,849,222	357,246	3,693,414	2,155,808
Related Party	1,691,087	-	704,964	986,123
F/S vs C/R Variance	(1,691,088)		(174,812)	32
Rounding Variance				(4)
		F/S vs C/ R Depreciation / NBV Variance	(174,812)	28

F/S vs C/R NBV - Page 31, Line 9B
F/S vs C/R Dep. - Page 36, Line F2
Reserve for Dep. - Page 36, Line A3

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	ADJ.	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	EXPENSE FY 2015	ACC'D DEPRECIATION 9/30/2015		
2015 Additions:												
WB Mason	Furniture for Infection Control Nurse	10/24/2014	763		763	S/L	15	4	51	51		
TM Technology	2 HP LaserJet Pro Printers	12/31/2014	596		596	S/L	5	10	119	119		
TM Technology	Cisco Router with 3 Yr Ent License	12/31/2014	2,953		2,953	S/L	3	82	984	984		
TM Technology	3 Desktops, Printer and Dual Monitors	12/31/2014	1,956		1,956	S/L	5	33	391	391		
TM Technology	Cisco 52 port	4/30/2015	1,442		1,442	S/L	5	24	288	288		
WB Mason	2 Desks for Social Services	4/30/2015	1,926		1,926	S/L	20	8	96	96		
TM Technology	Notebook and Printer	4/30/2015	860		860	S/L	3	24	287	287		
McKesson Medical	Defibrillator	4/8/2015	1,539		1,539	S/L	5	26	308	308		
Sure Response	Portable Radio w/6 earpieces	8/20/2015	1,564		1,564	S/L	5	26	313	313		
TM Technology	New Server	9/30/2015	10,651		10,651	S/L	5	178	2,130	2,130		
Totals Additions					\$	24,249			\$	4,967	\$	4,967
2015 Disposals:												
ACQUISITIONS		9/30/1990	(2,813)		(2,813)	S/L	5	(47)	-	(2,813)		
ACQUISITIONS		9/30/1990	(497)		(497)	S/L	10	(4)	-	(497)		
ACQUISITIONS		9/30/1990	(3,013)		(3,013)	S/L	15	(17)	-	(3,013)		
ACQUISITIONS		9/30/1991	(3,510)		(3,510)	S/L	3	(98)	-	(3,510)		
ACQUISITIONS		9/30/1991	(31,379)		(31,379)	S/L	5	(523)	-	(31,379)		
ACQUISITIONS		9/30/1991	(14,993)		(14,993)	S/L	10	(125)	-	(14,993)		
ACQUISITIONS		9/30/1991	(1,331)		(1,331)	S/L	15	(7)	-	(1,331)		
Build 'N Serve		1/1/2009	(7,155)		(7,155)	S/L	5	(119)	-	(7,155)		
Totals Disposals					\$	(64,691)			\$	-	\$	(64,691)
2015 Related Party Additions:												
	Wood blinds for A & B Wing Lounge	12/8/2014	459		459	S/L	10	4	46	46		
	Light Fixtures for dining room & lo	11/24/2014	940		940	S/L	15	5	63	63		
	3 door reach-in refrigerator to re	4/14/2015	5,621		5,621	S/L	10	47	562	562		
	Reupholster 24 dining room chair	3/31/2015	16,793		16,793	S/L	10	140	1,679	1,679		
	Loveseat for connector hall/sofa	3/10/2015	2,392		2,392	S/L	12	17	199	199		
	Samsung Security Camera RearL	2/27/2015	2,918		2,918	S/L	5	49	584	584		
	New artwork resident corridors	2/27/2015	8,418		8,418	S/L	10	70	842	842		
	Pleated Valence North Day Rm	1/5/2015	1,075		1,075	S/L	10	9	108	108		
	Square Scrup floor finish machine	6/30/2015	3,717		3,717	S/L	5	62	743	743		
	3 Pictures	6/1/2015	615		615	S/L	10	5	62	62		
Totals					\$	42,948			\$	4,888	\$	4,888
Combined Totals					\$	2,506			\$	9,855	\$	(54,836)

AVON HEALTH CENTER
BUILDINGS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECIATION	ACCD DEPRECIATION 30-Sep-14	Depreciation 30-Sep-15	Accum. 30-Sep-15	NET VALUE
<i>2015 Additions:</i>											
RC Restoration	Shed	9/14/2015	7,495	7,495	S/L	20	-	-	375	375	7,120
2015 Balance		Totals	\$ 7,495	\$ 7,495			\$ -	\$ -	\$ 375	\$ 375	\$ 7,120

Amortization Schedule*

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center		Date of Acquisition		License No. 938-C	Report for Year Ended 9/30/2015			Page 24	of 37
					Month	Year	Length of Amortization		
A. Organization Expense									
1.									
2.									
3.									
A-4.	Subtotal								
B. Mortgage Expense									
1.									
2.									
3.									
B-4.	Subtotal								
C. Leasehold Improvements and Other									
1.	Acquired prior to this report period	Var		Various	4,177,857	2,338,811	S/L	Var	225,255
2.	Disposals (attach schedule)								
3.	Acquired during this report period								
	(attach schedule)	Var		Various	100,795		S/L	Var	9,272
C-4.	Subtotal								
D. Total Amortization									
									234,527
									234,527

* 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.

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOL	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATIO	ACC'D DEPRECIATION as of 9/30/14	Depreciation EXPENSE FY 2015	ACC'D EXPENSE as of 9/30/15	NET VALUE
BALANCE FORWARD prior 2008			\$ 2,599,083	\$ 2,603,503			\$ 10,441	\$ 1,815,461	\$ 102,666	\$ 1,918,127	\$ 685,376
Titan Mechanical	Hot water holding tank	27-Nov-07	4,770	4,770	S/L	10	40	3,299	477	3,776	994
Build N Serve	Wiring	1-Nov-07	1,968	1,968	S/L	5	33	1,968	-	1,968	-
Titan Mechanical	Hot water tank Motor	14-Dec-07	1,748	1,748	S/L	10	15	1,194	175	1,369	379
Titan Mechanical	Insulation	28-Feb-08	4,235	4,235	S/L	15	24	1,882	282	2,164	2,070
Total Building Svc	Dish room floor	23-May-08	1,095	1,095	S/L	10	9	-	110	110	986
RC Restoration	Shed	30-Jun-08	6,985	6,985	S/L	20	29	2,212	349	2,561	4,424
W.B.Morrison	7 wood doors	31-Jul-08	3,073	3,073	S/L	15	17	1,280	205	1,485	1,588
Titan Mechanical	Compressor HVAC unit	31-Jul-08	5,014	5,014	S/L	12	35	2,611	418	3,029	1,985
The Barn Yard	Smoking Shed	31-Jul-08	1,494	1,494	S/L	20	6	467	75	542	952
Sexaur	Grab Bars	31-Aug-08	6,067	6,067	S/L	15	34	2,494	404	2,899	3,168
Sexaur	Smoke Detectors	31-Aug-08	1,209	1,209	S/L	10	10	745	121	866	342
Sexaur	Returned Grab Bars	31-Aug-08	(4,119)	(4,119)	S/L	15	(23)	(1,693)	(275)	(1,968)	(2,151)
2008 Ending			\$ 2,632,621	\$ 2,637,041			\$ 10,669	\$ 1,831,921	\$ 105,007	\$ 1,936,928	\$ 700,113
CL&P	Retrofit Lighting	15-Oct-08	\$ 43,457	\$ 43,457	S/L	15	\$ 241	\$ 17,383	\$ 2,897.14	\$ 20,280	\$ 23,177
Best Welding	Wrought Iron Railings	30-Oct-08	1,487	1,487	S/L	15	8	595	99	694	793
WH Morrison Co	3 Wooden Doors #14 & Dietary	8-Dec-08	1,695	1,695	S/L	15	9	659	113	772	923
Titan Mechanical	Second Compressor	31-Dec-08	1,465	1,465	S/L	12	10	712	122	834	631
Jay LaChance	Ceiling Tiles	28-Feb-09	3,600	3,600	S/L	8	38	2,550	450	3,000	600
Riley Plumbing	2 Utility Sinks	28-Feb-09	3,450	3,450	S/L	20	14	978	173	1,150	2,300
Fire Protection	Permit & Sprinkler Heads over Dryers	31-Mar-09	1,236	1,236	S/L	25	4	276	49	325	910
Huntington Power	Generator Rental on Replacement (Generator on R	31-Mar-09	3,313	3,313	S/L	20	14	925	166	1,090	2,222
Perfectemp Heating	Replace Compressor Walk-in Freezer	31-Mar-09	2,441	2,441	S/L	15	14	909	163	1,071	1,370
INPro Corporation	Wall Covering	17-Apr-09	1,666	1,666	S/L	5	28	1,666	-	1,666	-
Saucier Mechnacia	Air Conditioning System for new Server Room	21-Apr-09	3,740	3,740	S/L	10	31	2,057	374	2,431	1,309
Collier Electrical C	Prepare electrical feed for new Server Room	30-Apr-09	2,955	2,955	S/L	15	16	1,083	197	1,280	1,675
Collier Electric/Sat	7.5 Ton Roof Top AC	29-May-09	19,149	19,149	S/L	10	160	10,373	1,915	12,288	6,862
Ward Kipp	Computer wiring	31-May-09	900	900	S/L	5	15	900	-	900	-
Build N Serve	Server Wiring	1-Jun-09	1,458	1,458	S/L	5	24	1,458	-	1,458	-
Susaya Concrete	Concrete Walk at Rear Entrance/Driveway Repair	16-Jun-09	8,425	8,425	S/L	15	47	2,995	562	3,557	4,868
SMD	Electromag Door Locks Back & Service Entrances	19-Jun-09	7,440	7,440	S/L	10	62	3,968	744	4,712	2,728
First American	Permits for Cogeneration System	22-Jun-09	2,183	2,183	S/L	15	12	776	146	922	1,261
Jay LaChance	Elevator Panels	30-Jun-09	5,085	5,085	S/L	10	42	2,712	509	3,221	1,864
First American	Cogeneration System	2-Jul-09	169,222	169,222	S/L	20	705	44,421	8,461	52,882	116,340
Courtesy Carpet	Elevator Flooring	4-Aug-09	737	737	S/L	10	6	381	74	454	282
Fournier Irrigation	Lawn Sprinkler System	28-Aug-09	10,957	10,957	S/L	15	61	3,774	730	4,504	6,453
Michael Gervais	Wallpaper Hallway and Nurses Station	28-Aug-09	1,651	1,651	S/L	5	28	1,651	-	1,651	-
Collier Electric	Electrical upgrades	31-Aug-09	2,694	2,694	S/L	15	15	928	180	1,108	1,586
Jay LaChance	Fire Door Glass	2-Sep-09	804	804	S/L	10	7	409	80	489	315
Ward Kipp	Server Wiring	8-Sep-09	6,173	6,173	S/L	5	103	6,173	-	6,173	-
Custom Exterior L	Front Entrance Landscaping	10-Sep-09	8,787	8,787	S/L	10	73	4,467	879	5,346	3,442
Build N Serve	Network Upgrade Hardware & Labor	10-Sep-09	6,189	6,189	S/L	5	103	6,189	-	6,189	-
Build N Serve	Network Wiring	15-Sep-09	3,751	3,751	S/L	5	63	3,751	-	3,751	-
WH Morrison Co	Automatic Door Openers	30-Sep-09	9,986	9,986	S/L	15	55	3,384	666	4,050	5,936
Riley Signs	Front Sign	30-Sep-09	755	755	S/L	5	13	755	-	755	-
Disposed Assets				(4,666)							(4,666)
2009 Balance			TOTALS	\$ 2,969,471	\$ 2,969,224		\$ 12,690	\$ 1,961,178	\$ 124,754	\$ 2,085,932	\$ 883,292
	Front Sign Sales Tax	10/1/2009	\$ 45	\$ 45	S/L	5	\$ 1	\$ 45	\$ -	\$ 45	\$ -
	Access Doors for Hot Water Coils	10/29/2009	936	936	S/L	20	4	234	46.80	281	655
	Door Locks	10/29/2010	1,009	1,009	S/L	15	6	337	67	404	606
	5 More Registers from Air Handler to Wings	11/30/2009	3,700	3,700	S/L	20	15	863	185	1,048	2,652
	Exhaust for boiler room	11/30/2009	1,525	1,525	S/L	20	6	356	76	432	1,093
	Fix doors not hanging properly	12/3/2009	1,914	1,914	S/L	15	11	553	128	680	1,234
	All 3 Nurses Stations Counters Refaced	12/14/2009	13,036	13,036	S/L	15	72	3,766	869	4,635	8,401
	Front Arch Walkway	12/17/2009	14,814	14,814	S/L	15	82	4,280	988	5,267	9,546
	Handrails	1/15/2010	5,499	5,499	S/L	15	31	1,466	367	1,833	3,666
	Exhaust Duet for Dishmachine	1/29/2010	1,245	1,245	S/L	20	5	249	62	311	934
	Formica	2/19/2010	1,462	1,462	S/L	15	8	357	97	455	1,007
	Exhaust fan in Oxygen room	3/22/2010	1,095	1,095	S/L	20	5	182	55	237	858
	Install Wallpaper	4/9/2010	1,908	1,908	S/L	5	32	1,145	382	1,526	382
	Concrete Walk Rear Entrance	4/15/2010	2,133	2,133	S/L	15	12	427	142	569	1,564
	Cobblestone along Entranceway	5/22/2010	2,438	2,438	S/L	5	41	1,300	488	1,788	650
	Outlet in Maintenance Workshop	6/30/2010	1,362	1,362	S/L	15	8	212	91	303	1,059
	Resident Bathroom Door Protectors	8/16/2010	8,890	8,890	S/L	15	49	988	593	1,580	7,310
2010 Balance			TOTALS	\$ 3,032,481	\$ 3,032,235		\$ 13,078	\$ 1,977,937	\$ 129,390	\$ 2,107,327	\$ 924,908
	Walkway to Gazebo	10/22/2010	\$ 4,688	\$ 4,688	S/L	15	\$ 26	\$ 1,250	\$ 313	\$ 1,563	\$ 3,126
	New outlets in Breakroom and Dietary Office	10/28/2010	1,046	1,046	S/L	15	6	279	70	349	698
	2 Pressure Regulators A/B Wings	11/10/2010	869	869	S/L	20	4	170	43	214	656
	Lines for installation of Steamer	12/29/2010	1,301	1,301	S/L	10	11	499	130	629	672
	Water main Pressure Regulator N/S Wing	1/31/2011	1,198	1,198	S/L	10	10	449	120	569	629
	Electrical Installation of Steamer	1/31/2011	1,544	1,544	S/L	10	13	579	154	734	811
	Renovate "Pub" room	2/28/2011	1,570	1,570	S/L	15	9	384	105	488	1,082
	Main Reception Counters & Cabinets	8/5/2011	3,998	3,998	S/L	15	22	844	267	1,111	2,887

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	ACC'D DEPRECIATION as of 9/30/14	Depreciation EXPENSE FY 2015	ACC'D EXPENSE as of 9/30/15	NET VALUE
2011 Balance			TOTALS	\$ 3,048,697	\$ 3,048,450		\$ 13,178	\$ 1,982,392	\$ 130,591	\$ 2,112,983	\$ 935,468
2012 Additions:											
	Attic Lighting	3/23/2012	\$ 4,884	\$ 4,884	S/L	20	\$ 20	\$ 488	\$ 244	\$ 733	\$ 4,152
	Cabinetry in Beauty Salon for Dentist	5/25/2012	1,487	1,487	S/L	15	8	198	99	297	1,189
	Emergency Water Main Hook up	9/18/2012	2,340	2,340	S/L	25	8	187	94	281	2,059
	Outlets for ELO Touch Screens	9/27/2012	3,294	3,294	S/L	10	27	659	329	988	2,306
2012 Balance			\$ 3,060,701	\$ 3,060,455			\$ 13,241	\$ 1,983,924	\$ 131,357	\$ 2,115,282	\$ 945,173
2013 Additions:											
	Electrical Outlets for PT Office	31-Oct-12	\$ 1,026	\$ 1,026	S/L	15	\$ 6	\$ 137	\$ 68	\$ 205	\$ 821
	Water Main Repair	18-Oct-12	890	890	S/L	10	7	178	89	267	623
	Water Softener	13-Nov-12	2,606	2,606	S/L	10	22	521	261	782	1,824
	Wall Guards	27-Dec-12	2,420	2,420	S/L	5	40	968	484	1,452	968
	Blower Motor for RTU #7	2-Jan-13	2,200	2,200	S/L	20	9	220	110	330	1,870
	Roof Mounted Exhaust Fan A Wing	18-Feb-13	1,520	1,520	S/L	20	6	152	76	228	1,292
	Dedicated Hot Water lines to Laundry	12-Feb-13	4,243	4,243	S/L	25	14	339	170	509	3,734
2013 Balance			\$ 3,075,606	\$ 3,075,359			\$ 13,346	\$ 1,986,439	\$ 132,615	\$ 2,119,054	\$ 956,305
2014 Additions:											
	Replace Panel in Boiler Room	23-Oct-13	\$ 1,595	\$ 1,595	S/L	15	\$ 9	\$ 106	\$ 106	\$ 213	\$ 1,383
	Outlets for De-icing Cables	8-Nov-13	1,638	1,638	S/L	15	9	109	109	218	1,419
	Covebase Elevator, Dining Room & Lower Lobby	3-Jan-14	1,079	1,079	S/L	5	18	216	216	432	648
	Wall Guards	31-Jan-14	2,029	2,029	S/L	5	34	406	406	811	1,217
	Kitchen Cook Exhaust Fan	30-Jun-14	2,680	2,680	S/L	10	22	268	268	536	2,144
	Compressor in South Wing	31-Jul-14	6,522	6,522	S/L	10	54	652	652	1,304	5,218
	Compressor #3 over Cooks Line	28-Aug-14	2,070	2,070	S/L	10	17	207	207	414	1,656
	Vinyl Cove Base	31-Aug-14	1,888	1,888	S/L	5	31	378	378	755	1,133
2014 Balance			\$ 3,095,107	\$ 3,094,861			\$ 1,988,781	\$ 134,957	\$ 2,123,738	\$ 971,122	
	Saucier Mechancia Exhaust Fans Bathrooms A Wing/B Lounge	11-Dec-14	\$ 1,745	\$ 1,745	S/L	10	\$ 15	\$ -	\$ 175	\$ 175	\$ 1,570
	Saucier Mechancia Motor for Boiler #3	7-Jan-15	1,320	1,320	S/L	15	7	-	88	88	1,232
	Saucier Mechancia Motor for Boiler #2	12-Feb-15	1,050	1,050	S/L	15	6	-	70	70	980
	Precision Electrical Outlets in Nurses Office	2-Mar-15	973	973	S/L	15	5	-	65	65	908
	SMD Electromagnetic Door Lock	11-Aug-15	2,132	2,132	S/L	15	12	-	142	142	1,990
	Fire Protection 8 Sprinkler Heads	11-Aug-15	1,042	1,042	S/L	25	3	-	42	42	1,000
	Proline Hatco Water Booster	31-Aug-15	4,268	4,268	S/L	10	36	-	427	427	3,841
2015 Balance			\$ 3,107,637	\$ 3,107,391			\$ 1,988,781	\$ 135,966	\$ 2,124,747	\$ 982,643	
	Per TB			3,107,389					133,294	2,127,167	980,222
	Difference		\$ 2					\$ 2,672	\$ (2,420)	\$ 2,421	

RELATED PARTY ASSETS

Asset No.	Asset Description	Date Acquired	Cost	Method	Life	Accum Depr 9/30/2014	Depreciation 9/30/2015	Accum Depr 9/30/2015	NBV	
Building Improvements										
20	Ceiling Tile Replacement	02/28/09	\$ 24,216	\$ 24,216	S/L	8	\$ 17,078	\$ 3,027	\$ 20,105	\$ 4,111
21	Laundry Room Upgrades	02/28/09	6,430	6,430	S/L	20	1,814	321	2,135	4,295
22	3 Washers & 4 Dryers	02/28/09	75,711	75,711	S/L	10	42,716	7,571	50,287	25,424
13	Shower Renovation Project	05/31/09	28,282	28,282	S/L	20	7,542	1,414	8,956	19,325
14	New Windows	06/30/09	49,820	49,820	S/L	20	13,185	2,491	15,676	34,144
15	Levered Door Hardware	06/30/09	4,198	4,198	S/L	15	1,470	280	1,749	2,448
19	Generator	06/30/09	147,807	147,807	S/L	20	39,119	7,390	46,509	101,298
23	Wood Laminate Flooring	06/30/09	70,580	70,580	S/L	10	37,360	7,058	44,418	26,162
24	Doors	06/30/09	79,073	79,073	S/L	15	27,903	5,272	33,175	45,898
18	Boiler	07/31/09	86,425	86,425	S/L	20	22,476	4,321	26,797	59,628
	Repair Patio Ceiling	11/6/2008	8,500	8,500	S/L	12	4,071	708	4,780	3,720
	Exterior Painting	11/7/2008	16,000	16,000	S/L	5	16,000	-	16,000	-
	Automated Doors	11/24/2008	17,850	17,850	S/L	10	10,260	1,785	12,045	5,805
	Electric Upgrades	5/31/2008	28,631	28,631	S/L	15	9,063	1,909	10,971	17,660
	Roof Repairs	6/23/2010	9,910	9,910	S/L	10	4,705	991	5,696	4,214
	Electrical Panel Upgrades	5/26/2010	3,800	3,800	S/L	15	1,203	253	1,456	2,344
	2 5 Ton A/C Roof Top Units	7/31/2010	32,965	32,965	S/L	10	15,651	3,296	18,948	14,017
	Wander Control System	10/29/2010	7,086	7,086	S/L	10	2,656	709	3,364	3,722
	Repl Roof Top Exhaust	12/30/2010	1,595	1,595	S/L	10	598	160	757	838
	Baseboard	12/14/2010	1,568	1,568	S/L	10	588	157	744	823
	Volumed Dampers Dining & Rehab	11/30/2010	997	997	S/L	10	374	100	473	524
	Economizer Motors & Controls	11/1/2010	2,820	2,820	S/L	10	2,820	-	2,820	-
	Lobby/Office Renovations	5/31/2011	24,011	24,011	S/L	15	5,413	1,601	7,013	16,997

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION as of 9/30/14	Depreciation EXPENSE FY 2015	ACC'D EXPENSE as of 9/30/15	NET VALUE
	Phone System Upgrades	6/30/2011	7,696	7,696	S/L	10	2,534	770	3,304	4,392
	Carpet of Lobby/Offices	5/31/2011	15,492	15,492	S/L	5	10,477	3,098	13,575	1,917
	Painting lobby/offices	5/16/2011	3,900	3,900	S/L	5	2,652	780	3,432	468
	Wallpaper lobby & offices	5/18/2011	3,053	3,053	S/L	5	2,074	611	2,685	368
	Phone system upgrade wiring	7/6/2011	447	447	S/L	10	145	45	190	257
	Wiring for phone system upgrade	5/10/2011	1,155	1,155	S/L	20	197	58	255	901
	Lower Level Emp Entrance	6/28/2011	4,140	4,140	S/L	15	910	276	1,186	2,954
	Wiring for Security Cameras	2/20/2011	2,473	2,473	S/L	5	1,805	495	2,299	174
	Deliver Entrance Doors	9/16/2011	4,850	4,850	S/L	10	1,478	485	1,963	2,887
	Windows for N & S Wings	3/20/2012	25,577	25,577	S/L	20	2,558	1,279	3,837	21,741
	Install pull-down stairs by N & S	6/7/2012	2,400	2,400	S/L	10	480	240	720	1,680
	New fire alarm panel & annunciator	7/11/2012	3,403	3,403	S/L	10	681	340	1,021	2,382
	Parking Lot Repairs	10/29/2011	14,384	14,384	S/L	8	3,596	1,798	5,394	8,990
	Oil Tank Removal	3/5/2012	2,800	2,800	S/L	20	280	140	420	2,380
	7.5 Ton AC Rooftop Unit #5	6/18/2013	13,695	13,695	S/L	10	2,739	1,370	4,109	9,587
	Elevator Upgrades	11/30/2012	95,544	95,544	S/L	20	9,554	4,777	14,331	81,212
	Stainless Steel Door Buck Wraps	5/29/2013	2,355	2,355	S/L	15	314	157	471	1,884
	Carpet for Rehab Gym	4/23/2013	2,394	2,394	S/L	5	958	479	1,437	958
	Rehab Gym Renovation	4/5/2013	1,850	1,850	S/L	15	246	123	370	1,480
	Electrical Panel-Connector Hall	9/24/2013	2,840	2,840	S/L	10	568	284	852	1,988
	Front Column Repairs	7/23/2013	1,025	1,025	S/L	10	205	103	308	718
	2.5 ton AC Unit for Lobby	10/15/2013	10,665	10,665	S/L	10	1,067	1,067	2,133	8,532
	Rooftop kitchen air unit	3/31/2014	22,110	22,110	S/L	15	1,474	1,474	2,948	19,162
	North Wing AC Condenser	8/5/2014	15,225	15,225	S/L	15	1,015	1,015	2,030	13,195
	Wallpaper Northington/Dining/Ele	12/17/2013	24,929	24,929	S/L	5	4,986	4,986	9,972	14,958
	Corridors & Lounges Wallpaper	9/12/2014	59,293	59,293	S/L	5	11,859	11,859	23,717	35,576
	Repair to rear parking lot	7/18/2014	11,029	11,029	S/L	8	1,379	1,379	2,757	8,271
	New ductless split A/C unit for kit	8/20/2015	9,085	9,085	S/L	10	-	909	909	8,176
	Dining Room 10ton AC rooftop	6/30/2015	17,990	17,990	S/L	10	-	1,799	1,799	16,191
	New cabinets/workstations/counters	3/10/2015	5,271	5,271	S/L	15	-	351	351	4,920
	Modify HVAC ductwork nurse su	3/6/2015	980	980	S/L	20	-	49	49	931
	Relocate 2 Sprinklers Nurse Spr	2/23/2015	700	700	S/L	25	-	28	28	672
	Wall /poclet door Nurse Super	2/10/2015	3,420	3,420	S/L	15	-	228	228	3,192
	New Carpeting Social Service	2/10/2015	3,415	3,415	S/L	5	-	683	683	2,732
	Reseal/insulate windows&wrap	8/29/2015	12,299	12,299	S/L	5	-	2,460	2,460	9,839
	New handrails for North & South	9/28/2015	8,454	8,454	S/L	20	-	423	423	8,031
	Exterior doors in lower hall way	9/28/2015	26,651	26,651	S/L	20	-	1,333	1,333	25,318
			\$ 1,171,261	\$ 1,171,261			\$ 350,293	\$ 98,561	\$ 448,855	\$ 722,406

LHI Combined Totals for Cost Report

\$ 4,278,898	\$ 4,278,651	\$ 2,339,075	\$ 234,527	\$ 2,573,602	\$ 1,705,049
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Leasehold Improvements	\$ 3,094,861	\$ 1,986,439	134,957	2,121,396	\$ 973,464
Additions	12,530	2,342	1,009	3,351	9,179
Disposals	-	-	-	-	-
Related Party Leasehold improvements	1,082,996	350,294	90,298	440,592	642,404
Related Party Additions	88,265	-	8,263	8,263	80,002
Prior Year C/R Variance	-	(263)	-	(263)	263
Total	\$ 4,278,651	\$ 2,338,812	\$ 234,527	\$ 2,573,339	\$ 1,705,312

**AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS**

Description	DATE OF ACQUISITION	HISTORICAL COST	ADJ.	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	EXPENSE FY 2015	ACC'D DEPRECIATION 9/30/2015
<u>2015 Additions:</u>									
Exhaust Fans Bathrooms A Wing/B Lounge	12/11/2014	1,745	-	1,745	S/L	10	15	175	175
Motor for Boiler #3	1/7/2015	1,320	-	1,320	S/L	15	7	88	88
Motor for Boiler #2	2/12/2015	1,050	-	1,050	S/L	15	6	70	70
Outlets in Nurses Office	3/2/2015	973	-	973	S/L	15	5	65	65
Electromagnetic Door Lock	8/11/2015	2,132	-	2,132	S/L	15	12	142	142
8 Sprinkler Heads	8/11/2015	1,042	-	1,042	S/L	25	3	42	42
Hateco Water Booster	8/31/2015	4,268	-	4,268	S/L	10	36	427	427
Totals				\$ 12,530			\$ 105	\$ 1,009	\$ 1,009
<u>2015 Related Party Additions:</u>									
Reseal/insulate windows&wrap	8/29/2015	12,299	-	12,299	S/L	5	205	2,460	2,460
New handrails for North & South	9/28/2015	8,454	-	8,454	S/L	20	35	423	423
Exterior doors in lower hall way	9/28/2015	26,651	-	26,651	S/L	20	111	1,333	1,333
Totals				\$ 47,404			\$ 351	\$ 4,216	\$ 4,216
Combined Totals				\$ 59,934			\$ 456	\$ 5,225	\$ 5,225

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

Name of Facility Avon Convalescent Home, Inc., d/b/a	License No. 938-C	Report for Year Ended 9/30/2015	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. IF NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	08/26/13			
c. Interest Rate for the Cost Year	4.05%			
d. Term of Mortgage (number of years)	30			
e. Amount of Principal Borrowed	3,903,200			
f. Principal balance outstanding as of 9/30/2015	3,775,053			
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
Avon Convalescent Home, Inc., d/b/a		938-C	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
Avon Convalescent Home, Inc., d/b/		938-C		9/30/2015		27 37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 90,742	90,742		
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)				\$ 90,742	90,742		
15. Total All Expenditures (A-13 thru C-14)				\$ 11,927,744	11,927,744		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Avon Convalescent Home, Inc., d/b/a Avon Health Center			938-C	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.	*		Resident Care Physicians **	\$			
6.	13	B10	Occupational Therapy	\$ 187,992	187,992		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 243,024	243,024		
10.	15	1e	Accounting & Legal	\$ 15,573	15,573		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 54,178	54,178		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 2,212	2,212		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 8,404	8,404		
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)				\$ 511,383	511,383		

* 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

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	Penalties	\$ 7,005		
15	1a5	Owner's Health Insurance (Dental)	\$ 899		
15	1a9	Tuition Fees	\$ 500		
Total Other A&G Adjustments			\$ 8,404	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Avon Convalescent Home, Inc., d/b/a Avon Health Center			938-C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 511,383	511,383		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 227,569	227,569		
28.	20	5d	Ambulance/Limousine	\$ 11,642	11,642		
29.	20	5f	X-rays, etc	\$ 13,002	13,002		
30.	20	5h	Laboratory	\$ 34,939	34,939		
31.	20	5c	Medical Supplies	\$ 7,162	7,162		
32.	20	5e2	Oxygen (non emergency)	\$ 19,750	19,750		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 14,991	14,991		
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.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ (697)	(697)		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 839,741	839,741		

*** 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.

Avon Convalescent Home, Inc., d/b/a Avon Health Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Supplies Patient Personal	\$ 1,629		
20	5j	Nursing Equipment Med A	\$ 6,861		
20	5j	Therapy Equipment Rental - OT Disallowance (See Attached)	\$ 6,501		
Total Other Ancillary Costs			\$ 14,991	\$ -	\$ -

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)
30	IV 8	Bad Debt Recovery	\$ (697)		
Total Other Adjustments			\$ (697)	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Avon Health Care
 OT Therapy Equipment Rental Disallowance
 September 30, 2015

	<u># of Treatments Page 9</u>	<u>Percentage</u>
Physical Therapy	12,087	54.53%
Occupational Therapy	10,079	45.47% {a}
	<hr/> 22,166	<hr/> 100.00%
Therapy Equipment Rental	Pg. 20 / Line 5j	14,298 {b}
OT Equipment Rental Disallowed	Pg. 29 attachment	6,501 {a} x {b}

F. Statement of Revenue

Name of Facility Avon Convalescent Home, Inc., d/b/a Avt 938-C		License No.		Report for Year Ended 9/30/2015		Page 30 37	
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$ 10,462,804	10,462,804					
b. Medicaid Room and Board Contractual Allowance **	\$ (4,492,166)	(4,492,166)					
2. a. Medicaid (<i>All other states</i>)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,606,311	1,606,311					
b. Medicare Room and Board Contractual Allowance **	\$ 207,873	207,873					
4. a. Private-Pay Residents and Other	\$ 3,915,666	3,915,666					
b. Private-Pay Room and Board Contractual Allowance **	\$						
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 222,108	222,108					
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$ 64,965	64,965					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (287,073)	(287,073)					
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	\$ 137,456	137,456					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (42,137)	(42,137)					
c. Physical Therapy - Non-Medicare	\$ 5,160	5,160					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (5,160)	(5,160)					
4. a. Speech Therapy - Medicare	\$ 152,140	152,140					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (95,980)	(95,980)					
c. Speech Therapy - Non-Medicare	\$ 2,206	2,206					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (2,206)	(2,206)					
5. a. Occupational Therapy - Medicare	\$ 226,528	226,528					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (153,852)	(153,852)					
c. Occupational Therapy - Non-Medicare	\$ 3,347	3,347					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other (<i>Specify</i>) - Medicare	\$ (27,537)	(27,537)					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 21,123	21,123					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,921,576	11,921,576					
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>)	\$						
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (<i>Specify</i>)	\$ 705	705					
V. Total Other Revenue (1 thru 8)	\$ 705	705					
VI. Total All Revenue (III +V)	\$ 11,922,281	11,922,281					

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare Discounts	\$ (34,122)		
30 II 6a	Lab Medicare A	\$ 28,857		
30 II 6a	Allow Lab MCR A	\$ (28,857)		
30 II 6a	X-ray Medicare A	\$ 12,871		
30 II 6a	Allow X-ray MCR A	\$ (12,871)		
30 II 6a	Pharmacy MCR B	\$ 3,397		
30 II 6a	Lab Insurance B	\$ 3,015		
30 II 6a	Allow Lab Insurance B	\$ 173		
Total Other Resident Revenue - Medicare		\$ (27,537)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Allow OT MCD	\$ (3,347)		
30 II 6b	Insurance Other Dividends	\$ 14,670		
30 II 6b	Lab Insurance Other	\$ 50,789		
30 II 6b	Allow Lab Insurance Other	\$ (40,989)		
30 II 6b	X-ray Insurance Other	\$ 4,596		
30 II 6b	Allow X-ray Insurance Other	\$ (4,596)		
Total Other Resident Revenue		\$ 21,123	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Retro Ancillaries	\$ 8		
30 IV 8	Bad Debt Recovery	\$ 697		
Total Other Revenue		\$ 705	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a A	938-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	617,391
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,971,592
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	31,560
5. Prepaid Expenses			\$	79,072
a. Prepaid Insurance	43,833			
b. Prepaid Federal Taxes	26,282			
c. Prepaid Other	8,957			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	154,264
Due from West Hartford Rehab	154,264			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,853,879
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>7,495</u>		\$	7,120
	Accum. Depreciation <u>375</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>4,278,652</u>		\$	1,705,314
	Accum. Depreciation <u>2,573,338</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,563,077</u>		\$	443,378
	Accum. Depreciation <u>1,119,699</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	28
F/S vs C/R NBV	28			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,155,840

* 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 Avon Convalescent Home, Inc., d/b/a A	License No. 938-C	Report for Year Ended 9/30/2015	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 5,009,719	
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 _____				
Accum. Depreciation _____ Net			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

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

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 5,009,719	

* 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
Avon Convalescent Home, Inc., d/b/a Avon He		938-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	216,364
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	234,923
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	15,400
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	868,214
Credit Balance Liabilities		513,588	Accrued Accounting	10,350	
Unearned Revenue		24,643	Accrued User Fee	182,265	
Due to Cash Resident Funds		17,359	Accrued Insurance Finan	13,394	
Accrued Pension		106,615			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,334,901

* 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 Avon Convalescent Home, Inc., d/b/a Avon		License No. 938-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				1,334,901	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,334,901	

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


Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a A	938-C	9/30/2015	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>)			\$	986,123
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			\$	986,123
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	156,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,363,346
6. Gain or Loss for Period			\$	169,349
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	2,688,695
C. Total Reserves and Net Worth			\$	3,674,818
D. Total Liabilities, Reserves, and Net Worth			\$	5,009,719

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Av	938-C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	2,735,108
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	11,922,281
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,752,932
D. Net Income or Deficit			\$	169,349
E. Balance			\$	2,904,457
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27			\$11,927,744	
(Less) F/S vs C/R Depreciation			(174,812)	
Total Expenses Per F/S			\$11,752,932	
2. Other (<i>itemize</i>)				
Prior Period Adjustment			89,373	
F-3. Total Additions			\$	89,373
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	305,135
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
Leonard Schwartz		Owner	305,135 {a}	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	305,135
H. Balance at End of Period			\$	2,688,695
				09/30/15

{a} Includes portion relating to tax liability payment due to IRS

I. Preparer's/Reviewer's Certification

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon		License No. 938-C	Report for Year Ended 9/30/2015	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 PRINCIPAL	Date Signed 1/13/16		
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Error Check

Reported as

Level Item

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name Avon Convalescent Home, Inc. d/b/a Avon Health Care Center

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation:

Yes No

6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation:

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation:

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation:

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation:

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation: _____

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation:

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation:

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation:

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation:

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation:

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation:

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
11020	Petty Cash	300.00			300.00
11140	Cash Operating Account	599,732.00			599,732.00
11620	Cash Resident Funds	17,359.00			17,359.00
13010	A/R Private	749,787.00			749,787.00
13020	A/R Medicaid	794,578.00			794,578.00
13040	A/R Medicare A	165,921.00			165,921.00
13050	A/R Medicare B	33,841.00			33,841.00
13060	A/R Coinsurance	63,077.00			63,077.00
13080	A/R Insurance Other	183,853.00			183,853.00
13290	Allowance for Doubtful Accounts	(25,000.00)			(25,000.00)
13300	A/R Refunds	5,535.00			5,535.00
15300	Prepaid Insurance	43,833.00			43,833.00
15380	Inventory	31,560.00			31,560.00
15600	Prepaid Federal Taxes	26,282.00			26,282.00
15800	Prepaid Other	8,957.00			8,957.00
17700	Due from West Hartford Rehab	154,264.00			154,264.00
19220	Buildings	7,495.00			7,495.00
19290	Accum Depr Buildings	(31.00)			(31.00)
19420	Leasehold Improvements	3,107,389.00			3,107,389.00
19490	Accum Depr Leasehold Impvmts	(2,127,167.00)			(2,127,167.00)
19520	Furniture & Equipment	1,043,250.00			1,043,250.00
19590	Accum Depr Furniture & Equipmt	(861,219.00)			(861,219.00)
21020	Accounts Payable Trade	(216,364.00)			(216,364.00)
21300	Credit Balance Liabilities	(513,588.00)			(513,588.00)
21310	Unearned Income	(24,643.00)			(24,643.00)
21610	Due to Cash Resident Funds	(17,359.00)			(17,359.00)
25500	Accrued Payroll	(67,176.00)			(67,176.00)
25600	Accrued FICA Taxes	(14,147.00)			(14,147.00)
25610	Accrued SUI Taxes	(1,144.00)			(1,144.00)
25620	Accrued FUI Taxes	(109.00)			(109.00)
25650	Accrued Vac Personal Sick	(167,747.00)			(167,747.00)
25680	Accrued Pension	(106,615.00)			(106,615.00)
26100	Accrued Accounting	(10,350.00)			(10,350.00)
26110	Accrued User Fee	(182,265.00)			(182,265.00)
26130	Accrued Insurance Financing	(13,394.00)			(13,394.00)
30100	Shareholder Distributions	305,135.00			305,135.00
30110	Capital Stock	(156,000.00)			(156,000.00)
30120	Retained Earnings	(2,668,481.00)			(2,668,481.00)
40100	Room & Board Private	(3,335,081.00)			(3,335,081.00)
40110	Private Discounts	54,550.00			54,550.00
41100	Room & Board Medicaid	(10,462,804.00)			(10,462,804.00)
41110	Allowance R&B Medicaid	4,605,943.00			4,605,943.00
41220	PT Medicaid	(5,160.00)			(5,160.00)
41225	Allow PT MCD	5,160.00			5,160.00
41230	OT Medicaid	(3,347.00)			(3,347.00)
41235	Allow OT MCD	3,347.00			3,347.00
41240	ST Medicaid	(2,206.00)			(2,206.00)
41245	Allow ST MCD	2,206.00			2,206.00
43100	Room & Board Medicare	(1,599,892.00)			(1,599,892.00)
43110	Allowance R&B Medicare	(207,873.00)			(207,873.00)
43120	Medicare Discounts	34,122.00			34,122.00
43210	Pharmacy Medicare A	(222,108.00)			(222,108.00)
43215	Allow Phar MCR A	222,108.00			222,108.00
43220	PT Medicare A	(124,082.00)			(124,082.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
43225	Allow PT MCR A	124,082.00			124,082.00
43230	OT Medicare A	(113,288.00)			(113,288.00)
43235	Allow OT MCR A	113,288.00			113,288.00
43240	ST Medicare A	(78,115.00)			(78,115.00)
43245	Allow ST MCR A	78,115.00			78,115.00
43250	Lab Medicare A	(28,857.00)			(28,857.00)
43255	Allow Lab MCR A	28,857.00			28,857.00
43270	X-ray Medicare A	(12,871.00)			(12,871.00)
43275	Allow X-ray MCR A	12,871.00			12,871.00
43310	Pharmacy MCR B	(3,397.00)			(3,397.00)
43320	PT Medicare B	(102,888.00)			(102,888.00)
43325	Allow PT MCR B	42,137.00			42,137.00
43330	OT Medicare B	(95,764.00)			(95,764.00)
43335	Allow OT MCR B	40,564.00			40,564.00
43340	ST Medicare B	(58,175.00)			(58,175.00)
43345	Allow ST MCR B	18,937.00			18,937.00
44100	Room & Board Insurance Other	(724,648.00)			(724,648.00)
44110	Allowance R&B Insurance Other	20,491.00			20,491.00
44120	Insurance Other Dividends	(14,670.00)			(14,670.00)
44510	Pharmacy Insurance Other	(64,965.00)			(64,965.00)
44515	Allow Phar Insurance Other	64,965.00			64,965.00
44520	PT Insurance Other	(53,041.00)			(53,041.00)
44525	Allow PT Insurance Other	53,041.00			53,041.00
44530	OT Insurance Other	(46,439.00)			(46,439.00)
44535	Allow OT Insurance Other	46,439.00			46,439.00
44540	ST Insurance Other	(37,112.00)			(37,112.00)
44545	Allow ST Insurance Other	37,112.00			37,112.00
44550	Lab Insurance Other	(50,789.00)			(50,789.00)
44555	Allow Lab Insurance Other	40,989.00			40,989.00
44570	X-ray Insurance Other	(4,596.00)			(4,596.00)
44575	Allow X-ray Insurance Other	4,596.00			4,596.00
44820	PT Insurance B	(35,665.00)			(35,665.00)
44825	Allow PT Insurance B	1,097.00			1,097.00
44830	OT Insurance B	(19,421.00)			(19,421.00)
44835	Allow OT Insurance B	1,945.00			1,945.00
44840	ST Insurance B	(34,787.00)			(34,787.00)
44845	Allow ST Insurance B	17,865.00			17,865.00
44850	Lab Insurance B	(3,015.00)			(3,015.00)
44855	Allow Lab Insurance B	(173.00)			(173.00)
48000	Room & Board Retro Private	58,750.00			58,750.00
48100	Room & Board Retro Medicaid	(113,777.00)			(113,777.00)
48300	Room & Board Retro Medicare	(6,419.00)			(6,419.00)
48400	Room & Board Retro Ins Other	10,272.00			10,272.00
48600	Retro Ancillaries	(8.00)			(8.00)
49170	Bad Debt Recovery	(697.00)			(697.00)
51010	P/R Administrator	97,539.00			97,539.00
51020	P/R Director of Operations	103,946.00			103,946.00
51150	P/R Office	220,821.00			220,821.00
51240	Legal Fees	38,640.00			38,640.00
51260	Accounting Fees	45,673.00			45,673.00
51280	Professional Fees	5,489.00			5,489.00
51290	Telephone	12,140.00			12,140.00
51300	Cellular Phones	554.00			554.00
51310	Advertising Help Wanted	4,332.00			4,332.00
51320	Advertising Telephone Dir	94.00			94.00
51330	Business Promotion	54,084.00			54,084.00
51350	Dues / Association	9,926.00			9,926.00
51360	Subscriptions	1,632.00			1,632.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
51370	Licenses	2,386.00			2,386.00
51380	Office Supplies	26,379.00			26,379.00
51390	Purchased Services Office	2,765.00			2,765.00
51400	Courier & Postage	5,687.00			5,687.00
51410	Office Equipment Rental	11,866.00			11,866.00
51420	Employee Travel	6,527.00			6,527.00
51430	Professional Development	22,773.00			22,773.00
51450	Bank Charges	5,075.00			5,075.00
51460	Payroll Processing	18,006.00			18,006.00
51470	Donation Expense	2,212.00			2,212.00
51480	Employee Relations	22,136.00			22,136.00
51500	Computer Services	47,766.00			47,766.00
51570	Bad Debt Expense	243,024.00			243,024.00
51580	Penalties	7,005.00			7,005.00
51700	Other Insurance	14,044.00			14,044.00
51950	State Provider Tax	723,929.00			723,929.00
53600	Fica Tax	460,111.00			460,111.00
53610	State Unemployment Taxes	83,214.00			83,214.00
53620	Federal Unemployment Taxes	33,680.00			33,680.00
53630	Workers Compensation Ins	157,533.00			157,533.00
53640	Employee Group Insurance	757,530.00			757,530.00
53660	Pension Expense	96,990.00			96,990.00
53770	Tuition Expense	500.00			500.00
53780	New Hire Expense	4,737.00			4,737.00
53790	Employee Physicals/Medication	4,252.00			4,252.00
55010	P/R Maintenance Supervisor	63,072.00			63,072.00
55150	P/R Maintenance Staff	50,788.00			50,788.00
55380	Maintenance Supplies	27,316.00			27,316.00
55390	Repair & Maintenance	39,651.00			39,651.00
55430	Groundskeeping	18,612.00			18,612.00
55470	Rubbish Removal	19,262.00			19,262.00
55480	Snow Removal	13,559.00			13,559.00
55490	Purchased Maintenance Contract	39,313.00			39,313.00
5566-010	PERSONAL PROPERTY TAX	0.00		7,820.00	7,820.00
55660	Personal Property Taxes	10,611.00			10,611.00
55710	Water & Sewer	35,083.00			35,083.00
55720	Gas	79,253.00			79,253.00
55740	Electricity	42,759.00			42,759.00
57150	P/R Laundry Staff	104,982.00			104,982.00
57380	Laundry Supplies	7,217.00			7,217.00
57400	Linen & Bedding	6,869.00			6,869.00
59010	P/R Housekeeping Supervisor	69,019.00			69,019.00
59150	P/R Housekeeping Staff	293,140.00			293,140.00
59380	Housekeeping Supplies	47,258.00			47,258.00
63010	P/R Food Supervisor	67,446.00			67,446.00
63030	P/R Dietician	39,142.00			39,142.00
63150	P/R Dietary Staff	430,327.00			430,327.00
63340	Raw Food	256,994.00			256,994.00
63380	Dietary Supplies	47,881.00			47,881.00
65010	P/R Recreation Director	65,384.00			65,384.00
65150	P/R Recreation Staff	79,997.00			79,997.00
65380	Recreation Supplies	4,702.00			4,702.00
65400	Resident & Family Entertainment	19,417.00			19,417.00
65450	Cable TV	10,865.00			10,865.00
65500	Volunteer Expense	260.00			260.00
67010	P/R Social Service Supervisor	67,888.00			67,888.00
67150	P/R Social Service Staff	100,443.00			100,443.00
70200	Medical Director	35,011.00			35,011.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
70210	Medical Director Program	10,000.00			10,000.00
70300	Consult Pharmacist	8,439.00			8,439.00
70920	Consult Dentist	6,947.00			6,947.00
73160	Therapy Equipment Rental	14,298.00			14,298.00
73170	Purchased Physical Therapy	220,769.00			220,769.00
73180	Physical Therapy Supplies	1,049.00			1,049.00
73190	Purchased Speech Therapy	72,395.00			72,395.00
73200	Purchased Occupational Therapy	187,992.00			187,992.00
76290	Pharmacy	6,266.00			6,266.00
76380	Oxygen Supplies	19,750.00			19,750.00
76400	Pharmacy Other	21,752.00			21,752.00
76500	Pharmacy Medicare	199,551.00			199,551.00
76700	Lab Expense	34,939.00			34,939.00
76760	X-Ray Expense	13,002.00			13,002.00
76860	Resident Travel	11,642.00			11,642.00
76900	Supplies Patient Personal	1,629.00			1,629.00
83010	P/R Director Of Nursing	106,728.00			106,728.00
83030	P/R Asst Director Of Nursing	96,394.00			96,394.00
83050	P/R Nursing Support Staff	96,929.00			96,929.00
83070	P/R Nursing Support RN	271,828.00			271,828.00
83100	P/R Nursing Supervisors	454,591.00			454,591.00
83110	P/R RN	842,163.00			842,163.00
83120	P/R LPN	580,205.00			580,205.00
83130	P/R Aides	1,857,899.00			1,857,899.00
83370	Nursing Equipment Rental	7,139.00			7,139.00
83375	Nursing Equipment Med A	6,861.00			6,861.00
83380	Nursing Supplies	279,410.00			279,410.00
83395	Non Qual Other Part B Supplies	7,162.00			7,162.00
83400	Medical Software Subscriptions	24,852.00			24,852.00
83510	Nursing Dept Consultant	49,949.00		(426.00)	49,523.00
97700	Rent	509,450.00		(206,285.00)	303,165.00
9780-010	Related Taxes	0.00		100,827.00	100,827.00
9781-010	Related Insurance	0.00		76,698.00	76,698.00
9782-010	Related Mortgage Insurance	0.00		20,940.00	20,940.00
98260	Depr Leasehold Improvement	133,294.00			133,294.00
98270	Depr Furniture & Equipment	49,109.00			49,109.00
98290	Depr Buildings	31.00			31.00
Marcum 101	Purchased Service - LPN	0.00		312.00	312.00
Marcum 102	Purchased Service - CNA	0.00		114.00	114.00
Total		0.00		0.00	0.00

Client: *Avon Health Care*
 Engagement: *Medicaid - Avon Health Care 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report P&L*

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
51010	P/R Administrator	97,539.00		0.00	97,539.00
Subtotal [2] Administrators		<u>97,539.00</u>		<u>0.00</u>	<u>97,539.00</u>
Subgroup : [4]	Other Administrative Salaries				
51020	P/R Director of Operations	103,946.00		0.00	103,946.00
51150	P/R Office	220,821.00		0.00	220,821.00
Subtotal [4] Other Administrative Salaries		<u>324,767.00</u>		<u>0.00</u>	<u>324,767.00</u>
Subgroup : [5A]	Head Dietitian				
63030	P/R Dietician	39,142.00		0.00	39,142.00
Subtotal [5A] Head Dietitian		<u>39,142.00</u>		<u>0.00</u>	<u>39,142.00</u>
Subgroup : [5B]	Food Service Supervisor				
63010	P/R Food Supervisor	67,446.00		0.00	67,446.00
Subtotal [5B] Food Service Supervisor		<u>67,446.00</u>		<u>0.00</u>	<u>67,446.00</u>
Subgroup : [5C]	Dietary Workers				
63150	P/R Dietary Staff	430,327.00		0.00	430,327.00
Subtotal [5C] Dietary Workers		<u>430,327.00</u>		<u>0.00</u>	<u>430,327.00</u>
Subgroup : [6A]	Head Housekeeper				
59010	P/R Housekeeping Supervisor	69,019.00		0.00	69,019.00
Subtotal [6A] Head Housekeeper		<u>69,019.00</u>		<u>0.00</u>	<u>69,019.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
59150	P/R Housekeeping Staff	293,140.00		0.00	293,140.00
Subtotal [6B] Other Housekeeping Workers		<u>293,140.00</u>		<u>0.00</u>	<u>293,140.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
55010	P/R Maintenance Supervisor	63,072.00		0.00	63,072.00
Subtotal [7A] Engineer or Chief of Maintenance		<u>63,072.00</u>		<u>0.00</u>	<u>63,072.00</u>
Subgroup : [7B]	Other Maintenance Workers				
55150	P/R Maintenance Staff	50,788.00		0.00	50,788.00
Subtotal [7B] Other Maintenance Workers		<u>50,788.00</u>		<u>0.00</u>	<u>50,788.00</u>
Subgroup : [8B]	Other Laundry Workers				
57150	P/R Laundry Staff	104,982.00		0.00	104,982.00
Subtotal [8B] Other Laundry Workers		<u>104,982.00</u>		<u>0.00</u>	<u>104,982.00</u>
Subgroup : [12A]	Director of Nurses				
83010	P/R Director Of Nursing	106,728.00		0.00	106,728.00
83030	P/R Asst Director Of Nursing	96,394.00		0.00	96,394.00
Subtotal [12A] Director of Nurses		<u>203,122.00</u>		<u>0.00</u>	<u>203,122.00</u>
Subgroup : [12B1] RNs - Direct Care					
83100	P/R Nursing Supervisors	454,591.00		0.00	454,591.00
83110	P/R RN	842,163.00		0.00	842,163.00
Subtotal [12B1] RNs - Direct Care		<u>1,296,754.00</u>		<u>0.00</u>	<u>1,296,754.00</u>
Subgroup : [12B2] RNs - Administrative					
83050	P/R Nursing Support Staff	96,929.00		0.00	96,929.00
83070	P/R Nursing Support RN	271,828.00		0.00	271,828.00
Subtotal [12B2] RNs - Administrative		<u>368,757.00</u>		<u>0.00</u>	<u>368,757.00</u>
Subgroup : [12C1] LPNs - Direct Care					
83120	P/R LPN	580,205.00		0.00	580,205.00
Subtotal [12C1] LPNs - Direct Care		<u>580,205.00</u>		<u>0.00</u>	<u>580,205.00</u>
Subgroup : [12D] Aides and Attendants					
83130	P/R Aides	1,857,899.00		0.00	1,857,899.00
Subtotal [12D] Aides and Attendants		<u>1,857,899.00</u>		<u>0.00</u>	<u>1,857,899.00</u>
Subgroup : [12H] Recreation Workers					
65010	P/R Recreation Director	65,384.00		0.00	65,384.00
65150	P/R Recreation Staff	79,997.00		0.00	79,997.00
Subtotal [12H] Recreation Workers		<u>145,381.00</u>		<u>0.00</u>	<u>145,381.00</u>
Subgroup : [12M] Social Workers/Case Management					
67010	P/R Social Service Supervisor	67,888.00		0.00	67,888.00
67150	P/R Social Service Staff	100,443.00		0.00	100,443.00
Subtotal [12M] Social Workers/Case Management		<u>168,331.00</u>		<u>0.00</u>	<u>168,331.00</u>
Total [10-A] Salaries and Wages		<u>6,160,671.00</u>		<u>0.00</u>	<u>6,160,671.00</u>

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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
70920	Consult Dentist	6,947.00		0.00	6,947.00
Subtotal [2] Dentist		<u>6,947.00</u>		<u>0.00</u>	<u>6,947.00</u>
Subgroup : [3]	Pharmacist				
70300	Consult Pharmacist	8,439.00		0.00	8,439.00
Subtotal [3] Pharmacist		<u>8,439.00</u>		<u>0.00</u>	<u>8,439.00</u>
Subgroup : [5A]	PT - Resident Care				
73170	Purchased Physical Therapy	220,769.00		0.00	220,769.00
Subtotal [5A] PT - Resident Care		<u>220,769.00</u>		<u>0.00</u>	<u>220,769.00</u>
Subgroup : [8A]	Medical Director				
70200	Medical Director	35,011.00		0.00	35,011.00
Subtotal [8A] Medical Director		<u>35,011.00</u>		<u>0.00</u>	<u>35,011.00</u>
Subgroup : [8E]	Other				
70210	Medical Director Program	10,000.00		0.00	10,000.00
Subtotal [8E] Other		<u>10,000.00</u>		<u>0.00</u>	<u>10,000.00</u>
Subgroup : [9A]	ST - Resident Care				
73190	Purchased Speech Therapy	72,395.00		0.00	72,395.00
Subtotal [9A] ST - Resident Care		<u>72,395.00</u>		<u>0.00</u>	<u>72,395.00</u>
Subgroup : [10A]	OT - Resident Care				
73200	Purchased Occupational Therapy	187,992.00		0.00	187,992.00
Subtotal [10A] OT - Resident Care		<u>187,992.00</u>		<u>0.00</u>	<u>187,992.00</u>
Subgroup : [11B1]	LPN's - Direct Care				
Marcum 101	Purchased Service - LPN	0.00		312.00	312.00
Subtotal [11B1] LPN's - Direct Care		<u>0.00</u>	RJE - 2	<u>312.00</u>	<u>312.00</u>
Subgroup : [11C]	Aides				
Marcum 102	Purchased Service - CNA	0.00		114.00	114.00
Subtotal [11C] Aides		<u>0.00</u>	RJE - 2	<u>114.00</u>	<u>114.00</u>
Subgroup : [12]	Other				
83510	Nursing Dept Consultant	49,949.00		(426.00)	49,523.00
Subtotal [12] Other		<u>49,949.00</u>	RJE - 2	<u>(426.00)</u>	<u>49,523.00</u>
Total [13-B] Professional Fees		<u>591,502.00</u>		<u>0.00</u>	<u>591,502.00</u>
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
53630	Workers Compensation Ins	157,533.00		0.00	157,533.00
Subtotal [1A1] Workmen's Compensation		<u>157,533.00</u>		<u>0.00</u>	<u>157,533.00</u>
Subgroup : [1A3]	Unemployment Insurance				
53610	State Unemployment Taxes	83,214.00		0.00	83,214.00
53620	Federal Unemployment Taxes	33,680.00		0.00	33,680.00
Subtotal [1A3] Unemployment Insurance		<u>116,894.00</u>		<u>0.00</u>	<u>116,894.00</u>
Subgroup : [1A4]	Social Security (FICA)				
53600	Fica Tax	460,111.00		0.00	460,111.00
Subtotal [1A4] Social Security (FICA)		<u>460,111.00</u>		<u>0.00</u>	<u>460,111.00</u>
Subgroup : [1A5]	Health Insurance				
53640	Employee Group Insurance	757,530.00		0.00	757,530.00
Subtotal [1A5] Health Insurance		<u>757,530.00</u>		<u>0.00</u>	<u>757,530.00</u>
Subgroup : [1A7]	Pensions				
53680	Pension Expense	96,990.00		0.00	96,990.00
Subtotal [1A7] Pensions		<u>96,990.00</u>		<u>0.00</u>	<u>96,990.00</u>
Subgroup : [1A9]	Other				
53770	Tuition Expense	500.00		0.00	500.00
53780	New Hire Expense	4,737.00		0.00	4,737.00
53790	Employee Physicals/Medication	4,252.00		0.00	4,252.00
Subtotal [1A9] Other		<u>9,489.00</u>		<u>0.00</u>	<u>9,489.00</u>
Subgroup : [1C]	Bad Debts				
51570	Bad Debt Expense	243,024.00		0.00	243,024.00
Subtotal [1C] Bad Debts		<u>243,024.00</u>		<u>0.00</u>	<u>243,024.00</u>
Subgroup : [1D]	Accounting and Auditing				

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
51260	Accounting Fees	45,673.00		0.00	45,673.00
Subtotal [1D] Accounting and Auditing		46,673.00		0.00	46,673.00
Subgroup : [1E] Legal					
51240	Legal Fees	38,640.00		0.00	38,640.00
Subtotal [1E] Legal		38,640.00		0.00	38,640.00
Subgroup : [1G] Office Supplies					
51380	Office Supplies	26,379.00		0.00	26,379.00
Subtotal [1G] Office Supplies		26,379.00		0.00	26,379.00
Subgroup : [1H1] Telephone and Telegraph					
51280	Telephone	12,140.00		0.00	12,140.00
Subtotal [1H1] Telephone and Telegraph		12,140.00		0.00	12,140.00
Subgroup : [1H2] Cellular Phones and Beepers					
51300	Cellular Phones	554.00		0.00	554.00
Subtotal [1H2] Cellular Phones and Beepers		554.00		0.00	554.00
Subgroup : [1K3] Resident Day User Fee					
51950	State Provider Tax	723,929.00		0.00	723,929.00
Subtotal [1K3] Resident Day User Fee		723,929.00		0.00	723,929.00
Total [15] Expenditures Other than Salaries		2,688,886.00		0.00	2,688,886.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
51480	Employee Relations	22,136.00		0.00	22,136.00
Subtotal [2] Holiday Parties for Staff		22,136.00		0.00	22,136.00
Subgroup : [4] Employee Travel					
51420	Employee Travel	6,527.00		0.00	6,527.00
Subtotal [4] Employee Travel		6,527.00		0.00	6,527.00
Subgroup : [5] Education Expense					
51430	Professional Development	22,773.00		0.00	22,773.00
Subtotal [5] Education Expense		22,773.00		0.00	22,773.00
Subgroup : [M1] Advertising Help Wanted					
51310	Advertising Help Wanted	4,332.00		0.00	4,332.00
Subtotal [M1] Advertising Help Wanted		4,332.00		0.00	4,332.00
Subgroup : [M2] Advertising Telephone Directory					
51320	Advertising Telephone Dir	94.00		0.00	94.00
Subtotal [M2] Advertising Telephone Directory		94.00		0.00	94.00
Subgroup : [M3] Advertising Other					
51330	Business Promotion	54,084.00		0.00	54,084.00
Subtotal [M3] Advertising Other		54,084.00		0.00	54,084.00
Subgroup : [M7] Postage					
51400	Courier & Postage	5,687.00		0.00	5,687.00
Subtotal [M7] Postage		5,687.00		0.00	5,687.00
Subgroup : [M8] Dues					
51350	Dues / Association	9,926.00		0.00	9,926.00
Subtotal [M8] Dues		9,926.00		0.00	9,926.00
Subgroup : [M9] Subscriptions					
51380	Subscriptions	1,632.00		0.00	1,632.00
Subtotal [M9] Subscriptions		1,632.00		0.00	1,632.00
Subgroup : [M10] Contributions					
51470	Donation Expense	2,212.00		0.00	2,212.00
Subtotal [M10] Contributions		2,212.00		0.00	2,212.00
Subgroup : [M11] Services Provided by Contract					
51280	Professional Fees	5,489.00		0.00	5,489.00
51460	Payroll Processing	18,006.00		0.00	18,006.00
Subtotal [M11] Services Provided by Contract		23,495.00		0.00	23,495.00
Subgroup : [M13] Other					
51370	Licenses	2,386.00		0.00	2,386.00
51390	Purchased Services Office	2,765.00		0.00	2,765.00
51450	Bank Charges	5,075.00		0.00	5,075.00
51500	Computer Services	47,786.00		0.00	47,786.00
51580	Penalties	7,005.00		0.00	7,005.00
65500	Volunteer Expense	260.00		0.00	260.00

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		9/30/2015			9/30/2015
Subtotal [M13] Other		<u>65,257.00</u>		<u>0.00</u>	<u>65,257.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Adm. and General		<u>218,155.00</u>		<u>0.00</u>	<u>218,155.00</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
63340 Raw Food		<u>256,994.00</u>		<u>0.00</u>	<u>256,994.00</u>
Subtotal [2A1] Raw Food		<u>256,994.00</u>		<u>0.00</u>	<u>256,994.00</u>
Subgroup : [2A2] Non-Food Supplies					
63380 Dietary Supplies		<u>47,881.00</u>		<u>0.00</u>	<u>47,881.00</u>
Subtotal [2A2] Non-Food Supplies		<u>47,881.00</u>		<u>0.00</u>	<u>47,881.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>304,875.00</u>		<u>0.00</u>	<u>304,875.00</u>
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, Ironed..					
57400 Linen & Bedding		<u>6,869.00</u>		<u>0.00</u>	<u>6,869.00</u>
Subtotal [3A1] Bed Linens, etc...washed, Ironed..		<u>6,869.00</u>		<u>0.00</u>	<u>6,869.00</u>
Subgroup : [3D] Other					
57380 Laundry Supplies		<u>7,217.00</u>		<u>0.00</u>	<u>7,217.00</u>
Subtotal [3D] Other		<u>7,217.00</u>		<u>0.00</u>	<u>7,217.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>14,086.00</u>		<u>0.00</u>	<u>14,086.00</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
59380 Housekeeping Supplies		<u>47,258.00</u>		<u>0.00</u>	<u>47,258.00</u>
Subtotal [4A1] In-House Care Supplies		<u>47,258.00</u>		<u>0.00</u>	<u>47,258.00</u>
Subgroup : [5B] Medicine Cabinet Drugs					
83380 Nursing Supplies		<u>279,410.00</u>		<u>0.00</u>	<u>279,410.00</u>
Subtotal [5B] Medicine Cabinet Drugs		<u>279,410.00</u>		<u>0.00</u>	<u>279,410.00</u>
Subgroup : [5C] Medical and Therapeutic Supplies					
83395 Non Qual Other Part B Supplies		<u>7,162.00</u>		<u>0.00</u>	<u>7,162.00</u>
Subtotal [5C] Medical and Therapeutic Supplies		<u>7,162.00</u>		<u>0.00</u>	<u>7,162.00</u>
Subgroup : [5D] Ambulance/Limousine					
76860 Resident Travel		<u>11,642.00</u>		<u>0.00</u>	<u>11,642.00</u>
Subtotal [5D] Ambulance/Limousine		<u>11,642.00</u>		<u>0.00</u>	<u>11,642.00</u>
Subgroup : [5E2] Oxygen - Other					
76380 Oxygen Supplies		<u>19,750.00</u>		<u>0.00</u>	<u>19,750.00</u>
Subtotal [5E2] Oxygen - Other		<u>19,750.00</u>		<u>0.00</u>	<u>19,750.00</u>
Subgroup : [5F] X-Rays and related radiological					
76760 X-Ray Expense		<u>13,002.00</u>		<u>0.00</u>	<u>13,002.00</u>
Subtotal [5F] X-Rays and related radiological		<u>13,002.00</u>		<u>0.00</u>	<u>13,002.00</u>
Subgroup : [5H] Laboratory					
76700 Lab Expense		<u>34,939.00</u>		<u>0.00</u>	<u>34,939.00</u>
Subtotal [5H] Laboratory		<u>34,939.00</u>		<u>0.00</u>	<u>34,939.00</u>
Subgroup : [5I] Recreation					
65380 Recreation Supplies		<u>4,702.00</u>		<u>0.00</u>	<u>4,702.00</u>
65400 Resident & Family Entertainment		<u>19,417.00</u>		<u>0.00</u>	<u>19,417.00</u>
65450 Cable TV		<u>10,865.00</u>		<u>0.00</u>	<u>10,865.00</u>
Subtotal [5I] Recreation		<u>34,984.00</u>		<u>0.00</u>	<u>34,984.00</u>
Subgroup : [5J] Other					
73160 Therapy Equipment Rental		<u>14,298.00</u>		<u>0.00</u>	<u>14,298.00</u>
73180 Physical Therapy Supplies		<u>1,049.00</u>		<u>0.00</u>	<u>1,049.00</u>
76900 Supplies Patient Personal		<u>1,629.00</u>		<u>0.00</u>	<u>1,629.00</u>
83370 Nursing Equipment Rental		<u>7,139.00</u>		<u>0.00</u>	<u>7,139.00</u>
83375 Nursing Equipment Med A		<u>6,861.00</u>		<u>0.00</u>	<u>6,861.00</u>
83400 Medical Software Subscriptions		<u>24,852.00</u>		<u>0.00</u>	<u>24,852.00</u>
Subtotal [5J] Other		<u>55,828.00</u>		<u>0.00</u>	<u>55,828.00</u>
Subgroup : [5A2] Purchased From					
76290 Pharmacy		<u>6,266.00</u>		<u>0.00</u>	<u>6,266.00</u>
76400 Pharmacy Other		<u>21,752.00</u>		<u>0.00</u>	<u>21,752.00</u>
76500 Pharmacy Medicare		<u>199,551.00</u>		<u>0.00</u>	<u>199,551.00</u>
Subtotal [5A2] Purchased From		<u>227,569.00</u>		<u>0.00</u>	<u>227,569.00</u>
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		<u>731,544.00</u>		<u>0.00</u>	<u>731,544.00</u>

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
55380	Maintenance Supplies	27,316.00		0.00	27,316.00
55390	Repair & Maintenance	39,651.00		0.00	39,651.00
Subtotal [6A]	Repairs and Maintenance	<u>66,967.00</u>		<u>0.00</u>	<u>66,967.00</u>
Subgroup : [6B]	Heat				
55720	Gas	79,253.00		0.00	79,253.00
Subtotal [6B]	Heat	<u>79,253.00</u>		<u>0.00</u>	<u>79,253.00</u>
Subgroup : [6C]	Light & Power				
55740	Electricity	42,759.00		0.00	42,759.00
Subtotal [6C]	Light & Power	<u>42,759.00</u>		<u>0.00</u>	<u>42,759.00</u>
Subgroup : [6D]	Water				
55710	Water & Sewer	35,083.00		0.00	35,083.00
Subtotal [6D]	Water	<u>35,083.00</u>		<u>0.00</u>	<u>35,083.00</u>
Subgroup : [6E]	Equipment Lease				
51410	Office Equipment Rental	11,866.00		0.00	11,866.00
Subtotal [6E]	Equipment Lease	<u>11,866.00</u>		<u>0.00</u>	<u>11,866.00</u>
Subgroup : [6F]	Other				
55430	Groundskeeping	18,612.00		0.00	18,612.00
55470	Rubbish Removal	19,262.00		0.00	19,262.00
55480	Snow Removal	13,559.00		0.00	13,559.00
55490	Purchased Maintenance Contract	39,313.00		0.00	39,313.00
Subtotal [6F]	Other	<u>90,746.00</u>		<u>0.00</u>	<u>90,746.00</u>
Subgroup : [7B]	Building & Building Improvements				
98290	Depr Buildings	31.00		0.00	31.00
Subtotal [7B]	Building & Building Improvements	<u>31.00</u>		<u>0.00</u>	<u>31.00</u>
Subgroup : [7D]	Movable Equipment				
98270	Depr Furniture & Equipment	49,109.00		0.00	49,109.00
Subtotal [7D]	Movable Equipment	<u>49,109.00</u>		<u>0.00</u>	<u>49,109.00</u>
Subgroup : [8C]	Leasehold Improvements				
98260	Depr Leasehold Improvement	133,294.00		0.00	133,294.00
Subtotal [8C]	Leasehold Improvements	<u>133,294.00</u>		<u>0.00</u>	<u>133,294.00</u>
Subgroup : [9]	Rental Payments				
97700	Rent	509,450.00		(206,285.00)	303,165.00
			RJE - 1	(206,285.00)	
9782-010	Related Mortgage Insurance	0.00		20,940.00	20,940.00
			RJE - 1	20,940.00	
Subtotal [9]	Rental Payments	<u>609,450.00</u>		<u>(185,345.00)</u>	<u>324,105.00</u>
Subgroup : [10B]	Real estate taxes paid by lessor				
9780-010	Related Taxes	0.00		100,827.00	100,827.00
			RJE - 1	100,827.00	
Subtotal [10B]	Real estate taxes paid by lessor	<u>0.00</u>		<u>100,827.00</u>	<u>100,827.00</u>
Subgroup : [10C]	Personal property taxes				
5566-010	PERSONAL PROPERTY TAX	0.00		7,820.00	7,820.00
			RJE - 1	7,820.00	
55660	Personal Property Taxes	10,611.00		0.00	10,611.00
Subtotal [10C]	Personal property taxes	<u>10,611.00</u>		<u>7,820.00</u>	<u>18,431.00</u>
Total [22] Maintenance and Property		<u>1,029,169.00</u>		<u>(76,698.00)</u>	<u>952,471.00</u>
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
51700	Other Insurance	14,044.00		0.00	14,044.00
9781-010	Related Insurance	0.00		76,698.00	76,698.00
			RJE - 1	76,698.00	
Subtotal [14A]	Insurance on Property	<u>14,044.00</u>		<u>76,698.00</u>	<u>90,742.00</u>
Total [27] Interest and Insurance		<u>14,044.00</u>		<u>76,698.00</u>	<u>90,742.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
41100	Room & Board Medicaid	(10,462,804.00)		0.00	(10,462,804.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(10,462,804.00)</u>		<u>0.00</u>	<u>(10,462,804.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance				
41110	Allowance R&B Medicaid	4,605,943.00		0.00	4,605,943.00
48100	Room & Board Retro Medicaid	(113,777.00)		0.00	(113,777.00)
Subtotal [1B]	Medicaid room and board contractual allowance	<u>4,492,166.00</u>		<u>0.00</u>	<u>4,492,166.00</u>

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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [3A] Medicare Residents (All inclusive)					
43100	Room & Board Medicare	(1,599,892.00)		0.00	(1,599,892.00)
48300	Room & Board Retro Medicare	(6,419.00)		0.00	(6,419.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(1,606,311.00)		0.00	(1,606,311.00)
Subgroup : [3B] Medicare room and board contractual allowance					
43110	Allowance R&B Medicare	(207,873.00)		0.00	(207,873.00)
Subtotal [3B] Medicare room and board contractual allowance		(207,873.00)		0.00	(207,873.00)
Subgroup : [4A] Private-pay residents and other					
40100	Room & Board Private	(3,335,081.00)		0.00	(3,335,081.00)
40110	Private Discounts	54,550.00		0.00	54,550.00
44100	Room & Board Insurance Other	(724,648.00)		0.00	(724,648.00)
44110	Allowance R&B Insurance Other	20,491.00		0.00	20,491.00
48000	Room & Board Retro Private	58,750.00		0.00	58,750.00
48400	Room & Board Retro Ins Other	10,272.00		0.00	10,272.00
Subtotal [4A] Private-pay residents and other		(3,915,666.00)		0.00	(3,915,666.00)
Subgroup : [5A] Prescription Drugs - Medicare					
43210	Pharmacy Medicare A	(222,108.00)		0.00	(222,108.00)
Subtotal [5A] Prescription Drugs - Medicare		(222,108.00)		0.00	(222,108.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
44510	Pharmacy Insurance Other	(64,965.00)		0.00	(64,965.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(64,965.00)		0.00	(64,965.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance					
43215	Allow Phar MCR A	222,108.00		0.00	222,108.00
44515	Allow Phar Insurance Other	64,965.00		0.00	64,965.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		287,073.00		0.00	287,073.00
Subgroup : [7A] Physical Therapy - Medicare					
43220	PT Medicare A	(124,082.00)		0.00	(124,082.00)
43225	Allow PT MCR A	124,082.00		0.00	124,082.00
43320	PT Medicare B	(102,888.00)		0.00	(102,888.00)
44820	PT Insurance B	(35,665.00)		0.00	(35,665.00)
44825	Allow PT Insurance B	1,097.00		0.00	1,097.00
Subtotal [7A] Physical Therapy - Medicare		(137,456.00)		0.00	(137,456.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance					
43325	Allow PT MCR B	42,137.00		0.00	42,137.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		42,137.00		0.00	42,137.00
Subgroup : [7C] Physical Therapy - Non-medicare					
41220	PT Medicaid	(5,160.00)		0.00	(5,160.00)
44520	PT Insurance Other	(53,041.00)		0.00	(53,041.00)
44525	Allow PT Insurance Other	53,041.00		0.00	53,041.00
Subtotal [7C] Physical Therapy - Non-medicare		(5,160.00)		0.00	(5,160.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
41225	Allow PT MCD	5,160.00		0.00	5,160.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		5,160.00		0.00	5,160.00
Subgroup : [8A] Speech Therapy - Medicare					
43240	ST Medicare A	(78,115.00)		0.00	(78,115.00)
43340	ST Medicare B	(58,175.00)		0.00	(58,175.00)
43345	Allow ST MCR B	18,937.00		0.00	18,937.00
44840	ST Insurance B	(34,787.00)		0.00	(34,787.00)
Subtotal [8A] Speech Therapy - Medicare		(152,140.00)		0.00	(152,140.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
43245	Allow ST MCR A	78,115.00		0.00	78,115.00
44845	Allow ST insurance B	17,865.00		0.00	17,865.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		95,980.00		0.00	95,980.00
Subgroup : [8C] Speech Therapy - Non-medicare					
41240	ST Medicaid	(2,206.00)		0.00	(2,206.00)
44540	ST Insurance Other	(37,112.00)		0.00	(37,112.00)
44545	Allow ST Insurance Other	37,112.00		0.00	37,112.00
Subtotal [8C] Speech Therapy - Non-medicare		(2,206.00)		0.00	(2,206.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
41245	Allow ST MCD	2,206.00		0.00	2,206.00
44530	OT Insurance Other	(46,439.00)		0.00	(46,439.00)
44535	Allow OT Insurance Other	46,439.00		0.00	46,439.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		2,206.00		0.00	2,206.00

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report P&L**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [9A]	Occupational Therapy - Medicare				
43230	OT Medicare A	(113,288.00)		0.00	(113,288.00)
43330	OT Medicare B	(95,764.00)		0.00	(95,764.00)
44830	OT Insurance B	(19,421.00)		0.00	(19,421.00)
44835	Allow OT Insurance B	1,945.00		0.00	1,945.00
	Subtotal [9A] Occupational Therapy - Medicare	(228,528.00)		0.00	(228,528.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43235	Allow OT MCR A	113,288.00		0.00	113,288.00
43335	Allow OT MCR B	40,564.00		0.00	40,564.00
	Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance	153,852.00		0.00	153,852.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
41230	OT Medicaid	(3,347.00)		0.00	(3,347.00)
	Subtotal [9C] Occupational Therapy - Non-medicare	(3,347.00)		0.00	(3,347.00)
Subgroup : [10A]	Other - Medicare				
43120	Medicare Discounts	34,122.00		0.00	34,122.00
43250	Lab Medicare A	(28,857.00)		0.00	(28,857.00)
43255	Allow Lab MCR A	28,857.00		0.00	28,857.00
43270	X-ray Medicare A	(12,871.00)		0.00	(12,871.00)
43275	Allow X-ray MCR A	12,871.00		0.00	12,871.00
43310	Pharmacy MCR B	(3,397.00)		0.00	(3,397.00)
44850	Lab Insurance B	(3,015.00)		0.00	(3,015.00)
44855	Allow Lab Insurance B	(173.00)		0.00	(173.00)
	Subtotal [10A] Other - Medicare	27,537.00		0.00	27,537.00
Subgroup : [10B]	Other - Non-medicare				
41235	Allow OT MCD	3,347.00		0.00	3,347.00
44120	Insurance Other Dividends	(14,670.00)		0.00	(14,670.00)
44550	Lab Insurance Other	(50,789.00)		0.00	(50,789.00)
44555	Allow Lab Insurance Other	40,989.00		0.00	40,989.00
44570	X-ray Insurance Other	(4,596.00)		0.00	(4,596.00)
44575	Allow X-ray Insurance Other	4,596.00		0.00	4,596.00
	Subtotal [10B] Other - Non-medicare	(21,123.00)		0.00	(21,123.00)
Subgroup : [18]	Other Revenue				
48600	Retro Ancillaries	(8.00)		0.00	(8.00)
49170	Bad Debt Recovery	(697.00)		0.00	(697.00)
	Subtotal [18] Other Revenue	(705.00)		0.00	(705.00)
Total [30] Statement of Revenue		(11,922,281.00)		0.00	(11,922,281.00)
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
11020	Petty Cash	300.00		0.00	300.00
11140	Cash Operating Account	599,732.00		0.00	599,732.00
11620	Cash Resident Funds	17,359.00		0.00	17,359.00
Subtotal [A1] Cash		617,391.00		0.00	617,391.00
Subgroup : [A2]	A/R				
13010	A/R Private	749,787.00		0.00	749,787.00
13020	A/R Medicaid	794,578.00		0.00	794,578.00
13040	A/R Medicare A	165,921.00		0.00	165,921.00
13050	A/R Medicare B	33,841.00		0.00	33,841.00
13060	A/R Coinsurance	63,077.00		0.00	63,077.00
13080	A/R Insurance Other	183,853.00		0.00	183,853.00
13290	Allowance for Doubtful Accounts	(25,000.00)		0.00	(25,000.00)
13300	A/R Refunds	5,535.00		0.00	5,535.00
Subtotal [A2] A/R		1,971,592.00		0.00	1,971,592.00
Subgroup : [A4]	Inventories				
15380	Inventory	31,560.00		0.00	31,560.00
Subtotal [A4] Inventories		31,560.00		0.00	31,560.00
Subgroup : [A5]	Prepaid Expenses				
15300	Prepaid Insurance	43,833.00		0.00	43,833.00
15600	Prepaid Federal Taxes	26,282.00		0.00	26,282.00
15800	Prepaid Other	8,957.00		0.00	8,957.00
Subtotal [A5] Prepaid Expenses		79,072.00		0.00	79,072.00
Subgroup : [A8]	Other Current Assets				
17700	Due from West Hartford Rehab	154,264.00		0.00	154,264.00
Subtotal [A8] Other Current Assets		154,264.00		0.00	154,264.00
Subgroup : [B3]	Buildings				
19220	Buildings	7,495.00		0.00	7,495.00
19290	Accum Depr Buildings	(31.00)		0.00	(31.00)
Subtotal [B3] Buildings		7,464.00		0.00	7,464.00
Subgroup : [B4]	Leasehold Improvements				
19420	Leasehold Improvements	3,107,389.00		0.00	3,107,389.00
19490	Accum Depr Leasehold Impvmts	(2,127,167.00)		0.00	(2,127,167.00)
Subtotal [B4] Leasehold Improvements		980,222.00		0.00	980,222.00
Subgroup : [B6]	Movable Equipment				
19520	Furniture & Equipment	1,043,250.00		0.00	1,043,250.00
19590	Accum Depr Furniture & Equipmt	(861,219.00)		0.00	(861,219.00)
Subtotal [B6] Movable Equipment		182,031.00		0.00	182,031.00
Total [31-32] Assets		4,023,596.00		0.00	4,023,596.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	A/P				
21020	Accounts Payable Trade	(216,364.00)		0.00	(216,364.00)
Subtotal [A1] A/P		(216,364.00)		0.00	(216,364.00)
Subgroup : [A4]	Accrued Payroll				
25500	Accrued Payroll	(67,176.00)		0.00	(67,176.00)
25650	Accrued Vac Personal Sick	(167,747.00)		0.00	(167,747.00)
Subtotal [A4] Accrued Payroll		(234,923.00)		0.00	(234,923.00)

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [A6]	Accrued Payroll Taxes Payable				
25600	Accrued FICA Taxes	(14,147.00)		0.00	(14,147.00)
25610	Accrued SUI Taxes	(1,144.00)		0.00	(1,144.00)
25620	Accrued FUI Taxes	(109.00)		0.00	(109.00)
	Subtotal [A6] Accrued Payroll Taxes Payable	(15,400.00)		0.00	(15,400.00)
Subgroup : [A12]	Other Current Liabilities				
21300	Credit Balance Liabilities	(513,588.00)		0.00	(513,588.00)
21310	Unearned Income	(24,643.00)		0.00	(24,643.00)
21610	Due to Cash Resident Funds	(17,359.00)		0.00	(17,359.00)
25680	Accrued Pension	(106,615.00)		0.00	(106,615.00)
26100	Accrued Accounting	(10,350.00)		0.00	(10,350.00)
26110	Accrued User Fee	(182,265.00)		0.00	(182,265.00)
26130	Accrued Insurance Financing	(13,394.00)		0.00	(13,394.00)
	Subtotal [A12] Other Current Liabilities	(868,214.00)		0.00	(868,214.00)
Total [33-34] Liabilities		(1,334,901.00)		0.00	(1,334,901.00)
Group : [35]	Equity				
Subgroup : [B2]	Capital Stock				
30110	Capital Stock	(156,000.00)		0.00	(156,000.00)
	Subtotal [B2] Capital Stock	(156,000.00)		0.00	(156,000.00)
Subgroup : [B5]	Cumulated Earnings				
30100	Shareholder Distributions	305,135.00		0.00	305,135.00
30120	Retained Earnings	(2,668,481.00)		0.00	(2,668,481.00)
	Subtotal [B5] Cumulated Earnings	(2,363,346.00)		0.00	(2,363,346.00)
Total [35] Equity		(2,519,346.00)		0.00	(2,519,346.00)
	Sum of Account Groups	169,349.00		0.00	169,349.00
	Net (Income) Loss	0.00		0.00	0.00

Client: *Avon Health Care*
 Engagement: *Medicaid - Avon Health Care 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		G.01		
To reclass taxes, insurance and mortgage insurance to correct cost centers from rent				
5566-010	PERSONAL PROPERTY TAX		7,820.00	
9780-010	Related Taxes		100,827.00	
9781-010	Related Insurance		76,698.00	
9782-010	Related Mortgage Insurance		20,940.00	
97700	Rent			206,285.00
Total			206,285.00	206,285.00
Reclassifying Journal Entries JE # 2		D.02		
To reclass purchased service RNs and CNAs expense to the correct line				
Marcum 101	Purchased Service - LPN		312.00	
Marcum 102	Purchased Service - CNA		114.00	
83510	Nursing Dept Consultant			426.00
Total			426.00	426.00



Provider Name: Avon Health Care Center
 Provider Number: 938-C
 Period Ended: 9/30/15

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>	N/A			
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: