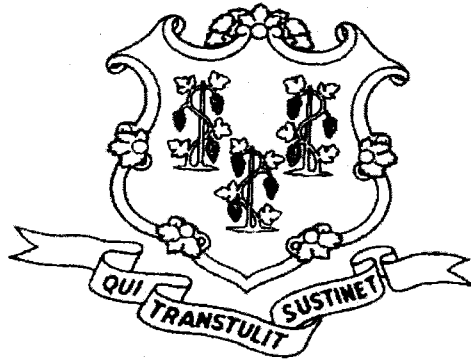


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 10/1/2017	Report for Year Ending 9/30/2018

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 9/30/2018	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, 2017 and ending September 30, 2018, 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. {a}

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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 10/1/2017	To 9/30/2018	
Address of Facility 652 West Avon Road, Avon, CT 06001				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 10/24/2018		
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 9/30/2018	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.
N/A				
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		License No.:		
N/A				

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 9/30/2018	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	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health	938-C	9/30/2018	3B	37

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 9/30/2018	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	504,295	504,295
Avon Realty, LLC	652 West Avon Road, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Movable Equipment)	Pg. 22 / Line 7d	38,532	38,532
Avon Realty, LLC	652 West Avon Road, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Leasehold Equipment)	Pg. 22 / Line 8c	97,322	97,322
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"/>		Liason	Pg. 13 / Line B12	34,852	34,852
Brookview/Avon Realty	Various	<input type="radio"/>	<input checked="" type="radio"/>		Related Party Due from/to	See Pgs. 32 & 34		
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

**Avon Health Care
 Reconciliation of Related Party Rent
 September 30, 2018**

	Cost Reported	Actual Cost to Provider	Page on Cost Report	Line on Page
Portion Related to Taxes	108,678 {a}	108,678	22	10b
Portion Related to Personal Property Taxes	5,970 {a}	5,970	22	10c
Portion Related to Insurance	67,771 {a}	67,771	27	14a
Portion Related to Mortgage Insurance	19,704 {a}	19,704	22	9
Sewage Use	21,760 {a}	21,760	22	6f
Actual Rent per Cost Report	<u>280,412 {a}</u>	<u>280,412</u>	22	9
Total	<u><u>504,295</u></u>	<u><u>504,295</u></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 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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.)

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center			938-C	9/30/2018			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
DeLage Landen Financial Services, PO Box 41601, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	2 Copy Machines	11/01/14	60 Months	11,807	11,807	
Neopost New England, 3 Metal Drive, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	12/01/15	63 Months	1,047	1,047	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***		12,854	

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

General Information and Questionnaire
Accounting Basis

Name of Facility Avon Convalescent Home, Inc., d/t	License No. 938-C	Report for Year Ended 9/30/2018	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.

N/A

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Cohn Reznick	1780 Glastonbury Blvd, Glastonbury, CT 06033
3	
4	

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare Cost Report Preparation / Management Advisory Services / Rate Matters	\$ 23,562
2 General Accounting / Year End Work / Tax Returns	\$ 16,975
3	\$
4	\$
	Charge for Services Provided
	\$ 40,537

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 Jackson Lewis	914-328-0404
2 Murtha Cullina	860-240-6000
3 Musillo Unkenhilt, LLC	513-381-8472
4 Shipman Shalken & Schwefel, LLC	860-952-3715
5	

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

- 1 1 North Broadway, White Plains, NY 10601
- 2 185 Asylum Street, Hartford, CT 06013
- 3 205 West Fourth Street Suite 1200, Cincinnati, OH 45202
- 4 433 South Main St Suite 319 West Hartford, CT 06110
- 5

Services Provided by This Firm (*describe fully*)

1 Employment/Consulting	\$ 5,880
2 Regulatory Compliance & Collections (\$3,680 in Collections Disallowed Pg. 28)	\$ 10,523
3 Foreign Nurse Recruitment	\$ 345
4 Verizon Lease Agreement (Disallowed Pg. 28)	\$ 100
5	\$
	Charge for Services Provided
	\$ 16,848

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 9/30/2018				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	111	111			111	111			110	110			
B. As of midnight of THIS report period	108	108			110	110			108	108			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,160	3,160			2,546	2,546			614	614			
B. Medicaid (Conn.)	26,895	26,895			19,738	19,738			7,157	7,157			
C. Medicaid (other states)													
D. Private Pay	6,423	6,423			4,670	4,670			1,753	1,753			
E. State SSI for RCH													
F. Other (Specify) Hospice / Managed Medicare &	3,003	3,003			2,390	2,390			613	613			
G. Total Care Days During Period (3A thru F)	39,481	39,481			29,344	29,344			10,137	10,137			
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	34	34			29	29			5	5			
5. Total Resident Days (3G + 4A + 4B)	39,515	39,515			29,373	29,373			10,142	10,142			

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 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	12	79		17				
Per Diem Rate								
a. One bed rm.	Various	233.69		498.00				
b. Two bed rms.	Various	233.69		480.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
	A. Medicare - Part B	4,265	4,265	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	36	36		
2. Restorative Treatments				
C. Other	11,710	11,710		
D. Total Physical Therapy Treatments	16,011	16,011		
8. Total Number of Speech Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,069	1,069		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	12	12		
2. Restorative Treatments				
C. Other	1,544	1,544		
D. Total Speech Therapy Treatments	2,625	2,625		
9. Total Number of Occupational Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,655	3,655		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	27	27		
2. Restorative Treatments				
C. Other	11,000	11,000		
D. Total Occupational Therapy Treatments	14,682	14,682		

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	9/30/2018	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)	99,591	2,125				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	362,441	13,045				
5. Dietary Service						
a. Head Dietitian	41,477	1,035				
b. Food Service Supervisor	69,181	2,177				
c. Dietary Workers	436,532	27,520				
6. Housekeeping Service						
a. Head Housekeeper	46,604	2,140				
b. Other Housekeeping Workers	301,568	22,405				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	68,719	2,162				
b. Other Maintenance Workers	49,677	2,160				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	88,916	3,395				
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	197,959	4,203				
b. RN						
1. Direct Care	1,429,910	39,746				
2. Administrative**	375,413	14,914				
c. LPN						
1. Direct Care	493,230	15,261				
2. Administrative**						
d. Aides and Attendants	1,961,059	116,329				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	148,874	7,245				
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	196,026	6,109				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,367,177	281,971				

* 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
	0					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Medical Records	\$ 11,593	120				
Clinical Liason	34,852	894				
Clinical Physchiatrist	1,000	4				
Total	\$ 47,445	1,018	\$ -	-	\$ -	-

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

**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	9/30/2018			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	120,048			Non Discrim	Director of Operations	914	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.

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)				License No.	Report for Year Ended			Page	of	
Avon Convalescent Home, Inc., d/b/a Avon Health Center				938-C	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Tina L. Richardson	99,591			Non Discrim	Administrator	2,125	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	9/30/2018	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	7,362	138				
3. Pharmacist	9,599	208				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	275,341	4,731				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	52,489	1,396				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	102,093	1,558				
b. Other						
10. Occupational Therapist						
a. Resident Care	261,209	5,670				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	47,445	1,018				
B-13 Total Fees Paid in Lieu of Salaries	755,538	14,719				

* 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 Cente		938-C	9/30/2018		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	Dental Consultant Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ValueRX Pharmacy Services, 54 Tuttle Place, Middletown, CT 06457	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		
University Physicians (Dawn Murphy, MD), PO Box 660, Hartford, CT 06143	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Alliance Rehab, 1520 Kensington Road, Oak Brook, IL 60523	Physical, Speech and Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Diagnostics, 21 Waterville Road, Avon, CT 06001	Speech Therapy (Endoscopic Evaluations)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging, 3 Electronics Ave, Suite 201 Danvers, MA 01923-1099	Speech Therapy (Endoscopic Evaluations)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
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		
Mary Alice Apratto	Clinical Liaison	<input checked="" type="radio"/>	<input type="radio"/>	West Hartford Health & Rehabilitation		
Valley Psychiatry, 542 Hopmeadow street, PMB 138, Simsbury, CT 06070	Clinical Psychiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health	938-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 151,018	151,018		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 64,630	64,630		
4. Social Security (F.I.C.A.)	\$ 412,326	412,326		
5. Health Insurance	\$ 828,612	828,612		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 124,653	124,653		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 7,095	7,095		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 60,000	60,000		
d. Accounting and Auditing	\$ 40,537	40,537		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 16,848	16,848		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 31,739	31,739		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,494	8,494		
2. Cellular Phones	\$ 554	554		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250		
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	\$ 723,361	723,361		
Subtotal	\$ 2,470,117	2,470,117		

* 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
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
New Hire Expenses	\$ 4,861		
Employee Physicals / Medication	2,234		
Total	\$ 7,095	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
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 Cent	938-C	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	2,470,117	2,470,117			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 934	934			
3. Gifts to Staff and Residents	\$ 5,030	5,030			
4. Employee Travel	\$ 2,343	2,343			
5. Education Expenses Related to Seminars and Conventions	\$ 20,164	20,164			
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>)	\$ 7,858	7,858			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 29,708	29,708			
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	\$ 5,651	5,651			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,488	9,488			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 140	140			
9. Subscriptions	\$ 2,661	2,661			
10. Contributions*** See Attached Schedule	\$ 1,718	1,718			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 51,296	51,296			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 98,517	98,517			
C-14 Total Administrative & General Expenditures	\$ 2,705,625	2,705,625			

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Business Promotion	\$ 29,708		
Total Other Advertising	\$ 29,708	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
ACHCA Dues	\$ 310		
ALTCFM Dues	85		
SHRM Dues	189		
CAHCF Dues	8,888		
CATRD Dues	16		
Total Dues	\$ 9,488	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Donation Expense	\$ 1,718		
Total Contributions	\$ 1,718	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	\$ 4,380		
Purchased Service Office	2,017		
Bank Charges	3,308		
Computer Services	70,782		
Volunteer Expense	1,011		
American Express Membership Fee	95		
Employee Relations	10,626		
Employee Food	6,298		
Total Other Administrative and General	\$ 98,517	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Avon Convalescent Home, Inc., d/b/a Avo	License No. 938-C	Report for Year Ended 9/30/2018	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.

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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	9/30/2018		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 255,702	255,702				
2. Non-Food Supplies	\$ 44,107	44,107				
3. Other (Specify) _____	\$ _____					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____					
c. Other (Specify) _____	\$ _____					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 299,809	299,809				
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			
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			
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.

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 Center		938-C	9/30/2018	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. \$	8,842	8,842	
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. Other (Specify) Laundry Supplies		\$	7,125	7,125	
3D. Total Laundry Expenditures (3a + b + c)		\$	15,967	15,967	
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.
 *** 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	9/30/2018		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. \$	41,887	41,887		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		Sq. Ft. Serviced by Personnel				
		Amt. \$				
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$	41,887	41,887		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Value Rx Pharmacy Services		\$	227,198	227,198		
b. Medicine Cabinet Drugs		\$	260,016	260,016		
c. Medical and Therapeutic Supplies		\$	7,412	7,412		
d. Ambulance/Limousine***		\$	3,136	3,136		
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	14,461	14,461		
f. X-rays and Related Radiological Procedures***		\$	7,450	7,450		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$	27,685	27,685		
i. Recreation		\$	27,194	27,194		
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
l. Other (Specify)**** See Attached Schedule		\$	87,287	87,287		
5M. Total Resident Care Expenditures (5a - 5j)		\$	661,839	661,839		

* 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)
	0		
Therapy Equipment Rental	\$ 13,474		
Physical Therapy Supplies	4,817		
IV Therapy Expense	2,895		
Supplies Patient Personal	7,097		
Nursing Equipment Rental	6,184		
Nursing Equipment Med A	8,581		
Medical Software Subscriptions	41,851		
Nursing Repairs & Maintenance	2,388		
Total Other Resident Care	\$ 87,287	\$ -	\$ -

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 9/30/2018	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
Paylocity	Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	22,581				16	m11
Paine's Rubbish Removal	P.O. Box 307, Simsbury, CT 06070	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal/recycling	18,912				22	6f
Procaire	P.O. Box 801, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Equipment, Nursing Supplies	21,786				Var	Var
St. Francis Laboratory	114 Woodland Street, Hartford, CT 06105	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab	25,888				20	5h
Matrixcare	9201, Minneapolis, MN 55480-9201	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Clinical Software	17,626				20	5i
Sigmacare	Floor, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Clinical Software	17,626				20	5i
TM Technology Systems	Wallingford, CT 06492-1904	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT/Technology Support	52,859				16	m13
Aegis Energ Services, Inc.	Springfield, MA 01101-2511	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cogeneration Maintenance	12,975				22	6a/f
Pete's Landscaping	806 Hillstown Road, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Groundskeeping	14,664				22	6f
Goldstar Property Maintenance	Avenue, Unionville, CT 06085	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	15,421				22	6f
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Avon Convalescent Home, Inc., d/b/a Avon Ho	938-C	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 86,393	86,393				
b. Heat	\$ 79,222	79,222				
c. Light & Power	\$ 45,000	45,000				
d. Water	\$ 43,733	43,733				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 12,854	12,854				
f. Other (<i>itemize</i>)	\$ 112,399	112,399				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 379,601	379,601				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 375	375				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 69,338	69,338				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 69,713	69,713				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 218,815	218,815				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 218,815	218,815				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 300,116	300,116				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 108,678	108,678				
c. Personal property taxes	\$ 12,053	12,053				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 709,375	709,375				

* 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)
	0		
Groundskeeping	\$ 17,192		
Rubbish Removal	18,912		
Snow Removal	15,421		
Purchased Maintenance Contract	39,114		
Sewer Usage	21,760		
Total Other Repairs and Maintenance	\$ 112,399	\$ -	\$ -

Depreciation Schedule

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center			License No. 938-C		Report for Year Ended 9/30/2018			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period	7,495		7,495	1,125	S/L	20	375					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal								375				
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	1,557,442		1,557,442	1,244,245	S/L	Various	62,089	
b. Disposals (attach schedule)												
			Var	Var	(555,666)		(555,666)	(555,666)	S/L	Various		
c. Acquired during this report period (attach schedule)												
			Var	Var	58,209		58,209		S/L	Various	7,249	
D-3. Subtotal												69,338
E. Total Depreciation												69,713

Avon Convalescent Home, Inc., d/b/a Avon Health Center
9/30/2018

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:				
Total additions for Building Improvements		\$ -		\$ - *
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:				
10/31/2017	rehab- notebook; 3 nursing touchscreens	\$ 5,599	3	\$ 1,866
11/30/2017	2 hp notebooks- pam & sheila	1,813	3	604
12/31/2017	Trainer, sit to stand, Neurogym	5,371	5	1,074
12/31/2017	Epoxy Coated Steel Hose Reel	967	7	138
2/28/2018	spectrum electric conveyor toaster	572	10	57
3/31/2018	new furniture for HR	1,429	10	143
7/31/2018	new freezer	625	5	125
2/28/2018	Dish Machine	23,000	10	2,300
2/28/2018	Modcon Boiler	16,630	20	832
3/31/2018	Electrical Work for New Dish Machine	2,203	20	110
Total additions for Movable Equipment		\$ 58,209		\$ 7,249 *
Deletions:				
Various	Disposal of Assets from Prior Years	\$ (555,666)	Var	\$ -
Total deletions for Movable Equipment		\$ (555,666)		\$ - **

*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:				
2/28/2018	water softener with pvc piping option	\$ 13,559	10	\$ 1,356
2/28/2018	new taco pump	1,181	5	236
3/31/2018	replacement of base board heat in 8 rooms	11,135	10	1,114
3/31/2018	replacement of base board heat in room 12A	1,315	10	132
3/31/2018	installation of water softener	7,900	10	790
3/31/2018	first installation for the shot feeder (for the boiler system)	1,150	15	77
4/30/2018	final installation of the water softener	875	10	88
5/31/2018	replaced wall water faucet	649	15	43
5/31/2018	lighting project	86,231	20	4,312
6/30/2018	materials needed for stone box built around ahc sign	728	15	49
6/30/2018	labor to build new stone wall around ahc sign	2,291	15	153
6/30/2018	first installment for replacement of compressor and filter drier for walk in cool	920	15	61
7/3/2018	final installment for replacement of compressor and filter drier for walk in cool	920	15	61
7/31/2018	part of installation of water softener	660	10	66
7/31/2018	work done to existing water line	1,614	15	108
9/30/2018	north & south wing, replace all heating registers	845	15	56
3/31/2018	9 Metal Smoke & Fire Doors	8,678	20	434
8/31/2018	Removal & Installation of new Smoke & Fire Doors	875	20	44
Total additions for Leasehold Improvement		\$ 141,526		\$ 9,180 *
Deletions:				
Various	Disposal of Assets Prior to 2008	\$ (685,095)	Var	\$ -
Total deletions for Leasehold Improvement		\$ (685,095)		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center			938-C		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	4,433,623	3,038,640	S/L	Var	209,635	
2. Disposals (attach schedule)	Var	Var	Various	(685,095)	(685,095)	S/L	Var		
3. Acquired during this report period (attach schedule)	Var	Var	Various	141,526		S/L	Var	9,180	
C-4. Subtotal									218,815
D. Total Amortization									218,815

* 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
BUILDINGS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	Accum. 30-Sep-16	Depreciation 30-Sep-17	Accum. 30-Sep-17	Depreciation 30-Sep-18	Accum. 30-Sep-18	NET VALUE
<i>2015 Additions:</i>													
RC Restoration	Storage Shed	9/14/2015	7,495	7,495	S/L	20	-	750	375	1,125	375	1,500	5,995
2017 Balance		Totals	\$ 7,495	\$ 7,495				\$ 750	\$ 375	\$ 1,125	\$ 375	\$ 1,500	\$ 5,995

AVON HEALTH CENTER
FURNITURE FEATURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	USEFUL LIFE (YEARS)	MONTHLY DEPREC.	Accum. 30-Sep-17	Depreciation 30-Sep-18	Accum. 30-Sep-18	NET VALUE
2013 Additions:										
HD Supply Facilities	6 Overhead Tables	1-Oct-12	\$ 626	\$ 626	S/L 5	\$ 10	\$ 626	\$ -	\$ 626	-
TM Technology	HP Laptop MDS Nurse	21-Oct-12	729	729	S/L 3	20	729	-	729	-
SigmaCare	eMar/ta Software & Impmenation	31-Oct-12	12,335	12,335	S/L 3	343	12,335	-	12,335	-
TM Technology	Printer North & ADNS	15-Nov-12	1,013	1,013	S/L 5	17	1,013	-	1,013	-
Fire Equipment Headquarters	Tripod, Winch & Harness	14-Dec-12	2,201	2,201	S/L 20	9	550	110	660	1,541
Perkins	1 Gallon Blender	31-Dec-12	1,225	1,225	S/L 10	10	612	122	734	491
Bernes Inc.	Spiridac & Oxi (combo Resp Eq)	25-Jan-13	1,717	1,717	S/L 5	29	-	-	1,717	-
TM Technology	Fax	10-Mar-13	532	532	S/L 3	15	532	-	532	-
TM Technology	Dietary Desktop Computer	10-Mar-13	1,664	1,664	S/L 5	28	1,664	-	1,664	-
Perkins	Hot Water Dispenser 5 gal	21-Mar-13	888	888	S/L 10	7	444	89	533	355
Dumouchel Paper	Walk Behind Auto Scrubber	4-Apr-13	4,842	4,842	S/L 5	81	4,842	-	4,842	-
Direct Supply	Blood Pressure Unit & Oximeter	5-Apr-13	1,371	1,371	S/L 6	19	1,142	229	1,371	-
Surface Solutions	Kaivac Omni Dispense & Vac	7-May-13	862	862	S/L 8	9	539	108	647	215
WB Mason	Office Furniture for Staff Development	19-Jun-13	1,177	1,177	S/L 15	7	392	78	470	707
WB Mason	Office Furniture for Staff Development	11-Jul-13	1,170	1,170	S/L 15	7	390	78	468	702
TM Technology	TM Desktop Machines #563 and 564	13-Jul-13	1,284	1,284	S/L 3	36	1,284	-	1,284	-
TM Technology	Invm Mini Desktop	13-Jul-13	1,957	1,957	S/L 3	54	1,957	-	1,957	-
WB Mason	4 Grey Task Chairs - South Unit	19-Jul-13	583	583	S/L 10	5	291	58	349	234
Perkins	Advolution 20 xp Floor Burnisher	22-Jul-13	1,272	1,272	S/L 5	21	1,272	-	1,272	-
TM Technology	Printer Nursing Super & Staff Dev	31-Jul-13	956	956	S/L 5	16	956	-	956	-
TM Technology	Computer Nursing Supervisor	31-Aug-13	1,637	1,637	S/L 5	27	1,637	-	1,637	-
WB Mason	Office Furniture DNS Office	4-Sep-13	2,003	2,003	S/L 15	11	668	134	802	1,200
	Disposals		(316,187)	(316,187)			(316,187)		(316,187)	-
2013 Balance			Totals	\$ 1,059,999	\$ 1,066,627		\$ 978,672	\$ 10,870	\$ (31,704)	\$ 63,797
2014 Additions:										
TM Technology	Laptop for B Wing	10/31/2013	\$ 850	\$ 850	S/L 3	\$ 24	\$ 850	\$ -	\$ 850	-
Arjo	St no Stand Sion Lift	12/31/2013	2,911	2,911	S/L 10	24	1,164	291	1,455	1,456
McKesson Medical	2 Blood Pressure Monitors	1/21/2014	1,830	1,830	S/L 6	25	1,220	305	1,525	305
TM Technology	HP ProBook and Repliator	2/28/2014	1,070	1,070	S/L 3	30	1,070	-	1,070	-
TM Technology	HP ProBook Spare 1	3/31/2014	914	914	S/L 3	25	914	-	914	-
TM Technology	AP Bookkeeper PC	4/30/2014	1,073	1,073	S/L 5	18	859	214	1,073	-
TM Technology	QuickBooks Server	4/30/2014	1,282	1,282	S/L 5	21	1,025	257	1,282	-
SMD	Paging Transmitter	5/20/2014	1,590	1,590	S/L 20	317	79	396	1,193	-
Graham-Field	Bariatric Bed	5/30/2014	1,793	1,793	S/L 12	12	597	149	746	1,046
TM Technology	3 Oak Tables Northington Dining Room	5/31/2014	1,950	1,950	S/L 15	11	520	130	650	1,300
TM Technology	Computer Medical Records	5/31/2014	851	851	S/L 5	14	680	170	851	-
TM Technology	Signasarc Server Hard Drive	5/31/2014	690	690	S/L 5	12	552	138	690	-
TM Technology	2 Color Printers and Windows 8.1	6/30/2014	1,216	1,216	S/L 5	20	972	243	1,216	-
TM Technology	Microsoft Office 2013	7/31/2014	3,191	3,191	S/L 5	53	2,552	638	3,191	-
TM Technology	Russell's Laptop	8/31/2014	994	994	S/L 3	28	994	-	994	-
Space Tables	A Wing Lounge Tables	8/31/2014	680	680	S/L 15	4	181	45	226	454
TM Technology	DNS Laptop	8/31/2014	744	744	S/L 3	21	744	-	744	-
TM Technology	Dietary Desktop Computer	8/31/2014	1,010	1,010	S/L 5	17	808	202	1,010	-
TM Technology	Admissions Desktop Computer	8/31/2014	1,206	1,206	S/L 5	20	965	241	1,206	-
TM Technology	North Wing Printer & Windows 7	9/30/2014	804	804	S/L 5	13	643	161	804	-
Arjo		8/31/2001	(3,583)	(3,583)	S/L 7	-	(3,583)	-	(3,583)	-
2014 Balance			Totals	\$ 1,083,064	\$ 1,083,691		\$ 992,718	\$ 14,134	\$ (14,394)	\$ 69,852
2015 Additions:										
WB Mason	Furniture for Infection Control Nurse	10/24/2014	\$ 763	\$ 763	S/L 15	\$ 4	\$ 153	\$ 51	\$ 204	\$ 559
TM Technology	2 HP LaserJet Pro Printers	12/31/2014	596	596	S/L 5	10	357	119	476	119
TM Technology	Cisco Router with 3 Yr Ent License	12/31/2014	2,953	2,953	S/L 3	82	2,953	-	2,953	-
TM Technology	3 Desktops, Printer and Dual Monitors	12/31/2014	1,956	1,956	S/L 5	33	1,173	391	1,564	392
TM Technology	Cisco 52 port	4/30/2015	1,442	1,442	S/L 5	24	864	288	1,152	289
WB Mason	2 Desks for Social Services	4/30/2015	1,926	1,926	S/L 20	8	288	96	384	1,542
TM Technology	Notebook and Printer	4/30/2015	860	860	S/L 3	24	860	-	860	-
McKesson Medical	Defibrillator	4/8/2015	1,539	1,539	S/L 5	26	924	308	1,232	307
Sure Response	Portable Radio w/6 carpieces	8/28/2015	1,564	1,564	S/L 5	26	939	313	1,252	312
TM Technology	New Server	9/30/2015	10,651	10,651	S/L 5	178	6,390	2,130	8,520	2,131
2015 Disposals:										
ACQUISITIONS		9/30/1990	\$ (2,813)	\$ (2,813)	S/L 5	\$ (47)	(2,813)	-	(2,813)	-
ACQUISITIONS		9/30/1990	(497)	(497)	S/L 10	(4)	(497)	-	(497)	-
ACQUISITIONS		9/30/1990	(3,013)	(3,013)	S/L 15	(17)	(3,013)	-	(3,013)	-
ACQUISITIONS		9/30/1991	(3,510)	(3,510)	S/L 3	(98)	(3,510)	-	(3,510)	-
ACQUISITIONS		9/30/1991	(31,379)	(31,379)	S/L 5	(523)	(31,379)	-	(31,379)	-
ACQUISITIONS		9/30/1991	(14,993)	(14,993)	S/L 10	(125)	(14,993)	-	(14,993)	-
ACQUISITIONS		9/30/1991	(1,331)	(1,331)	S/L 15	(7)	(1,331)	-	(1,331)	-
Build 'N Serve		1/1/2009	(7,155)	(7,155)	S/L 5	(119)	(7,155)	-	(7,155)	-
2015 Balance			Totals	\$ 1,042,621	\$ 1,043,249		\$ 942,929	\$ 17,830	\$ (66,487)	\$ 75,203
2016 Additions:										
TM Technology	HP Pro Book / HP Retail Desktop	11/30/2015	\$ 1,121	\$ 1,121	S/L 3	\$ 31	\$ 748	\$ 373	\$ 1,121	-
W.B. Mason	Office Furniture Admin Office	3/31/2016	1,819	1,819	S/L 15	10	242	121	363	1,455
W.B. Mason	Office Furniture Admin Office	3/31/2016	1,808	1,808	S/L 3	50	1,206	602	1,808	-
W.B. Mason	new file for admission office	3/31/2016	465	465	S/L 15	3	62	31	93	372
Direct Supply	5 Classic 4 foot benches	7/31/2016	3,180	3,180	S/L 15	18	424	212	636	2,544
TM Technology	17" Touch Computer	7/31/2016	3,607	3,607	S/L 5	60	1,442	721	2,163	1,444
TM Technology	2 HP ProBooks Spares	7/31/2016	1,117	1,117	S/L 3	31	744	372	1,117	-
Space Tables	6 Tables	9/30/2016	2,003	2,003	S/L 15	11	268	134	402	1,601
2016 Disposals:										
ACQUISITIONS		9/30/1991	\$ (829)	\$ (829)	S/L 18	\$ (4)	(829)	-	(829)	-
ACQUISITIONS		9/30/1991	(2,076)	(2,076)	S/L 20	(9)	(2,076)	-	(2,076)	-
ACQUISITIONS		9/30/1992	(4,955)	(4,955)	S/L 5	(83)	(4,955)	-	(4,955)	-
ACQUISITIONS		9/30/1992	(6,706)	(6,706)	S/L 10	(56)	(6,706)	-	(6,706)	-
ACQUISITIONS		9/30/1992	(4,330)	(4,330)	S/L 3	(120)	(4,330)	-	(4,330)	-
ACQUISITIONS		9/30/1992	(23,328)	(23,328)	S/L 15	(130)	(23,328)	-	(23,328)	-
ACQUISITIONS		9/30/1993	(4,020)	(4,020)	S/L 5	(67)	(4,020)	-	(4,020)	-
ACQUISITIONS		9/30/1993	(6,714)	(6,714)	S/L 10	(56)	(6,714)	-	(6,714)	-
ACQUISITIONS		9/30/1993	(4,280)	(4,280)	S/L 15	(24)	(4,280)	-	(4,280)	-
2016 Balance			Totals	\$ 1,006,502	\$ 1,001,130		\$ 896,827	\$ 20,397	\$ (110,022)	\$ 82,619
2017 Additions:										
Space Tables	6 Tables Sales Tax	10/31/2016	\$ 127	\$ 127	S/L 15	\$ 1	\$ 8	\$ 8	\$ 16	\$ 111
TM Technology	hp laserjet pro	11/30/2016	2,095	2,095	S/L 3	58	698	698	1,396	699
TM Technology	new computer for reception, new computer for digital pop up press label maker	12/31/2016	1,813	1,813	S/L 5	30	363	363	726	1,087
EZProducts	glider chair between a&b wing	1/31/2017	770	770	S/L 5	13	154	154	308	462
LPA Medical	hp prebook 450	1/31/2017	1,030	1,030	S/L 15	6	69	69	138	892
TM Technology	hp prebook 450	3/31/2017	1,143	1,143	S/L 3	32	381	381	762	381
American Express- Microsoft	table for admissions	4/30/2017	1,201	1,201	S/L 5	20	240	240	480	721
TM Technology	hp for mds nurse	5/31/2017	850	850	S/L 3	24	283	283	566	284
McKesson Medical	wheelchair scale	6/30/2017	2,909	2,909	S/L 10	24	291	291	582	2,327
Arjo	new scale	7/31/2017	1,016	1,016	S/L 10	8	102	102	204	812
Life Systems, Inc	3 rosebud vital sign carts	7/31/2017	4,038	4,038	S/L 10	34	404	404	808	3,230
Depi of Revenue	use tax on Life systems purchase (above)	7/31/2017	256	256	S/L 10	2	26	26	52	204
Cisco wireless access point (capital lease)		8/31/2017	12,906	12,906	S/L 5	215	2,581	1,581	5,162	7,744
Arjo	replacement of the scale portion	8/31/2017	1,532	1,532	S/L 10	13	153	153	306	1,226
Rainitech	jeton pro alert 640 system	9/30/2017	4,075	4,075	S/L 10	34	408	408	816	3,259
TM Technology	HP ProBook	9/30/2017	723	723	S/L 3	20	241	241	482	241

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	Accum. 30-Sep-17	Depreciation 30-Sep-18	Accum. 30-Sep-18	NET VALUE
2017 Balance		Totals	\$ 1,036,986	\$ 1,037,614				\$ 897,229	\$ 26,799	\$ (97,218)	\$ 106,299
2018 Additions:											
TM Technology	rehab- notebook; 3 nursing touchscreens	10/31/2017	5,599	5,599	S/L	3	156	-	1,866	1,866	3,733
TM Technology	2 hp notebooks- pan & sheila	11/30/2017	1,813	1,813	S/L	3	50	-	604	604	1,209
Medline Industries	Trainer, sit to stand, Neurogym	12/31/2017	5,371	5,371	S/L	5	90	-	1,074	1,074	4,297
Perkins	Epoxy Coated Steel Hose Reel	12/31/2017	967	967	S/L	7	12	-	138	138	829
Sysco Connecticut	spectrum electric conveyor toaster	2/28/2018	572	572	S/L	10	5	-	57	57	515
WB Mason	new furniture for HR	3/31/2018	1,429	1,429	S/L	10	12	-	143	143	1,286
Lowe's	new freezer	7/31/2018	625	625	S/L	5	10	-	125	125	500
2018 Disposals:											
Disposal of Assets From Prior 1	Various	Various	\$ (555,666)	\$ (555,666)	S/L	Var				(555,666)	-
2018 Balance		Totals	\$ 497,696	\$ 498,324				\$ 897,229	\$ 30,806	\$ (648,877)	\$ 118,668

Per TB	549,846	42,449	311,158	238,688
Difference	\$ (51,522)	\$ 897,229	\$ (11,643)	\$ (960,835)

Related Party Assets

Asset No.	Asset Description	Date Acquired	Cost	Method	Life	Accum Depr 9/30/2017	Depreciation 9/30/2018	Accum Depr 9/30/2018	NET VALUE	
Movable Equipment										
25	56 Electric Beds	9-Feb-09	\$ 73,141	\$ 73,141	S/L	12	\$ 52,771	6,095	58,866	14,275
17	56 Electric Beds	9-Mar-09	70,346	70,346	S/L	12	50,274	5,862	56,136	14,210
16	120 Chairs, Cabinets & Dressers	12-May-09	166,979	166,979	S/L	15	93,559	11,132	104,691	62,288
	21 Arm Chairs	3-Jun-10	6,247	6,247	S/L	15	3,469	416	3,885	2,362
	7 Round Table	4-Apr-10	2,041	2,041	S/L	15	1,156	136	1,292	749
	2 Ice Makers	14-Jul-10	5,583	5,583	S/L	10	4,605	558	5,163	420
	Steam Cooker	14-Dec-10	5,607	5,607	S/L	10	3,784	561	4,345	1,262
	2 Watt Sconces For Lobby	27-Jun-11	204	204	S/L	10	128	20	148	56
	8 Doz Warming Trays	24-Jun-11	1,583	1,583	S/L	10	998	158	1,156	428
	Plate Warming System	4-May-11	12,934	12,934	S/L	10	8,295	1,293	9,588	3,347
	Lobby Chandeliers	20-Apr-11	937	937	S/L	10	608	94	702	235
	Security Camera	28-Mar-11	9,467	9,467	S/L	5	9,467	-	9,467	-
	Lobby & Admin Office Furniture	8-Jul-11	13,616	13,616	S/L	15	5,665	908	6,573	7,043
	4 Tbl Tables for Pub	11-May-11	2,444	2,444	S/L	15	1,044	163	1,207	1,237
	Computer Equipment for EMar	3-Aug-11	22,251	22,251	S/L	5	22,251	-	22,251	-
	10 Elo touch screen computers	12-Sep-12	12,560	12,560	S/L	5	12,560	-	12,560	-
	Computer Equipment EMAR/ETAR	1-Oct-11	23,835	23,835	S/L	5	23,835	-	23,835	-
	13 Dining Room Tables	5-Apr-12	7,256	7,256	S/L	15	2,659	484	3,143	4,113
	22 Blinds/61 Valances	23-Aug-12	14,615	14,615	S/L	5	14,615	-	14,615	-
	Recumbent Stepper Machine	20-Jun-13	4,694	4,694	S/L	10	2,347	469	2,816	1,878
	Wood Blinds for dining room windows	14-Jul-14	772	772	S/L	10	238	77	315	458
	4 time clocks & time & time & attendance	2-Apr-14	17,022	17,022	S/L	10	5,248	1,702	6,950	10,072
	New Arjo Suna 3000 patient li	19-Mar-14	2,745	2,745	S/L	10	846	274	1,120	1,625
	Wood blinds for A & B Wing Lounge	8-Dec-14	459	459	S/L	10	138	46	184	275
	Light Fixtures for dining room & lo	24-Nov-14	940	940	S/L	15	189	63	252	688
	3 door reach-in refrigerator to re	14-Apr-15	5,621	5,621	S/L	10	1,686	562	2,248	3,373
	Recupholster 24 dining room chair	31-Mar-15	16,793	16,793	S/L	10	5,037	1,679	6,716	10,077
	Loveseat for connector hall/sofa	10-Mar-15	2,392	2,392	S/L	12	597	199	796	1,596
	Samsung Security Camera Reurl.	27-Feb-15	2,918	2,918	S/L	5	1,752	584	2,336	582
	New artwork resident corridors	27-Feb-15	8,418	8,418	S/L	10	2,526	842	3,368	5,050
	Pilestec Valance North Day Rm	5-Jan-15	1,075	1,075	S/L	10	324	108	432	644
	Squire Scrup floor finish machine	30-Jun-15	3,717	3,717	S/L	5	2,229	743	2,972	745
	3 Pictures	1-Jun-15	615	615	S/L	10	186	62	248	368
	Dish Machine	28-Feb-18	23,000	23,000	S/L	10	-	2,300	2,300	20,700
	Modcon Boiler	28-Feb-18	16,630	16,630	S/L	20	-	832	832	15,798
	Electrical Work for New Dish Machine	31-Mar-18	2,203	2,203	S/L	20	-	110	110	2,093
			\$ 561,659	\$ 561,659			\$ 335,081	\$ 38,532	\$ 373,613	\$ 188,046

COMBINED TOTALS

\$ 1,059,983	\$ 1,232,310	\$ 69,338	\$ (275,264)	\$ 366,714
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Variance

Buildings & Building Improvements	\$ 7,495	\$ 1,125	\$ 375	\$ 1,500	\$ 5,995
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Total	\$ 7,495	\$ 1,125	\$ 375	\$ 1,500	\$ 5,995
Movable Equipment	\$ 1,037,614	\$ 897,229	\$ 26,799	\$ 924,027	\$ 113,587
Additions	16,376	-	4,007	4,007	12,369
Disposals	(555,666)	-	-	(555,666)	-
Related Party Movable Equipment	519,826	347,015	35,290	382,305	137,521
Related Party Additions	41,833	-	3,242	3,242	38,591
Prior Year C/R Variance	-	-	-	-	-
Total	\$ 1,059,983	\$ 1,244,244	\$ 89,338	\$ 787,915	\$ 302,065
Leasehold Improvements	\$ 3,138,271	\$ 2,369,590	\$ 112,791	\$ 2,502,381	\$ 635,890
Additions	131,973	-	8,702	8,702	123,271
Disposals	(685,095)	-	-	-	-
Related Party Leasehold Improvements	1,295,352	649,050	96,844	745,894	549,458
Related Party Additions	9,553	-	478	478	9,075
Prior Year C/R Variance	-	-	-	-	-
Total	\$ 3,890,064	\$ 3,038,640	\$ 218,815	\$ 2,872,360	\$ 1,317,894

Per Trial Balance	\$ 3,148,205	\$ 186,089	\$ 2,264,541	\$ 883,664
Per Cost Report Depreciation	4,957,532	4,284,009	288,527	3,331,775
Related Party	1,866,565	996,065	135,854	1,131,919
F/S vs C/R Variance	57,238	-	(102,438)	64,685
Rounding Variance	-	-	(\$1)	(7,448)
		F/S vs C/ R Depreciation / NBV Variance	(102,439)	(7,448)

F/S vs C/R NBV - Page 31, Line 9B (7,448)
F/S vs C/R Dep. - Page 36, Line F1 (102,439)
Reserve for Dep. - Page 35, Line A3 734,645

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 EXPENSE as of 9/30/17	Depreciation EXPENSE FY 2018	ACC'D EXPENSE as of 9/30/18	NET VALUE
BALANCE FORWARD prior 2008											
Titan Mechanical	Hot water holding tank	27-Nov-07	\$ 4,770	4,770	S/L	10	40	\$4,730	40	\$4,770	-
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	\$1,719	29	\$1,748	-
Titan Mechanical	Insulation	28-Feb-08	4,235	4,235	S/L	15	24	\$2,729	282	\$3,011	1,224
Total Building Svcs	Dish room floor	23-May-08	1,095	1,095	S/L	10	9	\$329	110	\$439	656
RC Restoration	Shed	30-Jun-08	6,985	6,985	S/L	20	29	\$3,259	349	\$3,608	3,377
W.B.Morrison	7 wood doors	31-Jul-08	3,073	3,073	S/L	15	17	\$1,895	205	\$2,100	973
Titan Mechanical	Compressor HVAC unit	31-Jul-08	5,014	5,014	S/L	12	35	\$3,865	418	\$4,283	731
The Barn Yard	Smoking Shed	31-Jul-08	1,494	1,494	S/L	20	6	\$691	75	\$766	728
Sexaur	Grab Bars	31-Aug-08	6,067	6,067	S/L	15	34	\$3,707	404	\$4,111	1,956
Sexaur	Smoke Detectors	31-Aug-08	1,209	1,209	S/L	10	10	\$1,108	101	\$1,209	-
Sexaur	Returned Grab Bars	31-Aug-08	(4,119)	(4,119)	S/L	15	(23)	(\$2,517)	(275)	(\$2,792)	(1,326)
2008 Ending			\$ 2,632,621	\$ 2,637,041			\$ 10,669	\$ 2,132,439	\$ 85,815	\$ 2,218,254	\$ 418,787
CL&P	Retrofit Lighting	15-Oct-08	\$ 43,457	\$ 43,457	S/L	15	\$ 241	\$ 26,074	\$ 2,897	\$28,971	14,486
Best Welding	Wrought Iron Railings	30-Oct-08	1,487	1,487	S/L	15	8	892	99	\$991	496
WH Morrison Co	3 Wooden Doors #14 & Dietary	8-Dec-08	1,695	1,695	S/L	15	9	998	113	\$1,111	584
Titan Mechanical	Second Compressor	31-Dec-08	1,465	1,465	S/L	12	10	1,078	122	\$1,200	265
Jay LaChance	Ceiling Tiles	28-Feb-09	3,600	3,600	S/L	8	38	3,900	(300)	\$3,600	-
Riley Plumbing	2 Utility Sinks	28-Feb-09	3,450	3,450	S/L	20	14	1,496	173	\$1,669	1,781
Fire Protection	Permit & Sprinkler Heads over Dryers	31-Mar-09	1,236	1,236	S/L	25	4	424	49	\$473	763
Huntington Power	Generator Rental on Replacement (Generator on Realty Bk	31-Mar-09	3,313	3,313	S/L	20	14	1,422	166	\$1,588	1,725
Perfectemp Heating	Replace Compressor Walk-in Freezer	31-Mar-09	2,441	2,441	S/L	15	14	1,397	163	\$1,560	881
INPro Corporation	Wall Covering	17-Apr-09	1,666	1,666	S/L	5	28	1,999	(333)	\$1,666	-
Saucier Mechanical	Air Conditioning System for new Server Room	21-Apr-09	3,740	3,740	S/L	10	31	3,179	374	\$3,553	187
Collier Electrical Co	Prepare electrical feed for new Server Room	30-Apr-09	2,955	2,955	S/L	15	16	1,674	197	\$1,871	1,084
Collier Electric/Sauc	7.5 Ton Roof Top AC	29-May-09	19,149	19,149	S/L	10	160	16,118	1,915	\$18,033	1,117
Ward Kipp	Computer wiring	31-May-09	900	900	S/L	5	15	1,080	(180)	\$900	-
Build N Serve	Server Wiring	1-Jun-09	1,458	1,458	S/L	5	24	1,750	(292)	\$1,458	-
Susaya Concrete	Concrete Walk at Rear Entrance/Driveway Repair/New W	16-Jun-09	8,425	8,425	S/L	15	47	4,681	562	\$5,243	3,182
SMD	Electromag Door Locks Back & Service Entrances	19-Jun-09	7,440	7,440	S/L	10	62	6,200	744	\$6,944	496
First American	Permits for Cogeneration System	22-Jun-09	2,183	2,183	S/L	15	12	1,213	146	\$1,359	824
Jay LaChance	Elevator Panels	30-Jun-09	5,085	5,085	S/L	10	42	4,238	509	\$4,747	338
First American	Cogeneration System	2-Jul-09	169,222	169,222	S/L	20	705	69,804	8,461	\$78,265	90,957
Courtesy Carpet	Elevator Flooring	4-Aug-09	737	737	S/L	10	6	602	74	\$676	61
Fourmier Irrigation/C	Lawn Sprinkler System	28-Aug-09	10,957	10,957	S/L	15	61	5,965	730	\$6,695	4,262
Michael Gervais	Wallpaper Hallway and Nurses Station	28-Aug-09	1,651	1,651	S/L	5	28	1,981	(330)	\$1,651	-
Collier Electric	Electrical upgrades	31-Aug-09	2,694	2,694	S/L	15	15	1,467	180	\$1,647	1,047
Jay LaChance	Fire Door Glass	2-Sep-09	804	804	S/L	10	7	649	80	\$729	74
Ward Kipp	Server Wiring	8-Sep-09	6,173	6,173	S/L	5	103	7,408	(1,235)	\$6,173	-
Custom Exterior Lar	Front Entrance Landscaping	10-Sep-09	8,787	8,787	S/L	10	73	7,103	879	\$7,982	805
Build N Serve	Network Upgrade Hardware & Labor	10-Sep-09	6,189	6,189	S/L	5	103	7,427	(1,238)	\$6,189	-
Build N Serve	Network Wiring	15-Sep-09	3,751	3,751	S/L	5	63	4,501	(750)	\$3,751	-
WH Morrison Co	Automatic Door Openers	30-Sep-09	9,986	9,986	S/L	15	55	5,382	666	\$6,048	3,939
Riley Signs	Front Sign	30-Sep-09	755	755	S/L	5	13	906	(151)	\$755	-
	Disposed Assets			(4,666)							(4,666)
2009 Balance		TOTALS	\$ 2,969,471	\$ 2,969,224			\$ 12,690	\$ 2,325,448	\$ 100,305	\$ 2,425,753	\$ 543,472
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	375	47	\$422	514
Door Locks		10/29/2010	1,009	1,009	S/L	15	6	538	67	\$605	404
5 More Registers from Air Handler to Wings		11/30/2009	3,700	3,700	S/L	20	15	1,418	185	\$1,603	2,097
Exhaust for boiler room		11/30/2009	1,525	1,525	S/L	20	6	584	76	\$660	865
Fix doors not hanging properly		12/3/2009	1,914	1,914	S/L	15	11	936	128	\$1,064	850
All 3 Nurses Stations Counters Refaced		12/14/2009	13,036	13,036	S/L	15	72	6,373	869	\$7,242	5,794
Fron Arch Walkway		12/17/2009	14,814	14,814	S/L	15	82	7,243	988	\$8,231	6,583
Handrails		1/15/2010	5,499	5,499	S/L	15	31	2,567	387	\$2,934	2,566
Exhaust Duct for Dishmachine		1/29/2010	1,245	1,245	S/L	20	5	436	62	\$498	747
Formica		2/19/2010	1,462	1,462	S/L	15	8	649	97	\$746	716
Exhaust fan in Oxygen room		3/22/2010	1,095	1,095	S/L	20	5	347	55	\$402	693
Install Wallpaper		4/9/2010	1,908	1,908	S/L	5	32	1,908	-	\$1,908	-
Concrete Walk Rear Entrance		4/15/2010	2,133	2,133	S/L	15	12	853	142	\$995	1,138
Cobblestone along Entranceway		5/22/2010	2,438	2,438	S/L	5	41	2,438	-	\$2,438	-
Outlet in Maintenance Workshop		6/30/2010	1,362	1,362	S/L	15	8	485	91	\$576	787
Resident Bathroom Door Protectors		8/16/2010	8,890	8,890	S/L	15	49	2,766	593	\$3,359	5,531
2010 Balance		TOTALS	\$ 3,032,481	\$ 3,032,235			\$ 13,078	\$ 2,355,408	\$ 104,072	\$ 2,459,480	\$ 572,755
Walkway to Gazebo		10/22/2010	\$ 4,688	\$ 4,688	S/L	15	\$ 26	\$ 2,188	313	\$2,501	2,187
New outlets in Breakroom and Dietary Office		10/28/2010	1,046	1,046	S/L	15	6	488	70	\$558	488
2 Pressure Regulators A/B Wings		11/10/2010	869	869	S/L	20	4	300	43	\$343	526
Lines for installation of Steamer		12/29/2010	1,301	1,301	S/L	10	11	889	130	\$1,019	282
Water main Pressure Regulator N/S Wing		1/31/2011	1,198	1,198	S/L	10	10	809	120	\$929	269
Electrical Installation of Steamer		1/31/2011	1,544	1,544	S/L	10	13	1,042	154	\$1,196	348
Renovate "Pub" room		2/28/2011	1,570	1,570	S/L	15	9	698	105	\$803	767
Main Reception Counters & Cabinets		8/5/2011	3,998	3,998	S/L	15	22	1,644	267	\$1,911	2,087
2011 Balance		TOTALS	\$ 3,048,697	\$ 3,048,450			\$ 13,178	\$ 2,363,467	\$ 105,274	\$ 2,468,741	\$ 579,710
2012 Additions:											
Attic Lighting		3/23/2012	\$ 4,884	\$ 4,884	S/L	20	\$ 20	\$ 1,221	244	\$1,465	3,419
Cabinetry in Beauty Salon for Dentist		5/25/2012	1,487	1,487	S/L	15	8	495	99	\$594	892
Emergency Water Main Hook up		9/18/2012	2,340	2,340	S/L	25	8	468	94	\$562	1,777
Outlets for ELO Touch Screens		9/27/2012	3,294	3,294	S/L	10	27	1,647	329	\$1,976	1,318
2012 Balance			\$ 3,060,701	\$ 3,060,455			\$ 13,241	\$ 2,367,298	\$ 106,040	\$ 2,473,338	\$ 587,117
2013 Additions:											
Electrical Outlets for PT Office		31-Oct-12	\$ 1,026	\$ 1,026	S/L	15	\$ 6	\$ 342	68	\$410	617

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 EXPENSE as of 9/30/17	Depreciation EXPENSE FY 2018	ACC'D EXPENSE as of 9/30/18	NET VALUE
	Water Main Repair	18-Oct-12	890	890	S/L	10	7	445	89	\$534	356
	Water Softener	13-Nov-12	2,606	2,606	S/L	10	22	1,303	261	\$1,564	1,041
	Wall Guards	27-Dec-12	2,420	2,420	S/L	5	40	2,420	-	\$2,420	(0)
	Blower Motor for RTU #7	2-Jan-13	2,200	2,200	S/L	20	9	550	110	\$660	1,540
	Roof Mounted Exhaust Fan A Wing	18-Feb-13	1,520	1,520	S/L	20	6	380	76	\$456	1,064
	Dedicated Hot Water lines to Laundry	12-Feb-13	4,243	4,243	S/L	25	14	849	170	\$1,019	3,224
2013 Balance			\$ 3,075,606	\$ 3,075,359			\$ 13,346	\$ 2,373,587	\$ 106,814	\$ 2,480,400	\$ 594,959
2014 Additions:											
	Replace Panel in Boiler Room	23-Oct-13	\$ 1,595	\$ 1,595	S/L	15	\$ 9	\$ 425	106	\$531	1,064
	Outlets for De-icing Cables	8-Nov-13	1,638	1,638	S/L	15	9	437	109	\$546	1,092
	Covebase Elevator, Dining Room & Lower Lobby	3-Jan-14	1,079	1,079	S/L	5	18	864	216	\$1,080	(0)
	Wall Guards	31-Jan-14	2,029	2,029	S/L	5	34	1,623	405	\$2,028	0
	Kitchen Cook Exhaust Fan	30-Jun-14	2,680	2,680	S/L	10	22	1,072	268	\$1,340	1,340
	Compressor in South Wing	31-Jul-14	6,522	6,522	S/L	10	54	2,609	652	\$3,261	3,262
	Compressor #3 over Cooks Line	28-Aug-14	2,070	2,070	S/L	10	17	828	207	\$1,035	1,035
	Vinyl Cove Base	31-Aug-14	1,888	1,888	S/L	5	31	1,511	377	\$1,888	0
2014 Balance			\$ 3,095,107	\$ 3,094,861			\$ 2,382,955	\$ 109,154	\$ 2,492,108	\$ 602,752	
Saucier Mechanical	Exhaust Fans Bathrooms A Wing/B Lounge	11-Dec-14	\$ 1,745	\$ 1,745	S/L	10	\$ 15	\$ 525	175	\$700	1,046
Saucier Mechanical	Motor for Boiler #3	7-Jan-15	1,320	1,320	S/L	15	7	264	88	\$352	968
Saucier Mechanical	Motor for Boiler #2	12-Feb-15	1,050	1,050	S/L	15	6	210	70	\$280	770
Precision Electrical	Outlets in Nurses Office	2-Mar-15	973	973	S/L	15	5	195	65	\$260	713
SMD	Electromagnetic Door Lock	11-Aug-15	2,132	2,132	S/L	15	12	426	142	\$568	1,564
Fire Protection	8 Sprinkler Heads	11-Aug-15	1,042	1,042	S/L	25	3	126	42	\$168	874
Proline	Hatco Water Booster	31-Aug-15	4,268	4,268	S/L	10	36	1,281	427	\$1,708	2,560
2015 Balance			\$ 3,107,637	\$ 3,107,391			\$ 2,385,981	\$ 110,163	\$ 2,496,143	\$ 611,247	
Joel Martin	2 Mixing Valves	31-Oct-15	\$ 1,776	\$ 1,776	S/L	7	\$ 21.14	\$ 508	254	\$762	1,014
Magnum Insutries L	North and South Shower Room Remodel and Repair	1-Sep-16	10,915	10,915	S/L	15	60.64	1,456	728	\$2,184	8,732
2016 Balance			\$ 3,120,328	\$ 3,120,082			\$ 2,387,944	\$ 111,145	\$ 2,499,089	\$ 620,993	
Magnum Insutries L	50% dposit on back wing 3 ea. Shower stalls, common are	30-Nov-16	\$ 3,656	\$ 3,656	S/L	15	\$ 20.31	\$ 244	244	\$488	3,168
Plimpton & Hills	wade drains for back wing shower project	31-Dec-16	1,318	1,318	S/L	15	7.32	88	88	\$176	1,142
Accurate Commerci	new fire door on the elevator machine room	31-Jan-17	935	935	S/L	20	3.90	47	47	\$94	841
Fire Protection Testi	replaced 9 dry sidewall sprinklers above rear double doors	31-Jan-17	1,820	1,820	S/L	25	6.07	73	73	\$146	1,674
Martin, Joel	shower renovation phase ii, removed and replaced 4 showe	14-Feb-17	1,787	1,787	S/L	15	9.93	119	119	\$238	1,549
Magnum Insutries L	balance due on the back wing	13-Mar-17	3,656	3,656	S/L	15	20.31	244	244	\$488	3,168
Saucier Mechanical	first installment for replacement of indoor fan	31-Jul-17	1,695	1,695	S/L	5	28.25	339	339	\$678	1,017
Accurate Security	additional secure care system	30-Sep-17	1,728	1,728	S/L	10	14.40	173	173	\$346	1,382
Saucier Mechanical	final installment for replacement of indoor fan motor	30-Sep-17	1,594	1,594	S/L	5	26.57	319	319	\$638	956
2017 Balance			\$ 3,138,517	\$ 3,138,271			\$ 2,389,590	\$ 112,791	\$ 2,502,381	\$ 635,890	
2018 Additions											
Chem Aqua	water softener with pvc piping option	28-Feb-18	\$ 13,559	\$ 13,559	S/L	10	112.99	-	1,356	\$1,356	12,203
Saucier Mechanical	new taco pump	28-Feb-18	1,181	1,181	S/L	5	19.68	-	236	\$236	945
Saucier Mechanical	replacement of base board heat in 8 rooms	31-Mar-18	11,135	11,135	S/L	10	92.79	-	1,114	\$1,114	10,021
Saucier Mechanical	replacement of base board heat in room 12A	31-Mar-18	1,315	1,315	S/L	10	10.96	-	132	\$132	1,183
Saucier Mechanical	installation of water softener	31-Mar-18	7,900	7,900	S/L	10	65.83	-	790	\$790	7,110
Saucier Mechanical	first installation for the shot feeder (for the boiler system)	31-Mar-18	1,150	1,150	S/L	15	6.39	-	77	\$77	1,073
Saucier Mechanical	final installation of the water softener	30-Apr-18	875	875	S/L	10	7.29	-	88	\$88	787
Sexauer	replaced wall water faucet	31-May-18	649	649	S/L	15	3.61	-	43	\$43	606
CL&P Loan	lighting project	31-May-18	86,231	86,231	S/L	20	359.30	-	4,312	\$4,312	81,919
Dunning Stone	materials needed for stone box built around a/c sign	30-Jun-18	728	728	S/L	15	4.04	-	49	\$49	679
Peters Landscaping	labor to build new stone wall around a/c sign	30-Jun-18	2,291	2,291	S/L	15	12.73	-	153	\$153	2,138
Saucier Mechanical	first installment for replacement of compressor and filter	30-Jun-18	920	920	S/L	15	5.11	-	61	\$61	859
Saucier Mechanical	final installment for replacement of compressor and filter	3-Jul-18	920	920	S/L	15	5.11	-	61	\$61	859
Saucier Mechanical	part of installation of water softener	31-Jul-18	660	660	S/L	10	5.50	-	66	\$66	594
Plimpton & Hills	work done to existing water line	31-Jul-18	1,614	1,614	S/L	15	8.97	-	108	\$108	1,506
Saucier Mechanical	north & south wing, replace all heating registers	30-Sep-18	845	845	S/L	15	4.69	-	56	\$56	789
2018 Disposals											
Various	Disposal of Assets Prior to 2008	Various	(685,095)	(685,095)	S/L	Var	-	-	-	(685,095)	-
2018 Balance			\$ 2,585,395	\$ 2,585,149			\$ 2,389,590	\$ 121,493	\$ 1,825,988	\$ 759,161	

Per TB
Difference 2,590,864 139,146 1,841,712 2,590,864
\$ (5,715) \$ 2,389,590 \$ (17,653) \$ (15,724) \$ (1,831,703)

RELATED PARTY ASSETS

Asset No.	Asset Description	Date Acquired	Cost	Method	Life	Accum Depr 9/30/2017	Depreciation 9/30/2018	Accum Depr 9/30/2018	NBV	
Building Improvements										
20	Ceiling Tile Replacement	02/28/09	\$ 24,216	\$ 24,216	S/L	8	\$ 24,216	\$ -	\$24,216	-
21	Laundry Room Upgrades	02/28/09	6,430	6,430	S/L	20	2,778	321	\$3,099	3,331
22	3 Washers & 4 Drvers	02/28/09	75,711	75,711	S/L	10	65,429	7,571	\$73,000	2,711
13	Shower Renovation Project	05/31/09	28,282	28,282	S/L	20	11,785	1,414	\$13,199	15,083
14	New Windows	06/30/09	49,820	49,820	S/L	20	20,658	2,491	\$23,149	26,671

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 EXPENSE as of 9/30/17	Depreciation EXPENSE FY 2018	ACC'D EXPENSE as of 9/30/18	NET VALUE
15	Levered Door Hardware	06/30/09	4,198	4,198	S/L	15		2,309	280	\$2,589	1,608
19	Generator	06/30/09	147,807	147,807	S/L	20		61,290	7,390	\$68,680	79,128
23	Wood Laminate Flooring	06/30/09	70,580	70,580	S/L	10		58,534	7,058	\$65,592	4,988
24	Doors	06/30/09	79,073	79,073	S/L	15		43,718	5,272	\$48,990	30,082
18	Boiler	07/31/09	86,425	86,425	S/L	20		35,440	4,321	\$39,761	46,664
	Repair Patio Ceiling	11/6/2008	8,500	8,500	S/L	12		6,196	708	\$6,904	1,596
	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		15,615	1,785	\$17,400	450
	Electric Upgrades	5/31/2008	28,631	28,631	S/L	15		14,789	1,909	\$16,698	11,933
	Roof Repairs	6/23/2010	9,910	9,910	S/L	10		7,678	991	\$8,669	1,241
	Electrical Panel Upgrades	5/26/2010	3,800	3,800	S/L	15		1,962	253	\$2,215	1,585
	2.5 Ton A/C Roof Top Units	7/31/2010	32,965	32,965	S/L	10		25,540	3,296	\$28,836	4,128
	Wander Control System	10/29/2010	7,086	7,086	S/L	10		4,782	709	\$5,491	1,595
	Repl Roof Top Exhaust Baseboard	12/30/2010	1,595	1,595	S/L	10		1,077	160	\$1,237	358
		12/14/2010	1,568	1,568	S/L	10		1,058	157	\$1,215	352
	Volumed Dampers Dining & Rehab	11/30/2010	997	997	S/L	10		673	100	\$773	224
	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		10,215	1,601	\$11,816	12,195
	Phone System Upgrades	6/30/2011	7,696	7,696	S/L	10		4,843	770	\$5,613	2,082
	Carpet of Lobby/Offices	5/31/2011	15,492	15,492	S/L	5		15,492	-	\$15,492	-
	Painting lobby/offices	5/16/2011	3,900	3,900	S/L	5		3,900	-	\$3,900	-
	Wallpaper lobby & offices	5/18/2011	3,053	3,053	S/L	5		3,053	-	\$3,053	-
	Phone system upgrade wiring	7/6/2011	447	447	S/L	10		279	45	\$324	122
	Wiring for phone system upgrade	5/10/2011	1,155	1,155	S/L	20		370	58	\$428	727
	Lower Level Emp Entrance	6/28/2011	4,140	4,140	S/L	15		1,738	276	\$2,014	2,126
	Wiring for Security Cameras	2/20/2011	2,473	2,473	S/L	5		2,473	-	\$2,473	-
	Deliver Entrance Doors	9/16/2011	4,850	4,850	S/L	10		2,933	485	\$3,418	1,432
	Windows for N & S Wings	3/20/2012	25,577	25,577	S/L	20		6,394	1,279	\$7,673	17,904
	Install pull-down stairs by N & S	6/7/2012	2,400	2,400	S/L	10		1,200	240	\$1,440	960
	New fire alarm panel & annunciator	7/11/2012	3,403	3,403	S/L	10		1,701	340	\$2,041	1,362
	Parking Lot Repairs	10/29/2011	14,384	14,384	S/L	8		8,990	1,798	\$10,788	3,596
	Oil Tank Removal	3/5/2012	2,800	2,800	S/L	20		700	140	\$840	1,960
	7.5 Ton AC Rooftop Unit #5	6/18/2013	13,695	13,695	S/L	10		6,848	1,370	\$8,218	5,477
	Elevator Upgrades	11/30/2012	95,544	95,544	S/L	20		23,886	4,777	\$28,663	66,881
	Stainless Steel Door Buck Wraps	5/29/2013	2,355	2,355	S/L	15		785	157	\$942	1,413
	Carpet for Rehab Gym	4/23/2013	2,394	2,394	S/L	5		2,394	-	\$2,394	-
	Rehab Gym Renovation	4/5/2013	1,850	1,850	S/L	15		616	123	\$739	1,111
	Electrical Panel-Connector Hall	9/24/2013	2,840	2,840	S/L	10		1,420	284	\$1,704	1,136
	Front Column Repairs	7/23/2013	1,025	1,025	S/L	10		513	103	\$616	409
	2.5 ton AC Unit for Lobby	10/15/2013	10,665	10,665	S/L	10		4,267	1,067	\$5,334	5,332
	Rooftop kitchen air unit	3/31/2014	22,110	22,110	S/L	15		5,896	1,474	\$7,370	14,740
	North Wing AC Condensor	8/5/2014	15,225	15,225	S/L	15		4,060	1,015	\$5,075	10,150
	Wallpaper Northington/Dining/Ele	12/17/2013	24,929	24,929	S/L	5		19,944	4,986	\$24,930	(0)
	Corridors & Lounges Wallpaper	9/12/2014	59,293	59,293	S/L	5		47,435	11,858	\$59,293	0
	Repair to rear parking lot	7/18/2014	11,029	11,029	S/L	8		5,515	1,379	\$6,894	4,135
	New ductless split A/C unit for kit	8/20/2015	9,085	9,085	S/L	10		2,727	909	\$3,636	5,450
	Dining Room 10ton AC rooftop	6/30/2015	17,990	17,990	S/L	10		5,397	1,799	\$7,196	10,794
	New cabinets/workstations/counters	3/10/2015	5,271	5,271	S/L	15		1,053	351	\$1,404	3,867
	Modify HVAC ductwork nurse su	3/6/2015	980	980	S/L	20		147	49	\$196	784
	Relocate 2 Sprinklers Nurse Spr	2/23/2015	700	700	S/L	25		84	28	\$112	588
	Wall/poclet door Nurse Super	2/10/2015	3,420	3,420	S/L	15		684	228	\$912	2,508
	New Carpeting Social Service	2/10/2015	3,415	3,415	S/L	5		2,049	683	\$2,732	683
	Reseal/Insulate windows&wrap	8/29/2015	12,299	12,299	S/L	5		7,380	2,460	\$9,840	2,459
	New handrails for North & South	9/28/2015	8,454	8,454	S/L	20		1,269	423	\$1,692	6,762
	Exterior doors in lower hall way	9/28/2015	26,651	26,651	S/L	20		3,999	1,333	\$5,332	21,319
	1 set Exterior doors in rehab	12/10/2015	4,887	4,887	S/L	10		978	489	\$1,467	3,420
	Two Doors Exterior	1/1/2016	9,774	9,774	S/L	10		1,954	977	\$2,931	6,842
	Sign & Post Front of Building	5/1/2016	3,026	3,026	S/L	10		606	303	\$909	2,117
	New Shingled Roof	9/30/2016	78,870	78,870	S/L	30		5,258	2,629	\$7,887	70,983
	Parking lot repairs; drainage insta	12/2/2015	9,200	9,200	S/L	8		2,300	1,150	\$3,450	5,750
	HVAC rooftop unit- B wing	10/25/2016	18,335	18,335	S/L	15		1,222	1,222	\$2,444	15,891
	9 Metal Smoke & Fire Doors	3/31/2018	8,678	8,678	S/L	20		-	434	\$434	8,244
	Removal & Installation of new Smoke & Fire Doors	8/31/2018	875	875	S/L	20		-	44	\$44	831
			\$ 1,304,905	\$ 1,304,905				\$ 649,313	\$ 97,322	\$ 746,635	\$ 558,270

LHI Combined Totals for Cost Report

\$ 3,890,300	\$ 3,890,054	\$ 3,038,903	\$ 218,815	\$ 2,572,622	\$ 1,317,431
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Leasehold Improvements	\$ 3,138,271	2,389,590	112,791	2,502,381	\$ 635,890
Additions	131,973	-	8,702	8,702	123,271
Disposals	(685,095)	-	-	(685,095)	-
Related Party Leasehold improvements	1,295,352	649,050	96,844	745,894	549,458
Related Party Additions	9,553	-	478	478	9,075
Prior Year C/R Variance	-	-	-	-	-
Total	\$ 3,890,054	\$ 3,038,640	\$ 218,815	\$ 2,572,360	\$ 1,317,694

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 9/30/2018	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 9/30/18	3,545,755			
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	9/30/2018		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		9/30/2018		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)				\$	263	263	
Capital Lease Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	263	263	
14. Insurance							
a. Insurance on Property (buildings only)				\$	80,894	80,894	
b. Insurance on Automobiles				\$	250	250	
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)				\$	81,144	81,144	
15. Total All Expenditures (A-13 thru C-14)				\$	12,018,225	12,018,225	

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	9/30/2018	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	B10a	Occupational Therapy	\$ 261,209	261,209		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 60,000	60,000		
10.			Accounting	\$			
10a.			Legal	\$ 3,780	3,780		
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 *	\$ 29,708	29,708		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,718	1,718		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 17,815	17,815		
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)				\$ 374,230	374,230		

* 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	m8a	Chamber of Commerce Dues	\$ 140		
16	m13	American Express Membership Fees	95		
16	m13	Employee Food	6,298		
16	m13	Employee Relations	10,626		
16	1a5	Owners Health Insurance (Dental)	656		
Total Other A&G Adjustments			\$ 17,815	\$ -	\$ -

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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 374,230	374,230		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 227,198	227,198		
28.	20	5d	Ambulance/Limousine	\$ 3,136	3,136		
29.	20	5f	X-rays, etc	\$ 7,450	7,450		
30.	20	5h	Laboratory	\$ 27,685	27,685		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 14,461	14,461		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 30,736	30,736		
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.	27	14b	Property Insurance	\$ 250	250		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ (48,683)	(48,683)		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 636,463	636,463		

*** 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
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Therapy Equipment Rental - OT Disallowance (See Attached)	\$ 6,445		
20	51	Nursing Equipment Med A	8,581		
20	51	Supplies Patient Personal	7,097		
20	51	Cable Television Disallowance	2,429		
20	51	Nursing Equipment Rental	6,184		
Total Other Ancillary Costs			\$ 30,736	\$ -	\$ -

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	Miscellaneous Income	\$ 262		
30	IV 8	Bad Debt Recoveries (Reduction of Bad Debt Disallowed on Pg 28)	\$ (48,945)		
Total Other Adjustments			\$ (48,683)	\$ -	\$ -

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, 2018**

Pg. 29a

	<u># of Treatments Page 9</u>	<u>Percentage</u>
Physical Therapy	16,011	52.16%
Occupational Therapy	14,682	47.84% {a}
	<hr/> 30,693	<hr/> 100.00%
 Therapy Equipment Rental	 Pg. 20 / Line 5j	 13,474 {b}
 OT Equipment Rental Disallowed	 Pg. 29 attachment	 6,445 {a} x {b}

**Avon Health Care 2018 Cost Report
Disallowance Schedule for Cable TV
September 30, 2018**

	<u>Amount</u>	
Total Cable TV Expense acct #65450	\$ 6,029	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	<u>\$ 3,600</u>	
Disallowed Cable TV	<u><u>\$ 2,429</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Avon Convalescent Home, Inc., d/b/a Av	938-C	9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,778,611	11,778,611				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,440,306)	(5,440,306)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,515,831	1,515,831				
b. Medicare Room and Board Contractual Allowance **	\$ 267,411	267,411				
4. a. Private-Pay Residents and Other	\$ 3,937,773	3,937,773				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 135,341	135,341				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (151,407)	(151,407)				
c. Prescription Drugs - Non-Medicare	\$ 45,650	45,650				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (45,650)	(45,650)				
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	\$ 181,511	181,511				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (60,995)	(60,995)				
c. Physical Therapy - Non-Medicare	\$ 84,540	84,540				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (84,518)	(84,518)				
4. a. Speech Therapy - Medicare	\$ 238,379	238,379				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (141,391)	(141,391)				
c. Speech Therapy - Non-Medicare	\$ 65,026	65,026				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (64,105)	(64,105)				
5. a. Occupational Therapy - Medicare	\$ 288,659	288,659				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (184,908)	(184,908)				
c. Occupational Therapy - Non-Medicare	\$ 88,102	88,102				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (87,411)	(87,411)				
6. a. Other (<i>Specify</i>) - Medicare	\$ (3,745)	(3,745)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (1,493)	(1,493)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,360,905	12,360,905				
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>)	\$ 36	36				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 37,097	37,097				
V. Total Other Revenue (1 thru 8)	\$ 37,133	37,133				
VI. Total All Revenue (III +V)	\$ 12,398,038	12,398,038				

* 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)
		0		
30 II 6a	Medicare Discounts	(34,273)		
30 II 6a	Lab Medicare A	22,558		
30 II 6a	Allow Lab MCR A	(22,558)		
30 II 6a	X-Ray Medicare A	5,532		
30 II 6a	All X-Ray MCR A	(5,532)		
30 II 6a	Pharmacy MCR B	28,008		
30 II 6a	Lab Insurance B	4,298		
30 II 6a	Allow Lab Insurance B	(1,778)		
Total Other Resident Revenue - Medicare		\$ (3,745)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Allow OT MCD	\$ (1,493)		
30 II 6b	Lab Insurance Other	60,986		
30 II 6b	Allow Lab Insurance Other	(60,986)		
30 II 6b	X-Ray Insurance Other	2,957		
30 II 6b	Allow X-Ray Insurance Other	\$ (2,957)		
Total Other Resident Revenue		\$ (1,493)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest on Late Payment from Blue Cross / Blue Shield	N/A	\$ 36		
Total Interest Income			\$ 36	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Retro Ancillaries	\$ (12,110)		
30 IV 8	Bad Debt Recovery	48,945		
30 IV 8	RehabCare Settlement Income	262		
Total Other Revenue		\$ 37,097	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a A	938-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	743,741
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,370,348
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	33,628
5. Prepaid Expenses			\$	81,846
a. Prepaid Insurance	53,589			
b. Prepaid Other	28,257			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,229,563
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>7,495</u>		\$	5,995
	Accum. Depreciation <u>1,500</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>3,890,054</u>		\$	1,317,694
	Accum. Depreciation <u>2,572,360</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,059,985</u>		\$	302,068
	Accum. Depreciation <u>757,917</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(7,448)
F/S vs C/R NBV	(7,448)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,618,309

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a A	938-C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	3,847,872
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>)				
\$ 517,377				
Name and Address		Amount	Loan Date	
Due from West Hartford Rehab		517,377		
7. Other Assets (<i>itemize</i>)				
\$				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ 517,377				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 4,365,249				

* 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	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	179,167
2. Notes Payable (<i>itemize</i>)				\$	5,297
Capital Lease Payable					756
Capital Lease Current Portion					4,541
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	74,337
Name of Lender		Purpose	Amount	Date Due	
CL&P Loan			74,337		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	320,999
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	10,414
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>)				\$	606,897
_____ _____ _____ See Schedule					606,897
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,197,111

* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,197,111	
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>)					
\$					
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,197,111	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Credit Balance Liabilities	\$ 221,022
33	A12	Due to Cash Resident Refunds	26,065
33	A12	Accrued Pension	116,994
33	A12	Accrued Accounting	18,575
33	A12	Accrued User Fee	191,093
33	A12	Accrued Property Taxes	1,365
33	A12	Accrued Insurance Financing	29,998
33	A12	Accrued Expense Other	1,785
Total Other Current Liabilities (Itemize)			\$ 606,897

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

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

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	9/30/2018	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>)			\$	734,645
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			\$	734,645
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	156,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,795,241
6. Gain or Loss for Period			\$	482,252
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	2,433,493
C. Total Reserves and Net Worth			\$	3,168,138
D. Total Liabilities, Reserves, and Net Worth			\$	4,365,249

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon	938-C	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	2,661,271
B. Total Revenue (From Statement of Revenue Page 30)			\$	12,398,038
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	11,915,786
D. Net Income or Deficit			\$	482,252
E. Balance			\$	3,143,523
F. Additions				
1. Additional Capital Contributed (itemize)				
Expenses per Page 27			\$12,018,225	
F/S vs C/R Depreciation			(102,439)	
Total Expenses per F/S			\$11,915,786	
2. Other (itemize)				
Prior Year Bad Debt CJE			(67,748)	
Rounding			(3)	
F-3. Total Additions			\$	(67,751)
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	642,279
Name and Address (No., City, State, Zip)		Title	Amount	
Leonard Schwartz			642,279	
2. Other Withdrawings (Specify)			\$	
Purpose		Amount		
3. Total Deductions			\$	642,279
H. Balance at End of Period			\$	2,433,493
				09/30/18

I. Preparer's/Reviewer's Certification

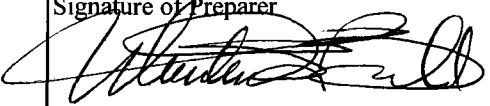
Name of Facility Avon Convalescent Home, Inc., d/b/a	License No. 938-C	Report for Year Ended 9/30/2018	Page 37	of 37
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Check appropriate category

<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)
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Preparer/Reviewer Certification

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.

Signature of Preparer 	Title PRINCIPAL	Date Signed 1/25/19
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Printed Name of Preparer Matthew S. Bavolack

Address Address 555 Long Wharf Drive, New Haven, CT 06511	Phone Number 203-781-9600
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Annual Report Contact Russel Schwartz	Phone Number 860-673-2521
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Annual Report Contact Email Address russel.schwartz@sbcglobal.net
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ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Avon Convalescent Home, Inc. for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Avon Convalescent Home, Inc.. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Avon Convalescent Home, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 22, 2019



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

This checklist is not required to be submitted with the Annual Report

Facility Name Avon Convalescent Home, Inc., d/b/a Avon Health 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 prior year? 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, 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 the prior cost year?

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

Were all discrepancies on the Error Page addressed?

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 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
11020	Petty Cash	300.00			300.00
11140	Cash Operating Account	717,376.00			717,376.00
11620	Cash Resident Funds	26,065.00			26,065.00
13010	A/R Private	387,638.00			387,638.00
13020	A/R Medicaid	764,743.00			764,743.00
13040	A/R Medicare A	139,068.00			139,068.00
13050	A/R Medicare B	12,355.00			12,355.00
13060	A/R Coinsurance	16,423.00			16,423.00
13080	A/R Insurance Other	166,175.00			166,175.00
13290	Allowance for Doubtful Accounts	(121,153.00)			(121,153.00)
13300	A/R Refunds	5,535.00			5,535.00
13600	A/R Suspense	(436.00)			(436.00)
15300	Prepaid Insurance	53,589.00			53,589.00
15380	Inventory	33,628.00			33,628.00
15800	Prepaid Other	28,257.00			28,257.00
17700	Due from West Hartford Rehab	517,377.00			517,377.00
19220	Buildings	7,495.00			7,495.00
19290	Accum Depr Buildings	(1,156.00)			(1,156.00)
19420	Leasehold Improvements	2,590,864.00			2,590,864.00
19490	Accum Depr Leasehold Impvmts	(1,841,712.00)			(1,841,712.00)
19520	Furniture & Equipment	417,705.00			417,705.00
19590	Accum Depr Furniture & Equipmt	(311,158.00)			(311,158.00)
19620	Computer Software	132,141.00			132,141.00
19690	Accum Depr Computer Software	(110,515.00)			(110,515.00)
21020	Accounts Payable Trade	(179,167.00)			(179,167.00)
21300	Credit Balance Liabilities	(221,022.00)			(221,022.00)
21610	Due to Cash Resident Funds	(26,065.00)			(26,065.00)
22100	Capital Lease Payable	(756.00)			(756.00)
22100M	Capital Lease Current Portion	(4,541.00)			(4,541.00)
22200	CL&P Loan	(38,655.00)			(38,655.00)
22200M	CP of CL&P Loan	(35,682.00)			(35,682.00)
25360	P/R Garnishment	(33.00)			(33.00)
25500	Accrued Payroll	(152,765.00)			(152,765.00)
25600	Accrued FICA Taxes	(9,830.00)			(9,830.00)
25610	Accrued SUI Taxes	(510.00)			(510.00)
25620	Accrued FUI Taxes	(74.00)			(74.00)
25650	Accrued Vac Personal Sick	(168,201.00)			(168,201.00)
25680	Accrued Pension	(103,231.00)		(13,763.00)	(116,994.00)
26100	Accrued Accounting	(18,575.00)			(18,575.00)
26110	Accrued User Fee	(191,093.00)			(191,093.00)
26120	Accrued Property Taxes	(1,365.00)			(1,365.00)
26130	Accrued Insurance Financing	(29,998.00)			(29,998.00)
26150	Accrued Expense Other	(1,785.00)			(1,785.00)
30100	Shareholder Distributions	642,279.00		(156,850.00)	485,429.00
30110	Capital Stock	(156,000.00)			(156,000.00)
30120	Retained Earnings	(2,437,523.00)		156,853.00	(2,280,670.00)
40100	Room & Board Private	(2,841,804.00)			(2,841,804.00)
40110	Private Discounts	63,306.00			63,306.00
40220	PT Private	(22.00)			(22.00)
40230	OT Private	870.00			870.00
40240	ST Private	(64.00)			(64.00)
41100	Room & Board Medicaid	(11,778,611.00)			(11,778,611.00)
41110	Allowance R&B Medicaid	5,409,446.00			5,409,446.00
41220	PT Medicaid	(1,909.00)			(1,909.00)
41225	Allow PT MCD	1,909.00			1,909.00
41230	OT Medicaid	(1,493.00)			(1,493.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
41235	Allow OT MCD	1,493.00			1,493.00
41240	ST Medicaid	(1,667.00)			(1,667.00)
41245	Allow ST MCD	1,667.00			1,667.00
43100	Room & Board Medicare	(1,463,978.00)			(1,463,978.00)
43110	Allowance R&B Medicare	(267,411.00)			(267,411.00)
43120	Medicare Discounts	34,273.00			34,273.00
43210	Pharmacy Medicare A	(135,341.00)			(135,341.00)
43215	Allow Phar MCR A	135,341.00			135,341.00
43220	PT Medicare A	(115,938.00)			(115,938.00)
43225	Allow PT MCR A	116,653.00			116,653.00
43230	OT Medicare A	(122,661.00)			(122,661.00)
43235	Allow OT MCR A	123,195.00			123,195.00
43240	ST Medicare A	(93,158.00)			(93,158.00)
43245	Allow ST MCR A	93,146.00			93,146.00
43250	Lab Medicare A	(22,558.00)			(22,558.00)
43255	Allow Lab MCR A	22,558.00			22,558.00
43270	X-ray Medicare A	(5,532.00)			(5,532.00)
43275	Allow X-ray MCR A	5,532.00			5,532.00
43310	Pharmacy MCR B	(28,008.00)			(28,008.00)
43315	Allow Pharmacy MCR B	16,066.00			16,066.00
43320	PT Medicare B	(115,540.00)			(115,540.00)
43325	Allow PT MCR B	60,995.00			60,995.00
43330	OT Medicare B	(101,570.00)			(101,570.00)
43335	Allow OT MCR B	40,267.00			40,267.00
43340	ST Medicare B	(77,960.00)			(77,960.00)
43345	Allow ST MCR B	16,296.00			16,296.00
44100	Room & Board Insurance Other	(1,217,575.00)			(1,217,575.00)
44110	Allowance R&B Insurance Other	148,198.00			148,198.00
44510	Pharmacy Insurance Other	(45,650.00)			(45,650.00)
44515	Allow Phar Insurance Other	45,650.00			45,650.00
44520	PT Insurance Other	(82,609.00)			(82,609.00)
44525	Allow PT Insurance Other	82,609.00			82,609.00
44530	OT Insurance Other	(87,479.00)			(87,479.00)
44535	Allow OT Insurance Other	87,411.00			87,411.00
44540	ST Insurance Other	(63,295.00)			(63,295.00)
44545	Allow ST Insurance Other	62,438.00			62,438.00
44550	Lab Insurance Other	(60,986.00)			(60,986.00)
44555	Allow Lab Insurance Other	60,986.00			60,986.00
44570	X-ray Insurance Other	(2,957.00)			(2,957.00)
44575	Allow X-ray Insurance Other	2,957.00			2,957.00
44820	PT Insurance B	(96,640.00)			(96,640.00)
44825	Allow PT Insurance B	29,954.00			29,954.00
44830	OT Insurance B	(64,428.00)			(64,428.00)
44835	Allow OT Insurance B	21,446.00			21,446.00
44840	ST Insurance B	(67,261.00)			(67,261.00)
44845	Allow ST Insurance B	31,949.00			31,949.00
44850	Lab Insurance B	(4,298.00)			(4,298.00)
44855	Allow Lab Insurance B	1,778.00			1,778.00
48000	Room & Board Retro Private	(61,866.00)			(61,866.00)
48100	Room & Board Retro Medicaid	30,860.00			30,860.00
48300	Room & Board Retro Medicare	(51,853.00)			(51,853.00)
48400	Room & Board Retro Ins Other	(28,032.00)			(28,032.00)
48600	Retro Ancillaries	12,110.00			12,110.00
49170	Bad Debt Recovery	(48,945.00)			(48,945.00)
49190	Interest Income	(36.00)			(36.00)
49200	Miscellaneous Income	(262.00)			(262.00)
51010	P/R Administrator	99,591.00			99,591.00
51020	P/R Director of Operations	120,048.00			120,048.00
51150	P/R Office	242,393.00			242,393.00
51240	Legal Fees	16,848.00			16,848.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
51260	Accounting Fees	55,934.00		(15,397.00)	40,537.00
51280	Professional Fees	7,364.00		15,397.00	22,761.00
51290	Telephone	8,494.00			8,494.00
51300	Cellular Phones	554.00			554.00
51310	Advertising Help Wanted	7,858.00			7,858.00
51330	Business Promotion	29,708.00			29,708.00
51340	Dues Chamber Of Commerce	140.00			140.00
51350	Dues / Association	9,733.00		(245.00)	9,488.00
51360	Subscriptions	2,511.00		150.00	2,661.00
51370	Licenses	4,380.00			4,380.00
51380	Office Supplies	31,742.00		(3.00)	31,739.00
51390	Purchased Services Office	2,017.00			2,017.00
51400	Courier & Postage	5,651.00			5,651.00
51410	Office Equipment Rental	12,854.00			12,854.00
51420	Employee Travel	2,343.00			2,343.00
51430	Professional Development	20,164.00			20,164.00
51450	Bank Charges	3,308.00			3,308.00
51460	Payroll Processing	22,589.00			22,589.00
51470	Donation Expense	1,718.00			1,718.00
51480	Employee Relations	22,888.00		(12,262.00)	10,626.00
51500	Computer Services	70,782.00			70,782.00
51570	Bad Debt Expense	60,000.00			60,000.00
51700	Other Insurance	13,123.00			13,123.00
51750	Auto Insurance	250.00			250.00
51950	State Provider Tax	723,361.00			723,361.00
53600	Fica Tax	412,326.00			412,326.00
53610	State Unemployment Taxes	56,281.00			56,281.00
53620	Federal Unemployment Taxes	8,349.00			8,349.00
53630	Workers Compensation Ins	151,018.00			151,018.00
53640	Employee Group Insurance	828,612.00			828,612.00
53660	Pension Expense	110,890.00		13,763.00	124,653.00
53780	New Hire Expense	4,861.00			4,861.00
53790	Employee Physicals/Medication	2,234.00			2,234.00
55010	P/R Maintenance Supervisor	68,719.00			68,719.00
55150	P/R Maintenance Staff	49,677.00			49,677.00
55380	Maintenance Supplies	28,481.00			28,481.00
55390	Repair & Maintenance	57,912.00			57,912.00
55430	Groundskeeping	17,192.00			17,192.00
55470	Rubbish Removal	18,912.00			18,912.00
55480	Snow Removal	15,421.00			15,421.00
55490	Purchased Maintenance Contract	39,114.00			39,114.00
5566-010	PERSONAL PROPERTY TAX	0.00		5,970.00	5,970.00
55660	Personal Property Taxes	6,083.00			6,083.00
55710	Water & Sewer	43,733.00			43,733.00
55720	Gas	79,222.00			79,222.00
55740	Electricity	45,000.00			45,000.00
57150	P/R Laundry Staff	88,916.00			88,916.00
57380	Laundry Supplies	7,125.00			7,125.00
57400	Linen & Bedding	8,842.00			8,842.00
59010	P/R Housekeeping Supervisor	46,604.00			46,604.00
59150	P/R Housekeeping Staff	301,568.00			301,568.00
59380	Housekeeping Supplies	41,887.00			41,887.00
63010	P/R Food Supervisor	69,181.00			69,181.00
63030	P/R Dietician	41,477.00			41,477.00
63150	P/R Dietary Staff	436,532.00			436,532.00
63340	Raw Food	255,702.00			255,702.00
63380	Dietary Supplies	44,107.00			44,107.00
65010	P/R Recreation Director	67,215.00			67,215.00
65150	P/R Recreation Staff	81,659.00			81,659.00
65380	Recreation Supplies	4,877.00			4,877.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
65400	Resident & Family Entertainment	16,288.00			16,288.00
65450	Cable TV	6,029.00			6,029.00
65500	Volunteer Expense	1,011.00			1,011.00
67010	P/R Social Service Supervisor	72,298.00			72,298.00
67150	P/R Social Service Staff	123,728.00			123,728.00
70200	Medical Director	36,117.00		16,372.00	52,489.00
70210	Medical Director Program	16,372.00		(16,372.00)	0.00
70280	Consult Psychiatrist	1,000.00			1,000.00
70300	Consult Pharmacist	9,599.00			9,599.00
70920	Consult Dentist	7,362.00			7,362.00
73160	Therapy Equipment Rental	13,474.00			13,474.00
73170	Purchased Physical Therapy	275,341.00			275,341.00
73180	Physical Therapy Supplies	4,817.00			4,817.00
73190	Purchased Speech Therapy	102,093.00			102,093.00
73200	Purchased Occupational Therapy	261,209.00			261,209.00
76290	Pharmacy	9,606.00			9,606.00
76380	Oxygen Supplies	14,461.00			14,461.00
76400	Pharmacy Other	30,464.00			30,464.00
76500	Pharmacy Medicare	187,128.00			187,128.00
76600	IV Therapy Expense	2,895.00			2,895.00
76700	Lab Expense	27,685.00			27,685.00
76760	X-Ray Expense	7,450.00			7,450.00
76860	Resident Travel	3,136.00			3,136.00
76900	Supplies Patient Personal	7,097.00			7,097.00
83010	P/R Director Of Nursing	107,204.00			107,204.00
83030	P/R Asst Director Of Nursing	90,755.00			90,755.00
83050	P/R Nursing Support Staff	99,579.00			99,579.00
83070	P/R Nursing Support RN	206,654.00			206,654.00
83080	P/R Infection Control Nurse	69,180.00			69,180.00
83100	P/R Nursing Supervisors	456,042.00			456,042.00
83110	P/R RN	973,868.00			973,868.00
83120	P/R LPN	493,230.00			493,230.00
83130	P/R Aides	1,961,059.00			1,961,059.00
83370	Nursing Equipment Rental	6,184.00			6,184.00
83375	Nursing Equipment Med A	8,581.00			8,581.00
83380	Nursing Supplies	260,016.00			260,016.00
83385	Non Qual T19 Part B Supplies	2,383.00			2,383.00
83395	Non Qual Other Part B Supplies	5,029.00			5,029.00
83400	Medical Software Subscriptions	41,851.00			41,851.00
83510	Nursing Dept Consultant	52,391.00		(5,946.00)	46,445.00
83550	Nursing Repairs & Maintenance	2,388.00			2,388.00
97000	Interest	263.00			263.00
97700	Rent	504,295.00		(223,883.00)	280,412.00
9780-010	Related Taxes	0.00		108,678.00	108,678.00
9781-010	Related Insurance	0.00		67,771.00	67,771.00
9782-010	Related Mortgage Insurance	0.00		19,704.00	19,704.00
97900	State Corporate Taxes	250.00			250.00
98260	Depr Leasehold Improvement	139,146.00			139,146.00
98270	Depr Furniture & Equipment	42,449.00			42,449.00
98280	Depr Computer Software	4,119.00			4,119.00
98290	Depr Buildings	375.00			375.00
Marcum 103	Contracted Purchased Services	0.00		5,946.00	5,946.00
Marcum 105	American Express Membership Fee	0.00		95.00	95.00
Marcum 106	Employee Food	0.00		6,298.00	6,298.00
Marcum 107	Gifts to Employees	0.00		5,030.00	5,030.00
Marcum 108	Holiday Party	0.00		934.00	934.00
Marcum 109	Sewage Use	0.00		21,760.00	21,760.00
Total		0.00		0.00	0.00
Net (Income) Loss				13,760.00	

Client: **Avon Health Care**
 Engagement: **Medical - Avon Health Care 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report - P&L**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE 9/30/2018	FINAL 9/30/2018
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
51010	P/R Administrator	99,591.00		0.00	99,591.00
Subtotal [2]	Administrators	<u>99,591.00</u>		<u>0.00</u>	<u>99,591.00</u>
Subgroup : [4]	Other Administrative Salaries				
51020	P/R Director of Operations	120,048.00		0.00	120,048.00
51150	P/R Office	242,393.00		0.00	242,393.00
Subtotal [4]	Other Administrative Salaries	<u>362,441.00</u>		<u>0.00</u>	<u>362,441.00</u>
Subgroup : [5A]	Head Dietitian				
63030	P/R Dietician	41,477.00		0.00	41,477.00
Subtotal [5A]	Head Dietitian	<u>41,477.00</u>		<u>0.00</u>	<u>41,477.00</u>
Subgroup : [5B]	Food Service Supervisor				
63010	P/R Food Supervisor	69,181.00		0.00	69,181.00
Subtotal [5B]	Food Service Supervisor	<u>69,181.00</u>		<u>0.00</u>	<u>69,181.00</u>
Subgroup : [5C]	Dietary Workers				
63150	P/R Dietary Staff	436,532.00		0.00	436,532.00
Subtotal [5C]	Dietary Workers	<u>436,532.00</u>		<u>0.00</u>	<u>436,532.00</u>
Subgroup : [6A]	Head Housekeeper				
59010	P/R Housekeeping Supervisor	46,604.00		0.00	46,604.00
Subtotal [6A]	Head Housekeeper	<u>46,604.00</u>		<u>0.00</u>	<u>46,604.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
59150	P/R Housekeeping Staff	301,568.00		0.00	301,568.00
Subtotal [6B]	Other Housekeeping Workers	<u>301,568.00</u>		<u>0.00</u>	<u>301,568.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
55010	P/R Maintenance Supervisor	68,719.00		0.00	68,719.00
Subtotal [7A]	Engineer or Chief of Maintenance	<u>68,719.00</u>		<u>0.00</u>	<u>68,719.00</u>
Subgroup : [7B]	Other Maintenance Workers				
55150	P/R Maintenance Staff	49,677.00		0.00	49,677.00
Subtotal [7B]	Other Maintenance Workers	<u>49,677.00</u>		<u>0.00</u>	<u>49,677.00</u>
Subgroup : [8B]	Other Laundry Workers				
57150	P/R Laundry Staff	88,916.00		0.00	88,916.00
Subtotal [8B]	Other Laundry Workers	<u>88,916.00</u>		<u>0.00</u>	<u>88,916.00</u>
Subgroup : [12A]	Director of Nurses				
83010	P/R Director Of Nursing	107,204.00		0.00	107,204.00
83030	P/R Asst Director Of Nursing	90,755.00		0.00	90,755.00
Subtotal [12A]	Director of Nurses	<u>197,959.00</u>		<u>0.00</u>	<u>197,959.00</u>
Subgroup : [12B1]	RNs - Direct Care				
83100	P/R Nursing Supervisors	456,042.00		0.00	456,042.00
83110	P/R RN	973,868.00		0.00	973,868.00
Subtotal [12B1]	RNs - Direct Care	<u>1,429,910.00</u>		<u>0.00</u>	<u>1,429,910.00</u>
Subgroup : [12B2]	RNs - Administrative				
83050	P/R Nursing Support Staff	99,579.00		0.00	99,579.00
83070	P/R Nursing Support RN	206,654.00		0.00	206,654.00
83080	P/R Infection Control Nurse	69,180.00		0.00	69,180.00
Subtotal [12B2]	RNs - Administrative	<u>375,413.00</u>		<u>0.00</u>	<u>375,413.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
83120	P/R LPN	493,230.00		0.00	493,230.00
Subtotal [12C1]	LPNs - Direct Care	<u>493,230.00</u>		<u>0.00</u>	<u>493,230.00</u>
Subgroup : [12D]	Aides and Attendants				
83130	P/R Aides	1,961,059.00		0.00	1,961,059.00
Subtotal [12D]	Aides and Attendants	<u>1,961,059.00</u>		<u>0.00</u>	<u>1,961,059.00</u>
Subgroup : [12H]	Recreation Workers				
65010	P/R Recreation Director	67,215.00		0.00	67,215.00
65150	P/R Recreation Staff	81,659.00		0.00	81,659.00
Subtotal [12H]	Recreation Workers	<u>148,874.00</u>		<u>0.00</u>	<u>148,874.00</u>
Subgroup : [12M]	Social Workers/Case Management				
67010	P/R Social Service Supervisor	72,298.00		0.00	72,298.00
67150	P/R Social Service Staff	123,728.00		0.00	123,728.00

Subtotal [12M]	Social Workers/Case Management	196,026.00	0.00	196,026.00
Total [10-A]	Salaries and Wages	6,367,177.00	0.00	6,367,177.00
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
70920	Consult Dentist	7,362.00	0.00	7,362.00
Subtotal [2]	Dentist	7,362.00	0.00	7,362.00
Subgroup : [3]	Pharmacist			
70300	Consult Pharmacist	9,599.00	0.00	9,599.00
Subtotal [3]	Pharmacist	9,599.00	0.00	9,599.00
Subgroup : [5A]	PT - Resident Care			
73170	Purchased Physical Therapy	275,341.00	0.00	275,341.00
Subtotal [5A]	PT - Resident Care	275,341.00	0.00	275,341.00
Subgroup : [8A]	Medical Director			
70200	Medical Director	36,117.00	16,372.00	52,489.00
Subtotal [8A]	Medical Director	36,117.00	16,372.00	52,489.00
Subgroup : [8E]	Other			
70210	Medical Director Program	16,372.00	(16,372.00)	0.00
Subtotal [8E]	Other	16,372.00	(16,372.00)	0.00
Subgroup : [9A]	ST - Resident Care			
73190	Purchased Speech Therapy	102,093.00	0.00	102,093.00
Subtotal [9A]	ST - Resident Care	102,093.00	0.00	102,093.00
Subgroup : [10A]	OT - Resident Care			
73200	Purchased Occupational Therapy	261,209.00	0.00	261,209.00
Subtotal [10A]	OT - Resident Care	261,209.00	0.00	261,209.00
Subgroup : [12]	Other			
70280	Consult Psychiatrist	1,000.00	0.00	1,000.00
83510	Nursing Dept Consultant	52,391.00	(5,946.00)	46,445.00
Subtotal [12]	Other	53,391.00	(5,946.00)	47,445.00
Total [13-B]	Professional Fees	761,484.00	(5,946.00)	755,538.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
53630	Workers Compensation Ins	151,018.00	0.00	151,018.00
Subtotal [1A1]	Workmen's Compensation	151,018.00	0.00	151,018.00
Subgroup : [1A3]	Unemployment Insurance			
53610	State Unemployment Taxes	56,281.00	0.00	56,281.00
53620	Federal Unemployment Taxes	8,349.00	0.00	8,349.00
Subtotal [1A3]	Unemployment Insurance	64,630.00	0.00	64,630.00
Subgroup : [1A4]	Social Security (FICA)			
53600	Fica Tax	412,326.00	0.00	412,326.00
Subtotal [1A4]	Social Security (FICA)	412,326.00	0.00	412,326.00
Subgroup : [1A5]	Health Insurance			
53640	Employee Group Insurance	828,612.00	0.00	828,612.00
Subtotal [1A5]	Health Insurance	828,612.00	0.00	828,612.00
Subgroup : [1A7]	Pensions			
53660	Pension Expense	110,890.00	13,763.00	124,653.00
Subtotal [1A7]	Pensions	110,890.00	13,763.00	124,653.00
Subgroup : [1A9]	Other			
53780	New Hire Expense	4,861.00	0.00	4,861.00
53790	Employee Physicals/Medicalion	2,234.00	0.00	2,234.00
Subtotal [1A9]	Other	7,095.00	0.00	7,095.00
Subgroup : [1C]	Bad Debts			
51570	Bad Debt Expense	60,000.00	0.00	60,000.00
Subtotal [1C]	Bad Debts	60,000.00	0.00	60,000.00
Subgroup : [1D]	Accounting and Auditing			
51260	Accounting Fees	55,934.00	(15,397.00)	40,537.00
Subtotal [1D]	Accounting and Auditing	55,934.00	(15,397.00)	40,537.00
Subgroup : [1E]	Legal			
51240	Legal Fees	16,848.00	0.00	16,848.00

Subtotal [1E]	Legal	16,848.00	0.00	16,848.00
Subgroup : [1G]	Office Supplies			
51380	Office Supplies	31,742.00	(3.00)	31,739.00
Subtotal [1G]	Office Supplies	31,742.00	(3.00)	31,739.00
Subgroup : [1H1]	Telephone and Telegraph			
51290	Telephone	8,494.00	0.00	8,494.00
Subtotal [1H1]	Telephone and Telegraph	8,494.00	0.00	8,494.00
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	723,361.00	0.00	723,361.00
Subtotal [1K3]	Resident Day User Fee	723,361.00	0.00	723,361.00
Subgroup : [1J]	Corporation Business Taxes			
97900	State Corporate Taxes	250.00	0.00	250.00
Subtotal [1J]	Corporation Business Taxes	250.00	0.00	250.00
Total [15]	Expenditures Other than Salaries	2,471,754.00	(1,637.00)	2,470,117.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [2]	Holiday Parties for Staff			
Marcum 108	Holiday Party	0.00	934.00	934.00
Subtotal [2]	Holiday Parties for Staff	0.00	934.00	934.00
Subgroup : [3]	Gifts to Staff			
Marcum 107	Gifts to Employees	0.00	5,030.00	5,030.00
Subtotal [3]	Gifts to Staff	0.00	5,030.00	5,030.00
Subgroup : [4]	Employee Travel			
51420	Employee Travel	2,343.00	0.00	2,343.00
Subtotal [4]	Employee Travel	2,343.00	0.00	2,343.00
Subgroup : [5]	Education Expense			
51430	Professional Development	20,164.00	0.00	20,164.00
Subtotal [5]	Education Expense	20,164.00	0.00	20,164.00
Subgroup : [M1]	Advertising Help Wanted			
51310	Advertising Help Wanted	7,858.00	0.00	7,858.00
Subtotal [M1]	Advertising Help Wanted	7,858.00	0.00	7,858.00
Subgroup : [M3]	Advertising Other			
51330	Business Promotion	29,708.00	0.00	29,708.00
Subtotal [M3]	Advertising Other	29,708.00	0.00	29,708.00
Subgroup : [M7]	Postage			
51400	Courier & Postage	5,651.00	0.00	5,651.00
Subtotal [M7]	Postage	5,651.00	0.00	5,651.00
Subgroup : [M8]	Dues			
51350	Dues / Association	9,733.00	(245.00)	9,488.00
Subtotal [M8]	Dues	9,733.00	(245.00)	9,488.00
Subgroup : [M8A]	Dues to Chamber of Commerce			
51340	Dues Chamber Of Commerce	140.00	0.00	140.00
Subtotal [M8A]	Dues to Chamber of Commerce	140.00	0.00	140.00
Subgroup : [M9]	Subscriptions			
51380	Subscriptions	2,511.00	150.00	2,661.00
Subtotal [M9]	Subscriptions	2,511.00	150.00	2,661.00
Subgroup : [M10]	Contributions			
51470	Donation Expense	1,718.00	0.00	1,718.00
Subtotal [M10]	Contributions	1,718.00	0.00	1,718.00
Subgroup : [M11]	Services Provided by Contract			
51280	Professional Fees	7,364.00	15,397.00	22,761.00
51460	Payroll Processing	22,589.00	15,397.00	22,589.00
Marcum 103	Contracted Purchased Services	0.00	5,946.00	5,946.00
Subtotal [M11]	Services Provided by Contract	29,953.00	21,343.00	51,296.00

Subgroup : [M13]	Other			
51370	Licenses	4,380.00	0.00	4,380.00
51390	Purchased Services Office	2,017.00	0.00	2,017.00
51450	Bank Charges	3,308.00	0.00	3,308.00
51480	Employee Relations	22,888.00	(12,262.00)	10,626.00
			RJE - 5 (12,262.00)	
51500	Computer Services	70,782.00	0.00	70,782.00
65500	Volunteer Expense	1,011.00	0.00	1,011.00
Marcum 105	American Express Membership Fee	0.00	95.00	95.00
			RJE - 3 95.00	
Marcum 106	Employee Food	0.00	6,298.00	6,298.00
			RJE - 5 6,298.00	
Subtotal [M13]	Other	104,388.00	(5,869.00)	98,517.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	214,165.00	21,343.00	235,508.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
63340	Raw Food	255,702.00	0.00	255,702.00
Subtotal [2A1]	Raw Food	255,702.00	0.00	255,702.00
Subgroup : [2A2]	Non-Food Supplies			
63380	Dietary Supplies	44,107.00	0.00	44,107.00
Subtotal [2A2]	Non-Food Supplies	44,107.00	0.00	44,107.00
Total [18]	Dietary Basis for Allocation of Costs	299,809.00	0.00	299,809.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..			
57400	Linen & Bedding	8,842.00	0.00	8,842.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	8,842.00	0.00	8,842.00
Subgroup : [3C]	Other			
57380	Laundry Supplies	7,125.00	0.00	7,125.00
Subtotal [3C]	Other	7,125.00	0.00	7,125.00
Total [19]	Laundry-Basis for Allocation of Costs	15,967.00	0.00	15,967.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-Houe Care Supplies			
59380	Housekeeping Supplies	41,887.00	0.00	41,887.00
Subtotal [4A1]	In-Houe Care Supplies	41,887.00	0.00	41,887.00
Subgroup : [5A2]	Purchased From			
76290	Pharmacy	9,606.00	0.00	9,606.00
76400	Pharmacy Other	30,464.00	0.00	30,464.00
76500	Pharmacy Medicare	187,128.00	0.00	187,128.00
Subtotal [5A2]	Purchased From	227,198.00	0.00	227,198.00
Subgroup : [5B]	Medicine Cabinet Drugs			
83380	Nursing Supplies	260,016.00	0.00	260,016.00
Subtotal [5B]	Medicine Cabinet Drugs	260,016.00	0.00	260,016.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
83385	Non Qual T19 Part B Supplies	2,383.00	0.00	2,383.00
83395	Non Qual Other Part B Supplies	5,029.00	0.00	5,029.00
Subtotal [5C]	Medical and Therapeutic Supplies	7,412.00	0.00	7,412.00
Subgroup : [5D]	Ambulance/Limousine			
76860	Resident Travel	3,136.00	0.00	3,136.00
Subtotal [5D]	Ambulance/Limousine	3,136.00	0.00	3,136.00
Subgroup : [5E2]	Oxygen - Other			
76380	Oxygen Supplies	14,461.00	0.00	14,461.00
Subtotal [5E2]	Oxygen - Other	14,461.00	0.00	14,461.00
Subgroup : [5F]	X-Rays and related radiological			
76760	X-Ray Expense	7,450.00	0.00	7,450.00
Subtotal [5F]	X-Rays and related radiological	7,450.00	0.00	7,450.00
Subgroup : [5H]	Laboratory			
76700	Lab Expense	27,685.00	0.00	27,685.00
Subtotal [5H]	Laboratory	27,685.00	0.00	27,685.00
Subgroup : [5I]	Recreation			
65380	Recreation Supplies	4,877.00	0.00	4,877.00
65400	Resident & Family Entertainment	16,288.00	0.00	16,288.00
65450	Cable TV	6,029.00	0.00	6,029.00
Subtotal [5I]	Recreation	27,194.00	0.00	27,194.00
Subgroup : [5L]	Other			
73160	Therapy Equipment Rental	13,474.00	0.00	13,474.00

73180	Physical Therapy Supplies	4,817.00	0.00	4,817.00
76600	IV Therapy Expense	2,895.00	0.00	2,895.00
76900	Supplies Patient Personal	7,097.00	0.00	7,097.00
83370	Nursing Equipment Rental	6,184.00	0.00	6,184.00
83375	Nursing Equipment Med A	8,581.00	0.00	8,581.00
83400	Medical Software Subscriptions	41,851.00	0.00	41,851.00
83550	Nursing Repairs & Maintenance	2,388.00	0.00	2,388.00
Subtotal [5L]	Other	87,287.00	0.00	87,287.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	703,726.00	0.00	703,726.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
55380	Maintenance Supplies	28,481.00	0.00	28,481.00
55390	Repair & Maintenance	57,912.00	0.00	57,912.00
Subtotal [6A]	Repairs and Maintenance	86,393.00	0.00	86,393.00
Subgroup : [6B]	Heat			
55720	Gas	79,222.00	0.00	79,222.00
Subtotal [6B]	Heat	79,222.00	0.00	79,222.00
Subgroup : [6C]	Light & Power			
55740	Electricity	45,000.00	0.00	45,000.00
Subtotal [6C]	Light & Power	45,000.00	0.00	45,000.00
Subgroup : [6D]	Water			
55710	Water & Sewer	43,733.00	0.00	43,733.00
Subtotal [6D]	Water	43,733.00	0.00	43,733.00
Subgroup : [6E]	Equipment Lease			
51410	Office Equipment Rental	12,854.00	0.00	12,854.00
Subtotal [6E]	Equipment Lease	12,854.00	0.00	12,854.00
Subgroup : [6F]	Other			
55430	Groundskeeping	17,192.00	0.00	17,192.00
55470	Rubbish Removal	18,912.00	0.00	18,912.00
55480	Snow Removal	15,421.00	0.00	15,421.00
55490	Purchased Maintenance Contract	39,114.00	0.00	39,114.00
Marcum 109	Sewage Use	0.00	21,760.00	21,760.00
Subtotal [6F]	Other	90,639.00	21,760.00	112,399.00
Subgroup : [7B]	Building & Building Improvements			
98290	Depr Buildings	375.00	0.00	375.00
Subtotal [7B]	Building & Building Improvements	375.00	0.00	375.00
Subgroup : [7D]	Movable Equipment			
98270	Depr Furniture & Equipment	42,449.00	0.00	42,449.00
98280	Depr Computer Software	4,119.00	0.00	4,119.00
Subtotal [7D]	Movable Equipment	46,568.00	0.00	46,568.00
Subgroup : [8C]	Leasehold Improvements			
98260	Depr Leasehold Improvement	139,146.00	0.00	139,146.00
Subtotal [8C]	Leasehold Improvements	139,146.00	0.00	139,146.00
Subgroup : [9]	Rental Payments			
97700	Rent	504,295.00	(223,883.00)	280,412.00
9782-010	Related Mortgage Insurance	0.00	(223,883.00)	19,704.00
Subtotal [9]	Rental Payments	504,295.00	(204,179.00)	300,116.00
Subgroup : [10B]	Real estate taxes paid by lessor			
9780-010	Related Taxes	0.00	108,678.00	108,678.00
Subtotal [10B]	Real estate taxes paid by lessor	0.00	108,678.00	108,678.00
Subgroup : [10C]	Personal property taxes			
5566-010	PERSONAL PROPERTY TAX	0.00	5,970.00	5,970.00
55660	Personal Property Taxes	6,083.00	0.00	6,083.00
Subtotal [10C]	Personal property taxes	6,083.00	5,970.00	12,053.00
Total [22]	Maintenance and Property	1,054,308.00	(67,771.00)	986,537.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
97000	Interest	263.00	0.00	263.00
Subtotal [12D]	Other Interest Expense	263.00	0.00	263.00
Subgroup : [14A]	Insurance on Property			
51700	Other Insurance	13,123.00	0.00	13,123.00

9781-010	Related Insurance	0.00		67,771.00	67,771.00
			RJE - 1	67,771.00	
Subtotal [14A]	Insurance on Property	13,123.00		67,771.00	80,894.00
Subgroup : [14B]	Insurance of Automobiles				
51750	Auto Insurance	250.00		0.00	250.00
Subtotal [14B]	Insurance of Automobiles	250.00		0.00	250.00
Total [27]	Interest and Insurance	13,636.00		67,771.00	81,407.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
41100	Room & Board Medicaid	(11,778,611.00)		0.00	(11,778,611.00)
Subtotal [1A]	Medicaid Residents (CT only)	(11,778,611.00)		0.00	(11,778,611.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
41110	Allowance R&B Medicaid	5,409,446.00		0.00	5,409,446.00
48100	Room & Board Retro Medicaid	30,860.00		0.00	30,860.00
Subtotal [1B]	Medicaid room and board contractual allowance	5,440,306.00		0.00	5,440,306.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
43100	Room & Board Medicare	(1,463,978.00)		0.00	(1,463,978.00)
48300	Room & Board Retro Medicare	(51,853.00)		0.00	(51,853.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(1,515,831.00)		0.00	(1,515,831.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
43110	Allowance R&B Medicare	(267,411.00)		0.00	(267,411.00)
Subtotal [3B]	Medicare room and board contractual allowance	(267,411.00)		0.00	(267,411.00)
Subgroup : [4A]	Private-pay residents and other				
40100	Room & Board Private	(2,841,804.00)		0.00	(2,841,804.00)
40110	Private Discounts	63,306.00		0.00	63,306.00
44100	Room & Board Insurance Other	(1,217,575.00)		0.00	(1,217,575.00)
44110	Allowance R&B Insurance Other	148,198.00		0.00	148,198.00
48000	Room & Board Retro Private	(61,866.00)		0.00	(61,866.00)
48400	Room & Board Retro Ins Other	(28,032.00)		0.00	(28,032.00)
Subtotal [4A]	Private-pay residents and other	(3,937,773.00)		0.00	(3,937,773.00)
Subgroup : [5A]	Prescription Drugs - Medicare				
43210	Pharmacy Medicare A	(135,341.00)		0.00	(135,341.00)
Subtotal [5A]	Prescription Drugs - Medicare	(135,341.00)		0.00	(135,341.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
43215	Allow Phar MCR A	135,341.00		0.00	135,341.00
43315	Allow Pharmacy MCR B	16,066.00		0.00	16,066.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	151,407.00		0.00	151,407.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
44510	Pharmacy Insurance Other	(45,650.00)		0.00	(45,650.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(45,650.00)		0.00	(45,650.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
44515	Allow Phar Insurance Other	45,650.00		0.00	45,650.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	45,650.00		0.00	45,650.00
Subgroup : [7A]	Physical Therapy - Medicare				
43220	PT Medicare A	(115,938.00)		0.00	(115,938.00)
43225	Allow PT MCR A	116,653.00		0.00	116,653.00
43320	PT Medicare B	(115,540.00)		0.00	(115,540.00)
44820	PT Insurance B	(96,640.00)		0.00	(96,640.00)
44825	Allow PT Insurance B	29,954.00		0.00	29,954.00
Subtotal [7A]	Physical Therapy - Medicare	(181,511.00)		0.00	(181,511.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
43325	Allow PT MCR B	60,995.00		0.00	60,995.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	60,995.00		0.00	60,995.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
40220	PT Private	(22.00)		0.00	(22.00)
41220	PT Medicaid	(1,909.00)		0.00	(1,909.00)
44520	PT Insurance Other	(82,609.00)		0.00	(82,609.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(84,540.00)		0.00	(84,540.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
41225	Allow PT MCD	1,909.00		0.00	1,909.00
44525	Allow PT Insurance Other	82,609.00		0.00	82,609.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	84,518.00		0.00	84,518.00
Subgroup : [8A]	Speech Therapy - Medicare				
43240	ST Medicare A	(93,158.00)		0.00	(93,158.00)
43340	ST Medicare B	(77,960.00)		0.00	(77,960.00)
44840	ST Insurance B	(67,261.00)		0.00	(67,261.00)

Subtotal [8A]	Speech Therapy - Medicare	<u>(238,379.00)</u>	<u>0.00</u>	<u>(238,379.00)</u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
43245	Allow ST MCR A	93,146.00	0.00	93,146.00
43345	Allow ST MCR B	16,296.00	0.00	16,296.00
44845	Allow ST Insurance B	31,949.00	0.00	31,949.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	<u>141,391.00</u>	<u>0.00</u>	<u>141,391.00</u>
Subgroup : [8C]	Speech Therapy - Non-medicare			
40240	ST Private	(64.00)	0.00	(64.00)
41240	ST Medicaid	(1,667.00)	0.00	(1,667.00)
44540	ST Insurance Other	(63,295.00)	0.00	(63,295.00)
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(65,026.00)</u>	<u>0.00</u>	<u>(65,026.00)</u>
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
41245	Allow ST MCD	1,667.00	0.00	1,667.00
44545	Allow ST Insurance Other	62,438.00	0.00	62,438.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	<u>64,105.00</u>	<u>0.00</u>	<u>64,105.00</u>
Subgroup : [9A]	Occupational Therapy - Medicare			
43230	OT Medicare A	(122,661.00)	0.00	(122,661.00)
43330	OT Medicare B	(101,570.00)	0.00	(101,570.00)
44830	OT Insurance B	(64,428.00)	0.00	(64,428.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(288,659.00)</u>	<u>0.00</u>	<u>(288,659.00)</u>
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43235	Allow OT MCR A	123,195.00	0.00	123,195.00
43335	Allow OT MCR B	40,267.00	0.00	40,267.00
44835	Allow OT Insurance B	21,446.00	0.00	21,446.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	<u>184,908.00</u>	<u>0.00</u>	<u>184,908.00</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare			
40230	OT Private	870.00	0.00	870.00
41230	OT Medicaid	(1,493.00)	0.00	(1,493.00)
44530	OT Insurance Other	(87,479.00)	0.00	(87,479.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>(86,102.00)</u>	<u>0.00</u>	<u>(86,102.00)</u>
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
44535	Allow OT Insurance Other	87,411.00	0.00	87,411.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	<u>87,411.00</u>	<u>0.00</u>	<u>87,411.00</u>
Subgroup : [10A]	Other - Medicare			
43120	Medicare Discounts	34,273.00	0.00	34,273.00
43250	Lab Medicare A	(22,558.00)	0.00	(22,558.00)
43255	Allow Lab MCR A	22,558.00	0.00	22,558.00
43270	X-ray Medicare A	(5,532.00)	0.00	(5,532.00)
43275	Allow X-ray MCR A	5,532.00	0.00	5,532.00
43310	Pharmacy MCR B	(28,008.00)	0.00	(28,008.00)
44850	Lab Insurance B	(4,298.00)	0.00	(4,298.00)
44855	Allow Lab Insurance B	1,778.00	0.00	1,778.00
Subtotal [10A]	Other - Medicare	<u>3,745.00</u>	<u>0.00</u>	<u>3,745.00</u>
Subgroup : [10B]	Other - Non-medicare			
41235	Allow OT MCD	1,493.00	0.00	1,493.00
44550	Lab Insurance Other	(60,986.00)	0.00	(60,986.00)
44555	Allow Lab Insurance Other	60,986.00	0.00	60,986.00
44570	X-ray Insurance Other	(2,957.00)	0.00	(2,957.00)
44575	Allow X-ray Insurance Other	2,957.00	0.00	2,957.00
Subtotal [10B]	Other - Non-medicare	<u>1,493.00</u>	<u>0.00</u>	<u>1,493.00</u>
Subgroup : [15]	Interest Income			
49190	Interest Income	(36.00)	0.00	(36.00)
Subtotal [15]	Interest Income	<u>(36.00)</u>	<u>0.00</u>	<u>(36.00)</u>
Subgroup : [18]	Other Revenue			
48600	Retro Ancillaries	12,110.00	0.00	12,110.00
49170	Bad Debt Recovery	(48,945.00)	0.00	(48,945.00)
49200	Miscellaneous Income	(262.00)	0.00	(262.00)
Subtotal [18]	Other Revenue	<u>(37,097.00)</u>	<u>0.00</u>	<u>(37,097.00)</u>
Total [30]	Statement of Revenue	<u>(12,398,038.00)</u>	<u>0.00</u>	<u>(12,398,038.00)</u>
	NET (INCOME) LOSS	<u>(496,012.00)</u>	<u>13,760.00</u>	<u>(482,252.00)</u>

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
11020	Petty Cash	300.00		0.00	300.00
11140	Cash Operating Account	717,376.00		0.00	717,376.00
11620	Cash Resident Funds	26,065.00		0.00	26,065.00
Subtotal [A1] Cash		743,741.00		0.00	743,741.00
Subgroup : [A2]	A/R				
13010	A/R Private	387,638.00		0.00	387,638.00
13020	A/R Medicaid	764,743.00		0.00	764,743.00
13040	A/R Medicare A	139,068.00		0.00	139,068.00
13050	A/R Medicare B	12,355.00		0.00	12,355.00
13060	A/R Coinsurance	16,423.00		0.00	16,423.00
13080	A/R Insurance Other	166,175.00		0.00	166,175.00
13290	Allowance for Doubtful Accounts	(121,153.00)		0.00	(121,153.00)
13300	A/R Refunds	5,535.00		0.00	5,535.00
13600	A/R Suspense	(436.00)		0.00	(436.00)
Subtotal [A2] A/R		1,370,348.00		0.00	1,370,348.00
Subgroup : [A4]	Inventories				
15380	Inventory	33,628.00		0.00	33,628.00
Subtotal [A4] Inventories		33,628.00		0.00	33,628.00
Subgroup : [A5]	Prepaid Expenses				
15300	Prepaid Insurance	53,589.00		0.00	53,589.00
15800	Prepaid Other	28,257.00		0.00	28,257.00
Subtotal [A5] Prepaid Expenses		81,846.00		0.00	81,846.00
Subgroup : [B3]	Buildings				
19220	Buildings	7,495.00		0.00	7,495.00
19290	Accum Depr Buildings	(1,156.00)		0.00	(1,156.00)
Subtotal [B3] Buildings		6,339.00		0.00	6,339.00
Subgroup : [B4]	Leasehold Improvements				
19420	Leasehold Improvements	2,590,864.00		0.00	2,590,864.00
19490	Accum Depr Leasehold Impvmts	(1,841,712.00)		0.00	(1,841,712.00)
Subtotal [B4] Leasehold Improvements		749,152.00		0.00	749,152.00
Subgroup : [B6]	Movable Equipment				
19520	Furniture & Equipment	417,705.00		0.00	417,705.00
19590	Accum Depr Furniture & Equipmt	(311,158.00)		0.00	(311,158.00)
19620	Computer Software	132,141.00		0.00	132,141.00
19690	Accum Depr Computer Software	(110,515.00)		0.00	(110,515.00)
Subtotal [B6] Movable Equipment		128,173.00		0.00	128,173.00
Subgroup : [D6]	Loans to Owners or Related Parties				
17700	Due from West Hartford Rehab	517,377.00		0.00	517,377.00
Subtotal [D6] Loans to Owners or Related Parties		517,377.00		0.00	517,377.00
Total [31-32] Assets		3,630,604.00		0.00	3,630,604.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	A/P				
21020	Accounts Payable Trade	(179,167.00)		0.00	(179,167.00)
Subtotal [A1] A/P		(179,167.00)		0.00	(179,167.00)
Subgroup : [A2]	Notes Payable				
22100	Capital Lease Payable	(756.00)		0.00	(756.00)
22100M	Capital Lease Current Portion	(4,541.00)		0.00	(4,541.00)
Subtotal [A2] Notes Payable		(5,297.00)		0.00	(5,297.00)
Subgroup : [A3]	Loans Payable for Equipment				
22200	CL&P Loan	(38,655.00)		0.00	(38,655.00)
22200M	CP of CL&P Loan	(35,682.00)		0.00	(35,682.00)
Subtotal [A3] Loans Payable for Equipment		(74,337.00)		0.00	(74,337.00)

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [A4]	Accrued Payroll				
25360	P/R Garnishment	(33.00)		0.00	(33.00)
25500	Accrued Payroll	(152,765.00)		0.00	(152,765.00)
25650	Accrued Vac Personal Sick	(168,201.00)		0.00	(168,201.00)
	Subtotal [A4] Accrued Payroll	(320,999.00)		0.00	(320,999.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
25600	Accrued FICA Taxes	(9,830.00)		0.00	(9,830.00)
25610	Accrued SUI Taxes	(510.00)		0.00	(510.00)
25620	Accrued FUI Taxes	(74.00)		0.00	(74.00)
	Subtotal [A6] Accrued Payroll Taxes Payable	(10,414.00)		0.00	(10,414.00)
Subgroup : [A12]	Other Current Liabilities				
21300	Credit Balance Liabilities	(221,022.00)		0.00	(221,022.00)
21610	Due to Cash Resident Funds	(26,065.00)		0.00	(26,065.00)
25680	Accrued Pension	(103,231.00)		(13,763.00)	(116,994.00)
			RJE - 7	(13,763.00)	
26100	Accrued Accounting	(18,575.00)		0.00	(18,575.00)
26110	Accrued User Fee	(191,093.00)		0.00	(191,093.00)
26120	Accrued Property Taxes	(1,365.00)		0.00	(1,365.00)
26130	Accrued Insurance Financing	(29,998.00)		0.00	(29,998.00)
26150	Accrued Expense Other	(1,785.00)		0.00	(1,785.00)
	Subtotal [A12] Other Current Liabilities	(593,134.00)		(13,763.00)	(606,897.00)
	Total [33-34] Liabilities	(1,183,348.00)		(13,763.00)	(1,197,111.00)
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	642,279.00		(156,850.00)	485,429.00
			RJE - 6	(156,850.00)	
30120	Retained Earnings	(2,437,523.00)		156,853.00	(2,280,670.00)
			RJE - 6	3.00	
			RJE - 6	156,850.00	
	Subtotal [B5] Cumulated Earnings	(1,795,244.00)		3.00	(1,795,241.00)
	Total [35] Equity	(1,951,244.00)		3.00	(1,951,241.00)
	Sum of Account Groups	496,012.00		(13,760.00)	482,252.00
	Net (Income) Loss	(496,012.00)		13,760.00	(482,252.00)

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2018 Cost Report**
 Period Ending: **9/30/2018**
 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.03		
To reclass taxes, insurance and mortgage insurance to correct cost centers from rent				
5566-010	PERSONAL PROPERTY TAX		5,970.00	
9780-010	Related Taxes		108,678.00	
9781-010	Related Insurance		67,771.00	
9782-010	Related Mortgage Insurance		19,704.00	
Marcum 109	Sewage Use		21,760.00	
97700	Rent			223,883.00
Total			223,883.00	223,883.00
Reclassifying Journal Entries JE # 2		D.01 - Tab K		
To reclass assistant medical director and contracted purchased services to correct line of cost report				
70200	Medical Director		16,372.00	
Marcum 103	Contracted Purchased Services		5,946.00	
70210	Medical Director Program			16,372.00
83510	Nursing Dept Consultant			5,946.00
Total			22,318.00	22,318.00
Reclassifying Journal Entries JE # 3		D.01 - Tab Q		
To reclass AMEX membership fee and subscriptions from dues line				
51360	Subscriptions		150.00	
Marcum 105	American Express Membership Fee		95.00	
51350	Dues / Association			245.00
Total			245.00	245.00
Reclassifying Journal Entries JE # 4		D.01 - Tab M		
To reclass Professional Fees out of Accounting Fees				
51280	Professional Fees		15,397.00	
51260	Accounting Fees			15,397.00
Total			15,397.00	15,397.00
Reclassifying Journal Entries JE # 5		D.02		
To reclass expenses out of employee relations into correct line of cost report				
Marcum 106	Employee Food		6,298.00	
Marcum 107	Gifts to Employees		5,030.00	
Marcum 108	Holiday Party		934.00	
51480	Employee Relations			12,262.00
Total			12,262.00	12,262.00
Reclassifying Journal Entries JE # 6		H.02		
To Close out PY Distributions & Roll Retained Earnings				
30120	Retained Earnings		3.00	
30120	Retained Earnings		156,850.00	
30100	Shareholder Distributions			156,850.00
51380	Office Supplies			3.00
Total			156,853.00	156,853.00
Reclassifying Journal Entries JE # 7		H.02		
Post Adjustment to PSP Accrual & Expense				
53660	Pension Expense		13,763.00	
25680	Accrued Pension			13,763.00
Total			13,763.00	13,763.00



Provider Name: Avon Health Care Center
Provider Number: 938-C
Period Ended: 9/30/18

Name of Workpaper: VHCL CKLST

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: