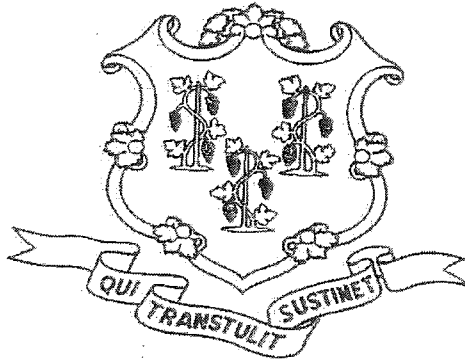


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) AVERY HEIGHTS	
Address (No. & Street, City, State, Zip Code) 705 NEW BRITAIN AVENUE, HARTFORD, CT 06106	
Type of Facility	
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	Rest Home with Nursing <input checked="" type="checkbox"/> Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 750-C	RHNS 79RH	(Specify)	Medicare Provider 07-5063
------------------	---------------	--------------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 7500	RHNS 90795	ICF-IID
----------------------------	--------------	---------------	---------

For Department Use Only

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) AVERY HEIGHTS	License No. 750-C	Report for Year Ended 9/30/2020	Page 1	of 37
---	----------------------	------------------------------------	-----------	----------

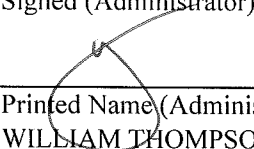
Administrator's/Owner's Certification

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 AVERY HEIGHTS [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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
		2-11-21			
Printed Name (Administrator) WILLIAM THOMPSON			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)		DOREEN R. BALDONI NOTARY PUBLIC State of Connecticut My Commission Expires March 31, 2025
Doreen R. Baldoni	CT	2-11-21	Doreen R. Baldoni		
Address of Notary Public					
41 Kimberly Lane Waterbury, CT 06795					

(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 AVERY HEIGHTS	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 705 NEW BRITAIN AVENUE, HARTFORD, CT 06106				
Report Prepared By MICHELLE PASCETTA	Phone Number (860) 527-9126 x518	Date 2/15/2021		
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) 527-9126		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) AVERY HEIGHTS		Address (No. & Street, City, State, Zip) 705 NEW BRITAIN AVENUE, HARTFORD, CT 06106		
License Numbers:	CCNH 750-C	RHNS 79RH	(Specify)	Medicare Provider No. 07-5063
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)				
<input checked="" 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 type="checkbox"/> Profit Corp. <input checked="" type="radio"/> 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="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator WILLIAM THOMPSON		Nursing Home Administrator's License No.:	001347	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



BOARD OF DIRECTORS AND OFFICERS
2020-2021

OFFICERS AND DIRECTORS

David E. Canuel, Chairman

Res: 330 Norfolk Rd. (860) 985-0203
Litchfield, CT 06759

Thomas P. Kelley, Vice Chairman

Res: 114 Steele Road (860) 306-2388
West Hartford, CT 06119

Patrick J. Gilland, President/CEO

Bus: Church Homes, Inc. (860) 527-9126
217 Avery Heights
Hartford, CT 06106

FAX: (860) 560-2469

Res: 235 Carriage Drive (203) 598-7684
Middlebury, CT 06762

DIRECTORS

Margaret A. Golas

Res: P.O. Box 949
Clinton, CT 06413

Mercedes E. Large

Res: 39 Timberwood Road (860)-306-2388
West Hartford, CT 06117 (860)-305-0099 (c)

Peter B. Matthews

Bus:
Res: 444 Flanders Street (860) 478-6187
Southington, CT 06489

Patrick Y. Yung

Bus: SVP of Corporate Development and
Strategic Investing
Independence Blue Cross

1901 Market Street
Philadelphia, PA 19103

Res: 626 Morris Ave. (860) 983-8809
Bryn Mawr, PA 19010

Cynthia W. Shahen, Ph.D.

Bus: President

Shahen Consulting (203)-592-9391
1751 Meriden Road
Wolcott, CT 06716

Res: 1751 Meriden Road

Wolcott, CT 06716 (203)-879-9154

Larry C. Brown

Res: 1859 Hyland Creek Drive
Charlottesville, VA 22911 (860)-402-6670

Kenneth H. McGovern

Bus: President/Founder
KMR Executive Search LLC,
Farmington, CT

Res: 243 Steele Road
Apt. 434

West Hartford, CT 06117 (860)-558- 8291

P. Wayne Moore

Bus: Deputy Chief Investment Officer
City of Hartford

Res: 3 Buckingham Lane
West Hartford, CT 06117 (860) 985-4456

C. Robert Zelinger

Bus: Partner
Hinckley Allen

Res: 18 Adams Road
Simsbury, CT 06089 (860)-725-6200

Cynthia J. Martinez, CPA

Bus: Chief Financial Officer
Wadsworth Athenaeum Museum of Art

Res: 185 Main Street, Suite C

DIRECTORS AND OFFICERS 2019-2020 (cont'd)

Farmington, CT 06032 (860)559-6815

OFFICERS

William Pond

Bus: Vice President, CHI (860) 435-9851
Administrator, Noble Horizons
17 Cobble Road
Salisbury, CT 06068
FAX: (860) 435-0636
Res: 670 West Hill Road (860)-866-6729
New Hartford, CT 06057

William Thompson

Bus: Vice President, CHI (860) 527-9126
Administrator, Avery Heights
705 New Britain Avenue
Hartford, CT 06106
FAX: (860) 525-2090
Res: 135 DiRienzo Heights (860) 418-9332
Derby, CT 06418

Doreen Baldoni

Bus: Corporate Secretary, CHI (860) 527-9126
217 Avery Heights
Hartford, CT 06106
FAX: (860) 560-2469
Res: 41 Kimberly Lane (860) 689-6276
Watertown, CT 06795

THE DIRECTORS ARE UNCOMPENSATED EXCEPT FOR
FREE PARKING AND MEALS RECEIVED AT BOARD MEETINGS

11-17-2020

General Information and Questionnaire Related Parties*

Name of Facility AVERY HEIGHTS	License No. 750-C	Report for Year Ended 9/30/2020	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							
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 Name/Address and complete the information on Page 11 of the report.							
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				
Church Homes, Inc. Congregational	217 Avery Heights Hartford, CT 06106-4200	<input type="radio"/>	<input checked="" type="radio"/>	Management Services - See Page 17	Pg. 16, Line m12	1,121,280	1,126,008
Alliance Rehabilitation of CT, LLC	705 New Britain Avenue Hartford, CT 06106	<input checked="" type="radio"/>	<input type="radio"/>	Rehabilitation Services	Pg. 13 Lines B5a, B9a and B10a	905,648	See Page 4a
The Heights	550 New Britain Avenue Hartford, CT 06106	<input type="radio"/>	<input checked="" type="radio"/>	Receptionist Services	Pg. 16, Line m11	102,734	102,734
People's United Insurance Agency	Brattleboro, VT	<input checked="" type="radio"/>	<input type="radio"/>	Property Insurance with all CHI entities	Pg. 27	197,886	197,886
Church Homes, Inc. Pension Fund	217 Avery Heights, Hartford, CT 06106-4200	<input type="radio"/>	<input checked="" type="radio"/>	Pension Fund with all CHI entities	Pg. 15	355,128	355,128
		<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.

Explanation of Related Party Transactions

Alliance Rehab of CT, LLC -

Symbria Rehab, a CALTC Health Venture Partner ("Symbria Rehab of CT") is a joint venture of CALTC Ventures, LLC and Symbria (based in Warrenville, IL). CALTC Ventures, LLC and Symbria have a 40% and 60% owner interest in Symbria Rehab of CT, respectively. Symbria operates in 15 states and services over 200 nursing homes.

Symbria Rehab of CT currently services 5 CALTC facilities and 6 non-CALTC facilities. Each facility negotiates a rate with Symbria Rehab of CT and signs a facility-specific contract. The rates are market-driven and competitively priced. Pursuant to a telephone conversation with Craig J. Lubitski, it is unnecessary to submit the actual costs of rehab to Symbria Rehab of CT. Furthermore, Avery Heights did not receive profit-sharing or revenue of any kind from its relationship with Symbria Rehab of CT.

CALTC is funded by dues and currently has 11 corporate members representing approximately 28 entities. Avery Heights pays dues to CALTC through the administrative management fee. Patrick Gilland, President/CEO of Church Homes, Inc. is also the Acting Director of CALTC, a CALTC Board Member, a CALTC Ventures, LLC Board Member and Chair of the Symbria Rehab of CT Board.

General Information and Questionnaire
Accounting Basis

Name of Facility AVERY HEIGHTS	License No. 750-C	Report for Year Ended 9/30/2020	Page 7	of 37
-----------------------------------	----------------------	------------------------------------	-----------	----------

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 Blum, Shapiro & Company, P.C. 2 3 4	Address (No. & Street, City, State, Zip Code) West Hartford, CT
---	--

Services Provided by This Firm (*describe fully*)

1 Financial audit and other accounting related services. Costs are included in the administrative management fee.	\$
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$

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

- Yes No Page 16, Line m12

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See Attached Analysis - Page 7A 2 3 4 5	Telephone Number
---	------------------

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

1	
2	
3	
4	
5	

Services Provided by This Firm (*describe fully*)

1 Total Allowable Legal Fees Per Page 7A	\$ 6,276
2 Legal Fees - Disallowed Per Page 7A	\$ 13,235
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 19,511

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

AVERY HEIGHTS
9/30/2020

Attachment Page 7A

Murtha Cullina - Hartford, CT - (860) 240-6000

General Business Issues	2,717	A
Collections	<u>50</u>	D

Sub Total	<u>2,767</u>	
-----------	--------------	--

Ford Harrison - Charlotte, NC - (980) 282-1900

General Employment Issues	<u>3,560</u>	A
---------------------------	--------------	---

Sub Total	<u>3,560</u>	
-----------	--------------	--

Wiggin & Dana - New Haven, CT - (203) 498-4380

Collections	<u>13,185</u>	D
-------------	---------------	---

Sub Total	<u>13,185</u>	
-----------	---------------	--

Total Legal Fees	<u><u>19,512</u></u>	
------------------	----------------------	--

A	Allowable	6,277
B	Issue has been settled in favor of the Provider	0
C	Issue is still open - no settlement to date	0
D	Disallowed	13,235

Schedule of Resident Statistics (Cont'd)

Name of Facility AVERY HEIGHTS			License No. 750-C			Report for Year Ended 9/30/2020			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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(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	8		108	16	1	15							
Per Diem Rate													
a. One bed rm.	637.26		259.71	199.35	502/295	557/502/295	n/a	n/a	n/a				
b. Two bed rms.	637.26		259.71	199.35	468/284	519/468/284	n/a	n/a	n/a				
c. Three or more bed rms.	n/a		n/a	n/a	n/a	n/a	n/a	n/a	n/a				
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									5,447	3,940	1,507		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									109	79	30		
C. Other									14,682	10,621	4,061		
D. Total Physical Therapy Treatments									20,238	14,640	5,598		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									756	547	209		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									24	17	7		
C. Other									1,391	1,006	385		
D. Total Speech Therapy Treatments									2,171	1,570	601		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									6,554	4,741	1,813		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									124	90	34		
C. Other									15,893	11,497	4,396		
D. Total Occupational Therapy Treatments									22,571	16,328	6,243		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
EVERY HEIGHTS	750-C	9/30/2020	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)	148,389	1,516	56,741	580		
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	218,731	8,348	83,637	3,192		
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers						
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	67,652	1,505	25,839	575		
b. Other Maintenance Workers	142,674	6,031	54,494	2,303		
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	161,048	3,004	61,583	1,148		
b. RN						
1. Direct Care	771,472	18,606	354,432	8,548		
2. Administrative**	74,734	2,027	34,333	931		
c. LPN						
1. Direct Care	1,424,705	44,151	654,539	20,285		
2. Administrative**	28,076	862	12,899	396		
d. Aides and Attendants	2,337,320	116,150	759,379	37,736		
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	183,116	7,436	70,020	2,843		
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	111,533	6,027	42,648	2,304		
n. Marketing	68,717	1,505	26,277	575		
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,738,167	217,168	2,236,821	81,416		

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

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

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

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Respiratory Therapy	\$ 17,162	381	\$ 6,562	146	\$ -	-
Total	\$ 17,162	381	\$ 6,562	146	\$ -	-

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

Name of Facility (as licensed) AVERY HEIGHTS		License No. 750-C	Report for Year Ended 9/30/2020		Page 12	of 37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
William Thompson	148,389	56,741	Standard Employee Benefits Package	Responsible for the day-to-day operations of facility	2,096	A.2.			
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.

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
EVERY HEIGHTS	750-C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist	13,752	202	5,258	77		
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	269,604	4,698	103,090	1,797		
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	20,617	96	7,883	37		
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 Adv Board / Cardiologist Consultant	27,923	100	10,677	38		
9. Speech Therapist						
a. Resident Care	71,924	1,166	27,533	446		
b. Other						
10. Occupational Therapist						
a. Resident Care	313,594	5,903	119,903	2,257		
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	5,331	30	2,449	14		
2. Administrative***						
b. LPN						
1. Direct Care	71,259	1,417	32,738	651		
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	17,162	381	6,562	146		
B-13 Total Fees Paid in Lieu of Salaries	811,166	13,993	316,093	5,463		

* 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 AVERY HEIGHTS		License No. 750-C	Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
		<input type="radio"/>	<input checked="" type="radio"/>		
Value Health Care Services, Inc.	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Alliance Rehabilitation of CT	Physical Therapy	<input checked="" type="radio"/>	<input type="radio"/>	See Page 4a	
		<input type="radio"/>	<input checked="" type="radio"/>		
Starling Physicians, PC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
Doris Jean Phillips	Medical Advancement	<input type="radio"/>	<input checked="" type="radio"/>		
Starling Physicians	Cardiology Consulting	<input type="radio"/>	<input checked="" type="radio"/>		
Alliance Rehabilitation of CT	Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	See Page 4a	
Alliance Rehabilitation of CT	Occupational Therapy	<input checked="" type="radio"/>	<input type="radio"/>	See Page 4a	
Nurse Network, Favorite Healthcare Staffing,	Temporary Nursing	<input type="radio"/>	<input checked="" type="radio"/>		
CareerStaff Unlimited	Temporary Nursing	<input type="radio"/>	<input checked="" type="radio"/>		
Technical Gas Products	Respiratory Therapy	<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
EVERY HEIGHTS	750-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 240,580	173,102	67,478	
2. Disability Insurance	\$ 39,811	28,645	11,166	
3. Unemployment Insurance	\$ 16,043	11,543	4,500	
4. Social Security (F.I.C.A.)	\$ 609,698	438,690	171,008	
5. Health Insurance	\$ 1,419,576	1,021,414	398,162	
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,151	4,426	1,725	
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 607,050	436,785	170,265	
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 27,910	20,082	7,828	
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 59,430	42,991	16,439	
d. Accounting and Auditing	\$			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 19,511	14,114	5,397	
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 22,315	16,142	6,173	
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 31,830	23,025	8,805	
2. Cellular Phones	\$ 17,466	12,635	4,831	
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 1,138,317	823,445	314,872	
Subtotal	\$ 4,255,688	3,067,039	1,188,649	

* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Employee Assistance Program	\$ 486	\$ 189	\$ -
Personal Time Accrued	\$ (1,925)	\$ (750)	\$ -
Training Fund - Union	\$ 22,306	\$ 8,695	\$ -
Vaccinations	\$ 2,089	\$ 814	\$ -
Capitalized Benefits	\$ (2,874)	\$ (1,120)	\$ -
Total	\$ 20,082	\$ 7,828	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Total	\$ -	\$ -	\$ -

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

Name of Facility AVERY HEIGHTS	License No. 750-C	Report for Year Ended 9/30/2020	Page 16	of 37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
	4,255,688	3,067,039	1,188,649	
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 24	17	7	
2. Holiday Parties for Staff	\$ 2,495	1,805	690	
3. Gifts to Staff and Residents	\$ 1,237	895	342	
4. Employee Travel	\$ 269	195	74	
5. Education Expenses Related to Seminars and Conventions	\$ 1,770	1,281	489	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 55,620	40,235	15,385	
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 18,287	13,228	5,059	
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	\$ 2,925	2,115	810	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 12,619	9,128	3,491	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 1,549	1,121	428	
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 167,602	121,242	46,360	
12. Administrative Management Services**	\$ 1,121,280	811,121	310,159	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 11,377	8,425	2,952	
C-14 Total Administrative & General Expenditures	\$ 5,652,742	4,077,847	1,574,895	

* Do not include Subscriptions, which should go in item 9.

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

*** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
All Marketing Non-Salary Expenses	\$ 13,228	\$ 5,059	\$ -
Total Other Advertising	\$ 13,228	\$ 5,059	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	9,128	3,491	-
Total Dues	\$ 9,128	\$ 3,491	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
CHEFA Administration Fee	\$ 1,869	\$ 447	\$ -
Licenses - See Below	\$ 3,707	\$ 1,417	\$ -
Meetings	\$ 406	\$ 154	\$ -
Pre-Employment Services	\$ 2,443	\$ 934	\$ -
Total Other Administrative and General	\$ 8,425	\$ 2,952	\$ -

Licenses:

CTLTCMAP	\$ 350
MPLC	\$ 619
CLIA	\$ 180
Department of Public Health	\$ 2,080
Department of Public Safety	\$ 1,200
Department of Construction	\$ 320
Emergency Services & Telecommunications	\$ 375
Total Licenses	<u>\$ 5,124</u>

Schedule C-1 - Management Services*

Name of Facility AVERY HEIGHTS	License No. 750-C	Report for Year Ended 9/30/2020	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 #
Church Homes, Inc. Congregational 217 Avery Heights Hartford, CT 06106-4200	1,121,280	Corporate Administration, Financial Management, Accounts Receivable Management, IT Support, Information Systems and Data Processing Services	Page 16, Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
EVERY HEIGHTS	750-C	9/30/2020	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 22,127	16,006	6,121	
2. Non-Food Supplies	\$ 1,156	836	320	
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,913,861	1,384,464	529,397	
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 1,937,144	1,401,306	535,838	
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*	500	362	138	
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.				\$2,969
K. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt.				\$2,969
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Page 30, Line IV, 1
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility AVERY HEIGHTS		License No. 750-C	Report for Year Ended 9/30/2020	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
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.	749,928	542,489	207,439	
	Amt. \$	43,446	31,428	12,018	
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$	279,621	202,275	77,346	
c. Other (<i>Specify</i>)	\$				
3D. Total Laundry Expenditures (3a + b + c)	\$	323,067	233,703	89,364	
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended	Page	of	
EVERY HEIGHTS	750-C	9/30/2020	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced	135,056	97,698	37,358	
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	47,515	34,372	13,143	
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced	135,056	97,698	37,358	
	by Personnel				
	Amt. \$	859,828	621,990	237,838	
C. Other (<i>Specify</i>)		\$			
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 907,343	656,362	250,981	
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Value Health Care Service, Inc.	\$	177,858	128,660	49,198	
b. Medicine Cabinet Drugs	\$	37,385	27,044	10,341	
c. Medical and Therapeutic Supplies	\$	314,837	227,747	87,090	
d. Ambulance/Limousine***	\$	1,655	1,197	458	
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	8,527	6,169	2,358	
f. X-rays and Related Radiological Procedures***	\$	12,397	8,968	3,429	
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	26,062	18,853	7,209	
i. Recreation	\$	44,763	32,381	12,382	
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	45,077	32,608	12,469	
5M. Total Resident Care Expenditures (5a - 5j)		\$ 668,561	483,627	184,934	

* 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.

5.c. - Medical & Therapeutic Supplies

Description	CCNH	RHNS	(Specify)
Durable Medical Equipment - Disallowed	\$ 850	\$ 325	\$ -
Equipment Rental - Month-to-Month - Oxygen	\$ 10,078	\$ 3,854	\$ -
Medical and Therapeutic Supplies	\$ 128,851	\$ 49,271	\$ -
Medical and Therapeutic Supplies - Chargeable - Disallowed	\$ 6,673	\$ 2,553	\$ -
Disposable Incontinent Supplies	\$ 53,088	\$ 20,300	\$ -
Nursing Minor Equipment *	\$ 12,184	\$ 4,659	\$ -
Nutritional Supplements	\$ 9,790	\$ 3,744	\$ -
Prescription Drugs Not Covered by Medicaid	\$ 2,461	\$ 941	\$ -
Resident Vaccinations - Disallowed	\$ 3,772	\$ 1,443	\$ -
Total Other Resident Care	\$ 227,747	\$ 87,090	\$ -

* Minor Equipment and Furniture - This account represents those medical supplies that have a useful life but do not qualify to be capitalized. None of the items in this account relate to a specific patient. Examples of minor equipment include - humidifiers, small storage cabinet, oral probe, seat cushions and finger probes.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Physical Therapy Supplies	\$ 32,608	\$ 12,469	\$ -
Total Other Resident Care	\$ 32,608	\$ 12,469	\$ -

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

Name of Facility AVERY HEIGHTS		License No. 750-C	Report for Year Ended 9/30/2020	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
MatrixCare	Minneapolis, MN	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Contract	33,925	12,972		16	m11
The Heights	Hartford, CT	<input checked="" type="radio"/>	<input type="radio"/>	See Page 4	Receptionist Services	74,317	28,417		16	m11
A&G Purchased Services Under \$10,000	Various	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance/Data Processing/Computer	13,000	4,971		16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
Healthcare Services Group	Bensalem, PA	<input type="radio"/>	<input checked="" type="radio"/>		Services - Personnel and Food	1,384,464	529,397		18	2b
		<input type="radio"/>	<input checked="" type="radio"/>							
H & H Linen Service	New Britain, CT	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Contract - Linens, etc.	19,528	7,467		19	3b
Healthcare Services Group	Bensalem, PA	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Purchased Services - Personnel	182,747	69,879		19	3b
		<input type="radio"/>	<input checked="" type="radio"/>							
Healthcare Services Group	Bensalem, PA	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Purchased Services	621,990	237,838		20	4b
		<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).

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

Name of Facility AVERY HEIGHTS		License No. 750-C		Report for Year Ended 9/30/2020		Page of 21A 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
Stand-By Power	Bloomfield, CT	<input type="radio"/>	<input checked="" type="radio"/>		Equipment Maintenance Contract	8,517	3,253	22	6.f
Baystate Elevator Company	Dalton, MA	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Service Contract	17,522	6,692	22	6.f
Augustin Malaykhan	Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Service	28,337	10,823	22	6.f
CT Temperature Controls	Cromwell, CT	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	10,854	4,145	22	6.f
Augustin Malaykhan	Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Plowing and Sanding	9,337	3,566	22	6.f
USA Town & Country Hauling	East Windsor, CT	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	59,342	22,665	22	6.f
Security Services of CT, Inc.	Bridgeport, CT	<input type="radio"/>	<input checked="" type="radio"/>		Security Contract	55,132	21,057	22	6.f
Maintenance Purchased Services Under \$10,000	Various	<input type="radio"/>	<input checked="" type="radio"/>		General Maintenance Services	33,703	12,874	22	6.f
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility AVERY HEIGHTS	License No. 750-C	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	12,897	9,330	3,567		
b. Heat	\$	118,129	85,480	32,649		
c. Light & Power	\$	257,130	186,064	71,066		
d. Water	\$	149,930	108,491	41,439		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>) See Attached Schedule	\$	307,819	222,744	85,075		
6g. Total Maint. & Operating Expense (6a - 6f)	\$	845,905	612,109	233,796		
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$	28,601	18,858	9,743		
b. Building & Building Improvements	\$	300,699	190,885	109,814		
c. Non-Movable Equipment	\$	177,485	104,964	72,521		
d. Movable Equipment	\$	202,637	114,031	88,606		
*7e. Total Depreciation Costs (7a + b + c + d)	\$	709,422	428,738	280,684		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$	2,904	2,343	561		
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>) Deferred Marketing	\$	7,884	6,362	1,522		
*8e. Total Amortization Costs (8a + b + c + d)	\$	10,788	8,705	2,083		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	720,210	437,443	282,767		

* 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)
Equipment Maintenance Contract	\$ 25,755	\$ 9,838	\$ -
Refuse Removal	\$ 62,703	\$ 23,949	\$ -
Electrician Service	\$ 1,287	\$ 492	\$ -
Elevator Service Contract	\$ 17,522	\$ 6,692	\$ -
Exterminator Service	\$ 2,171	\$ 829	\$ -
Grounds Service	\$ 28,337	\$ 10,823	\$ -
Heating/Air Conditioning Service	\$ 20,319	\$ 7,760	\$ -
Painting Service	\$ 181	\$ 69	\$ -
Plowing & Sanding	\$ 9,337	\$ 3,566	\$ -
Security Contract	\$ 55,132	\$ 21,057	\$ -
Total Other Repairs and Maintenance	\$ 222,744	\$ 85,075	\$ -

CON VS. Non-CON Depreciation -

<u>Asset Group</u>	<u>Cost</u>	<u>2020 Total Depreciation</u>	<u>2020 Deprec to Nursing Home</u>	<u>CCH</u>	<u>RHNS</u>	<u>RCH</u>	<u>Cottages</u>
Land Improvements:							
- CON	31,177	0	0	0	0	0	0
- Non-CON	<u>1,258,957</u>	<u>28,601</u>	<u>28,601</u>	<u>18,858</u>	<u>9,743</u>	<u>0</u>	<u>0</u>
Totals	<u>1,290,134</u>	<u>28,601</u>	<u>28,601</u>	<u>18,858</u>	<u>9,743</u>	<u>0</u>	<u>0</u>
Building & Improvements:							
- CON	5,416,174	134,394	134,394	106,774	27,620	0	0
- Non-CON	<u>6,650,340</u>	<u>166,305</u>	<u>166,305</u>	<u>84,111</u>	<u>82,194</u>	<u>0</u>	<u>0</u>
Totals	<u>12,066,515</u>	<u>300,699</u>	<u>300,699</u>	<u>190,885</u>	<u>109,814</u>	<u>0</u>	<u>0</u>
Fixed Equipment:							
- CON	2,323,161	0	0	0	0	0	0
- Non-CON	<u>3,909,321</u>	<u>177,485</u>	<u>177,485</u>	<u>104,964</u>	<u>72,521</u>	<u>0</u>	<u>0</u>
Totals	<u>6,232,482</u>	<u>177,485</u>	<u>177,485</u>	<u>104,964</u>	<u>72,521</u>	<u>0</u>	<u>0</u>
Moveable Equipment:							
- CON	616,554	0	0	0	0	0	0
- Non-CON	<u>3,077,250</u>	<u>202,637</u>	<u>202,637</u>	<u>114,031</u>	<u>88,606</u>	<u>0</u>	<u>0</u>
Totals	<u>3,693,804</u>	<u>202,637</u>	<u>202,637</u>	<u>114,031</u>	<u>88,606</u>	<u>0</u>	<u>0</u>

Depreciation Schedule

Name of Facility AVERY HEIGHTS		License No. 750-C		Report for Year Ended 9/30/2020				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	1,285,223		820,265	918,147	S/L	Various	28,396		
2. Disposals (attach schedule)					S/L	Various			
3. Acquired during this report period (attach schedule)	4,911		4,911		S/L	Various	205		
A-4. Subtotal								28,601	
B. Building and Building Improvements									
1. Acquired prior to this report period	11,530,718		6,371,490	9,835,386	S/L	Various	259,753		
2. Disposals (attach schedule)					S/L	Various			
3. Acquired during this report period (attach schedule)	535,796		535,796		S/L	Various	40,946		
B-4. Subtotal								300,699	
C. Non-Movable Equipment									
1. Acquired prior to this report period	5,932,407		4,593,436	5,084,071	S/L	Various	169,197		
2. Disposals (attach schedule)	(107,190)		(107,190)		S/L	Various			
3. Acquired during this report period (attach schedule)	407,264		407,264		S/L	Various	8,288		
C-4. Subtotal								177,485	
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Various	270,917		144,931	400,570	S/L	Various	11,881		
b.					S/L				
c.					S/L				
d.					S/L				
2. Movable Equipment									
a. Acquired prior to this report period	3,412,632		4,193,518	3,902,939	S/L	Various	180,443		
b. Disposals (attach schedule)	(58,669)		(58,669)		S/L	Various			
c. Acquired during this report period (attach schedule)	68,924		63,755		S/L	Various	10,313		
D-3. Subtotal								202,637	
E. Total Depreciation								709,422	

The accumulated depreciation expense reported on Page 23 is calculated on that portion of the fixed assets specifically allocated to nursing units. The accumulated depreciation expense reported on Page 31 is calculated on the entire fixed asset. Please refer to your prior year workpapers for further explanation.

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Total Cost	LTC Cost	Useful Life	LTC Depreciation
Additions:					
5/1/2020	Landscaping	\$ 4,911	\$ 4,911	10	\$ 205
Total additions for Land Improvements		\$ 4,911	\$ 4,911		\$ 205 *
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	Total Cost	LTC Cost	Useful Life	LTC Depreciation
Additions:					
11/1/2019	Roof- sta 1	\$ 180,000	\$ 180,000	10	\$ 16,500
11/1/2019	Roof- sta 2	\$ 140,000	\$ 140,000	10	\$ 12,833
1/1/2020	Dining Rm ceiling	\$ 15,495	\$ 15,495	12	\$ 969
2/1/2020	Noble 2 Nursing Station	\$ 37,463	\$ 37,463	15	\$ 1,665
3/1/2020	Roof	\$ 140,000	\$ 140,000	10	\$ 8,167
4/1/2020	Sta 1 Shower Room Renov	\$ 16,715	\$ 16,715	15	\$ 557
5/1/2020	Roofing	\$ 6,123	\$ 6,123	10	\$ 255
Total additions for Building Improvements		\$ 535,796	\$ 535,796		\$ 40,946 *
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	Total Cost	LTC Cost	Useful Life	LTC Depreciation
Additions:					
10/1/2019	Circulating pump	\$ 2,230	\$ 2,230	10	\$ 223
12/1/2019	Telephone system	\$ 49,952	\$ 49,952	10	\$ 4,163
1/1/2020	Dining Rm-sprinklers	\$ 5,449	\$ 5,449	25	\$ 163
2/1/2020	(2) 100 Gallon Water Heaters	\$ 13,400	\$ 13,400	10	\$ 893
6/1/2020	HVAC - STA2	\$ 80,000	\$ 80,000	15	\$ 1,778
9/1/2020	Underground Fuel Tank	\$ 134,117	\$ 134,117	20	\$ 559
9/1/2020	Underground Fuel Tank	\$ 122,116	\$ 122,116	20	\$ 509
Total additions for Non-Movable Equipment		\$ 407,264	\$ 407,264		\$ 8,288 *
Deletions:					
	Deletions	\$ (107,190)	\$ (107,190)	-	\$ -
Total deletions for Non-Movable Equipment		\$ (107,190)	\$ (107,190)		\$ - **

*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	Total Cost	LTC Cost	Useful Life	LTC Depreciation
Additions:					
10/1/2019	PC	\$ 2,049	\$ 2,049	3	\$ 683
10/1/2019	PC	\$ 1,286	\$ 1,286	3	\$ 429
10/1/2019	PC	\$ 1,286	\$ 1,286	3	\$ 429
10/1/2019	PC	\$ 1,354	\$ 1,354	3	\$ 451
10/1/2019	PC	\$ 1,354	\$ 1,354	3	\$ 451
10/1/2019	PC	\$ 1,354	\$ 1,354	3	\$ 451
10/1/2019	PC	\$ 1,354	\$ 1,354	3	\$ 451
10/1/2019	PC	\$ 1,741	\$ 1,741	3	\$ 580
11/1/2019	Laptop	\$ 1,908	\$ 1,908	3	\$ 583
11/1/2019	Laptop	\$ 1,908	\$ 1,908	3	\$ 583
11/1/2019	Laptop	\$ 1,908	\$ 1,908	3	\$ 583
11/1/2019	Laptop	\$ 1,908	\$ 1,908	3	\$ 583
11/1/2019	Laptop	\$ 1,908	\$ 1,908	3	\$ 583
10/1/2019	Recliner chairs	\$ 4,824	\$ 4,824	10	\$ 482
12/1/2019	Computer	\$ 2,003	\$ 2,003	3	\$ 557
7/1/2020	Wheelchairs (25)	\$ 3,998	\$ 3,998	5	\$ 200
7/1/2020	Rosebud VC Cart	\$ 4,505	\$ 4,505	10	\$ 113
7/1/2020	Rosebud VC Cart	\$ 6,658	\$ 6,658	10	\$ 167
6/1/2020	Low Air Mattresses (4)	\$ 2,716	\$ 2,716	5	\$ 181
10/1/2019	John Deere Tractor	\$ 22,902	\$ 17,733	10	\$ 1,773
Total additions for Movable Equipment		\$ 68,924	\$ 63,755		\$ 10,313 *
Deletions:					
	Deletions	\$ (58,669)	\$ (58,669)	-	\$ -
Total deletions for Movable Equipment		\$ (58,669)	\$ (58,669)		\$ - **

*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	Total Cost	LTC Cost	Useful Life	LTC Depreciation
Additions:					
Total additions for Leasehold Improvement		\$ -	\$ -		\$ - *
Deletions:					
	IORA Lease - Deferred Marketing	(14,463)	(14,463)		
Total deletions for Leasehold Improvement		\$ (14,463)	\$ (14,463)		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility AVERY HEIGHTS	License No. 750-C	Report for Year Ended 9/30/2020		Page 24	of 37
		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
Item	Date of Acquisition	Length of Amortization	Cost to Be Amortized		Totals
Month	Year				
A. Organization Expense					
1.					
2.					
3.					
A-4. Subtotal					
B. Mortgage Expense					
1. Bond Issuance Costs	12	14 Years	42,409	11,137	S/L
2.					
3.					
B-4. Subtotal					2,904
C. Leasehold Improvements and Other					
1. Acquired prior to this report period	9	5 Years	39,427	16,432	S/L
2. Disposals (attach schedule)			(14,463)	(14,463)	
3. Acquired during this report period (attach schedule)					
C-4. Subtotal					7,884
D. Total Amortization					7,884
					10,788

* 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 AVERY HEIGHTS	License No. 750-C	Report for Year Ended 9/30/2020	Page 25	of 37
-----------------------------------	----------------------	------------------------------------	------------	----------

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	1961			
2. Date Structure Completed	1961			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure	10/01/61			
5. Total Licensed Bed Capacity	199			
6. Square Footage	135,056			
7. Acquisition Cost				
a. Land	72,000			
b. Building	341,918			

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	11/18/15			
c. Interest Rate for the Cost Year	2.58%			
d. Term of Mortgage (number of years)	15			
e. Amount of Principal Borrowed	5,423,429			
f. Principal balance outstanding as of 09/30/2020	3,296,537			
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
AVERY HEIGHTS		750-C	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 89,903	72,543	17,360	-		
Name of Lender		Rate					
Salisbury Bank and Trust		2.58%					
Address of Lender							
5 Bissell Street, Lakeville, CT 06039							
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)		\$ 89,903	72,543	17,360			

(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
AVERY HEIGHTS		750-C		9/30/2020			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:				89,903	72,543	17,360		
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 89,903	72,543	17,360		
14. Insurance								
a. Insurance on Property (buildings only)				\$ 131,265	94,986	36,279		
b. Insurance on Automobiles				\$ 23,759	17,192	6,567		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$ 41,581	30,089	11,492		
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$ (899)	(650)	(249)		
See Page 27A								
14d. Total Insurance Expenditures (14a + b + c)				\$ 195,706	141,617	54,089		
15. Total All Expenditures (A-13 thru C-14)				\$ 20,442,828	14,665,890	5,776,938		

Schedule of Other Insurance

Description	CCNH	RHNS	(Specify)
Crime	927	354	-
Insurance Claim Expense - Chapel Stain Glass Window Replacement - Disallowed - * See Note Below	(1,577)	(603)	-
Total Other Resident Care	\$ (650)	\$ (249)	\$ -

* - The total claim is \$30,450 with a deductible of \$10,000 for total reimbursement of \$20,450. The work was started in 2020 and completed in 2021. The entire insurance claim recovery of \$20,450 was recorded in 2020. Only \$18,270 of the insurance claim expense was recorded in 2020, resulting in a credit of (\$2,180). Since the work was not completed until 2021, the (\$2,180) will be disallowed on Page 29.

D. Adjustments to Statement of Expenditures

Name of Facility AVERY HEIGHTS				License No. 750-C	Report for Year Ended 9/30/2020	Page 28	of 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.	10	12.n	Salaries not related to Resident Care	\$ 94,994	68,717	26,277	
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 9,352	6,825	2,527	
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B.10.	Occupational Therapy	\$ 433,497	313,594	119,903	
7.			Other - See attached Schedule	\$ 42,974	31,087	11,887	
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1.c	Bad Debts	\$ 59,430	42,991	16,439	
10.			Accounting	\$			
10a.	15	1.e	Legal	\$ 13,235	9,574	3,661	
11.			Telephone	\$			
12.	15	1.h.2	Cellular Telephone	\$ 15,666	11,333	4,333	
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	1.2/3	Gifts, flowers and coffee shops	\$ 3,732	2,700	1,032	
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.	28b		Automobile Expense (e.g. personal use)	\$ 29,455	21,307	8,148	
18.	16	m.3	Unallowable Advertising *	\$ 18,287	13,228	5,059	
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m.12	Unallowable Management Fees	\$ (787)	(569)	(218)	
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 2,876	2,275	601	
Page 18 - Dietary Expenditures							
24.	30	IV.1	Meals to employees, guests and others who are not residents	\$ 2,969	2,148	821	
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.	29b		Housekeeping services to employees, guests and others who are not residents	\$ 642	464	178	
Subtotal (Items 1 - 26)				\$ 726,322	525,674	200,648	

* 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)
Pg 30	IV.8	Restricted Fund Distribution - Recreation	\$ 5,382	\$ 2,058	\$ -
Pg 30	IV.8	Training Fund Reimbursement for CNAs	\$ 1,443	\$ 469	\$ -
Total Other Salaries Adjustment			\$ 6,825	\$ 2,527	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Pg 13	B.12	Respiratory Therapy	\$ 17,162	\$ 6,562	\$ -
Pg 30	IV.8	Restricted Fund Distribution - Cardiologist Consultant	\$ 13,925	\$ 5,325	\$ -
Total Other Fees Adjustments			\$ 31,087	\$ 11,887	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m.13	CHEFA Administration Fee	\$ 1,869	\$ 447	\$ -
16	m.13	Meetings	\$ 406	\$ 154	\$ -
Total Other A&G Adjustments			\$ 2,275	\$ 601	\$ -

AVERY HEIGHTS
9/30/2020

Transportation Disallowance Calculation:

<u>Acct. #</u>	<u>Acct. Name</u>	<u>Balance</u>	<u>Allowance</u>	<u>Potentially Allowable</u>
85007400	Interdepartmental Costs	(57,251)	0%	-
85007420	Interdepartmental Charges	56,926	100%	56,926
85008002	Advertising - Other	-	100%	-
85008070	Employee Meals - Page 16	-	100%	-
85008125	Gas/Diesel - Page 16	12,794	100%	12,794
85008145	Licenses - Page 16	446	100%	446
85008330	Vehicle Repair/Maint - Page 16	42,705	100%	42,705
85008693	Pre-Employment Services - Page 16	-	100%	-
	Auto Insurance - Page 27	23,759	100%	23,759
	Depreciation - Page 22	11,881	100%	11,881
	Totals	91,260		148,511
	Allocated To Other Entities - Auto	-		
	Allocated To Other Entities - Deprec	-		
	Allocated To Other Entities - Insur	-		
	Net Claimed	<u>91,260</u>		
	Potentially Allowable			148,511
	Less: Insurance Claim Recovery - Disallowed			-
	Subtotal			<u>148,511</u>
	LTC Utilization			<u>41.62%</u>
	Net Allowable			<u>61,805</u>
	Claimed			<u>91,260</u>
	Disallowance			<u><u>(29,455)</u></u>

Transportation Log Analysis - July 2020:

<u>Bus #</u>	<u>Starting Mileage</u>	<u>Ending Mileage</u>	<u>Total Miles</u>	<u>"Common" Miles</u>	<u>LTC Miles</u>
7	147,746	147,970	224	59	139
8	147,421	148,161	740	59	239
9	26,134	26,719	<u>585</u>	<u>107</u>	<u>173</u>
	Totals		<u>1,549</u>	<u>225</u>	<u>551</u>
	Total Miles		1,549		
	Less: Common Miles		<u>(225)</u>		
	Total Resident Miles		1,324		
	LTC Miles		<u>551</u>		
	% of LTC Miles		<u>41.62%</u>		

Per Mark McKenn, the Provider is allowed to analyze the month of July to determine the LTC percentage of miles.

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

Name of Facility			License No.	Report for Year Ended	Page	of	
AVERY HEIGHTS			750-C	9/30/2020	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 726,322	525,674	200,648	
Page 20 - Resident Care Supplies***							
27.	20	5.a.2	Prescription Drugs	\$ 177,858	128,661	49,197	
28.	20	5.d	Ambulance/Limousine	\$ 1,655	1,197	458	
29.	20	5.f	X-rays, etc	\$ 12,397	8,968	3,429	
30.	20	5.h	Laboratory	\$ 26,062	18,853	7,209	
31.	20/30	5.c/IV	Medical Supplies	\$ 24,771	17,918	6,853	
32.	20	5.e.2	Oxygen (non emergency)	\$ 8,527	6,169	2,358	
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 78,303	56,643	21,660	
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	\$ 21,483	16,202	5,281	
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	29b/d		Property Insurance	\$ 2,752	1,992	760	
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.	30	IV.5/	Interest Income on Account Rec.	\$ 735	531	204	
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 11,146	8,066	3,080	
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,092,011	790,874	301,137	

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Pg 20	5.i	Cable Television	\$ 24,035	\$ 9,191	\$ -
Pg 20	5.1	Physical Therapy Supplies	\$ 32,608	\$ 12,469	\$ -
Total Other Ancillary Costs			\$ 56,643	\$ 21,660	\$ -

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)
Pg 29b		Outpatient Therapy Allocation	\$ 402	\$ 154	\$ -
Pg 29c		Security Allocation Reconciliation	\$ 267	\$ 102	\$ -
Pg 29d		Physician Office Allocation	\$ 9,171	\$ 3,503	\$ -
Pg 22	8.d	Deferred Marketing Expense	\$ 6,362	\$ 1,522	\$ -
Total Other Property Adjustments			\$ 16,202	\$ 5,281	\$ -

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Pg 29b		Outpatient Therapy Allocation	\$ 200	\$ 76	\$ -
Pg 29d		Physician Office Allocation	\$ 7,866	\$ 3,004	\$ -
Total Unallowable Building Interest			\$ 8,066	\$ 3,080	\$ -

Outpatient Therapy Overhead

Outpatient therapy treatments associated with the outpatient program are included in the therapy treatments reported on Page 9, which effectively disallows all direct expenses. The therapy space is not leased. The following overhead and fair rent costs associated with the outpatient program are calculated as follows:

Calculation of Outpatient Allocation

Total Square Footage	179,198
Square Footage of Therapy Space	5,898
Therapy Space as a % of Total Space	3.2913%
Total Therapy Treatments	44,980
Outpatient Therapy Treatments	967
Outpatient Therapy Treatments as a % of Total Treatments	2.1498%
Outpatient Allocation of Therapy Space	0.0708%

Expense Items

A & G	Repairs and Maintenance	\$12,897
	Interdepartmental Maintenance	90,363
	Other Maintenance	\$307,819
	Heat	\$118,129
	Light & Power	\$257,130
	Total	\$ 786,338
	Outpatient Allocation	0.0708%
	Unallowable Amount	\$556
House-keeping	Supplies	\$ 47,515
	Purchased Services	859,828
	Total	\$ 907,343
	Outpatient Allocation	0.0708%
	Unallowable Amount	\$642
Capital	Property Tax	-
	Outpatient Allocation	0.0708%
	Unallowable Amount	\$0
Insurance	Property Insurance (Not Including Auto)	\$ 172,846
	Outpatient Allocation	0.0708%
	Unallowable Amount	\$122
Fair Rent	Real Property and Land (From 7/2016 Rate Comp Report) *	\$726,228
	Outpatient Allocation	0.0708%
	Unallowable Amount	\$514
Deprec & Interest	Building Depreciation	\$ 300,699
	Building Interest	89,903
	Total	\$ 390,602
	Outpatient Allocation	0.0708%
	Unallowable Amount	\$276

The Fair Rent figure comes from the 7/2016 Rate Computation Report which includes fixed assets through FYE 2015. M&S needs to recalculate this disallowance to include the FYE 2016, 2017, 2018, 2019 and 2020 Fair Rent additions.

CHI
 AVERY HEIGHTS
 SQUARE FOOTAGE STATISTICS
 CYE SEPTEMBER 30, 2020

Cost Center	Totals	Subtotal SNF	SNF Station 1	SNF Station 2	SNF Station 3	Subtotal ICF	ICF	Noble Connector	RCH
3.00 Employee Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.01 Admin. & General	4,576.0	3,231.5	1,922.5	0.0	1,309.0	754.5	0.0	754.5	590.0
4.02 Admin. & General	789.5	94.0	0.0	0.0	94.0	695.5	695.5	0.0	0.0
5.00 Maintenance & Repairs	4,317.5	2,488.0	2,488.0	0.0	0.0	0.0	0.0	0.0	1,829.5
5.01 Plant Operations	6,131.0	3,216.5	1,293.5	737.0	1,186.0	2,088.0	1,668.0	420.0	826.5
6.00 Laundry	2,488.5	2,000.0	1,365.0	357.5	277.5	413.0	413.0	0.0	75.5
7.00 Housekeeping	2,727.5	586.0	137.5	47.0	401.5	145.0	121.0	24.0	1,996.5
8.00 Dietary	11,082.5	3,110.5	1,742.0	0.0	1,368.5	2,711.0	2,711.0	0.0	5,261.0
9.00 Nursing Admin.	4,634.5	3,768.5	2,888.0	193.0	687.5	866.0	866.0	0.0	0.0
12.00 Medical Records	1,186.1	1,186.1	0.0	0.0	1,186.1	0.0	0.0	0.0	0.0
13.00 Social Services	346.0	177.0	0.0	0.0	177.0	169.0	0.0	169.0	0.0
16.00 SNF - Participating	34,959.0	22,445.0	6,685.5	7,845.0	7,914.5	12,514.0	12,514.0	0.0	0.0
17.00 NF - Non-Participating	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18.00 Other Long Term Care	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24.00 Oxygen	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25.00 Physical Therapy	3,636.0	3,006.0	0.0	0.0	3,006.0	630.0	0.0	630.0	0.0
26.00 Occupational Therapy	1,974.4	1,974.4	0.0	0.0	1,974.4	0.0	0.0	0.0	0.0
27.00 Speech Pathology	288.0	288.0	0.0	0.0	288.0	0.0	0.0	0.0	0.0
29.00 Medical Supplies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30.00 Drugs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37.00 Home Care	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
63.00 Dentist	147.6	147.6	66.0	0.0	81.6	0.0	0.0	0.0	0.0
63.01 Physicians Offices	477.0	477.0	0.0	0.0	477.0	0.0	0.0	0.0	0.0
63.04 Physicians Offices - Rented	4,987.0	4,987.0	0.0	0.0	4,987.0	0.0	0.0	0.0	0.0
63.02 Pool	4,638.0	0.0	0.0	0.0	0.0	4,638.0	0.0	4,638.0	0.0
63.03 Resident Cottages	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sub Total	89,386.1	53,183.1	18,588.0	9,179.5	25,415.6	25,624.0	18,988.5	6,635.5	10,579.0
Common Area	89,812.2	33,068.2	20,211.5	212.0	12,644.7	31,015.0	17,357.5	13,657.5	25,729.0
Total Square Footage	179,198.2	86,251.3	38,799.5	9,391.5	38,060.3	56,639.0	36,346.0	20,293.0	36,308.0

179,198.2

Pool >>>> (7,834.0)

Total Square Footage	179,198
Less: Cottages	0
Less: Pool	(7,834)
Facility Square Footage	171,364
PT Square Footage	3,636
OT Square Footage	1,974
ST Square Footage	288
Therapy Square Footage	5,898

For C/R 12,459.0

CHI
 AVERY HEIGHTS
 THERAPY REVENUE RECONCILIATION -
 THERAPY LOGS VS. GENERAL LEDGER
 FYE SEPTEMBER 30, 2020
 Balanced? Yes

Physical Therapy:

Inpatient - Inst. 01	# of Units Per Logs	Unit Charge	Revenue Per Log	G/L #	Revenue Per G/L	Adjust. to G/L	PMA Adj. Revenue	Adjusted Revenue	Difference	Explanation
Private	0		0.00	1101032003200	0.00	0.00	0.00	0.00	0.00	
Medicaid	109		4,732.11	1101032003210	4,732.11	0.00	0.00	4,732.11	0.00	
Medicare A	5,714		223,229.52	1101032003230	222,789.72	439.80	0.00	223,229.52	0.00	
Medicare B	5,447		203,758.43	1101032003240	210,943.77	(7,185.34)	0.00	203,758.43	0.00	
HMO - MA	5,312		204,562.95	1101032003260	204,832.56	(269.61)	0.00	204,562.95	0.00	
HMO - COMM	3,656		138,850.49	1101032003265	131,607.72	7,242.77	0.00	138,850.49	0.00	
Total P/T	20,238		775,133.50		774,905.88	227.62	0.00	775,133.50	0.00	

Occupational Therapy:

Inpatient - Inst. 01	# of Units Per Logs	Unit Charge	Revenue Per Log	G/L #	Revenue Per G/L	Adjust. to G/L	PMA Adj. Revenue	Adjusted Revenue	Difference	Explanation
Private	0		0.00	1101032013200	0.00	0.00	0.00	0.00	0.00	
Medicaid	124		5,545.75	1101032013210	5,545.75	0.00	0.00	5,545.75	0.00	
Medicare A	5,868		238,086.08	1101032013230	237,480.50	605.58	0.00	238,086.08	0.00	
Medicare B	6,554		261,348.13	1101032013240	268,630.41	(7,282.28)	0.00	261,348.13	0.00	
HMO - MA	5,703		232,927.55	1101032013260	232,927.55	0.00	0.00	232,927.55	0.00	
HMO - COMM	4,322		176,264.83	1101032013265	169,212.89	7,051.94	0.00	176,264.83	0.00	
Total O/T	22,571		914,172.34		913,797.10	375.24	0.00	914,172.34	0.00	

Speech Therapy:

Inpatient - Inst. 01	# of Units Per Logs	Unit Charge	Revenue Per Log	G/L #	Revenue Per G/L	Adjust. to G/L	PMA Adj. Revenue	Adjusted Revenue	Difference	Explanation
Private	0		0.00	1101032023200	0.00	0.00	0.00	0.00	0.00	
Medicaid	24		2,285.00	1101032023210	2,379.23	(94.23)	0.00	2,285.00	0.00	
Medicare A	530		51,092.16	1101032023230	51,092.16	0.00	0.00	51,092.16	0.00	
Medicare B	756		72,201.16	1101032023240	73,555.63	(1,354.47)	0.00	72,201.16	0.00	
HMO - MA	429		41,016.59	1101032023260	41,016.59	0.00	0.00	41,016.59	0.00	
HMO - COMM	432		41,293.61	1101032023265	39,844.91	1,448.70	0.00	41,293.61	0.00	
Total S/T	2,171		207,888.52		207,888.52	0.00	0.00	207,888.52	0.00	

Security Disallowance:

Avery Heights "charges" The Heights for security services based on full-time equivalents and residents. Per 2007 Medicaid audit, a more accurate reflection of costs is beds. The following calculation determines the disallowance:

Security Contract - Account #83008710	153,918
Total Security Costs to be Allocated	<u>153,918</u>
 Bed Allocation:	
CCH	130
RHNS	69
RCH	<u>0</u>
	199
Independent Living Cottages	58
Independent Living Apartments	<u>147</u>
Total Beds Campus	<u>404</u>
Independent Living Apartments & Cottages	205
Total Beds Campus	404
Percentage of Total ILA to Total Beds	50.74%
Total Security Costs to be Allocated	153,918
% for ILA and Cottages	<u>50.74%</u>
Allocation to ILA and Cottages	78,098
Facility Allocation	<u>(77,729)</u>
Additional Allocation to The Heights	<u>369</u>

AVERY HEIGHTS
9/30/2020

Physician Office Space Overhead

The physician office space is being rented effective September 1, 2017. It should be noted, the area of the building allocated to physician offices is already excluded from the fair rent schedule. The following overhead costs associated with the physician office, based on the lease language calculated as follows:

Calculation of Physician Office Space Allocation

Total Square Footage	179,198
Square Footage of Physician Office Space - 4,987 square feet / 12 (1 month)	4,987
Physician Office Space as a % of Total Space	2.7830%
Physician Office Space	2.7830%

Expense Items

A & G	Repairs and Maintenance - IORA is responsible	\$0
	Other Maintenance - Groundskeeping	39,160
	Other Maintenance - Plowing & Sanding	12,903
	Other Maintenance - HVAC	28,079
	Other Maintenance - Remainder - IORA is responsible	0
	Heat	118,129
	Light & Power	257,130
	Total	\$ 455,401
	Physician Office Allocation	2.7830%
	Unallowable Amount	\$12,674
House-keeping	Supplies - IORA is responsible	\$ -
	Purchased Services - IORA is responsible	0
	Total	\$ -
	Physician Office Allocation	2.7830%
	Unallowable Amount	\$0
Capital	Property Tax	-
	Physician Office Allocation	2.7830%
	Unallowable Amount	\$0
Insurance	Property Insurance (Not Including Auto)	\$ 172,846
	Physician Office Allocation	2.7830%
	Unallowable Amount	\$4,810
Fair Rent	Real Property - Physician Space is already excluded from fair rent	\$0 *
	Physician Office Allocation	2.7830%
	Unallowable Amount	\$0
Deprec & Interest	Building Depreciation	\$ 300,699
	Building Interest	89,903
	Total	\$ 390,602
	Physician Office Allocation	2.7830%
	Unallowable Amount	\$10,870

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
AVERY HEIGHTS	750-C	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 21,429,882	19,106,167	2,323,715			
b. Medicaid Room and Board Contractual Allowance **	\$ (9,036,051)	(8,056,294)	(979,757)			
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,879,826	437,171	1,442,655			
b. Medicare Room and Board Contractual Allowance **	\$ 526,627	143,762	382,865			
4. a. Private-Pay Residents and Other	\$ 4,107,073	549,232	3,557,841			
b. Private-Pay Room and Board Contractual Allowance **	\$ (456,020)	(30,936)	(425,084)			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 105,912	76,615	29,297			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (105,912)	(76,615)	(29,297)			
c. Prescription Drugs - Non-Medicare	\$ 115,504	83,554	31,950			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (115,504)	(83,554)	(31,950)			
2. a. Medical Supplies - Medicare	\$ 275	199	76			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (275)	(199)	(76)			
c. Medical Supplies - Non-Medicare	\$ 427	309	118			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (427)	(309)	(118)			
3. a. Physical Therapy - Medicare	\$ 426,548	308,561	117,987			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (266,891)	(193,067)	(73,824)			
c. Physical Therapy - Non-Medicare	\$ 348,357	251,999	96,358			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (314,162)	(227,262)	(86,900)			
4. a. Speech Therapy - Medicare	\$ 123,199	89,094	34,105			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (51,472)	(37,223)	(14,249)			
c. Speech Therapy - Non-Medicare	\$ 84,690	61,245	23,445			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (63,488)	(45,913)	(17,575)			
5. a. Occupational Therapy - Medicare	\$ 498,828	360,855	137,973			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (288,740)	(208,876)	(79,864)			
c. Occupational Therapy - Non-Medicare	\$ 414,969	300,191	114,778			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (305,537)	(221,027)	(84,510)			
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 1,050	760	290			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 19,058,688	12,588,439	6,470,249			
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 2,969	2,148	821			
2. Rental of rooms to non-residents	\$ 96,173	69,570	26,603			
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 3,150	2,279	871			
5. Interest Income (<i>Specify</i>)	\$ 924	668	256			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 361,323	261,435	99,888			
V. Total Other Revenue (1 thru 8)	\$ 464,539	336,100	128,439			
VI. Total All Revenue (III + V)	\$ 19,523,227	12,924,539	6,598,688			

* 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)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Pg 13	Respiratory Therapy - Private	\$ 760	\$ 290	\$ -
Total Other Resident Revenue		\$ 760	\$ 290	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
Pg 31 A8	Accounts Receivable		\$ 668	\$ 256	\$ -
Total Interest Income			\$ 668	\$ 256	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
Pg 30 I8	Finance Charges	\$ (137)	\$ (52)	\$ -
Pg 30 I8	Grant - RCH Repurpose Project - Already Disallowed 2015 thru 2017	\$ 8,580	\$ 3,281	\$ -
Pg 30 I8	Grant - Optum - Related to COVID Expenditures - Disallowed	\$ 6,623	\$ 2,532	\$ -
Pg 30 I8	Grant - Government	\$ 211,090	\$ 80,718	\$ -
Pg 30 I8	Class Action Settlement - Rehabcare - no offsetting expense - no disallowance	\$ 69	\$ 26	\$ -
Pg 30 I8	Training Fund Reimbursement for CNA training - Disallowed	\$ 1,443	\$ 469	\$ -
Pg 30 I8	UHC Dividend - No expense associated with this revenue - no disallowance	\$ 3,942	\$ 1,508	\$ -
Pg 30 I8	Flu Vaccine Revenue - Expense already disallowed	\$ 4,745	\$ 1,815	\$ -
Pg 30 I8	Endowment Income Unrestricted - no disallowance	\$ 5,773	\$ 2,208	\$ -
Pg 30 I8	Restricted Fund Distributions - Recreation - Disallowed	\$ 5,382	\$ 2,058	\$ -
Pg 30 I8	Restricted Fund Distributions - Physician Consultants - Disallowed	\$ 13,925	\$ 5,325	\$ -
Total Other Revenue		\$ 261,435	\$ 99,888	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
AVERY HEIGHTS	750-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (on hand and in banks)			\$	(2,296,078)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,854,998
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(257,126)
4. Inventories			\$	85,916
5. Prepaid Expenses			\$	22,530
a. Prepaid Other	22,530			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	(589,760)
B. Fixed Assets				
1. Land			\$	72,000
2. Land Improvements	*Historical Cost	1,290,134	\$	136,922
	Accum. Depreciation	1,153,212	Net	
3. Buildings	*Historical Cost	12,066,514	\$	1,910,194
	Accum. Depreciation	10,156,320	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	6,232,481	\$	1,101,680
	Accum. Depreciation	5,130,801	Net	
6. Movable Equipment	*Historical Cost	3,422,887	\$	754,559
	Accum. Depreciation	2,668,328	Net	
7. Motor Vehicles	*Historical Cost	270,917	\$	24,653
	Accum. Depreciation	246,264	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	14,000
Projects In Progress	14,000			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,014,008

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Total Prepaid Expenses			\$ -

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

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

Total Other Current Assets (Itemize)			\$ -

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

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

Total Other Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

Total Notes Payable			\$ -

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

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

Total Other Current Liabilities (Itemize)			\$ -

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

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

Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
AVERY HEIGHTS	750-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	3,424,248
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	29,016
Bond Issuance Costs (Net)		28,368		
Deferred Marketing (Net)		648		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	29,016
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,453,264

* 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
VERY HEIGHTS	750-C	9/30/2020	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	177,184
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>)			\$	445,272
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	15,768
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	276,725
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	21,735
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	573,664
Accrued Expenses	52,025	General Reserve - Curren	36,525	
Nursing Home Tax	270,191			
Nursing Home Tax	147,302			
Resident Deposits	67,621	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,510,348

* 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 AVERY HEIGHTS		License No. 750-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,510,348	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					\$ 3,019,812
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)					\$ 3,019,812
C. Total All Liabilities (Lines A-13 + B-5)					\$ 4,530,160

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

Name of Facility	License No.	Report for Year Ended	Page	of
EVERY HEIGHTS	750-C	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(157,295)
6. Gain or Loss for Period			\$	(919,601)
7. Total Net Worth			\$	(1,076,896)
C. Total Reserves and Net Worth			\$	(1,076,896)
D. Total Liabilities, Reserves, and Net Worth			\$	3,453,264

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
AVERY HEIGHTS	750-C	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(1,124,950)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	19,523,227
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	20,442,828
D. Net Income or Deficit			\$	(919,601)
E. Balance			\$	(2,044,551)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Transfers to Operating Fund	687,226			
Transfer to Restricted Fund	280,429			
F-3. Total Additions			\$	967,655
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(1,076,896)
				09/30/20

I. Preparer's/Reviewer's Certification

Name of Facility AVERY HEIGHTS	License No. 750-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input checked="" type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Michelle Pascetta</i>	Title <i>Director of Budgeting and Reimbursement</i>	Date Signed <i>2/15/2021</i>		
Printed Name of Preparer Michelle Pascetta				
Address Address 217 Avery Heights, Hartford, CT 06106-4200		Phone Number (860) 527-9126 x518		
Contacted Person Regarding Additional Information Needed Regarding This Report Michelle Pascetta		Phone Number (860) 527-9126 x518		
Contact Email Address mpascetta@churchhomes.org				