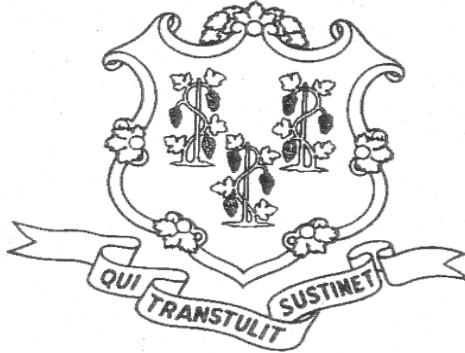


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Vernon Manor Health Care				
Address (No. & Street, City, State, Zip Code) 180 Regan Rd., Vernon, CT 06066				
Type of Facility				
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)		Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> Other		
Report for Year Beginning 10/1/2018		Report for Year Ending 9/30/2019		

License Numbers:	CCNH 991-C	RHNS	Other	Medicare Provider 07-5334
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Medicaid Provider Numbers:	CCNH 9910	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) Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	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 Vernon Manor Health Care [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)	Date	Signed (Owner)	Date	
Printed Name (Administrator) Angela Perry		Printed Name (Owner) Paul Liistro		
Subscribed and Sworn to before me:	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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Vernon Manor Health Care	Period Covered:		From 10/1/2018	To 9/30/2019
Address of Facility 180 Regan Rd., Vernon, CT 06066				
Report Prepared By CJLC LLC	Phone Number 860-610-9009	Date 2/12/2020		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility	Report for Year Ended	Page	of
860-871-0385	9/30/2019	2	37

Name of Facility (as shown on license) Vernon Manor Health Care		Address (No. & Street, City, State, Zip) 180 Regan Rd., Vernon, CT 06066		
License Numbers:	CCNH 991-C	RHNS	Other	Medicare Provider No. 07-5334
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.

<b>Administrator</b>		
Name of Administrator Angela Perry		Nursing Home Administrator's License No.: 1964
Other Operators/Owners who are assistant administrators (full or part time) of this facility.		
Name	License No.:	

## **General Information and Questionnaire Partners/Members**

Name of Facility Vernon Manor Health Care		License No. 991-C	Report for Year Ended 9/30/2019	Page of 3   37
Legal Name of Partnership/LLC		Business Address		State(s) and/or Town(s) in Which Registered
Vernon Manor Health Care		180 Regan Rd., Vernon, CT 06066		CT
Name of Partners/Members	Business Address		Title	% Owned
Paul Liistro	385 West Center St., Manchester, CT 06040		Managing Member	50
Brian Liistro	385 West Center St., Manchester, CT 06040		Managing Member	50

# **General Information and Questionnaire**

## **Corporate Owners**

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-3B Rev. 10/2005

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page of 3B   37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

## General Information and Questionnaire

### Related Parties\*

Name of Facility Vernon Manor Health Care		License No. 991-C		Report for Year Ended 9/30/2019		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes <input checked="" type="radio"/> 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?				<input checked="" type="radio"/> Yes <input type="radio"/> 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	%**				
The Arbors of Hop Brook, LLC	385 West Center Street, Manchester CT	<input type="radio"/>	<input checked="" type="radio"/>		Common Pension Plan	15 / 1A7	70,182	70,182
The Arbors of Hop Brook, LLC	385 West Center Street, Manchester CT	<input type="radio"/>	<input checked="" type="radio"/>		Shared Office Staff	10/A4	121,301	121,301
The Arbors of Hop Brook, LLC	385 West Center Street, Manchester CT	<input type="radio"/>	<input checked="" type="radio"/>		Shared Operational Staff	10/A4	46,072	59,976
The Arbors of Hop Brook, LLC	385 West Center Street, Manchester CT	<input type="radio"/>	<input checked="" type="radio"/>		Morgan Stanley LOC Loan Interest	27/12D	553	553
The Arbors of Hop Brook, LLC	385 West Center Street, Manchester CT	<input type="radio"/>	<input checked="" type="radio"/>		Shared EE Insurance Plan	15/1A5	471,494	471,494
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

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

# General Information and Questionnaire Leases (Excluding Real Property)

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

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total \*\*\*

2,710

\* 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 Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

#### Independent Accounting Firm

Name of Accounting Firm 1 CJLC, LLC 2 William T. Craig CPA LLC 3 4	Address (No. & Street, City, State, Zip Code) 225 Pitkin Street, East Hartford, CT 06108 14-16 Masons Island Rd., Suite 2A, Mystic, CT 06355
--	--

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare Cost Report, Audit Support	\$ 13,500
2 Tax Returns, Corporate Matters	\$ 7,000
3	\$
4	\$
	Charge for Services Provided \$ 20,500

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

Yes     No    Pg 15/1d

#### Legal Services Information

Name of Legal Firm or Independent Attorney 1 Jackson Lewis LLP 2 Murtha Cullina LLP 3 Joseph C. Sandsone LLP 4 5	Telephone Number (914)514-6060 (860)240-6000 (860) 249-7119
---	--

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

1 PO Box 416019. Boston MA 02241	
2 185 Asylum St, Hartford CT 06106	
3 18040 Edison Avenue, Chesterfield, MO 63005	
4	
5	

Services Provided by This Firm (*describe fully*)

1 Consulting on Employee Matters	\$ 1,777
2 Collection and Resident Issues, General Matters	\$ 5,135
3 Property Tax Reviews	\$ 2,917
4	\$
5	\$
	Charge for Services Provided \$ 9,829

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

Yes     No    Pg 15/1e

## Schedule of Resident Statistics

Name of Facility Vernon Manor Health Care			License No. 991-C				Report for Year Ended 9/30/2019				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other
1. Certified Bed Capacity					120	120			120	120		
A. On last day of PREVIOUS report period	120	120							120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents					109	109			108	108		
A. As of midnight of PREVIOUS report period	109	109							108	108		
B. As of midnight of THIS report period	104	104			108	108			104	104		
3. Total Number of Days Care Provided During Period					2,957	2,957			713	713		
A. Medicare	3,670	3,670										
B. Medicaid (Conn.)	26,297	26,297			19,621	19,621			6,676	6,676		
C. Medicaid (other states)												
D. Private Pay	9,984	9,984			7,389	7,389			2,595	2,595		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	39,951	39,951			29,967	29,967			9,984	9,984		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					3	3						
A. Medicaid Bed Reserve Days	3	3										
B. Other Bed Reserve Days	111	111			102	102			9	9		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	<b>40,065</b>	<b>40,065</b>			<b>30,072</b>	<b>30,072</b>			<b>9,993</b>	<b>9,993</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility Vernon Manor Health Care			License No. 991-C			Report for Year Ended 9/30/2019			Page 9	of 37	
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:											
Date of Change	Place of Change			Change in Beds				Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost		Gained		CCNH	RHNS	Other	
(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	Other	
								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	CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR		
No. of Residents	7	70			27						
Per Diem Rate											
a. One bed rm.		209.29			455.00						
b. Two bed rms.					436.00						
c. Three or more bed rms.											
7. Total Number of Physical Therapy Treatments											
A. Medicare - Part B						TOTAL	CCNH	RHNS	Other		
						1,885	1,885				
B. Medicaid (Exclusive of Part B)											
1. Maintenance Treatments											
2. Restorative Treatments											
C. Other						18,109	18,109				
D. <b>Total Physical Therapy Treatments</b>						19,994	19,994				
8. Total Number of Speech Therapy Treatments											
A. Medicare - Part B						302	302				
B. Medicaid (Exclusive of Part B)											
1. Maintenance Treatments											
2. Restorative Treatments											
C. Other						1,298	1,298				
D. <b>Total Speech Therapy Treatments</b>						1,600	1,600				
9. Total Number of Occupational Therapy Treatments											
A. Medicare - Part B						1,510	1,510				
B. Medicaid (Exclusive of Part B)											
1. Maintenance Treatments											
2. Restorative Treatments											
C. Other						17,284	17,284				
D. <b>Total Occupational Therapy Treatments</b>						18,794	18,794				

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2019		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	Other		
A. Salaries and Wages*							
1. Operators/Owners (Complete also Sec. I of Schedule A1)							
2. Administrator(s) (Complete also Sec. III of Schedule A1)	142,084	2,386					
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)							
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	429,484	19,211					
5. Dietary Service							
a. Head Dietitian							
b. Food Service Supervisor							
c. Dietary Workers	459,289	26,361					
6. Housekeeping Service							
a. Head Housekeeper							
b. Other Housekeeping Workers	179,800	12,357					
7. Repairs & Maintenance Services							
a. Engineer or Chief of Maintenance							
b. Other Maintenance Workers	125,923	5,958					
8. Laundry Service							
a. Supervisor							
b. Other Laundry Workers	78,202	5,223					
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	164,242	3,421					
b. RN							
1. Direct Care	810,665	21,372					
2. Administrative**	238,127	5,986					
c. LPN							
1. Direct Care	1,546,658	51,898					
2. Administrative**	31,847	13					
d. Aides and Attendants	1,767,639	107,861					
e. Physical Therapists							
f. Speech Therapists							
g. Occupational Therapists							
h. Recreation Workers	178,130	9,783					
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	223,034	6,683					
n. Marketing							
o. Other (Specify)							
See Attached Schedule	8,722	664					
<b>A-13. Total Salary Expenditures</b>	<b>6,383,849</b>	<b>279,175</b>					

\* 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)**

**Schedule of Other Fees (Page 13)**

State of Connecticut

**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 Vernon Manor Health Care			License No. 991-C		Report for Year Ended 9/30/2019			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

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

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

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

Name of Facility (as licensed)			License No.		Report for Year Ended			Page	of	
Vernon Manor Health Care			991-C		9/30/2019			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	Other							
<b>Section III - Administrators***</b>										
Kristi C. Dougherty (10/29/18 to 6/2/19)	94,953			Standard	Responsible for daily operations of the facility	1,540	A2			
Andrew Steiner (10/1/18 to 10/28/18)	8,902			Standard	Responsible for daily operations of the facility	154	A2			
Angela Perry (6/3/19 to 9/30/19)	38,229			Standard	Responsible for daily operations of the facility	692	A2			
<b>Section IV - Assistant Administrators</b>										

\*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
	991-C	9/30/2019		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	Other
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	7,560	167			
3. Pharmacist					
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	387,033	8,667			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	41,400	181			
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) Medical Staff	1,667	20			
9. Speech Therapist					
a. Resident Care	86,088	1,322			
b. Other					
10. Occupational Therapist					
a. Resident Care	364,546	6,097			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	888,294	16,455			

\* 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\*

\* 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
	991-C	9/30/2019		15	37
Item		Total	CCNH	RHNS	Other
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	156,154	156,154		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$	83,890	83,890		
4. Social Security (F.I.C.A.)	\$	473,933	473,933		
5. Health Insurance	\$	471,494	471,494		
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$	70,182	70,182		
8. Uniform Allowance	\$	11,166	11,166		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$	30,517	30,517		
d. Accounting and Auditing	\$	20,500	20,500		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$	9,829	9,829		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$	50,448	50,448		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	54,561	54,561		
2. Cellular Phones	\$	5,690	5,690		
i. Appraisal ( <i>Specify purpose and attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$				
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$	250	250		
3. Resident Day User Fee	\$	672,977	672,977		
<b>Subtotal</b>	\$	2,111,591	2,111,591		

\* 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**

Vernon Manor Health Care  
9/30/2019

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	Other
<b>Total</b>	\$ -	\$ -	\$ -

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**Schedule of Other Taxes**

Description	CCNH	RHNS	Other
Business Entity Tax	\$ 250		
<b>Total</b>	\$ 250	\$ -	\$ -

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

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019		Page 16	of 37
Item		Total	CCNH	RHNS	Other
	<b><i>Subtotals Brought Forward:</i></b>	2,111,591	2,111,591		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 4,049	4,049			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 23,180	23,180			
4. Employee Travel	\$ 7,467	7,467			
5. Education Expenses Related to Seminars and Conventions	\$ 14,564	14,564			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 13,738	13,738			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 15,841	15,841			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 24,802	24,802			
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	\$ 5,938	5,938			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 8,826	8,826			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 825	825			
9. Subscriptions	\$ 2,261	2,261			
10. Contributions*** See Attached Schedule	\$ 604	604			
11. Services Provided by Contract ( <i>Specify and Complete     Schedule C-2, Page 21 for each firm or individual</i> )	\$ 204,962	204,962			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 24,013	24,013			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	<b>\$ 2,462,661</b>	<b>2,462,661</b>			

\* 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	Other
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	Other
Advertising-Public Relations	\$ 24,802		
<b>Total Other Advertising</b>	<b>\$ 24,802</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	Other
CAHCF	\$ 8,539		
ALTCFM	\$ 170		
ACHCA	\$ 43		
SHRM	\$ 75		
<b>Total Dues</b>	<b>\$ 8,826</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	Other
Contributions - Gifts	\$ 604		
<b>Total Contributions</b>	<b>\$ 604</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	Other
Employee Screening Exp	\$ 6,262		
Licenses Fees	\$ 2,185		
Banking Fees/Admin Fees	\$ 2,449		
Employee Physicals	\$ 4,992		
Fines	\$ 8,125		
<b>Total Other Administrative and General</b>	<b>\$ 24,013</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-17 Rev. 10/97

**Schedule C-1 - Management Services\***

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019		Page 18 of 37
Item	Total	CCNH	RHNS	Other
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 263,007	263,007		
2. Non-Food Supplies	\$ 47,110	47,110		
3. Other (Specify) _____	\$			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$			
c. Other (Specify) _____	\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 310,116</b>	<b>310,116</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	Other
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019		Page 19	of 37
Item		Total	CCNH	RHNS	Other
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. \$	18,680	18,680		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$				
c. Other ( <i>Specify</i> ) Supplies	\$	16,822	16,822		
<b>3D. Total Laundry Expenditures (3a + b + c )</b>	\$	<b>35,502</b>	<b>35,502</b>		
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
	991-C	9/30/2019		20	37
Item		Total	CCNH	RHNS	Other
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 50,574	50,574		
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
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> )	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>	\$	<b>50,574</b>	<b>50,574</b>		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	246,836	246,836		
b. Medicine Cabinet Drugs	\$	56,507	56,507		
c. Medical and Therapeutic Supplies	\$	239,525	239,525		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	49,939	49,939		
f. X-rays and Related Radiological Procedures***	\$	3,697	3,697		
g. Dental ( <i>Not dentists who should be included under         salaries or fees</i> )	\$				
h. Laboratory***	\$				
i. Recreation	\$	10,407	10,407		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )**** See Attached Schedule	\$	2,991	2,991		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>609,903</b>	<b>609,903</b>		

\* 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	Other
Supplies - Rehabilitative	\$ 2,991		
<b>Total Other Resident Care</b>	<b>\$ 2,991</b>	<b>\$ -</b>	<b>\$ -</b>

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

\* 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 Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019			Page 22	of 37
Item		Total	CCNH	RHNS	Other	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	230,360	230,360			
b. Heat	\$	60,278	60,278			
c. Light & Power	\$	87,281	87,281			
d. Water	\$	50,463	50,463			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$	2,710	2,710			
f. Other ( <i>itemize</i> )	\$	49,707	49,707			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$	480,798	480,798			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$	23,444	23,444			
b. Building & Building Improvements	\$	125,239	125,239			
c. Non-Movable Equipment	\$	36,257	36,257			
d. Movable Equipment	\$	97,482	97,482			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$	282,421	282,421			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$	4,467	4,467			
c. Leasehold Improvements	\$	4,748	4,748			
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$	9,216	9,216			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$	105,985	105,985			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	22,336	22,336			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$	419,958	419,958			

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

# Vernon Manor Health Care

Attachment Page 22

## **Schedule of Other Repairs and Maintenance**

## Depreciation Schedule

Name of Facility Vernon Manor Health Care				License No. 991-C			Report for Year Ended 9/30/2019				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	
<b>A. Land Improvements</b>												
1. Acquired prior to this report period				462,569		462,569	127,433	Var		23,444		
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
<b>A-4. Subtotal</b>											23,444	
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period				5,627,894		5,627,894	2,990,530	Var		125,239		
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)				125,377								
<b>B-4. Subtotal</b>											125,239	
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period				985,958		985,958	610,285	Var		36,257		
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)				13,817								
<b>C-4. Subtotal</b>											36,257	
	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								
<b>D. Movable Equipment</b>												
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					1,366,787		1,366,787	884,927	Var	97,482		
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)					21,065							
<b>D-3. Subtotal</b>											97,482	
<b>E. Total Depreciation</b>											282,421	

Vernon Manor Health Care  
9/30/2019

**Schedule of Land Improvements Acquired during this report period**

\*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
<b>Additions:</b>				
10/9/2018	Roam Alert System	\$ 13,159		
12/31/2018	Gas Line Installation	\$ 13,294		
4/1/2019	Canopy Cover	\$ 9,860		
3/31/2019	Baseboard Covers	\$ 2,148		
5/31/2019	Ball Valves on Dry Sprinkler	\$ 6,275		
5/3/2019	Panic Bar and Push Button Lock	\$ 2,749		
9/30/2019	Central Alarm System Upgrades	\$ 47,915		
6/30/2019	East Wing Fire Doors	\$ 2,980		
9/30/2019	West Wing Fire Doors	\$ 3,493		
9/30/2019	2nd Floor Nurse Station Fire Doors	\$ 4,833		
9/30/2019	2 Soaking Tubs	\$ 6,309		
5/20/2019	Mag Locks - Dementia Doors	\$ 3,841		
1/1/2019	Mag Lock and Video Intercom System	\$ 6,312		
7/31/2019	Mag Lock West Wing Stairwell	\$ 2,209		
<b>Total additions for Building Improvements</b>		\$ 125,377		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
11/2/2018	Electric Hot Food Table	\$ 2,834		
3/31/2019	Dishwasher Motor	\$ 2,619		
7/31/2019	Compressor - East Wing Unit	\$ 3,052		
8/22/2019	Make Up Air Unit - Kitchen	\$ 5,312		
<b>Total additions for Non-Movable Equipment</b>		\$ 13,817		\$ - *

<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>	\$ -		\$ -	**

Attachment Pages 23 24

\*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
<b>Additions:</b>				
5/31/2019	Windows 10 Computers	\$ 9,179		
3/31/2019	HiLo Table	\$ 1,778		
3/31/2019	HiLo Table	\$ 1,778		
3/1/2019	Room Furniture - Cabinets and Drawers	\$ 3,753		
3/1/2019	Electric Bed	\$ 1,814		
4/29/2019	Office Chairs	\$ 1,701		
6/11/2019	Office Furniture	\$ 1,062		
<b>Total additions for Movable Equipment</b>		\$ 21,065		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Vernon Manor Health Care			License No. 991-C		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
<b>A-4. Subtotal</b>									
<b>B. Mortgage Expense</b>									
1. Prepaid Mortgage Costs	8	2011	10 Years	44,673	31,643			4,467	
2.									
3.									
<b>B-4. Subtotal</b>									4,467
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Var	156,749	68,832	Var		4,748	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>C-4. Subtotal</b>									4,748
<b>D. Total Amortization</b>									9,216

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page 25	of 37	
11. Property Questionnaire					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase		03/01/77			
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		120			
6. Square Footage		36,732			
7. Acquisition Cost					
a. Land		120,000			
b. Building		1,442,533			
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Variable			
b. Date Mortgage Obtained		08/23/11			
c. Interest Rate for the Cost Year		Libor + 2%			
d. Term of Mortgage (number of years)		10			
e. Amount of Principal Borrowed		2,200,000			
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
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 9/30/2019			Page 26	of 37
Item		Total	CCNH	RHNS	Other	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$ 60188.39	60,188			
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. <b>Total Building Interest Expense (A1 - A4 + B5)</b>		\$ 60,188	60,188			

(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
		9/30/2019			27	37
Item			Total	CCNH	RHNS	Other
Subtotals Brought Forward:			60,188	60,188		
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)	\$	685	685			
Interest Expense - Operations						
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$	60,873	60,873			
14. Insurance						
a. Insurance on Property (buildings only)	\$	59,381	59,381			
b. Insurance on Automobiles	\$	2,433	2,433			
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)	\$					
2. Fire and Extended Coverage	\$					
3. Other (Specify)	\$					
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$	61,814	61,814			
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$	11,764,342	11,764,342			

## **D. Adjustments to Statement of Expenditures**

Name of Facility Vernon Manor Health Care				License No. 991-C	Report for Year Ended 9/30/2019		Page 28   of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 364,546	364,546		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 30,517	30,517		
10.	15	1d	Accounting	\$ 2,000	2,000		
10a.			Legal	\$ 7,926	7,926		
11.	30	IV3	Telephone	\$ 1,252	1,252		
12.	15	1h2	Cellular Telephone	\$ 4,250	4,250		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 23,180	23,180		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 560	560		
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.	16	L6	Automobile Expense (e.g. personal use)	\$ 13,738	13,738		
18.	16	m3	Unallowable Advertising *	\$ 24,802	24,802		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 604	604		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 21,718	21,718		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 495,093	495,093		

\* 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	Other
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

## **Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m8a	Chamer of Commerce	\$ 825		
30	IV4	Cable Revenue	\$ 8,036		
16	m13	Fines	\$ 8,125		
30	IV8	Vending Machine Income	\$ 4,732		
<b>Total Other A&amp;G Adjustments</b>			\$ 21,718	\$ -	\$ -

State of Connecticut

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

Name of Facility Vernon Manor Health Care				License No. 991-C	Report for Year Ended 9/30/2019		Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other	
Subtotals Brought Forward				\$ 495,093	495,093			
<b>Page 20 - Resident Care Supplies***</b>								
27.	20	5a2	Prescription Drugs	\$ 246,836	246,836			
28.			Ambulance/Limousine	\$				
29.	20	5f	X-rays, etc	\$ 3,697	3,697			
30.			Laboratory	\$				
31.	20	5c	Medical Supplies	\$ 63,310	63,310			
32.	20	5e2	Oxygen (non emergency)	\$ 49,939	49,939			
33.			Occupational Therapy	\$				
34.			Other - See Attached Schedule	\$ 2,991	2,991			
<b>Page 22 - Maintenance and Property</b>								
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$				
36.			Depreciation on Unallowable Motor Vehicles	\$				
37.			Unallowable Property and Real Estate Taxes	\$				
38.	30	IV2	Rental of Building Space or Rooms	\$				
39.			Other - See Attached Schedule	\$				
<b>Page 27 - Insurance</b>								
40.			Mortgage Insurance	\$				
41.	27	14a/1	Property Insurance	\$ 2,433	2,433			
<b>Other - Miscellaneous</b>								
42.			Other - Indirect	\$				
43.	30	IV5	Interest Income on Account Rec.	\$ 742	742			
44.			Other - Miscellaneous Administrative	\$				
45.			Management Fees Direct	\$				
46.			Management Fees Indirect	\$				
47.			Other - Direct	\$				
<b>Not For Profit Providers Only</b>								
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$				
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 865,040	865,040			

\*\*\* 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.

Vernon Manor Health Care  
9/30/2019

### **Schedule of Other Ancillary Costs**

### Schedule of Excess Movable Equipment Depreciation

### **Schedule of Other Property Adjustments**

### **Schedule of Unallowable Building Interest**

**F. Statement of Revenue**

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019			Page 30	of 37
Item		Total	CCNH	RHNS	Other	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 11,021,148	11,021,148				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,393,574)	(5,393,574)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,648,520	1,648,520				
b. Medicare Room and Board Contractual Allowance **	\$ 531,078	531,078				
4. a. Private-Pay Residents and Other	\$ 4,286,836	4,286,836				
b. Private-Pay Room and Board Contractual Allowance **	\$ (125,017)	(125,017)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 116,654	116,654				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 166,955	166,955				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 207	207				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 275	275				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 492,385	492,385				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 409,469	409,469				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 96,793	96,793				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 82,278	82,278				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 497,152	497,152				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 375,268	375,268				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (1,017,551)	(1,017,551)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (920,029)	(920,029)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 12,268,848	12,268,848				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 1,252	1,252				
4. Rental of Television and Cable Services	\$ 8,036	8,036				
5. Interest Income ( <i>Specify</i> )	\$ 742	742				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 34,453	34,453				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 44,482	44,482				
<b>VI. Total All Revenue</b> (III +V)	\$ 12,313,330	12,313,330				

\* 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

**Schedule of Other Non-Medicare Resident Revenue**

## Related Exp

Page Ref	Description	CCNH	RHNS	Other
	MEDICAID ANCILLARY CONTR ALLOW	\$ 8,650		
	OXYGEN - MGD	\$ (3,156)		
	LABORATORY - MGD	\$ (71,689)		
	X-RAY - MGD	\$ (6,468)		
	MANAGED CARE CONT. ALLOW ANC	\$ 969,866		
	VACCINES - MNGD CARE B	\$ (1,499)		
	GLUCOSE - MNGD CARE B	\$ (4,841)		
	C/A MNGD CARE B ANCILLARIES	\$ 29,115		
	MANAGED CARE B SEQUESTER C/A	\$ 50		
<b>Total Other Resident Revenue</b>		\$ (920,029)	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	Other
	Interest Income - Reserves		\$ 26		
	Interest - Late Payment		\$ 716		
	<b>Total Interest Income</b>		\$ 742	\$ -	\$ -

### Schedule of Other Revenue

**G. Balance Sheet**

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page 31	of 37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$ 1,326,147	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 724,677	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$ 58,408	
a. _____				
b. _____				
c. _____				
d. See Schedule		58,408		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$ 18,941	
See Schedule		18,941		
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$ 2,128,173	
B. Fixed Assets				
1. Land			\$ 120,000	
2. Land Improvements	*Historical Cost Accum. Depreciation	462,568 150,877 Net	\$ 311,691	
3. Buildings	*Historical Cost Accum. Depreciation	5,753,271 3,115,769 Net	\$ 2,637,502	
4. Leasehold Improvements	*Historical Cost Accum. Depreciation	156,749 73,580 Net	\$ 83,169	
5. Non-Movable Equipment	*Historical Cost Accum. Depreciation	999,775 646,543 Net	\$ 353,232	
6. Movable Equipment	*Historical Cost Accum. Depreciation	1,387,851 982,408 Net	\$ 405,443	
7. Motor Vehicles	*Historical Cost Accum. Depreciation	_____ Net	\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$ 94,257	
See Schedule		94,257		
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$ 4,005,294	

\* 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 Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	6,133,467
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost Accum. Depreciation	Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	8,562
See Schedule		8,562		
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	8,562
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	6,142,030

\* 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
		9/30/2019	33	37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	568,541
2. Notes Payable ( <i>itemize</i> )			\$	
See Schedule				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )			\$	
Name of Lender		Purpose	Amount	Date Due
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )			\$	287,031
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable ( <i>Current Portion</i> )			\$	110,000
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )			\$	2,127
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities ( <i>itemize</i> )			\$	360,088
See Schedule			360,088	
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)			\$	1,327,787

\* 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 Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,327,787	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$ 1,200,833	
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. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)			\$ 1,200,833	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)			\$ 2,528,620	

## G. Balance Sheet (cont'd)

### Reserves and Net Worth

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page 35	of 37
Account				Amount
<b>A. Reserves</b>				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$
<b>B. Net Worth</b>				
1. Owner's Capital				\$ 3,064,421
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$ 548,989
7. Total Net Worth				\$ 3,613,410
<b>C. Total Reserves and Net Worth</b>				\$ 3,613,410
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 6,142,030

## H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Vernon Manor Health Care	991-C	9/30/2019	36	37
Account				Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2018				\$ 1,845,528
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 12,313,330
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 11,764,342
D. Net Income or Deficit				\$ 548,989
E. Balance				\$ 2,394,517
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
F-3. Total Additions				\$
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )				\$
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )				\$
Purpose		Amount		
3. Total Deductions				\$
H. <b>Balance at End of Period</b>				\$ 2,394,517

## I. Preparer's/Reviewer's Certification

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Other		

### 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	Date Signed
Printed Name of Preparer  CJLC LLC		
Address Address 225 Pitkin Street, East Hartford, CT 06108		Phone Number 860-610-9009
Annual Report Contact CJLC		Phone Number 860-610-9009
Annual Report Contact Email Address  annualreports@cjlc.com		