

February 12, 2021

Russell Schwartz, COO
Avon Convalescent Home, Inc.
d/b/a Avon Health Center
652 West Avon Road
Avon, CT 06001

Dear Russell,

Enclosed is one copy of Avon Convalescent Home, Inc.'s Annual Report of Long-Term Care Facility for the period ended September 30, 2020, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2021. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2021 through Myers and Stauffer, LLC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

Russell Schwartz, COO
Avon Convalescent Home, Inc.
February 12, 2021

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- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
 - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all moveable equipment and fixed asset additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$154.93	\$94.44	\$43.08	\$20.86

**Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

Very truly yours,

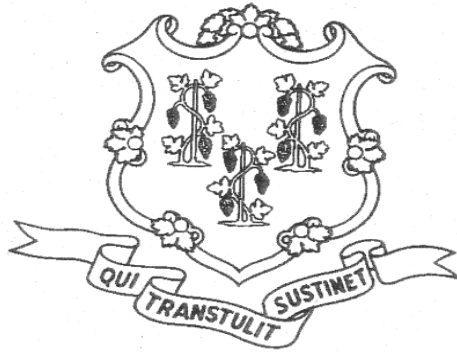
MARCUM LLP

Matthew S Bavolack

Matthew S. Bavolack
Principal
Healthcare Services Leader

**AVON CONVALESCENT HOME, INC.
d/b/a AVON HEALTH CENTER
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2020
CLIENT COPY**

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Avon Convalescent Home, Inc., d/b/a Avon Health Center	
Address (No. & Street, City, State, Zip Code) 652 West Avon Road, Avon, CT 06001	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

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

General Information

Name of Facility (as licensed) Avon Convalescent Home, Inc., d/b/a Avon Health Ce	License No. 938-C	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Avon Convalescent Home, Inc., d/b/a Avon Health Center [facility name], for the cost report period beginning October 1, 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.

** Subject to Desk Audit Review

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

(Notary Seal)

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State of Connecticut
Department of Social Services
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 652 West Avon Road, Avon, CT 06001				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/26/2021	
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 860-673-3521		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Avon Convalescent Home, Inc., d/b/a Avon Health Center		Address (No. & Street, City, State, Zip) 652 West Avon Road, Avon, CT 06001		
License Numbers:	CCNH 938-C	RHNS	(Specify)	Medicare Provider No. 07-5244
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Tina L. Richardson		Nursing Home Administrator's License No.:	001984	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon H	License No. 938-C	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Avon Convalescent Home, Inc., d/b/a Avon Health Center	652 West Avon Road, Avon, CT 06001		CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Freda Schwartz	652 West Avon Road, Avon, CT 06001	older / Pres / Se	100	
Russell Schwartz	652 West Avon Road, Avon, CT 06001	VP / Treasurer		
Names of Stockholders Owning at Least 10% of Shares				
Freda Schwartz	652 West Avon Road, Avon, CT 06001	Stockholder	100	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health	938-C	9/30/2020	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information and Questionnaire Related Parties*

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Cen	License No. 938-C	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Clinical Liason (Shared employee allocated	Pg . 13 / Line B12	39,969	39,969
Avon Realty, LLC	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Movable Equipment)	Page 22 / Line 7d	33,407	33,407
Avon Realty, LLC	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Leasehold Improvements)	Page 22 / Line 8c	66,540	66,540
Avon Realty, LLC	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Rental of Real Property	Various See Attached	520,922	520,922
Brookview / Avon Realty	Various	<input type="radio"/>	<input checked="" type="radio"/>		Related Party Due To / From	Page 32 / Line D6	745,008	745,008
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Property & Liability Insurance (Shared Poli	Page 27 / Line 14a	90,964	90,964
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Worker's Compensation Policy (Shared Poli	Page 15 / Line 1a1	115,522	115,522
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

Avon Health Care
 Reconciliation of Related Party Rent
 September 30, 2020

	Cost Reported	Actual Cost to Provider	Page on Cost Report	Line on Page
Portion Related to Taxes	118,605 {a}	118,605	22	10b
Portion Related to Personal Property Taxes	5,819 {a}	5,819	22	10c
Portion Related to Insurance	74,401 {a}	74,401	27	14a
Portion Related to Mortgage Insurance	18,791 {a}	18,791	22	9
Sewage Use	- {a}	-	22	6f
Actual Rent per Cost Report	<u>303,306 {a}</u>	<u>303,306</u>	22	9
Total	<u>520,922</u>	<u>520,922</u>		

Tickmarks

{a}

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Hea	938-C	9/30/2020	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
Russell Schwartz, Director of Operations, salary is allocated between West Hartford Health and Rehab Center and Avon Health Center. The split is 57% and 43% respectively, based upon beds.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center			938-C	9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
DeLage Landen Financial Services, PO Box 41601, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	2 Copy Machines	11/01/14	60 Months	1,912	1,912	
Neopost New England, 3 Metal Drive, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	12/01/15	63 Months	785	785	
U.S. Bank Equipment Finance	<input type="radio"/>	<input checked="" type="radio"/>	2 Copy Machines (Open Item for Lease Agreement)	12/01/19	63 Months	6,245	6,245	
Quadient Leasing, 478 Wheelers Farm Road, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	07/01/20	63 Months	262	262	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							9,204	

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



APPLICATION NO.

AGREEMENT NO.

500-0599274-000

provided by:



EQUIPMENT FINANCE

Dealer Value Lease Agreement

Send Account Inquiries to: 1310 Madrid Street, Suite 101 • Marshall, MN 56258 • Phone: (800) 328-5371 • Fax: (800) 328-9092
 and Payments to: P.O. Box 790448 • St. Louis, MO 63179-0448

The words "Lessee," "you" and "your" refer to Customer. The words "Lessor," "we," "us" and "our" refer to U.S. Bank Equipment Finance, a division of U.S. Bank National Association ("U.S. Bank Equipment Finance").

CUSTOMER INFORMATION

FULL LEGAL NAME Avon Convelscent Home Inc			STREET ADDRESS 652 West Avon Rd	
CITY Avon	STATE CT	ZIP 06001	PHONE	FAX
BILLING NAME (IF DIFFERENT FROM ABOVE)			BILLING STREET ADDRESS	
CITY	STATE	ZIP	E-MAIL	
EQUIPMENT LOCATION (IF DIFFERENT FROM ABOVE)				

SUPPLIER INFORMATION

FULL LEGAL NAME Advanced Copy Technologies Inc			STREET ADDRESS 20 Commerce Dr	
CITY Cromwell	STATE CT	ZIP 06416	PHONE 860.632.9294	FAX

EQUIPMENT DESCRIPTION

MAKE/MODEL/ACCESSORIES	SERIAL NO.	STARTING METER	NOT FINANCED UNDER THIS AGREEMENT
Ricoh MP7503		0	<input type="checkbox"/>
Ricoh IMc4500		0	<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

either with all replacements, parts, repairs, additions, and accessories incorporated therein or attached thereto and any and all proceeds of the foregoing, including, without limitation, insurance recoveries.

 See attached Schedule A

 See attached Billing Schedule

TERM AND PAYMENT INFORMATION

63 Payments* of \$ 587.23 *If you are exempt from sales tax, attach your certificate.* *plus applicable taxes

The payment ("Payment") period is monthly unless otherwise indicated.

Payment includes 28,000 B&W pages per month Overages billed quarterly at \$ 0.0085 per B&W page*

Payment includes 0 Color pages per month Overages billed quarterly at \$ 0.05 per Color page*

END OF TERM OPTIONS

You may choose one of the following options, which you may exercise at the end of the term, provided that no event of default under this Agreement has occurred and is continuing. If no box is checked and initialed, Fair Market Value will be your end of term option. Fair Market Value means the value of the Equipment in continued use.

Purchase all of the Equipment for its Fair Market Value, renew this Agreement, or return the Equipment.

Purchase all of the Equipment for \$1.00. At the end of the term, title to the Equipment will automatically transfer to you, AS IS, WHERE IS, with no warranties of any kind.

RS Customer's Initials
Customer's Initials

Upon acceptance of the Equipment, THIS AGREEMENT IS NONCANCELABLE, IRREVOCABLE AND CANNOT BE TERMINATED.

LESSOR ACCEPTANCE

U.S. Bank Equipment Finance			
LESSOR	SIGNATURE	TITLE	DATED

CUSTOMER ACCEPTANCE

BY SIGNING BELOW OR AUTHENTICATING AN ELECTRONIC RECORD HEREOF, YOU CERTIFY THAT YOU HAVE REVIEWED AND DO AGREE TO ALL TERMS AND CONDITIONS OF THIS AGREEMENT ON THIS PAGE AND ON PAGE 2 ATTACHED HERETO.

Avon Convelscent Home Inc	<input checked="" type="checkbox"/>	<i>Russell Schwartz</i>	Vice President	11/20/19
CUSTOMER (as referenced above)	SIGNATURE	TITLE	DATED	
06-0917232	<i>Russell Schwartz</i>			
FEDERAL TAX I.D. #	PRINT NAME			

DELIVERY & ACCEPTANCE CERTIFICATE

You certify and acknowledge that all of the Equipment listed above: 1) has been received, installed and inspected; and 2) is fully operational and unconditionally accepted. Upon signing below, promises in this Agreement will be irrevocable and unconditional in all respects. You understand and agree that we have paid for the purchase of the Equipment from Supplier and you may not Supplier for any warranty rights, which we transfer to you for the term of this Agreement (or until you default).

Avon Convelscent Home Inc	<input checked="" type="checkbox"/>	<i>Russell Schwartz</i>	VP	12/18/19
CUSTOMER (as referenced above)	SIGNATURE	TITLE	ACCEPTANCE DATE	

1. **AGREEMENT:** You agree to lease from us the goods ("Equipment") and, if applicable, finance certain software, software license(s), software components and/or professional services in connection with software (collectively, the "Financed Items," which are included in the word "Equipment" unless separately stated) from software licensor(s) and/or supplier(s) (collectively, the "Supplier"), all as described in this Agreement and in any attached schedule, addendum or amendment hereto ("Agreement"). You represent and warrant that you will use the Equipment for business purposes only. You agree to all of the terms and conditions contained in this Agreement, which, with the acceptance certification, is the entire agreement between you and us regarding the Equipment and which supersedes any purchase order, invoice, request for proposal, response or other related document. This Agreement becomes valid upon execution by us. If any provision of this Agreement is declared unenforceable, the other provisions herein shall remain in full force and effect to the fullest extent permitted by law.
2. **OWNERSHIP; PAYMENTS; TAXES AND FEES:** We own the Equipment, excluding any Financed Items. Ownership of any Financed Items shall remain with Supplier thereof. You will pay all Payments, as adjusted, when due, without notice or demand and without abatement, set-off, counterclaim or deduction of any amount whatsoever. If any part of a Payment is more than 5 days late, you agree to pay a late charge of 10% of the Payment which is late or, if less, the maximum charge allowed by law. The Payment may be adjusted proportionately upward or downward: (i) if the shipping charges or taxes differ from the estimate given to you; and/or (ii) to comply with the tax laws of the state in which Equipment is located. You shall pay all applicable taxes, assessments and penalties related to this Agreement, whether levied or assessed on this Agreement, on us (except on our income) or you, or on the Equipment, its lease ownership, possession, use or operation. If we pay any taxes or other expenses that are owed hereunder, you agree to reimburse us when we request. You agree to pay us a yearly processing fee of up to \$50 for personal property we pay related to the Equipment. You agree to pay us a fee of up to \$50 for filing and/or searching costs required under the Uniform Commercial Code ("UCC") or other laws. You agree to pay us an origination fee of up to \$125 for all closing costs. We may apply all sums received from you to any amounts due and owed to us under the terms of this Agreement. If for any reason your check is returned for insufficient funds, you will pay us a service charge of \$30 or, if less, the maximum charge allowed by law. We may make a profit on any fees, estimated tax payments and other charges paid under this Agreement.
3. **EQUIPMENT; SECURITY INTEREST:** At your expense, you shall keep the Equipment: (i) in good repair, condition and working order, in compliance with applicable laws, ordinances and manufacturers' and regulatory standards; (ii) free and clear of all liens and claims; and (iii) at your address shown on page 1, and you agree not to move it unless we agree in writing. You grant us a security interest in the Equipment to secure all amounts you owe us under this Agreement or any other agreement with us ("Other Agreements"), except amounts under Other Agreements which are secured by land and/or buildings. You authorize and ratify our filing of any financing statement(s) to show our interest. You will not change your name, state of organization, headquarters or residence without providing prior written notice to us. You will notify us within 30 days if your state of organization revokes or terminates your existence.
4. **INSURANCE; COLLATERAL PROTECTION; INDEMNITY; LOSS OR DAMAGE:** You agree to keep the Equipment fully insured against all risk, with us named as lender's loss payee, in an amount not less than the full replacement value of the Equipment until this Agreement is terminated. You also agree to maintain commercial general liability insurance with such coverage and from such insurance carrier as shall be satisfactory to us and to include us as an additional insured on the policy. You will provide written notice to us within 10 days of any modification or cancellation of your insurance policy(s). You agree to provide us certificates or other evidence of insurance acceptable to us. If you do not provide us with acceptable evidence of property insurance within 30 days after the start of this Agreement, we may, at our sole discretion, charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from us to you. We may make a profit on this program. **NOTHING IN THIS PARAGRAPH WILL RELIEVE YOU OF RESPONSIBILITY FOR LIABILITY INSURANCE ON THE EQUIPMENT.** We are not responsible for, and you agree to hold us harmless and reimburse us for and to defend on our behalf against, any claim for any loss, expense, liability or injury caused by or in any way related to delivery, installation, possession, ownership, leasing, manufacture, use, condition, inspection, removal, return or storage of the Equipment. All indemnities will survive the expiration or termination of this Agreement. You are responsible for any loss, theft, destruction or damage to the Equipment ("Loss"), regardless of cause, whether or not insured. You agree to promptly notify us in writing of any Loss. If a Loss occurs and we have not otherwise agreed in writing, you will promptly pay to us the unpaid balance of this Agreement, including any future Payments to the end of the term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. Any proceeds of insurance will be paid to us and credited against the Loss. You authorize us to sign on your behalf and appoint us as your attorney-in-fact to endorse in your name any insurance drafts or checks issued due to a Loss.
5. **ASSIGNMENT; YOU SHALL NOT SELL, TRANSFER, ASSIGN, ENCUMBER, PLEDGE OR SUBLEASE THE EQUIPMENT OR THIS AGREEMENT, without our prior written consent.** You shall not consolidate or merge with or into any other entity, distribute, sell or dispose of all or any substantial portion of your assets other than in the ordinary course of business, without our prior written consent, and the surviving, or successor entity or the transferee of such assets, as the case may be, shall assume all of your obligations under this Agreement by a written instrument acceptable to us. No event shall occur which causes or results in a transfer of majority ownership of you while any obligations are outstanding hereunder. We may sell, assign, or transfer this Agreement without notice to or consent from you. You agree that if we sell, assign or transfer this Agreement, our assignee will have the same rights and benefits that we have now and will not have to perform any of our obligations. You agree that our assignee will not be subject to any claims, defenses, or offsets that you may have against us. This Agreement shall be binding on and inure to the benefit of the parties hereto and their respective successors and assigns.
6. **DEFAULT AND REMEDIES:** You will be in default if: (i) you do not pay any Payment or other sum due to us or you fail to perform in accordance with the covenants, terms and conditions of this Agreement or any other agreement with us or any of our affiliates or fail to perform or pay under any material agreement with any other entity; (ii) you make or have made any false statement or misrepresentation to us; (iii) you or any guarantor dies, dissolves, liquidates, terminates existence or is in bankruptcy; (iv) you or any guarantor suffers a material adverse change in its financial, business or operating condition; or (v) any guarantor defaults under any guaranty for this Agreement. If you are ever in default, at our option, we can cancel this Agreement and require that you pay the unpaid balance of this Agreement, including any future Payments to the end of term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. We may recover default interest on any unpaid amount at the rate of 12% per year. Concurrently and cumulatively, we may also use any remedies available to us under the UCC and any other law and we may require that you immediately stop using any Financed Items. If we take possession of the Equipment, you agree to pay the costs of repossession, moving, storage, repair and sale. The net proceeds of the sale of any Equipment will be credited against what you owe us under this Agreement and you will be responsible for any deficiency. In the event of any dispute or enforcement of our rights under this Agreement or any related agreement, you agree to pay our reasonable attorneys' fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee. **WE SHALL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES FOR ANY DEFAULT, ACT OR OMISSION BY ANYONE.** Any delay or failure to enforce our rights under this Agreement will not prevent us from enforcing any rights at a later time. You agree that this Agreement is a "Finance Lease" as defined by Article 2A of the UCC and your rights and remedies are governed exclusively by this Agreement. You waive all rights under sections 2A-508 through 522 of the UCC. If interest is charged or collected in excess of the maximum lawful rate, we will refund such excess to you, which will be your sole remedy.
7. **INSPECTIONS AND REPORTS:** We have the right, at any reasonable time, to inspect the Equipment and any documents relating to its installation, use, maintenance and repair. Within 30 days after our request (or such longer period as provided herein), you will deliver all requested information (including tax returns) which we deem reasonably necessary to determine your current financial condition and faithful performance of the terms hereof. This may include: (i) compiled, reviewed or audited annual financial statements (including, without limitation, a balance sheet, a statement of income, a statement of cash flow, a statement of changes in equity and notes to financial statements) within 120 days after your fiscal year end, and (ii) management-prepared interim financial statements within 45 days after the requested reporting period(s). Annual statements shall set forth the corresponding figures for the prior fiscal year in comparative form, all in reasonable detail without any qualification or exception deemed material by us. Unless otherwise accepted by us, each financial statement shall be prepared in accordance with generally accepted accounting principles consistently and shall fairly and accurately present your financial condition and results of operations for the period to which it pertains. You authorize us to obtain credit bureau reports for credit and collection purposes and to share them with our agents.
8. **END OF TERM:** Unless the purchase option is \$1.00, at the end of the initial term, this Agreement shall renew for successive 12-month renewal term(s) under the same terms hereof unless you send us written notice between 90 and 150 days before the end of the initial term or at least 30 days before the end of any renewal term that you want to purchase or return the Equipment, and you timely purchase or return the Equipment. You shall continue making Payments and paying all other amounts due until the Equipment is purchased or returned. As long as you have given us the required written notice, if you do not purchase the Equipment, you will return all of the Equipment to a location we specify, at your expense, in retail re-saleable condition, full working order and complete repair. **YOU ARE SOLELY RESPONSIBLE FOR REMOVING ANY DATA THAT MAY RESIDE IN THE EQUIPMENT, INCLUDING BUT NOT LIMITED TO HARD DRIVES, DISK DRIVES OR ANY OTHER FORM OF MEMORY.**
9. **USA PATRIOT ACT NOTICE; ANTI-TERRORISM AND ANTI-CORRUPTION COMPLIANCE:** To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each customer who opens an account. When you enter into a transaction with us, we ask for your business name, address and other information that will allow us to identify you. We may also ask to see other documents that substantiate your business identity. You and any other person who you control, own a controlling interest in, or who owns a controlling interest in or otherwise controls you in any manner ("Representatives") are and will remain in full compliance with all laws, regulations and government guidance concerning foreign asset control, trade sanctions, embargoes, and the prevention and detection of money laundering, bribery, corruption, and terrorism, and neither you nor any of your Representatives is or will be listed in any Sanctions-related list of designated persons maintained by the U.S. Department of Treasury's Office of Foreign Assets Control or successor or the U.S. Department of State. You shall, and shall cause any Representative to, provide such information and take such actions as are reasonably requested by us in order to assist us in maintaining compliance with anti-money laundering laws and regulations.
10. **MISCELLANEOUS:** Unless otherwise stated in an addendum hereto, the parties agree that: (i) this Agreement and any related documents hereto may be authenticated by electronic means; (ii) the "original" of this Agreement shall be the copy that bears your manual, facsimile, scanned or electronic signature and that also bears our manually or electronically signed signature and is held or controlled by us; and (iii) to the extent this Agreement constitutes chattel paper (as defined by the UCC), a security interest may only be created in the original. You agree not to raise as a defense to the enforcement of this Agreement or any related documents that you or we executed or authenticated such documents by electronic or digital means or that you used facsimile or other electronic means to transmit your signature on such documents. Notwithstanding anything to the contrary herein, we reserve the right to require you to sign this Agreement or any related documents hereto manually and to send to us the manually signed, duly executed documents via overnight courier on the same day that you send us the facsimile, scanned or electronic transmission of the documents. You agree to execute any further documents that we may request to carry out the intents and purposes of this Agreement. Whenever our consent is required, we may withhold or condition such consent in our sole discretion, except as otherwise expressly stated herein. From time to time, Supplier may extend to us payment terms for Equipment financed under this Agreement that are more favorable than what has been quoted to you or the general public, and we may provide Supplier information regarding this Agreement if Supplier has assigned or referred it to us. All notices shall be mailed or delivered by facsimile transmission or overnight courier to the respective parties at the addresses shown on this Agreement or such other address as a party may provide in writing from time to time. By providing us with a telephone number for a cellular phone or other wireless device, including a number that you later convert to a cellular number, you are expressly consenting to receiving communications, including but not limited to prerecorded or artificial voice message calls, text messages, and calls made by an automatic telephone dialing system, from us and our affiliates and agents at that number. This express consent applies to each such telephone number that you provide to us now or in the future and permits such calls for non-marketing purposes. Calls and messages may incur access fees from your cellular provider. You authorize us to make non-material amendments (including completing and conforming the description of the Equipment) on any document in connection with this Agreement. Unless stated otherwise herein, all other modifications to this Agreement must be in writing and signed by each party or in a duly authenticated electronic record. This Agreement may not be modified by course of performance.
11. **WARRANTY DISCLAIMERS: WE ARE LEASING THE EQUIPMENT TO YOU "AS-IS."** YOU HAVE SELECTED SUPPLIER AND THE EQUIPMENT BASED UPON YOUR OWN JUDGMENT. WE DO NOT TAKE RESPONSIBILITY FOR THE INSTALLATION OR PERFORMANCE OF THE EQUIPMENT. SUPPLIER IS NOT AN AGENT OF OURS AND WE ARE NOT AN AGENT OF SUPPLIER, AND NOTHING SUPPLIER STATES OR DOES CAN AFFECT YOUR OBLIGATIONS HEREUNDER. YOU WILL MAKE ALL PAYMENTS UNDER THIS AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY SUPPLIER, LICENSOR OR MANUFACTURER, AND ANY FAILURE OF A SERVICE PROVIDER TO PROVIDE SERVICES WILL NOT EXCUSE YOUR OBLIGATIONS TO US UNDER THIS AGREEMENT. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, OF, AND TAKE ABSOLUTELY NO RESPONSIBILITY FOR, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS, INFRINGEMENT OR ANY OTHER ISSUE IN REGARD TO THE EQUIPMENT, ANY ASSOCIATED SOFTWARE AND ANY FINANCED ITEMS. SO LONG AS YOU ARE NOT IN DEFAULT UNDER THIS AGREEMENT, WE ASSIGN TO YOU ANY WARRANTIES IN THE EQUIPMENT GIVEN TO US.
12. **LAW; JURY WAIVER:** This Agreement will be governed by and construed in accordance with Minnesota law. You consent to jurisdiction and venue of any state or federal court in Minnesota and waive the defense of inconvenient forum. For any action arising out of or relating to this Agreement or the Equipment, **BOTH PARTIES WAIVE ALL RIGHTS TO A TRIAL BY JURY.**
13. **MAINTENANCE AND SUPPLIES:** You have elected to enter into a separate arrangement with Supplier for maintenance, inspection, adjustment, parts replacement, drums, cleaning material required for proper operation and other developer ("Arrangement"). You agree to pay all amounts owing under this Agreement regardless of any claim you have against Supplier relating to the Arrangement. Supplier will be solely responsible for performing all services and providing all supplies under the Arrangement. You agree not to hold Lessor (if different from Supplier) or any assignee of this Agreement responsible for Supplier's obligations under the Arrangement. As a convenience to you, we will provide you with one invoice covering amounts owing under this Agreement and the Arrangement. If necessary, Supplier's obligations to you under the Arrangement may be assigned by us. You agree to pay a monthly supply freight fee to cover the costs of shipping supplies to you. Each month, you are entitled to produce the minimum number of pages shown on page 1 for each applicable page type. Regardless of the number of pages made, you will never pay less than minimum Payment. You agree to provide periodic meter readings on the Equipment. You agree to pay the applicable coverage charge for each metered page that exceeds the applicable minimum number of pages. Pages of equipment marked as not financed under this Agreement will be included in determining your page and coverage charges. At the end of the first year of this Agreement, and once each successive 12-month period thereafter, the maintenance and supplies portion of the Payment and the coverage charges may be increased by a maximum of 15% of the existing payment or charge. In order to facilitate an orderly transition, the start date of this Agreement will be the date the Equipment is delivered to you or a date designated by us, as shown on the first invoice. If a later start date is designated, in addition to all Payments and other amounts due hereunder, you agree to pay us a transitional payment equal to 1/30th of the Payment, multiplied by the number of days between the date the Equipment is delivered to you and the designated start date. The first Payment is due 30 days after the start of this Agreement and each Payment thereafter shall be due on the same day of each month.

*SUPPLY YIELDS:

Black Toner _____ Color Toner (Cyan, Yellow, Magenta) _____ Developer _____

TERMS & CONDITIONS

Acceptance

Acceptance of this Agreement by Advanced Copy Technologies, Inc. "to be stated as ACT" is contingent upon (1) a satisfactory credit report on the Customer with regard to the dollar amounts stated herein, and (2) the absence of any mathematical error or deviation from ACT's standard prices unless advised to the contrary within fifteen days, the Customer may consider this Agreement to have been accepted by ACT as written. This Agreement may not be assigned by Customer without prior written consent of ACT.

Charges

The customer agrees to pay all charges due hereunder. ACT will render initial Annual Maintenance Charge billing in advance upon receipt of a signed copy of this Agreement. Terms are net ten days. Alterations, attachments or specification changes may require an increase in maintenance charges.

Taxes

There shall be added to all charges (including any zone charges) amounts equal to any taxes, however designated, levied or based on such charges or on this Agreement or the services rendered or parts supplied pursuant hereto, including state and local privilege or excise taxes based on gross revenue, and any taxes or amounts in lieu thereof paid or payable by ACT in respect of the foregoing, exclusive, however, of taxes based on net income.

Default

If the Customer does not pay the amount due hereunder or any other monies due ACT, or the customer moves location of the equipment without the prior written consent of ACT, or if the Customer uses non ACT- approved or non-manufacturer - authorized supplies, parts, attachments, or devices; (1) ACT may (a) refuse to continue to service the equipment without being liable for the return of any part of the fee paid hereunder or (b) furnish service only on a C.O.D. "Per Call" basis; and (2) the Customer agrees to pay ACT's costs and expenses of collection, including the maximum attorney's fee permitted by law with respect to any amount due hereunder or any other monies due ACT. Customer and all guarantors acknowledge that this is a commercial transaction and hereby waive their rights to notice and hearing under Chapter 903a of the Connecticut General Statutes, Chapter 246 of the Massachusetts General Laws, as the case may be, or as otherwise allowed by any state or federal law with respect to any prejudgment remedy that Advanced Copy may desire to use.

Maintenance

The maintenance charge specified on the reverse side hereof is based upon Customer's declaration of the number of eight hour shifts during which the equipment is normally used.

NO OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING THE WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE SHALL APPLY TO SERVICE OR PARTS.

Use and Care of the Equipment

The customer shall adhere to manufacturer's specification and/or operating manuals in operating the equipment. The customer will be responsible for cleaning and daily care of the equipment; including cleaning of top glass, dusting, restocking supplies and clearing jams.

Remote Monitoring and Support

ACT Group reserves the right to remotely service and monitor qualified device(s) specified in this agreement. The Customer may need to assist with establishing and maintaining the remote connectivity to the specified device(s). If remote monitoring and/or support cannot be done to the device(s) on this Agreement, labor and travel will be considered chargeable for items like; monitor device operation status, device diagnosis, troubleshooting of devices, remote firmware update, remote maintenance, system configuration changes.

ACT Group reserves the right to charge an additional fee to collect meter information at the cost of \$5.00 per device, per billing cycle if device cannot be monitored remotely.

Reconditioning

When in ACT's opinion a shop reconditioning is necessary because normal repair and parts replacement cannot keep a unit of equipment in satisfactory operating condition, ACT will submit a cost estimate of needed repairs which will be in addition to the maintenance charges. If the Customer does not authorize such work, ACT may refuse to renew this Agreement for the unit.

Cancellation Clause

When a device is considered obsolete or when OEM parts are no longer available the ACT Group has right to cancel service agreements.

General

This Agreement does not cover: (1) service or parts required by causes other than normal use or necessitated by the installation of or malfunction of non-manufacturer - authorized or non-ACT- approved supplies, parts, attachments or devices and (2) expendable supply items such as paper, toner, developer, drums, rollers or lamps (unless noted on contract), and (3) labor charges required on equipment that has to be returned to ACT for maintenance. ACT shall not be liable for incidental or consequential damages. ACT shall not be responsible for failure to render service due to strikes, fire, floods, and causes beyond its control. This Agreement will not apply to repairs made necessary by accident, misuse, abuse, neglect, theft, vandalism, fire, water, casualty, acts of God. Electrical power failures, electrical surges, and lightning damage will not be covered. This Agreement will not cover broken external panels, covers, trays. This Agreement does not cover any network connected devices, only covers equipment specified on the contract. This agreement does not cover the movement of any equipment. This Agreement is noncancelable by the Customer.

Upon the expiration of the initial term hereof, this Agreement shall be automatically renewed for successive terms at ACT's current rates in effect on the first day of each such renewal, unless the Customer has elected not to renew this Agreement by written notice to ACT postmarked no later than the earlier of the attainment of the number of copies under "Special Provisions" on the face of this Agreement or thirty (30) days prior to the expiration of the initial or any successive term of this agreement then in effect.

THIS AGREEMENT CONSTITUTES THE FINAL AND COMPLETE CONTRACT BETWEEN ADVANCED COPY TECHNOLOGIES, INC. AND THE CUSTOMER WITH RESPECT TO SERVICE OF THE EQUIPMENT COVERED BY THIS AGREEMENT AND NO REPRESENTATION, PROMISE, OR WARRANTY NOT EXPRESSED HEREIN SHALL BE BINDING ON ADVANCED COPY. THE TERMS AND CONDITIONS HEREIN SHALL PREVAIL NOTWITHSTANDING ANY VARIANCE WITH THE TERMS AND CONDITIONS OF ANY ORDER SUBMITTED BY THE CUSTOMER WITH RESPECT TO MAINTENANCE SERVICE.

Initial here

RS

Product: Quadient IX-3

Offer Includes
Products: 5 lb Scale, Differential Weighing 5 lb
Service Products: Maintenance, Rate Change Protection, Installation, NeoShip Basic Self Install
Auto-Ink: (Quadient Postage Funding and LAN required)
Billing Information
Billing CSN#: 60542446
Company Name: AVON CONVALESCENT HOME, INC
DBA:
Address: 652 W Avon Rd AVON, CT 06001
Contact: RUSSELL SCHWARTZ
Email: russell.schwartz@sbcglobal.net
Phone: (860) 673-2521 Fax:
Office: 2750 - Connecticut
Main Post Office / Mail Drop:
Post Office ZIP Code:
Agreement PO - Tax Exempt - ACH
Purchase Order #:
Tax Exempt: no
ACH Payments (Lease Payment Only):
Previous Lease #: N15122388
Replaces Meter S/N: 10673001

Lease Payment Information and Schedule
Billing Frequency: Quarterly
Monthly Payment: \$83.99 (Plus applicable taxes)
Number of Months: 63
Installation Address
Company Name: AVON CONVALESCENT HOME, INC
Address: 652 W Avon Rd AVON, CT 06001
Contact: RUSSELL SCHWARTZ
Email: russell.schwartzschwartz@sbcglobal.net
Phone: (860) 673-2521 Fax:
Office#: 2750 - Connecticut
Main Post Office / Mail Drop Off:
Post Office ZIP Code:
Postage Meter Funding
Postage Funding Option: Quadient Postage Funding
Use my POC Account #: <input type="checkbox"/>
Date Sent: 7/6/2020
Offer Valid Until: 7/16/20

Existing customers who currently fund the Postage account by ACH Debit will not be converted to a Postage Funding Account unless initiated here:

Approval & Terms (including "Why Wait" Program)

This document consists of a Product Lease ("Lease") with Quadient Leasing USA, Inc.; and a Postage Meter Rental Agreement ("Rental Agreement"), Maintenance Agreement, and an Online Services and Software Agreement with Quadient, Inc.; and a Postage Funding Account Agreement with Quadient Finance USA, Inc. Your signature constitutes an offer to enter such agreements, and acknowledges that you have received, read, and agree to all applicable terms and conditions that are available at www.quadient.com/Commercial-Equipment-Lease-Terms-USPS-Direct-V1-2020. You also agree to terms and conditions of the Why Wait Program which are available at <https://www.quadient.com/terms/whywait-2020.pdf>, and confirm that you are authorized to sign the agreements on behalf of the customer identified above. The applicable agreements will become binding on the companies identified above only after an authorized individual accepts your offer by signing below, or when the equipment is shipped to you.

Name: **Russell Schwartz**
 Title: **Vice President**
 Date: **7/23/2020**

Authorized Signature:



Alexis DiMarzio A.dimarzio2@neopost.com PH: 972-820-2949 Ext. 62949 FAX: 203-301-2811
Quadient Leasing USA Inc. 478 Wheelers Farms Road, Milford, CT 06461

General Information and Questionnaire
Accounting Basis

Name of Facility Avon Convalescent Home, Inc., d/b	License No. 938-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Cohn Reznick 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511 1780 Glastonbury Blvd., Glastonbury, CT 06033
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Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation / Rate Matters	\$ 25,825
2 General Accounting / Year End Work / Tax Returns	\$ 18,167
3	\$
4	\$
	Charge for Services Provided
	\$ 43,992

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Jackson, Lewis, Schnitzle 2 Murtha Cullina 3 Michalik, Bauer, Silva & Ciccarillo, LLP 4 Shipman, Shaiken & Schwefel, LLC 5	Telephone Number 914-328-0404 860-240-6000 860-225-8403 860-952-3715
--	--

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

- 1 1 North Broadway; White Planes, NY 10601
 2 185 Asylum Street; Hartford, CT 06013
 3 35 Pearl Street; Suite 300; New Britain, CT 06051
 4 433 S. Main Street; Suite 319; West Hartford, CT 06110
 5

Services Provided by This Firm (*describe fully*)

1 Labor Relations Advice Counsel	\$ 8,373
2 Regulatory Compliance & Collections (Disallow \$12,749 Collections)	\$ 24,077
3 Collections (Disallow)	\$ 5,003
4 Collections (Disallow)	\$ 5,837
5	\$
	Charge for Services Provided
	\$ 43,290

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

- Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center			License No. 938-C		Report for Year Ended 9/30/2020				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120							
B. On last day of THIS report period	120	120							120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	115	115			115	115							
B. As of midnight of THIS report period	98	98							98	98			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,976	1,976			1,472	1,472			504	504			
B. Medicaid (Conn.)	27,282	27,282			20,679	20,679			6,603	6,603			
C. Medicaid (other states)													
D. Private Pay	4,322	4,322			3,541	3,541			781	781			
E. State SSI for RCH	3,037	3,037			3,037	3,037							
F. Other (Specify) Hospice, Mgd Medicare, Comm	840	840							840	840			
G. Total Care Days During Period (3A thru F)	37,457	37,457			28,729	28,729			8,728	8,728			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	67	67			39	39			28	28			
5. Total Resident Days (3G + 4A + 4B)	37,524	37,524			28,768	28,768			8,756	8,756			

Schedule of Resident Statistics (Cont'd)

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon H			License No. 938-C			Report for Year Ended 9/30/2020			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	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	9	73		16									
Per Diem Rate													
a. One bed rm.	Various	243.78		508.00									
b. Two bed rms.	Various	243.78		490.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									4,661	4,661			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									49	49			
2. Restorative Treatments													
C. Other									9,062	9,062			
D. Total Physical Therapy Treatments									13,772	13,772			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									922	922			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1	1			
2. Restorative Treatments													
C. Other									1,026	1,026			
D. Total Speech Therapy Treatments									1,949	1,949			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									5,864	5,864			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									55	55			
2. Restorative Treatments													
C. Other									9,180	9,180			
D. Total Occupational Therapy Treatments									15,099	15,099			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Avon Convalescent Home, Inc., d/b/a Avon Health Center	938-C	9/30/2020	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)	116,614	2,174				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	515,587	12,230				
5. Dietary Service						
a. Head Dietitian	16,067	390				
b. Food Service Supervisor	26,762	683				
c. Dietary Workers	419,198	24,785				
6. Housekeeping Service						
a. Head Housekeeper	52,650	2,125				
b. Other Housekeeping Workers	328,876	21,753				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	80,419	2,293				
b. Other Maintenance Workers	54,303	2,210				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	112,732	5,132				
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	217,535	4,282				
b. RN						
1. Direct Care	1,212,289	31,135				
2. Administrative**	406,659	13,145				
c. LPN						
1. Direct Care	715,736	20,269				
2. Administrative**						
d. Aides and Attendants	1,988,875	104,253				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	164,020	6,793				
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	221,973	6,532				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,650,295	260,185				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Endoscopic Evaluations	\$ 1,421	5				
Clinical Nursing Consultant	\$ 31,391	144				
Clinical Liason	\$ 39,969	894				
Total	\$ 72,781	1,043	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center				938-C	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Russell Schwartz	123,455			Non Discriminatory	Director of Operations	899				

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Avon Convalescent Home, Inc., d/b/a Avon Health Center				938-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Tina L. Richardson	116,614			Non Discriminatory	Administrator	2,174	A2			
Section IV - Assistant Administrators										

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

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

*** If more than one Administrator is reported, include dates of employment for each.

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Avon Convalescent Home, Inc., d/b/a Avon Health	938-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	35,095	660				
2. Dentist	7,803	51				
3. Pharmacist	9,817	141				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	241,042	4,003				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	37,800	505				
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) Asst. Medical Director	13,500	299				
9. Speech Therapist						
a. Resident Care	71,487	1,188				
b. Other						
10. Occupational Therapist						
a. Resident Care	267,388	5,209				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	581	9				
2. Administrative***						
c. Aides	186,738	4,785				
d. Other						
12. Other (Specify) See Attached Schedule	72,781	1,043				
B-13 Total Fees Paid in Lieu of Salaries	944,032	17,892				

* 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 Avon Convalescent Home, Inc., d/b/a Avon Health Cent		License No. 938-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			
Gerident Solutions PO Box 290539	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ValueRx Pharmacy Services 54 Tuttle Place	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Alliance Rehab 1520 Kensington Road	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hartford Hospital (Jeffrey Robbins, MD)	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
University Physicians PO Box 660	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network LLC PO Box 982	Nursing Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Fusion Medical Staffing, LLC PO Box 82674	Nursing Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maxim Healthare Services 12558 Collections Center Dr.	Nursing Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medical Solutions LLC PO Box 310737	Nursing Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Prime Time Healthcare LLC PO Box 3544	Nursing Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Mass Tex Imaging 3 Electronisw Ave; Suite 201	Endoscopic Evaluations	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting Maureen McCarthy, RN BS	Medical Records Compliance Audits	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Mary Alice Apratto	Clinical Liasion	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Culinary Services Group 1135 Business Parkway South; Suite 10;	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Avon Heal	938-C	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 115,522	115,522			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 57,869	57,869			
4. Social Security (F.I.C.A.)	\$ 439,145	439,145			
5. Health Insurance	\$ 822,074	822,074			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 119,001	119,001			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 4,367	4,367			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 60,000	60,000			
d. Accounting and Auditing	\$ 43,992	43,992			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 40,290	40,290			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 32,270	32,270			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 8,643	8,643			
2. Cellular Phones	\$ 554	554			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 47,128	47,128			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 686,198	686,198			
Subtotal	\$ 2,477,053	2,477,053			

* 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)
	0		
Tuition Expense (Disallowed)	\$ 1,750		
New Hire Expense	\$ 2,021		
Employee Physicals / Medications	\$ 596		
Total	\$ 4,367	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Ce	938-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,477,053	2,477,053			
1. Travel and Entertainment					
1. Resident Travel and Entertainment \$					
2. Holiday Parties for Staff \$					
3. Gifts to Staff and Residents \$					
4. Employee Travel \$	2,698	2,698			
5. Education Expenses Related to Seminars and Conventions \$	15,039	15,039			
6. Automobile Expense (<i>not purchase or depreciation</i>) \$					
7. Other (<i>Specify</i>) See Attached Schedule \$					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>) \$	19,323	19,323			
2. Advertising Telephone Directory (<i>all such expenses</i>)*** \$					
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule \$	32,261	32,261			
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 \$	6,888	6,888			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule \$	9,397	9,397			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$	140	140			
9. Subscriptions \$	1,053	1,053			
10. Contributions*** See Attached Schedule \$	3,625	3,625			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) \$	57,627	57,627			
12. Administrative Management Services** \$					
13. Other (<i>Specify</i>) See Attached Schedule \$	118,130	118,130			
C-14 Total Administrative & General Expenditures	\$ 2,743,234	2,743,234			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 32,261		
Total Other Advertising	\$ 32,261	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
ACHA	\$ 620		
ALTCFM	\$ 85		
SHRM	\$ 219		
CAHCF	\$ 8,293		
CLIA	\$ 180		
Total Dues	\$ 9,397	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Contributions (Disallowed)	\$ 3,625		
Total Contributions	\$ 3,625	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	\$ 2,992		
Office Purchased Services	\$ 7,657		
Bank Charges (All Routine)	\$ 2,844		
Employee Relations	\$ 33,064		
Computer Services	\$ 69,373		
Penalties (Disallowed)	\$ 2,000		
Volunteer Expense	\$ 200		
Total Other Administrative and General	\$ 118,130	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon	License No. 938-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 #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Ce		938-C	9/30/2020		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 260,992	260,992			
2.	Non-Food Supplies	\$ 55,369	55,369			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 128,443	128,443			
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 444,804	444,804			
2E. Dietary Questionnaire						
F.	Resident Meals: Total no. of meals served per day:*					
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 type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Cent		938-C	9/30/2020		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	8,519	8,519		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Other Laundry Supplies		\$	6,926	6,926		
3D. Total Laundry Expenditures (3a + b + c)		\$	15,445	15,445		
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	
Avon Convalescent Home, Inc., d/b/a Avon He	938-C	9/30/2020	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	47,073	47,073		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$	592	592		
C. Other (<i>Specify</i>)		\$			
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 47,665	47,665		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Value Rx	\$	167,888	167,888		
b. Medicine Cabinet Drugs	\$	298,882	298,882		
c. Medical and Therapeutic Supplies	\$	1,730	1,730		
d. Ambulance/Limousine***	\$	375	375		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	12,870	12,870		
f. X-rays and Related Radiological Procedures***	\$	6,145	6,145		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	25,366	25,366		
i. Recreation	\$	17,790	17,790		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	85,025	85,025		
5M. Total Resident Care Expenditures (5a - 5j)		\$ 616,071	616,071		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Therapy Equipment Rental	\$ 10,958		
Physical Therapy Supplies	\$ 3,188		
IV Therapy Supplies (Disallowed)	\$ 7,900		
Supplies - Patient Personal (Disallowed)	\$ 2,908		
Nursing Equipment Rental (Disallowed)	\$ 4,100		
Nursing Equipment Med A (Disallowed)	\$ 5,203		
Medical Software Subscriptions	\$ 50,768		
Total Other Resident Care	\$ 85,025	\$ -	\$ -

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

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center			License No. 938-C		Report for Year Ended 9/30/2020			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
Paylocity	Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	23,499			16	m11
Paine's Rubbish Removal	PO Box 307, Simsbury, CT 06070	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal / Recycling	22,973			22	6f
Procaire	P.O. Box 801, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Equipment / Nursing Supplies	14,362			Var	Var
St. Francis Laboratory	114 Woodland Street, Hartford, CT 06105	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab	24,015			20	5h
Matrixcare	9201, Minneapolis, MN 55480-9201	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Clinical Software	43,968			20	5i
TM Technology Systems	Wallingford, CT 06492-1904	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT / Technology Support	51,717			16	m13
Aegis Energy Services, Inc.	Springfield, MA 01101-2511	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cogeneration Maintenance	14,311			Var	Var
Pete's Landscaping	806 Hillstown Road, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Groundskeeping	51,219			22	6f
NIRO Companies, LLC	PO Box 96, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	13,294			22	6f
Imagine IT Consulting, Inc.	PO Box 310629, Newington, CT 06131	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Website Management	12,000			16	m13
LTC Consulting Services	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Consulting Services	12,023			16	m11
Culinary Services Group LLC	South, Suite 10, Westminster, MD 21157	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Purchased Services	128,443			18	2b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Avon Convalescent Home, Inc., d/b/a Avon H	938-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 88,890	88,890				
b. Heat	\$ 68,854	68,854				
c. Light & Power	\$ 27,285	27,285				
d. Water	\$ 43,121	43,121				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,204	9,204				
f. Other (<i>itemize</i>)	\$ 100,609	100,609				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 337,963	337,963				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 375	375				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 64,472	64,472				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 64,847	64,847				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 194,621	194,621				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 194,621	194,621				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 322,097	322,097				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 118,605	118,605				
c. Personal property taxes	\$ 12,171	12,171				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 712,341	712,341				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Groundskeeping	\$ 18,645		
Rubbish Removal	\$ 22,973		
Snow Removal	\$ 13,294		
Purchased Maintenance Contracts various (Under \$10k)	\$ 45,697		
Total Other Repairs and Maintenance	\$ 100,609	\$ -	\$ -

Depreciation Schedule

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center			License No. 938-C			Report for Year Ended 9/30/2020			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												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period			7,495		7,495	1,875	S/L	20	375			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal										375		
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	982,936		982,936	743,282	S/L	Various	60,845	
b. Disposals (attach schedule)												
			Var	Var	(110,938)			(110,938)	S/L	Various		
c. Acquired during this report period (attach schedule)												
			Var	Var	24,166				S/L	Various	3,627	
D-3. Subtotal												
E. Total Depreciation												
64,472												
64,847												

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 24,166	Various	\$ 3,627
Total additions for Movable Equipmen		\$ 24,166		\$ 3,627 *
Deletions:				
Various	See Attached	\$ (110,938)	Various	
Total deletions for Movable Equipmen		\$ (110,938)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 63,394	Various	\$ 4,225
Total additions for Leasehold Improvemen		\$ 63,394		\$ 4,225 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

AVON HEALTH CENTER
BUILDINGS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	Accum. Depreciation 30-Sep-19	Accum. Depreciation 30-Sep-19	Accum. Depreciation 30-Sep-19	NET VALUE
<i>2015 Additions:</i>										
RC Restoration	Storage Shed	9/14/2015	7,495	7,495	S/L	20	1,875	375	2,250	5,245
2020 Balance		Totals	\$ 7,495	\$ 7,495			\$ 1,875	\$ 375	\$ 2,250	\$ 5,245

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHS USED	Accum. 30-Sep-18	Depreciation 30-Sep-19	Accum. 30-Sep-19	Depreciation 30-Sep-20	Accum. 30-Sep-20	NET VALUE
Balance Forward prior 2008			\$1,078,923	\$1,079,551	#####			-	-	-	-	-	51,018
Build 'N Serve	2 Laptops	11-Oct-07	4,799	4,799	S/L	5	80	4,799	-	4,799	-	4,799	-
Harbor Sales	Northington Room Curtains	22-Oct-07	823	823	S/L	5	14	823	-	823	-	823	-
SMD	Pin Hole Camera	5-Oct-07	1,021	1,021	S/L	5	17	612	204	816	204	1,020	0
Digital Meida	27 LCD TV	29-Nov-07	8,589	8,589	S/L	5	143	8,589	-	8,589	-	8,589	-
Build 'N Serve	HP Laser Printer	31-Jan-08	1,001	1,001	S/L	5	17	1,001	-	1,001	-	1,001	-
Boston Showcase	Rotary Toaster	10-Jan-08	1,032	1,032	S/L	10	9	1,032	-	1,032	-	1,032	-
Gulf South Medical Supply	Matrix Bed	2-Jan-08	2,348	2,348	S/L	12	16	2,104	196	2,300	48	2,348	0
Puritan Furniture	Bookcase & console	31-Jan-08	1,107	1,107	S/L	20	5	594	-	594	55	649	458
Direct Supply	Vital Signs Monitor	28-Mar-08	1,607	1,607	S/L	8	17	1,607	-	1,607	-	1,607	-
Gulf South Medical Supply	Matrix Bed	18-Feb-08	1,405	1,405	S/L	12	10	1,249	117	1,366	39	1,405	0
Health Care Logistics	Emergency cart	19-Mar-08	849	849	S/L	10	7	849	-	849	-	849	-
Digital Meida	2 LCD TV	6-Feb-08	3,173	3,173	S/L	5	53	3,173	-	3,173	-	3,173	-
Direct Supply	Mobile Hydrocollator	11-Apr-08	1,178	1,178	S/L	10	10	1,178	-	1,178	-	1,178	-
Gulf South Medical Supply	Matrix Bed	16-Apr-08	1,499	1,499	S/L	12	10	1,312	125	1,437	62	1,499	0
HPC Foodservice	Smart Them Base Dinex	16-Apr-08	1,719	1,719	S/L	5	29	1,719	-	1,719	-	1,719	-
Medline	Vital Signs Monitor	22-May-08	1,386	1,386	S/L	8	14	1,386	-	1,386	-	1,386	-
Suburban Stationers	Shredder	18-Apr-08	1,324	1,324	S/L	5	22	1,324	-	1,324	-	1,324	-
Arjo	Patient Lifts	30-Apr-08	16,072	16,072	S/L	10	134	16,072	-	16,072	-	16,072	-
Build 'N Serve	2 Computers	1-Jun-08	1,571	1,571	S/L	5	26	1,571	-	1,571	-	1,571	-
Total Communication	Digital Card System	19-Jun-08	1,655	1,655	S/L	5	28	1,655	-	1,655	-	1,655	-
Titan Mechanical	Replace Economizer	10-Jun-08	1,166	1,166	S/L	12	8	1,004	97	1,101	65	1,166	0
Build 'N Serve	2 computers	1-Jul-08	2,490	2,490	S/L	5	42	2,490	-	2,490	-	2,490	-
Industrial Time	Time Clock Software	31-Aug-08	981	981	S/L	5	16	981	-	981	-	981	-
Direct Supply	7 QT Stainless Steel Bowl	31-Aug-08	834	834	S/L	5	14	834	-	834	-	834	-
Hartford Provision	Smart Them Base Dinex	31-Aug-08	3,392	3,392	S/L	5	57	3,392	-	3,392	-	3,392	-
Prior Year Adjustment								\$672					
2008 Ending			\$ 1,141,944	\$ 1,142,571			#####	\$ 61,350	\$ 739	\$ 62,089	\$ 473	\$ 62,562	\$ 51,476
Amano	Time Clock - Leased	1-Oct-08	\$ 7,974	\$ 7,974	S/L	10	\$ 66	7,974	-	7,974	-	7,974	-
JCPenney	Windsor Benches	1-Oct-08	522	522	S/L	15	3	348	35	383	35	418	103
Build 'N Serve	Desktop & Monitor - Karen's	1-Nov-08	1,541	1,541	S/L	5	26	1,541	-	1,541	-	1,541	-
Sears	Refrigerator	22-Oct-08	613	613	S/L	10	5	613	-	613	-	613	-
Joerns Healthcare	Queen Anne Chair	10-Nov-08	884	884	S/L	15	5	584	59	643	59	702	181
Music Score	Piano	31-Dec-08	3,175	3,175	S/L	20	13	1,562	159	1,721	159	1,880	1,295
Chef's Equipment Emp	1 Gallon Blender	31-Dec-08	1,145	1,145	S/L	10	10	1,125	-	1,125	-	1,125	20
Lintech	Software & Installation	1-Jan-09	61,787	61,787	S/L	15	343	40,161	4,119	44,280	4,119	48,399	13,388
Build 'N Serve	New Server	1-Jan-09	7,155	7,155	S/L	5	119	7,155	-	7,155	-	7,155	-
Joerns Healthcare	8 Overbed Tables	25-Feb-09	856	856	S/L	5	14	856	-	856	-	856	-
Harbor Linen	North Wing Day Room Valances	9-Mar-09	676	676	S/L	5	11	676	-	676	-	676	-
Encompass	3 Chairs Admissions Office	5-May-09	1,045	1,045	S/L	15	6	657	70	727	70	797	248
Joerns Healthcare	6 Overbed Tables	12-May-09	647	647	S/L	5	11	647	-	647	-	647	-
HD Supply Facilities	4 Linen Carts	20-May-09	1,063	1,063	S/L	10	9	1,000	62	1,062	-	1,062	0
Best Buy (AMEX)	47" LCD TV for Rehab	31-May-09	1,124	1,124	S/L	5	19	1,124	-	1,124	-	1,124	-
Build 'N Serve	Server Rack	31-May-09	1,632	1,632	S/L	5	27	1,632	-	1,632	-	1,632	-
Build 'N Serve	Administrator Computer	30-Jun-09	1,166	1,166	S/L	5	19	1,166	-	1,166	-	1,166	-
Office Depot	3 Refrigerators for Rehab	15-Jul-09	676	676	S/L	10	6	626	50	676	-	676	(0)
Build 'N Serve	Dell Laptop for MDS Coordinator	31-Jul-09	1,007	1,007	S/L	5	17	1,007	-	1,007	-	1,007	-
Amex - Ace Hardware	5 Leaf Benches	15-Jul-09	583	583	S/L	15	3	360	39	399	39	438	145
	Disposals		(18,705)	(18,705)			(251)	-	-	-	-	-	(18,705)
2009 Balance			\$ 1,218,506	\$ 1,219,134				\$ 132,163	\$ 5,332	\$ 137,495	\$ 4,954	\$ 142,449	\$ 48,152

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	UNTHREPPRE	Accum. 30-Sep-18	Depreciation 30-Sep-19	Accum. 30-Sep-19	Depreciation 30-Sep-20	Accum. 30-Sep-20	NET VALUE	
Amex BestBuy	6 Overbed Tables	30-Oct-09	\$ 668	\$	S/L	5	\$11	668	-	668	-	668	-	
	42" LCD HDTV	11-Dec-09	848		S/L	5	\$14	848	-	848	-	848	-	
	Dell for Nursing Secretary	1-Jan-10	686		S/L	5	\$11	686	-	686	-	686	-	
	6 Lounge chairs		1,326		S/L	10	\$11	1,017	133	1,150	133	1,283	43	
	2 HP 2035n Printers		732		S/L	5	\$12	732	-	732	-	732	-	
	7 Dining Table Tops		923		S/L	5	\$15	923	-	923	-	923	-	
	36 insulated bases		2,210		S/L	5	\$37	2,210	-	2,210	-	2,210	-	
	6 Overbed Tables		665		S/L	5	\$11	665	-	665	-	665	-	
	6 Overbed Tables		665		S/L	5	\$11	665	-	665	-	665	-	
	6 Overbed Tables		658		S/L	5	\$11	658	-	658	-	658	-	
	2 Patio Dining Sets w/Umbrellas		1,391		S/L	10	\$12	834	139	973	139	1,112	279	
	Software Training		44,291		S/L	3	####	44,291	-	44,291	-	44,291	-	
	Resident Rooms A&B Wings Blinds		2,598		S/L	5	\$43	2,598	-	2,598	-	2,598	-	
	Enamel Shampoo Bowl		653		S/L	20	\$3	175	33	208	33	241	412	
		Adj.												
	2010 Balance		\$ 1,276,819	\$	1,277,447			\$ 189,132	\$ 5,637	\$ 194,769	\$ 5,259	\$ 200,028	\$ 48,886	
TM Technology	3 HP Mini Notebooks - SS	10-Oct-10	\$ 1,701	\$	S/L	3	\$ 47	1,701	-	1,701	-	1,701	-	
SMD Inc.	Keypad outside of Front Doors	28-Oct-10	1,708		S/L	5	28	1,708	-	1,708	-	1,708	-	
Direct Supply	Bladderscanner	12-Nov-10	13,640		S/L	5	227	13,640	-	13,640	-	13,640	-	
Direct Supply	Vital Signs Monitor (South Wing)	9-Nov-10	1,604		S/L	8	17	1,553	51	1,604	-	1,604	(0)	
TM Technology	2 Mini HP Desktops	17-Nov-10	1,813		S/L	5	30	1,813	-	1,813	-	1,813	-	
TM Technology	Notebook & Printer	16-Jan-11	1,177		S/L	5	20	1,177	-	1,177	-	1,177	-	
TM Technology	Samsung Laser Printer Admissions	18-Feb-11	665		S/L	5	11	665	-	665	-	665	-	
Lintech	Care Plan Library	28-Feb-11	1,734		S/L	3	48	1,734	-	1,734	-	1,734	-	
Alfax Furniture	7 Square Tables	1-Mar-11	1,387		S/L	15	8	623	92	715	92	807	580	
TM Technology	Receipt Color Laserjet & other items	31-Mar-11	2,928		S/L	5	49	2,928	-	2,928	-	2,928	-	
TM Technology	Wireless Router & Printer	30-Apr-11	900		S/L	5	15	900	-	900	-	900	-	
Home Depot	18 Blinds N/S Wing Resident Rms	11-Apr-11	2,061		S/L	5	34	2,061	-	2,061	-	2,061	-	
Best Buy (AMEX)	47" TV for PUB	12-Apr-11	954		S/L	5	16	954	-	954	-	954	-	
InPro Corp	Bed Protectors	16-May-11	2,980		S/L	5	47	2,980	-	2,980	-	2,980	-	
WB Mason	Lateral Filing Cabinet for Payroll	3-Jun-11	1,007		S/L	15	6	402	67	469	67	536	471	
TM Technology	Admissions/Receipt Computers & Monitor	20-Jul-11	1,286		S/L	5	21	1,286	-	1,286	-	1,286	-	
Perkins	Rack Tray Dispenser	25-Jul-11	1,520		S/L	5	25	1,520	-	1,520	-	1,520	-	
American Healthcare Supply	2 Chair and table for Payroll Office	27-Jul-11	748		S/L	15	4	287	50	337	50	387	361	
Carstens	Medical Records Cart	17-Aug-11	1,468		S/L	10	12	808	147	955	147	1,102	366	
Direct Supply	Dragon 20i Floor Burnisher	26-Aug-11	1,317		S/L	5	22	1,317	-	1,317	-	1,317	-	
Sigma Care/Lintech	eMar/eTar Software & Implementation	30-Sep-11	11,993		S/L	3	333	11,993	-	11,993	3,998	15,991	(3,998)	
	Disposals		(19,396)					(10,904)	-	(10,904)	-	(10,904)	(8,492)	
	2011 Balance		\$ 1,312,012	\$	1,312,639			\$ 230,276	\$ 6,044	\$ 236,320	\$ 9,613	\$ 245,933	\$ 38,173	
2012 Additions:														
Perkins	China		\$ 40,840	\$	1,000	S/L	7	\$ 12	1,000	-	1,000	-	1,000	-
TM Technology	Mini Computer & Printer	31-Oct-11	1,024		S/L	3	28	1,024	-	1,024	-	1,024	-	
WB Mason	Office Furniture for Dietician Office	1-Jan-12	1,224		S/L	15	7	531	82	613	82	695	529	
BSD Care	8 Dining Room Chairs	3-Jan-12	1,953		S/L	15	11	846	130	976	130	1,106	847	
Farmington Valley Equipment	Ariens Professional Snow Thrower	20-Jan-12	2,126		S/L	5	35	2,126	-	2,126	-	2,126	-	
Life Systems	2 Rosebud Oximeters	27-Jan-12	3,594		S/L	10	30	2,335	359	2,694	359	3,053	541	
TM Technology	HP 4530 Laptop for Dietician	31-Jan-12	1,059		S/L	3	29	1,059	-	1,059	-	1,059	-	
Amex - Best Buy	2 32" TV with mounts A/B Day Rooms	23-Feb-12	723		S/L	5	12	723	-	723	-	723	-	
McKesson Medical	Ultrasonic Cleaner	19-Mar-12	1,061		S/L	10	9	654	106	760	106	866	195	
TM Technology	Desktop for Medical Records	31-Mar-12	1,579		S/L	5	26	1,579	-	1,579	-	1,579	-	
WB Mason	Office Furniture for Dietary Office	12-Apr-12	1,005		S/L	15	6	402	67	469	67	536	469	
TM Technology	Desktop - Administrator	16-May-12	798		S/L	5	13	798	-	798	-	798	-	
TM Technology	Laptop - Dietician	16-May-12	835		S/L	3	23	835	-	835	-	835	-	
TM Technology	Epson GTS80 Scanner - Med Record	16-May-12	956		S/L	5	16	956	-	956	-	956	-	
Fire Equipment Headquarters	Gas Meter to test air	23-May-12	850		S/L	8	9	619	106	725	106	831	19	
TM Technology	Desktop for A Wing #524	30-Jun-12	803		S/L	5	13	803	-	803	-	803	-	
TM Technology	Desktop for Payroll #526	30-Jun-12	936		S/L	5	16	936	-	936	-	936	-	

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	ONTHI JEPR	Accum. 30-Sep-18	Depreciation 30-Sep-19	Accum. 30-Sep-19	Depreciation 30-Sep-20	Accum. 30-Sep-20	NET VALUE
WB Mason	5 Task Chairs for Nursing	10-Jul-12	675	675	S/L	15	4	248	45	293	45	338	338
TM Technology	4 Minis-Therapy. 2 NB and Labler Disposals	12-Aug-12	3,751	3,751	S/L	3	104	3,751	-	3,751	-	3,751	-
			(3,819)	(3,819)				(3,819)	-	(3,819)	-	(3,819)	-
2012 Balance			TOTALS	\$ 1,334,144	\$ 1,334,771			\$ 247,682	\$ 6,939	\$ 254,621	\$ 10,508	\$ 265,129	\$ 41,109

2013 Additions:

HD Supply Facilities	6 Overbed Tables	1-Oct-12	\$ 626	\$ 626	S/L	5	\$ 10	626	-	626	-	626	-
TM Technology	HP Laptop MDS Nurse	21-Oct-12	729	729	S/L	3	20	729	-	729	-	729	-
SigmaCare	eMar/eTar Software & Implemenation	31-Oct-12	12,335	12,335	S/L	3	343	12,335	-	12,335	-	12,335	-
TM Technology	Printer North & ADNS	15-Nov-12	1,013	1,013	S/L	5	17	1,013	-	1,013	-	1,013	-
Fire Equipment Headquarters	Tripod, Winch & Harness	14-Dec-12	2,201	2,201	S/L	20	9	660	110	770	110	880	1,321
Perkins	1 Gallon Blender	31-Dec-12	1,225	1,225	S/L	10	10	734	122	856	122	978	247
Bemes Inc.	Spirodoc & Oxi (combo Resp Eq)	25-Jan-13	1,717	1,717	S/L	5	29	1,717	-	1,717	-	1,717	-
TM Technology	Fax	10-Mar-13	532	532	S/L	3	15	532	-	532	-	532	-
TM Technology	Dietary Desktop Computer	10-Mar-13	1,664	1,664	S/L	5	28	1,664	-	1,664	-	1,664	-
Perkins	Hot Water Dispenser 5 gal	21-Mar-13	888	888	S/L	10	7	533	89	622	89	711	177
Dumouchel Paper	Walk Behind Auto Scrubber	4-Apr-13	4,842	4,842	S/L	5	81	4,842	-	4,842	-	4,842	-
Direct Supply	Blood Pressure Unit & Oximeter	5-Apr-13	1,371	1,371	S/L	6	19	1,371	-	1,371	-	1,371	-
Surface Solutions	Kaivac Omni Dispense & Vac	7-May-13	862	862	S/L	8	9	647	108	755	107	862	(0)
WB Mason	Office Furniture for Staff Development	19-Jun-13	1,177	1,177	S/L	15	7	470	78	548	78	626	551
WB Mason	Office Furniture for Staff Development	11-Jul-13	1,170	1,170	S/L	15	7	468	78	546	78	624	546
TM Technology	TM Desktop Machines #563 and 564	13-Jul-13	1,284	1,284	S/L	3	36	1,284	-	1,284	-	1,284	-
TM Technology	Inwin Mini Desktop	13-Jul-13	1,957	1,957	S/L	3	54	1,957	-	1,957	-	1,957	-
WB Mason	4 Grey Task Chairs - South Unit	19-Jul-13	583	583	S/L	10	5	349	-	349	58	407	176
Perkins	Advolution 20 xp Floor Burnisher	22-Jul-13	1,272	1,272	S/L	5	21	1,272	-	1,272	-	1,272	-
TM Technology	Printer Nursing Super & Staff Dev	31-Jul-13	956	956	S/L	5	16	956	-	956	-	956	-
TM Technology	Computer Nursing Supervisor	31-Aug-13	1,637	1,637	S/L	5	27	1,637	-	1,637	-	1,637	-
WB Mason	Office Furniture DNS Office Disposals	4-Sep-13	2,003	2,003	S/L	15	11	802	134	936	134	1,070	932
			(316,187)	(316,187)				-	-	154,649	-	154,649	2,031
2013 Balance			Totals	\$ 1,059,999	\$ 1,060,627			\$ 284,279	\$ 7,658	\$ 446,586	\$ 11,284	\$ 457,870	\$ 47,090

2014 Additions:

TM Technology	Laptop for B Wing	10/31/2013	\$ 850	\$ 850	S/L	3	\$ 24	850	-	850	-	850	-
Arjo	Sit to Stand Sara Lift	12/31/2013	2,911	2,911	S/L	10	24	1,455	291	1,746	291	2,037	874
McKesson Medical	2 Blood Pressure Monitors	1/21/2014	1,830	1,830	S/L	6	25	1,525	305	1,830	-	1,830	0
TM Technology	HP ProBook and Replicator	2/28/2014	1,070	1,070	S/L	3	30	1,070	-	1,070	-	1,070	-
TM Technology	HP ProBook Spare 1	3/31/2014	914	914	S/L	3	25	914	-	914	-	914	-
TM Technology	AP Bookkeeper PC	4/30/2014	1,073	1,073	S/L	5	18	1,073	-	1,073	-	1,073	-
TM Technology	QuickBooks Server	4/30/2014	1,282	1,282	S/L	5	21	1,282	-	1,282	-	1,282	-
SMD	Paging Transmitter	5/20/2014	1,590	1,590	S/L	20	7	396	79	475	79	554	1,035
Graham-Field	Bariatric Bed	5/30/2014	1,793	1,793	S/L	12	12	746	149	895	149	1,044	748
Space Tables	3 Oak Tables Northington Dining Room	5/31/2014	1,950	1,950	S/L	15	11	650	130	780	130	910	1,040
TM Technology	Computer Medical Records	5/31/2014	851	851	S/L	5	14	851	-	851	-	851	-
TM Technology	Sigmacare Server Hard Drive	5/31/2014	690	690	S/L	5	12	690	-	690	-	690	-
TM Technology	2 Color Printers and Windows 8.1	6/30/2014	1,216	1,216	S/L	5	20	1,216	-	1,216	-	1,216	-
TM Technology	Microsoft Office 2013	7/31/2014	3,191	3,191	S/L	5	53	3,191	-	3,191	-	3,191	-
TM Technology	Russell's Laptop	8/31/2014	994	994	S/L	3	28	994	-	994	-	994	-
Space Tables	A Wing Lounge Tables	8/31/2014	680	680	S/L	15	4	226	45	271	45	316	364
TM Technology	DNS Laptop	8/31/2014	744	744	S/L	3	21	744	-	744	-	744	-
TM Technology	Dietary Desktop Computer	8/31/2014	1,010	1,010	S/L	5	17	1,010	-	1,010	-	1,010	-
TM Technology	Admissions Desktop Computer	8/31/2014	1,206	1,206	S/L	5	20	1,206	-	1,206	-	1,206	-
TM Technology	North Wing Printer & Windows 7	9/30/2014	804	804	S/L	5	13	804	-	804	-	804	-
Arjo		8/31/2001	(3,583)	(3,583)	S/L	7	-	(3,583)	-	(3,583)	-	(3,583)	-
2014 Balance			Totals	\$ 1,083,064	\$ 1,083,691			\$ 301,589	\$ 8,657	\$ 464,895	\$ 11,978	\$ 476,873	\$ 51,152

2015 Additions:

WB Mason	Furniture for Infection Control Nurse	10/24/2014	\$ 763	\$ 763	S/L	15	\$ 4	204	51	255	51	306	457
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AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	ONTHS PREP	Accum. 30-Sep-18	Depreciation 30-Sep-19	Accum. 30-Sep-19	Depreciation 30-Sep-20	Accum. 30-Sep-20	NET VALUE
TM Technology	2 HP LaserJet Pro Printers	12/31/2014	596	596	S/L	5	10	476	119	595	-	595	0
TM Technology	Cisco Router with 3 Yr Ent License	12/31/2014	2,953	2,953	S/L	3	82	2,953	-	2,953	-	2,953	-
TM Technology	3 Desktops, Printer and Dual Monitors	12/31/2014	1,956	1,956	S/L	5	33	1,564	391	1,955	1	1,956	(0)
TM Technology	Cisco 52 port	4/30/2015	1,442	1,442	S/L	5	24	1,152	288	1,440	1	1,441	0
WB Mason	2 Desks for Social Services	4/30/2015	1,926	1,926	S/L	20	8	384	96	480	96	576	1,350
TM Technology	Notebook and Printer	4/30/2015	860	860	S/L	3	24	860	-	860	-	860	-
McKesson Medical	Defibulator	4/8/2015	1,539	1,539	S/L	5	26	1,232	307	1,539	-	1,539	(0)
Sure Response	Portable Radio w/6 earpieces	8/20/2015	1,564	1,564	S/L	5	26	1,252	312	1,564	-	1,564	0
TM Technology	New Server	9/30/2015	10,651	10,651	S/L	5	178	8,520	2,130	10,650	1	10,651	(0)
2015 Disposals:													
ACQUISITIONS		9/30/1990	\$(2,813)	\$(2,813)	S/L	5	\$(47)	(2,813)	-	(2,813)	-	(2,813)	-
ACQUISITIONS		9/30/1990	(497)	(497)	S/L	10	(4)	(497)	-	(497)	-	(497)	-
ACQUISITIONS		9/30/1990	(3,013)	(3,013)	S/L	15	(17)	(3,013)	-	(3,013)	-	(3,013)	-
ACQUISITIONS		9/30/1991	(3,510)	(3,510)	S/L	3	(98)	(3,510)	-	(3,510)	-	(3,510)	-
ACQUISITIONS		9/30/1991	(31,379)	(31,379)	S/L	5	(523)	(31,379)	-	(31,379)	-	(31,379)	-
ACQUISITIONS		9/30/1991	(14,993)	(14,993)	S/L	10	(125)	(14,993)	-	(14,993)	-	(14,993)	-
ACQUISITIONS		9/30/1991	(1,331)	(1,331)	S/L	15	(7)	(1,331)	-	(1,331)	-	(1,331)	-
Build 'N Serve		1/1/2009	(7,155)	(7,155)	S/L	5	(119)	(7,155)	-	(7,155)	-	(7,155)	-
2015 Balance		Totals	\$ 1,042,621	\$ 1,043,249				\$ 255,496	\$ 12,351	\$ 422,496	\$ 12,128	\$ 434,624	\$ 52,959
2016 Additions:													
TM Technology	HP Pro Book / HP Retail Desktop.	11/30/2015	\$ 1,121	\$ 1,121	S/L	3	\$ 31	1,121	-	1,121	-	1,121	-
W.B. Mason	Office Furniture Admin Office	3/31/2016	1,819	1,819	S/L	15	10	363	121	484	121	605	1,213
W.B. Mason	Office Furniture Admin Office	3/31/2016	1,808	1,808	S/L	3	50	1,808	-	1,808	-	1,808	-
W.B. Mason	new file for admission office	3/31/2016	465	465	S/L	15	3	93	31	124	31	155	310
Direct Supply	5 Classic 4 foot benches	7/31/2016	3,180	3,180	S/L	15	18	636	212	848	212	1,060	2,120
TM Technology	17" Touch Computer	7/31/2016	3,607	3,607	S/L	5	60	2,163	721	2,884	721	3,605	2
TM Technology	2 HP ProBooks Spares	7/31/2016	1,117	1,117	S/L	3	31	1,117	-	1,117	-	1,117	-
Space Tables	6 Tables	9/30/2016	2,003	2,003	S/L	15	11	402	134	536	134	670	1,333
2016 Disposals:													
ACQUISITIONS		9/30/1991	\$(829)	\$(829)	S/L	18	\$(4)	(829)	-	(829)	-	(829)	-
ACQUISITIONS		9/30/1991	(2,076)	(2,076)	S/L	20	(9)	(2,076)	-	(2,076)	-	(2,076)	-
ACQUISITIONS		9/30/1992	(4,955)	(4,955)	S/L	5	(83)	(4,955)	-	(4,955)	-	(4,955)	-
ACQUISITIONS		9/30/1992	(6,706)	(6,706)	S/L	10	(56)	(6,706)	-	(6,706)	-	(6,706)	-
ACQUISITIONS		9/30/1992	(4,330)	(4,330)	S/L	3	(120)	(4,330)	-	(4,330)	-	(4,330)	-
ACQUISITIONS		9/30/1992	(23,328)	(23,328)	S/L	15	(130)	(23,328)	-	(23,328)	-	(23,328)	-
ACQUISITIONS		9/30/1993	(4,020)	(4,020)	S/L	5	(67)	(4,020)	-	(4,020)	-	(4,020)	-
ACQUISITIONS		9/30/1993	(6,714)	(6,714)	S/L	10	(56)	(6,714)	-	(6,714)	-	(6,714)	-
ACQUISITIONS		9/30/1993	(4,280)	(4,280)	S/L	15	(24)	(4,280)	-	(4,280)	-	(4,280)	-
2016 Balance		Totals	\$ 1,000,502	\$ 1,001,130				\$ 205,961	\$ 374,180	\$ 13,347	\$ 387,527	\$ 57,937	
2017 Additions:													
Space Tables	6 Tables Sales Tax	10/31/2016	\$ 127	\$ 127	S/L	15	\$ 1	16	8	24	8	32	95
TM Technology	hp laserjet pro	11/30/2016	2,095	2,095	S/L	3	58	1,396	698	2,094	1	2,095	-
TM Technology	new computer for reception, new computer for hr	12/31/2016	1,813	1,813	S/L	5	30	726	363	1,089	363	1,452	361
EZProducts	digital pop up press label maker	1/31/2017	770	770	S/L	5	13	308	154	462	154	616	154
LPA Medical	glider chair between a&b wing	1/31/2017	1,030	1,030	S/L	15	6	138	69	207	69	276	754
TM Technology	hp probook 450	3/31/2017	1,143	1,143	S/L	3	32	762	381	1,143	-	1,143	-
American Express- Microsoft	tablet for admissions	4/30/2017	1,201	1,201	S/L	5	20	480	240	720	240	960	241
TM Technology	hp for mds nurse	5/31/2017	850	850	S/L	3	24	566	283	849	1	850	-
McKesson Medical	wheelchair scale	6/30/2017	2,909	2,909	S/L	10	24	582	291	873	291	1,164	1,745
Arjo	new scale	7/31/2017	1,016	1,016	S/L	10	8	204	102	306	102	408	608
Life Systems, Inc	3 rosebud vital sign caarts	7/31/2017	4,038	4,038	S/L	10	34	808	404	1,212	404	1,616	2,422
Dept of Revenue	use tax on Life systems purchase (above)	7/31/2017	256	256	S/L	10	2	52	26	78	26	104	152
Cisco	wireless access point (capital lease)	8/31/2017	12,906	12,906	S/L	5	215	5,162	2,581	7,743	2,581	10,324	2,582
Arjo	replacement of the scale portion	8/31/2017	1,532	1,532	S/L	10	13	306	153	459	153	612	920
Raintech	jeron pro alert 640 system	9/30/2017	4,075	4,075	S/L	10	34	816	408	1,224	408	1,632	2,443

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	ONTH JEPREI	Accum. 30-Sep-18	Depreciation 30-Sep-19	Accum. 30-Sep-19	Depreciation 30-Sep-20	Accum. 30-Sep-20	NET VALUE
TM Technology	HP Probook	9/30/2017	723	723	S/L	3	20	482	241	723	-	723	-
2017 Balance		Totals	\$ 1,036,986	\$ 1,037,614				\$ 218,765	\$ 6,402	\$ 393,386	\$ 18,148	\$ 411,534	\$ 70,414
2018 Additions:													
TM Technology	rehab- notebook; 3 nursing touchscreens	10/31/2017	5,599	5,599	S/L	3	156	1,866	1,866	3,732	1,866	5,598	1
TM Technology	2 hp notebooks- pam & sheila	11/30/2017	1,813	1,813	S/L	3	50	604	604	1,208	604	1,812	1
Medline Industries	Trainer, sit to stand, Neurogym	12/31/2017	5,371	5,371	S/L	5	90	1,074	1,074	2,148	1,074	3,222	2,149
Perkins	Epoxy Coated Steel Hose Reel	12/31/2017	967	967	S/L	7	12	138	138	276	138	414	553
Sysco Connecticut	spectrum electric conveyor toaster	2/28/2018	572	572	S/L	10	5	57	57	114	57	171	401
WB Mason	new furniture for HR	3/31/2018	1,429	1,429	S/L	10	12	143	143	286	143	429	1,000
Lowe's	new freezer	7/31/2018	625	625	S/L	5	10	125	125	250	125	375	1,250
2018 Disposals:													
Disposal of Assets From Prior P	Various	Various	\$ (555,666)	\$ (555,666)	S/L	Var							
2018 Balance		Totals	\$ 497,696	\$ 498,324				\$ 222,772	\$ 10,409	\$ 401,400	\$ 22,155	\$ 423,555	\$ 74,769
	special bed	10/31/2018	3,627	3,627	S/L	12	\$ 25	-	302	302	302	604	3,023
	intel nuc 715BNK mini pc for nursing supervisor's office	10/31/2018	904	904	S/L	5	15	-	181	181	181	362	542
	user refurbished nuc mini pc for south wing nursing station	10/31/2018	978	978	S/L	5	16	-	196	196	196	392	586
	maxi 500 2H SP Bar & Scale	12/31/2018	3,097	3,097	S/L	5	52	-	619	619	619	1,238	1,859
	hardware, software, setup, & installation	12/31/2018	2,556	2,556	S/L	5	43	-	511	511	511	1,022	1,534
	hardware, software, setup, & installation	12/31/2018	2,815	2,815	S/L	5	47	-	563	563	563	1,126	1,689
	ELO 17" all in one touch (backup touchscreens for cnas)	2/28/2019	3,171	3,171	S/L	5	53	-	634	634	634	1,268	1,903
	air curtain refrigerator, dinex model #DXIRAC12LS	3/31/2019	4,707	4,707	S/L	10	39	-	471	471	471	942	3,765
	10 chairs, 4 tables for professional development (Marla)	4/30/2019	3,372	3,372	S/L	10	28	-	337	337	337	674	2,698
	NUC computers #741, 742 admissons/A/P	7/31/2019	2,122	2,122	S/L	5	35	-	424	424	424	848	1,274
	dinex air curtain refrigerators	9/30/2019	3,767	3,767	S/L	10	31	-	377	377	377	754	3,013
	TM nuc 3748-Liz social services, TM nuc #749- south wing	9/30/2019	3,339	3,339	S/L	5	56	-	668	668	668	1,336	2,003
	Vacuum	1/31/2005	(624)	(624)				-	-	(624)	-	(624)	-
	Call Cord	1/31/2005	(1,945)	(1,945)				-	-	(1,945)	-	(1,945)	-
	Computer	3/31/2005	(525)	(525)				-	-	(525)	-	(525)	-
	Food Warmer	4/30/2005	(4,056)	(4,056)				-	-	(4,056)	-	(4,056)	-
	Area Rug	6/30/2005	(1,973)	(1,973)				-	-	(1,973)	-	(1,973)	-
	Chart Racks	11/30/2005	(3,168)	(3,168)				-	-	(3,168)	-	(3,168)	-
	Rehab equipment	10/31/2006	(3,129)	(3,129)				-	-	(3,129)	-	(3,129)	-
	Termal Base to Plate/Tray for patient meals	11/30/2006	(1,475)	(1,475)				-	-	(1,475)	-	(1,475)	-
	Secretary/base; server (furniture for lobby)	1/31/2007	(912)	(912)				-	-	(912)	-	(912)	-
	3 Round tables	6/30/2007	(1,103)	(1,103)				-	-	(1,103)	-	(1,103)	-
	12 Arm chairs	6/30/2007	(2,424)	(2,424)				-	-	(2,424)	-	(2,424)	-
	27 LCD TV	11/29/2007	(8,589)	(8,589)				-	-	(8,589)	-	(8,589)	-
	Rotary Toaster	1/10/2008	(1,032)	(1,032)				-	-	(1,032)	-	(1,032)	-
	Bookcase & console	1/31/2008	(1,107)	(1,107)				-	-	(594)	-	(594)	(513)
	2 LCD TV	2/6/2008	(3,173)	(3,173)				-	-	(3,173)	-	(3,173)	-
	Smart Them Base Dinex	4/16/2008	(1,719)	(1,719)				-	-	(1,719)	-	(1,719)	-
	Smart Them Base Dinex	8/31/2008	(3,392)	(3,392)				-	-	(3,392)	-	(3,392)	-
	8 Overbed Tables	2/25/2009	(856)	(856)				-	-	(856)	-	(856)	-
	6 Overbed Tables	5/12/2009	(647)	(647)				-	-	(647)	-	(647)	-
	3 Refrigerators for Rehab	7/15/2009	(676)	(676)				-	-	(676)	-	(676)	-
	6 Overbed Tables	10/30/2009	(667)	(667)				-	-	(667)	-	(667)	-
	42" LCD HDTV	12/11/2009	(848)	(848)				-	-	(848)	-	(848)	-
	2 HP 2035n Printers	3/14/2010	(732)	(732)				-	-	(732)	-	(732)	-
	6 Overbed Tables	4/9/2010	(665)	(665)				-	-	(665)	-	(665)	-
	6 Overbed Tables	5/14/2010	(665)	(665)				-	-	(665)	-	(665)	-
	6 Overbed Tables	6/17/2010	(658)	(658)				-	-	(658)	-	(658)	-
	Vital Signs Monitor (South Wing)	11/9/2010	(1,604)	(1,604)				-	-	(1,604)	-	(1,604)	-
	47" TV for PUB	4/12/2011	(954)	(954)				-	-	(954)	-	(954)	-
	HP 4530 Laptop for Dietician	1/31/2012	(1,059)	(1,059)				-	-	(1,059)	-	(1,059)	-
	Desktop for Medical Records	3/31/2012	(1,579)	(1,579)				-	-	(1,579)	-	(1,579)	-
	Desktop - Administrator	5/16/2012	(798)	(798)				-	-	(798)	-	(798)	-

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	ONTHI EPREI	Accum. 30-Sep-18	Depreciation 30-Sep-19	Accum. 30-Sep-19	Depreciation 30-Sep-20	Accum. 30-Sep-20	NET VALUE
	Epson GTS80 Scanner - Med Records	5/16/2012	(956)	(956)	-	-	-	-	-	(956)	-	(956)	-
	Desktop for A Wing #524	6/30/2012	(803)	(803)	-	-	-	-	-	(803)	-	(803)	-
	6 Overbed Tables	10/1/2012	(626)	(626)	-	-	-	-	-	(626)	-	(626)	-
	Blood Pressure Unit & Oximeter	4/5/2013	(1,371)	(1,371)	-	-	-	-	-	(1,371)	-	(1,371)	-
	TM Desktop Machines #563 and 564	7/13/2013	(1,284)	(1,284)	-	-	-	-	-	(1,284)	-	(1,284)	-
	Inwin Mini Desktop	7/13/2013	(1,957)	(1,957)	-	-	-	-	-	(1,957)	-	(1,957)	-
	4 Grey Task Chairs - South Unit	7/19/2013	(583)	(583)	-	-	-	-	-	(349)	-	(349)	(234)
	Computer Nursing Supervisor	8/31/2013	(1,637)	(1,637)	-	-	-	-	-	(1,637)	-	(1,637)	-
	Microsoft Office 2013	7/31/2014	(3,191)	(3,191)	-	-	-	-	-	(3,191)	-	(3,191)	-
	DNS Laptop	8/31/2014	(744)	(744)	-	-	-	-	-	(744)	-	(744)	-
	2019 Balance	Totals	\$ 466,248	\$ 466,876					\$ 15,692	\$ 341,527	\$ 27,438	\$ 368,965	\$ 97,911
	panacea wall defender	10/31/2019	5,305	5,305	S/L	7	-	-	-	-	758	758	4,547
	new furniture for adns	10/31/2019	1,226	1,226	S/L	10	-	-	-	-	123	123	1,103
	new furniture for adns	10/31/2019	1,006	1,006	S/L	10	-	-	-	-	101	101	905
	intel nuc- lisa barie recreation	10/31/2019	2,138	2,138	S/L	5	-	-	-	-	428	428	1,710
	elo touch- replacement for cnas in hallway	10/31/2019	1,649	1,649	S/L	5	-	-	-	-	330	330	1,319
	new hp probook 450 g6 15 gb (carole roberge mds coordinator)	12/31/2019	1,514	1,514	S/L	5	-	-	-	-	303	303	1,211
	intel nuc for k wood in finance	1/31/2020	1,923	1,923	S/L	5	-	-	-	-	385	385	1,538
	computer NUC #776 HR dept for Lauire Caine	7/31/2020	2,587	2,587	S/L	5	-	-	-	-	517	517	2,070
	network upgrade	9/30/2020	6,817	6,817	S/L	10	-	-	-	-	682	682	6,135
	Electric Lift	11/30/2004	(3,286)	(3,286)	-	-	-	-	-	-	-	(3,286)	-
	Motor	12/31/2004	(1,207)	(1,207)	-	-	-	-	-	-	-	(1,207)	-
	Windows	11/30/2005	(970)	(970)	-	-	-	-	-	-	-	(970)	-
	Exhaust fan dish machine	1/31/2006	(2,724)	(2,724)	-	-	-	-	-	-	-	(2,724)	-
	Casters for lifts	6/30/2006	(730)	(730)	-	-	-	-	-	-	-	(730)	-
	Plate heater for kitchen	9/30/2006	(3,409)	(3,409)	-	-	-	-	-	-	-	(3,409)	-
	Scale/lift	1/31/2007	(4,872)	(4,872)	-	-	-	-	-	-	-	(4,872)	-
	Northington Room Curtains	10/22/2007	(823)	(823)	-	-	-	-	-	-	-	(823)	-
	Digital Card System	6/19/2008	(1,655)	(1,655)	-	-	-	-	-	-	-	(1,655)	-
	1 Gallon Blender	12/31/2008	(1,145)	(1,145)	-	-	-	-	-	-	-	(1,145)	-
	Server Wiring	6/1/2009	(1,458)	(1,458)	-	-	-	-	-	-	-	(1,458)	-
	Network Wiring	9/15/2009	(3,751)	(3,751)	-	-	-	-	-	-	-	(3,751)	-
	36 Insulated Bases	3/2/2010	(2,210)	(2,210)	-	-	-	-	-	-	-	(2,210)	-
	Bed Protectors	5/16/2011	(2,980)	(2,980)	-	-	-	-	-	-	-	(2,980)	-
	Laptop - Dietician	5/16/2012	(835)	(835)	-	-	-	-	-	-	-	(835)	-
	Fax	3/10/2013	(532)	(532)	-	-	-	-	-	-	-	(532)	-
	Dietary Desktop Computer	3/10/2013	(1,664)	(1,664)	-	-	-	-	-	-	-	(1,664)	-
	Printer Nursing Super & Staff Dev	7/31/2013	(956)	(956)	-	-	-	-	-	-	-	(956)	-
	Laptop for B Wing	10/31/2013	(850)	(850)	-	-	-	-	-	-	-	(850)	-
	HP ProBook and Replicator- maintenance	2/28/2014	(1,070)	(1,070)	-	-	-	-	-	-	-	(1,070)	-
	HP ProBook Spare 1- spare	3/31/2014	(914)	(914)	-	-	-	-	-	-	-	(914)	-
	AP Bookkeeper PC- carol byus	4/30/2014	(1,073)	(1,073)	-	-	-	-	-	-	-	(1,073)	-
	QuickBooks Server	4/30/2014	(1,282)	(1,282)	-	-	-	-	-	-	-	(1,282)	-
	Computer Medical Records	5/31/2014	(851)	(851)	-	-	-	-	-	-	-	(851)	-
	2 Color Printers and Windows 8.1	6/30/2014	(1,216)	(1,216)	-	-	-	-	-	-	-	(1,216)	-
	Dietary Desktop Computer	8/31/2014	(1,010)	(1,010)	-	-	-	-	-	-	-	(1,010)	-
	Admissions Desktop Computer	8/31/2014	(1,206)	(1,206)	-	-	-	-	-	-	-	(1,206)	-
	North Wing Printer & Windows 7	9/30/2014	(804)	(804)	-	-	-	-	-	-	-	(804)	-
	2 HP LaserJet Pro Printers	12/31/2014	(596)	(596)	-	-	-	-	-	-	-	(596)	-
	Cisco Router with 3 Yr Ent License	12/31/2014	(2,953)	(2,953)	-	-	-	-	-	-	-	(2,953)	-
	*	4/30/2015	(1,442)	(1,442)	-	-	-	-	-	-	-	(1,442)	-
	Notebook and Printer- nursing office	4/30/2015	(860)	(860)	-	-	-	-	-	-	-	(860)	-
	HP Pro Book / HP Retail Desktop.- laptop- joy, desktop- rec videos	11/30/2015	(1,121)	(1,121)	-	-	-	-	-	-	-	(1,121)	-
	17" Touch Computer	7/31/2016	(3,607)	(3,607)	-	-	-	-	-	-	-	(3,607)	-
	2020 Balance	Totals	\$ 434,354	\$ 434,982			\$-	\$ -	\$ 15,692	\$ 341,527	\$ 31,065	\$ 316,532	\$ 118,450

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	Accum. 30-Sep-18	Depreciation 30-Sep-19	Accum. 30-Sep-19	Depreciation 30-Sep-20	Accum. 30-Sep-20	NET VALUE
		Per TB						27,232	246,668	27,232	246,668	239,951
		Difference					\$ -	\$ (11,540)	\$ 94,859	\$ 3,833	\$ 69,864	\$ (121,501)

Related Party Assets

Related Party Assets												
Asset No.	Asset Description	Date Acquired	Cost	Method	Life	Accum Depr 9/30/2018	Depreciation 9/30/2019	Accum Depr 9/30/2019	Depreciation 9/30/2019	Accum Depr 9/30/2019	NET VALUE	
Movable Equipment												
25	56 Electric Beds	9-Feb-09	\$ 73,141	\$	S/L	12	58,866	6,095	64,961	6,095	71,056	2,085
17	56 Electric Beds	9-Mar-09	70,346		S/L	12	56,137	5,862	61,999	5,862	67,861	2,487
16	120 Chairs, Cabinets & Dressers	12-May-09	166,979		S/L	15	104,691	11,132	115,823	11,132	126,955	40,024
	21 Arm Chairs	3-Jun-10	6,247		S/L	15	3,885	416	4,301	416	4,717	1,530
	7 Round Table	4-Apr-10	2,041		S/L	15	1,292	136	1,428	136	1,564	477
	2 Ice Makers	14-Jul-10	5,583		S/L	10	5,163	420	5,583	-	5,583	(0)
	Steam Cooker	14-Dec-10	5,607		S/L	10	4,345	561	4,906	561	5,467	140
	2 Watt Sconces For Lobby	27-Jun-11	204		S/L	10	148	20	168	20	188	16
	8 Doz Warming Trays	24-Jun-11	1,583		S/L	10	1,156	158	1,314	158	1,472	112
	Plate Warming System	4-May-11	12,934		S/L	10	9,588	1,293	10,881	1,293	12,174	761
	Lobby Chandelairs	20-Apr-11	937		S/L	10	702	94	796	94	890	47
	Security Camera	28-Mar-11	9,467		S/L	5	9,467	-	9,467	-	9,467	-
	Lobby & Admin Office Furniture	8-Jul-11	13,616		S/L	15	6,573	908	7,481	908	8,389	5,227
	4 Tilt Tables for Pub	11-May-11	2,444		S/L	15	1,207	163	1,370	163	1,533	911
	Computer Equipment for EMar	3-Aug-11	22,251		S/L	5	22,251	-	22,251	-	22,251	-
	10 Elo touch screen computers	12-Sep-12	12,560		S/L	5	12,560	-	12,560	-	12,560	-
	Computer Equipment EMAR/ETAR	1-Oct-11	23,835		S/L	5	23,835	-	23,835	-	23,835	-
	13 Dining Room Tables for lower	5-Apr-12	7,256		S/L	15	3,143	484	3,627	484	4,111	3,145
	22 Blinds/61 Valances	23-Aug-13	14,615		S/L	5	14,615	-	14,615	-	14,615	-
	Recumbent Stepper Machine	20-Jun-13	4,694		S/L	10	2,816	469	3,285	469	3,754	940
	Wood Blinds for dining room windows	14-Jul-14	772		S/L	10	315	77	392	77	469	304
	4 time clocks & time & time & attendance	2-Apr-14	17,022		S/L	10	6,950	1,702	8,652	1,702	10,354	6,668
	New Arjo Sara 3000 patient fit	19-Mar-14	2,745		S/L	10	1,120	274	1,394	274	1,668	1,077
	Wood blinds for A & B Wing Lounge	8-Dec-14	459		S/L	10	184	46	230	46	276	183
	Light Fixtures for dining room & lo	24-Nov-14	940		S/L	15	252	63	315	63	378	562
	3 door reach-in refrigerator to re	14-Apr-15	5,621		S/L	10	2,248	562	2,810	562	3,372	2,249
	Reupholster 24 dining room chair	31-Mar-15	16,793		S/L	10	6,716	1,679	8,395	1,679	10,074	6,719
	Loveseat for connector hall/sofa	10-Mar-15	2,392		S/L	12	796	199	995	199	1,194	1,198
	Samsung Security Camera RearL	27-Feb-15	2,918		S/L	5	2,336	582	2,918	-	2,918	-
	New artwork residence corridors	27-Feb-15	8,418		S/L	10	3,368	842	4,210	842	5,052	3,366
	Pleated Valance North Day Rm	5-Jan-15	1,075		S/L	10	432	108	540	108	648	428
	Square Scrup floor finish machine	30-Jun-15	3,717		S/L	5	2,972	743	3,715	2	3,717	(0)
	3 Pictures	1-Jun-15	615		S/L	10	248	62	310	62	372	244
	Disposal of 3 Elo Touch Screen Computers	12-Sep-12	(3,768)						(3,768)		(3,768)	-
	7 Elo touch screen computers - DISPOSAL	12-Sep-12	(8,792)						-		(8,792)	-
	Computer Equipment for Emar - DISPOSAL	3-Aug-11	(22,251)						-		(22,251)	-
	Computer Equipment for EMAR/ETAR - DISPOSAL	1-Oct-11	(23,835)						-		(23,835)	-

\$ 461,180	\$ 461,182	\$ 370,372	\$ 35,151	\$ 401,755	\$ 33,407	\$ 380,284	\$ 80,899
\$ 896,164		\$ 50,843		\$ 743,282		\$ 199,348	

COMBINED TOTALS

										Variance						
Buildings & Building Improvements		\$	7,495		\$	1,500	\$	375	\$	1,875	\$	375	\$	2,250	\$	5,245
Additions			-			-		-		-		-		-		-
Disposals			-			-		-		-		-		-		-

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	Accum. 30-Sep-18	Depreciation 30-Sep-19	Accum. 30-Sep-19	Depreciation 30-Sep-20	Accum. 30-Sep-20	NET VALUE
		Total	\$ 7,495				\$ 1,500	\$ 375	\$ 1,875	\$ 375	\$ 2,250	\$ 5,245
	Movable Equipment		\$ 466,876				\$ 923,823	\$ 13,855	\$ 341,527	\$ 27,438	\$ 368,965	\$ 97,911
	Additions		24,166				-	-	-	3,627	3,627	20,539
	Disposals		(56,060)				-	-	-	-	(56,060)	-
	Related Party Movable Equipment		516,060				370,372	35,151	401,755	33,407	435,162	80,899
	Related Party Additions / Disposals		(54,878)				-	-	-	-	(54,878)	-
	Prior Year C/R Variance		-				3,446	-	-	-	-	-
	Total		\$ 896,164				\$ 1,297,641	\$ 49,006	\$ 743,282	\$ 64,472	\$ 696,816	\$ 199,349
	Leasehold Improvements		\$ 2,365,727				\$ 1,825,988	\$ 126,852	\$ 1,678,882	\$ 123,856	\$ 1,802,738	\$ 562,989
	Additions		63,394				-	-	-	4,225	4,225	59,169
	Disposals		-				-	-	-	-	-	-
	Related Party Leasehold improvements		1,446,681				749,877	81,868	831,745	66,540	898,285	548,397
	Related Party Additions		-				-	-	-	-	-	-
	Prior Year C/R Variance		-				-	-	-	-	-	-
	Total		\$ 3,875,803				\$ 2,575,864	\$ 208,720	\$ 2,510,626	\$ 194,621	\$ 2,705,248	\$ 1,170,555
	Per Trial Balance		\$ 2,934,206				\$ 2,173,849	\$ 149,720		\$ 149,720	\$ 2,173,849	\$ 760,357
	Per Cost Report Depreciation		4,779,462				3,875,006	258,101	3,255,783	259,468	3,404,313	1,375,149
	Related Party		1,907,864				1,120,249	117,019	1,233,500	99,947	1,278,569	629,295
	F/S vs C/R Variance		62,608				(580,908)	(108,381)	(2,022,283)	(109,748)	48,104	14,504
	Rounding Variance							(108,381)		(109,748)		14,504
	F/S vs C/R NBV - Page 31, Line 9B											14,504
	F/S vs C/R Dep. - Page 36, Line F1											(109,748)
	Reserve for Dep. - Page 35, Line A3											629,295

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	ACC'D EXPENSE as of 9/30/19	Depreciation EXPENSE FY 2020	ACC'D EXPENSE as of 9/30/20	NET VALUE
BALANCE FORWARD prior 2008			2,599,083	2,603,503			\$ 10,441	2,277,111	84,077	2,361,189	242,315
Titan Mechanical	Hot water holding tank	27-Nov-07	4,770	4,770	S/L	10	40	4,770	-	4,770	-
Build N Serve	Wiring	1-Nov-07	1,968	1,968	S/L	5	33	1,968	-	1,968	-
Titan Mechanical	Hot water tank Motor	14-Dec-07	1,748	1,748	S/L	10	15	1,748	-	1,748	-
Titan Mechanical	Insulation	28-Feb-08	4,235	4,235	S/L	15	24	3,293	282	3,575	660
Total Building Svcs.	Dish room floor	23-May-08	1,095	1,095	S/L	10	9	549	110	659	436
RC Restoration	Shed	30-Jun-08	6,985	6,985	S/L	20	29	3,957	349	4,306	2,679
W.B.Morrison	7 wood doors	31-Jul-08	3,073	3,073	S/L	15	17	2,305	205	2,510	563
Titan Mechanical	Compressor HVAC unit	31-Jul-08	5,014	5,014	S/L	12	35	4,701	313	5,014	(0)
The Barn Yard	Smoking Shed	31-Jul-08	1,494	1,494	S/L	20	6	841	75	916	578
Sexaur	Grab Bars	31-Aug-08	6,067	6,067	S/L	15	34	4,515	404	4,919	1,148
Sexaur	Smoke Detectors	31-Aug-08	1,209	1,209	S/L	10	10	1,209	-	1,209	-
Sexaur	Returned Grab Bars	31-Aug-08	(4,119)	(4,119)	S/L	15	(23)	(3,067)	(275)	(3,342)	(776)
2008 Ending			2,632,621	2,637,041			\$ 10,669	2,303,900	85,540	2,389,440	247,601
CL&P	Retrofit Lighting	15-Oct-08	43,457	43,457	S/L	15	\$ 241	31,868	2,897	34,765	8,692
Best Welding	Wrought Iron Railings	30-Oct-08	1,487	1,487	S/L	15	8	1,090	99	1,189	298
WH Morrison Co	3 Wooden Doors #14 & Dietary	8-Dec-08	1,695	1,695	S/L	15	9	1,224	113	1,337	358
Titan Mechanical	Second Compressor	31-Dec-08	1,465	1,465	S/L	12	10	1,322	122	1,444	21
Jay LaChance	Ceiling Tiles	28-Feb-09	3,600	3,600	S/L	8	38	3,600	-	3,600	-
Riley Plumbing	2 Utility Sinks	28-Feb-09	3,450	3,450	S/L	20	14	1,842	173	2,015	1,435
Fire Protection	Permit & Sprinkler Heads over Dryers	31-Mar-09	1,236	1,236	S/L	25	4	522	49	571	665
Huntington Power	Generator Rental on Replacement (Generator on Realty E	31-Mar-09	3,313	3,313	S/L	20	14	1,754	166	1,920	1,393
Perfectemp Heating	Replace Compressor Walk-in Freezer	31-Mar-09	2,441	2,441	S/L	15	14	1,723	163	1,886	555
INPro Corporation	Wall Covering	17-Apr-09	1,666	1,666	S/L	5	28	1,666	-	1,666	-
Saucier Mechancial Svrs	Air Conditioning System for new Server Room	21-Apr-09	3,740	3,740	S/L	10	31	3,553	-	3,553	187
Collier Electrical Corp	Prepare electrical feed for new Server Room	30-Apr-09	2,955	2,955	S/L	15	16	2,068	197	2,265	690
Collier Electric/Saucier Mec	7.5 Ton Roof Top AC	29-May-09	19,149	19,149	S/L	10	160	19,150	-	19,150	(0)
Ward Kipp	Computer wiring	31-May-09	900	900	S/L	5	15	900	-	900	-
Build N Serve	Server Wiring	1-Jun-09	1,458	1,458	S/L	5	24	1,458	-	1,458	-
Susaya Concrete	Concrete Walk at Rear Entrance/Driveway Repair/New V	16-Jun-09	8,425	8,425	S/L	15	47	5,805	562	6,367	2,058
SMD	Electromag Door Locks Back & Service Entrances	19-Jun-09	7,440	7,440	S/L	10	62	7,440	-	7,440	(0)
First American	Permits for Cogeneration System	22-Jun-09	2,183	2,183	S/L	15	12	1,505	146	1,651	532
Jay LaChance	Elevator Panels	30-Jun-09	5,085	5,085	S/L	10	42	5,085	-	5,085	(0)
First American	Cogeneration System	2-Jul-09	169,222	169,222	S/L	20	705	86,726	8,461	95,187	74,035
Courtesy Carpet	Elevator Flooring	4-Aug-09	737	737	S/L	10	6	737	-	737	(0)
Fourmier Irrigation/Collier	Lawn Sprinkler System	28-Aug-09	10,957	10,957	S/L	15	61	7,425	730	8,155	2,802
Michael Gervais	Wallpaper Hallway and Nurses Station	28-Aug-09	1,651	1,651	S/L	5	28	1,651	-	1,651	-
Collier Electric	Electrical upgrades	31-Aug-09	2,694	2,694	S/L	15	15	1,827	180	2,007	687
Jay LaChance	Fire Door Glass	2-Sep-09	804	804	S/L	10	7	803	-	803	0
Ward Kipp	Server Wiring	8-Sep-09	6,173	6,173	S/L	5	103	6,173	-	6,173	-
Custom Exterior Landscape	Front Entrance Landscaping	10-Sep-09	8,787	8,787	S/L	10	73	8,787	-	8,787	(0)
Build N Serve	Network Upgrade Hardware & Labor	10-Sep-09	6,189	6,189	S/L	5	103	6,189	-	6,189	-
Build N Serve	Network Wiring	15-Sep-09	3,751	3,751	S/L	5	63	3,751	-	3,751	-
WH Morrison Co	Automatic Door Openers	30-Sep-09	9,986	9,986	S/L	15	55	6,714	666	7,380	2,607
Riley Signs	Front Sign	30-Sep-09	755	755	S/L	5	13	755	-	755	-
	Disposed Assets			(4,666)							(4,666)
2009 Balance			2,969,471	2,969,224			\$ 12,690	2,529,013	100,264	2,629,278	339,947
Front Sign Sales Tax		10/1/2009	45	45	S/L	5	\$ 1	45	-	45	-

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	ACC'D EXPENSE as of 9/30/19	Depreciation EXPENSE FY 2020	ACC'D EXPENSE as of 9/30/20	NET VALUE
	Access Doors for Hot Water Coils	10/29/2009	936	936	S/L	20	4	469	47	516	420
	Door Locks	10/29/2010	1,009	1,009	S/L	15	6	672	67	739	270
	5 More Registers from Air Handler to Wings	11/30/2009	3,700	3,700	S/L	20	15	1,788	185	1,973	1,727
	Exhaust for boiler room	11/30/2009	1,525	1,525	S/L	20	6	736	76	812	713
	Fix doors not hanging properly	12/3/2009	1,914	1,914	S/L	15	11	1,192	128	1,320	594
	All 3 Nurses Stations Counters Refaced	12/14/2009	13,036	13,036	S/L	15	72	8,111	869	8,980	4,056
	Fron Arch Walkway	12/17/2009	14,814	14,814	S/L	15	82	9,219	988	10,207	4,607
	Handrails	1/15/2010	5,499	5,499	S/L	15	31	3,301	367	3,668	1,832
	Exhaust Duct for Dishmachine	1/29/2010	1,245	1,245	S/L	20	5	560	62	622	623
	Formica	2/19/2010	1,462	1,462	S/L	15	8	843	97	940	522
	Exhaust fan in Oxygen room	3/22/2010	1,095	1,095	S/L	20	5	457	55	512	583
	Install Wallpaper	4/9/2010	1,908	1,908	S/L	5	32	1,908	-	1,908	-
	Concrete Walk Rear Entrance	4/15/2010	2,133	2,133	S/L	15	12	1,137	142	1,279	854
	Cobblestone along Entranceway	5/22/2010	2,438	2,438	S/L	5	41	2,438	-	2,438	-
	Outlet in Maintenance Workshop	6/30/2010	1,362	1,362	S/L	15	8	667	91	758	605
	Resident Bathroom Door Protectors	8/16/2010	8,890	8,890	S/L	15	49	3,952	593	4,545	4,345
	2010 Balance	TOTALS	3,032,481	3,032,235			\$ 13,078	2,566,507	104,031	2,670,539	361,696
	Walkway to Gazebo	10/22/2010	4,688	4,688	S/L	15	\$ 26	2,814	313	3,127	1,561
	New outlets in Breakroom and Dietary Office	10/28/2010	1,046	1,046	S/L	15	6	628	70	698	348
	2 Pressure Regulators A/B Wings	11/10/2010	869	869	S/L	20	4	386	43	429	440
	Lines for installation of Steamer	12/29/2010	1,301	1,301	S/L	10	11	1,149	130	1,279	22
	Water main Pressure Regulator N/S Wing	1/31/2011	1,198	1,198	S/L	10	10	1,049	120	1,169	29
	Electrical Installation of Steamer	1/31/2011	1,544	1,544	S/L	10	13	1,350	154	1,504	40
	Renovate "Pub" room	2/28/2011	1,570	1,570	S/L	15	9	908	105	1,013	557
	Main Reception Counters & Cabinets	8/5/2011	3,998	3,998	S/L	15	22	2,178	267	2,445	1,553
	2011 Balance	TOTALS	3,048,697	3,048,450			\$ 13,178	2,576,970	105,233	2,682,204	366,247
<u>2012 Additions:</u>	Attic Lighting	3/23/2012	4,884	4,884	S/L	20	\$ 20	1,709	244	1,953	2,931
	Cabinetry in Beauty Salon for Dentist	5/25/2012	1,487	1,487	S/L	15	8	693	99	792	694
	Emergency Water Main Hook up	9/18/2012	2,340	2,340	S/L	25	8	656	94	750	1,589
	Outlets for ELO Touch Screens	9/27/2012	3,294	3,294	S/L	10	27	2,305	329	2,634	660
	2012 Balance		3,060,701	3,060,455			\$ 13,241	2,582,333	105,999	2,688,333	372,122
<u>2013 Additions:</u>	Electrical Outlets for PT Office	31-Oct-12	1,026	1,026	S/L	15	\$ 6	478	68	546	481
	Water Main Repair	18-Oct-12	890	890	S/L	10	7	623	89	712	178
	Water Softener	13-Nov-12	2,606	2,606	S/L	10	22	1,825	261	2,086	519
	Wall Guards	27-Dec-12	2,420	2,420	S/L	5	40	2,420	-	2,420	(0)
	Blower Motor for RTU #7	2-Jan-13	2,200	2,200	S/L	20	9	770	110	880	1,320
	Roof Mounted Exhaust Fan A Wing	18-Feb-13	1,520	1,520	S/L	20	6	532	76	608	912
	Dedicated Hot Water lines to Laundry	12-Feb-13	4,243	4,243	S/L	25	14	1,189	170	1,359	2,884
	2013 Balance		3,075,606	3,075,359			\$ 13,346	2,590,170	106,773	2,696,943	378,416
<u>2014 Additions:</u>	Replace Panel in Boiler Room	23-Oct-13	1,595	1,595	S/L	15	\$ 9	637	106	743	852
	Outlets for De-icing Cables	8-Nov-13	1,638	1,638	S/L	15	9	655	109	764	874

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	ACC'D EXPENSE as of 9/30/19	Depreciation EXPENSE FY 2020	ACC'D EXPENSE as of 9/30/20	NET VALUE
	Covebase Elevator, Dining Room & Lower Lobby	3-Jan-14	1,079	1,079	S/L	5	18	1,080	-	1,080	(0)
	Wall Guards	31-Jan-14	2,029	2,029	S/L	5	34	2,028	-	2,028	0
	Kitchen Cook Exhaust Fan	30-Jun-14	2,680	2,680	S/L	10	22	1,608	268	1,876	804
	Compressor in South Wing	31-Jul-14	6,522	6,522	S/L	10	54	3,913	652	4,565	1,958
	Compressor #3 over Cooks Line	28-Aug-14	2,070	2,070	S/L	10	17	1,242	207	1,449	621
	Vinyl Cove Base	31-Aug-14	1,888	1,888	S/L	5	31	1,888	-	1,888	0
	2014 Balance		3,095,107	3,094,861				2,603,220	108,115	2,711,335	383,525
Saucier Mechancial Svrs	Exhaust Fans Bathrooms A Wing/B Lounge	11-Dec-14	1,745	1,745	S/L	10	\$ 15	875	175	1,050	696
Saucier Mechancial Svrs	Motor for Boiler #3	7-Jan-15	1,320	1,320	S/L	15	7	440	88	528	792
Saucier Mechancial Svrs	Motor for Boiler #2	12-Feb-15	1,050	1,050	S/L	15	6	350	70	420	630
Precision Electrical	Outlets in Nurses Office	2-Mar-15	973	973	S/L	15	5	325	65	390	583
SMD	Electromagnetic Door Lock	11-Aug-15	2,132	2,132	S/L	15	12	710	142	852	1,280
Fire Protection	8 Sprinkler Heads	11-Aug-15	1,042	1,042	S/L	25	3	210	42	252	790
Proline	Hatco Water Booster	31-Aug-15	4,268	4,268	S/L	10	36	2,135	427	2,562	1,706
	2015 Balance		3,107,637	3,107,391				2,608,264	109,124	2,717,388	390,002
Joel Martin	2 Mixing Valves	31-Oct-15	1,776	1,776	S/L	7	\$ 21.14	1,016	254	1,270	506
Magnum Insutries LLC	North and South Shower Room Remodel and Repair	1-Sep-16	10,915	10,915	S/L	15	60.64	2,912	728	3,640	7,276
	2016 Balance		3,120,328	3,120,082				2,612,191	110,106	2,722,297	397,784
Magnum Insutries LLC	50% dposit on back wing 3 ea. Shower stalls, common ar	30-Nov-16	3,656	3,656	S/L	15	\$ 20.31	732	244	976	2,680
Plimpton & Hills	wade drains for back wing shower project	31-Dec-16	1,318	1,318	S/L	15	7.32	264	88	352	966
Accurate Commercial Door	new fire door on the elevator machine room	31-Jan-17	935	935	S/L	20	3.90	141	47	188	747
Fire Protection Testing	replaced 9 dry sidewall sprinklers above rear double door	31-Jan-17	1,820	1,820	S/L	25	6.07	219	73	292	1,528
Martin, Joel	shower renovation phase ii, removed and replaced 4 show	14-Feb-17	1,787	1,787	S/L	15	9.93	357	119	476	1,311
Magnum Insutries LLC	balance due on the back wing	13-Mar-17	3,656	3,656	S/L	15	20.31	732	244	976	2,680
Saucier Mechanical	first installment for replacement of indoor fan	31-Jul-17	1,695	1,695	S/L	5	28.25	1,017	339	1,356	339
Accurate Security	additional secure care system	30-Sep-17	1,728	1,728	S/L	10	14.40	519	173	692	1,036
Saucier Mechanical	final installment for replacement of indoor fan motor	30-Sep-17	1,594	1,594	S/L	5	26.57	957	319	1,276	318
	2017 Balance		3,138,517	3,138,271				2,617,129	111,752	2,728,881	409,389
2018 Additions											
Chem Aqua	water softener with pvc piping option	28-Feb-18	13,559	13,559	S/L	10	112.99	2,712	1,356	4,068	9,491
Saucier Mechanical	new taco pump	28-Feb-18	1,181	1,181	S/L	5	19.68	472	236	708	473
Saucier Mechanical	replacement of base board heat in 8 rooms	31-Mar-18	11,135	11,135	S/L	10	92.79	2,228	1,114	3,342	7,793
Saucier Mechanical	replacement of base board heat in room 12A	31-Mar-18	1,315	1,315	S/L	10	10.96	264	132	396	919
Saucier Mechanical	installation of water softener	31-Mar-18	7,900	7,900	S/L	10	65.83	1,580	790	2,370	5,530
Saucier Mechanical	first installation for the shot feeder (for the boiler system	31-Mar-18	1,150	1,150	S/L	15	6.39	154	77	231	919
Saucier Mechanical	final installation of the water softener	30-Apr-18	875	875	S/L	10	7.29	176	88	264	611
Sexauer	replaced wall water faucet	31-May-18	649	649	S/L	15	3.61	86	43	129	520
CL&P Loan	lighting project	31-May-18	86,231	86,231	S/L	20	359.30	8,624	4,312	12,936	73,295
Dunning Stone	materials needed for stone box built around ahc sign	30-Jun-18	728	728	S/L	15	4.04	98	49	147	581
Peters Landscaping	labor to build new stone wall around ahc sign	30-Jun-18	2,291	2,291	S/L	15	12.73	306	153	459	1,832
Saucier Mechanical	first installment for replacement of compressor and filter	30-Jun-18	920	920	S/L	15	5.11	122	61	183	737

AVON HEALTH CENTER
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Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	ACC'D EXPENSE as of 9/30/19	Depreciation EXPENSE FY 2020	ACC'D EXPENSE as of 9/30/20	NET VALUE
Saucier Mechanical	final installment for replacement of compressor and filter	3-Jul-18	920	920	S/L	15	5.11	122	61	183	737
Saucier Mechanical	part of installation of water softener	31-Jul-18	660	660	S/L	10	5.50	132	66	198	462
Plimpton & Hills	work done to existing water line	31-Jul-18	1,614	1,614	S/L	15	8.97	216	108	324	1,290
Saucier Mechanical	north & south wing, replace all heating registers	30-Sep-18	845	845	S/L	15	4.69	112	56	168	677
2018 Disposals											
Various	Disposal of Assets Prior to 2008	Various	(685,095)	(685,095)	S/L	Var	-	(688,599)	-	(688,599)	3,504
2018 Balance			2,585,395	2,585,149				1,945,934	120,454	2,066,388	518,760
2019 Additions											
Saucier Mechanical	north & south wing, replace all heating registers	31-Oct-18	1,340	1,340	S/L	15	7.44	89	89	178	1,162
Door & Security Solutions,	3 doors & associated hardware	31-Dec-18	4,493	4,493	S/L	15	24.96	300	300	600	3,893
Encore Fire Protectino	new backflow preventers- sprinklers	31-Dec-18	5,161	5,161	S/L	15	28.67	344	344	688	4,473
Door & Security Solutions,	loading dock door	28-Feb-19	2,309	2,309	S/L	15	12.83	154	154	308	2,001
Reed Mechanical	Install new air scoop, install new high capacity vent	31-May-19	5,143	5,143	S/L	15	28.57	343	343	686	4,457
Artfx	visitor entrance & additional parking signs	30-Jun-19	2,287	2,287	S/L	15	12.70	152	152	304	1,983
Dunning Stone	estate wall & patio courtyard	31-Jul-19	6,669	6,669	S/L	15	37.05	445	445	890	5,779
Peters Landscaping	install patio in courtyard	31-Jul-19	10,890	10,890	S/L	15	60.50	726	726	1,452	9,438
New Britain Fence	installed 79" of 5" high vinyl fencing	31-Jul-19	3,935	3,935	S/L	15	21.86	262	262	524	3,411
Saucier Electrical	replacement of compressor, filter drier...	31-Aug-19	3,570	3,570	S/L	15	19.83	238	238	476	3,094
Precision Electrical	fenced in patio area delayed egress lock alternate	30-Sep-19	3,690	3,690	S/L	15	20.50	246	246	492	3,198
Precision Electrical	outdoor patio wiring	30-Sep-19	1,546	1,546	S/L	15	8.59	103	103	206	1,340
2019 Disposals											
Various	Disposal of assets prior to 2008	9/30/1989	(160,667)	(160,667)			-	(160,667)	-	(160,667)	-
Hartford Provision (HPC)	Dish machine work	4/30/2006	(723)	(723)			-	(723)	-	(723)	-
Hartford Provision (HPC)	Dish machine upgrade	8/31/2006	(873)	(873)			-	(873)	-	(873)	-
Direct Supply	Commercial disposal	8/31/2006	(1,403)	(1,403)			-	(1,403)	-	(1,403)	-
Otis Elevator	Install heaters in elevator cabs	11/30/2006	(1,000)	(1,000)			-	(1,000)	-	(1,000)	-
Otis Elevator	Install heaters in elevator cabs	11/30/2006	(3,079)	(3,079)			-	(3,079)	-	(3,079)	-
Casele	Facility upgrades: paint,wallpaper, carpet, electrical...	3/31/2007	(45,625)	(45,625)			-	(45,625)	-	(45,625)	-
Sherwin Williams	Wallpaper	3/31/2007	(954)	(954)			-	(954)	-	(954)	-
Titan Mechanical	Hot water tank Motor	12/14/2007	(1,748)	(1,748)			-	(1,748)	-	(1,748)	-
The Barn Yard	Smoking Shed	7/31/2008	(1,494)	(1,494)			-	(1,494)	-	(1,494)	-
Perfectemp Heating	Replace Compressor Walk-in Freezer	3/31/2009	(2,441)	(2,441)			-	(2,441)	-	(2,441)	-
Build 'N Serve	Network Upgrade Hardware & Labor	9/10/2009	(6,189)	(6,189)			-	(6,189)	-	(6,189)	-
Riley Signs	Front Sign	9/30/2009	(755)	(755)			-	(755)	-	(755)	-
Riley Signs	Front Sign Sales Tax	10/1/2009	(45)	(45)			-	(45)	-	(45)	-
CL&P	Retrofit Lighting	10/15/2008	(43,457)	(43,457)			-	(43,457)	-	(43,457)	-
2019 Balance			2,365,974	2,365,727				1,678,882	123,856	1,802,738	562,989
2020 Additions											
Tim Wheeler	install ramp on new patio	10/31/2019	2,743	2,743	S/L	15	15.24	-	183	183	2,560
The Home Depot	6 solid core bifold doors	12/31/2019	5,167	5,167	S/L	15	28.71	-	344	344	4,823
Consider It	new doors for resident rooms	12/31/2019	5,000	5,000	S/L	15	27.78	-	333	333	4,667
Consider It	new doors for resident rooms	1/31/2020	3,411	3,411	S/L	15	18.95	-	227	227	3,184
Michael Gervais	wallpaper s-19 s-20 s-23 s-24 s-26 s-28 n-8 n-9	1/31/2020	4,935	4,935	S/L	15	27.41	-	329	329	4,606
The Home Depot	7 doors for n/s wings	1/31/2020	2,108	2,108	S/L	15	11.71	-	141	141	1,967
Michael Gervais	installation of wallcovering 9 resident rooms	1/31/2020	5,551	5,551	S/L	15	30.84	-	370	370	5,181

AVON HEALTH CENTER
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ACI Flooring	Johnsonite vinyl cover base, vinyl wall base	1/31/2020	2,164	2,164	S/L	15	12.02	-	144	144	2,020
Michael Gervais	installation of wallcovering	2/29/2020	5,551	5,551	S/L	15	30.84	-	370	370	5,181
Consider It	door conversion- sliders to bifolds	2/29/2020	1,980	1,980	S/L	15	11.00	-	132	132	1,848
Michael Gervais	installation of wallcovering	2/29/2020	4,935	4,935	S/L	15	27.41	-	329	329	4,606
Cardmember Services	bestfloor distributors	2/29/2020	1,850	1,850	S/L	15	10.28	-	123	123	1,727
Stanley Access	door opener for patio	2/29/2020	2,339	2,339	S/L	15	12.99	-	156	156	2,183
Michael Gervais	wallpaper	3/31/2020	5,551	5,551	S/L	15	30.84	-	370	370	5,181
Precision Electrical	dish room exhaust fan wiring	3/31/2020	1,430	1,430	S/L	15	7.95	-	95	95	1,335
saucier mechanical	final installment of new diish duct	3/31/2020	3,145	3,145	S/L	15	17.47	-	210	210	2,935
smd	surveillance video camera	3/31/2020	2,386	2,386	S/L	15	13.26	-	159	159	2,227
saucier mechanical	new dish duct	3/31/2020	3,145	3,145	S/L	15	17.47	-	210	210	2,935
2020 Balance			2,429,367	2,429,121				1,678,882	128,081	1,806,963	622,158
Per TB				2,440,092				1,806,522	117,994	1,806,522	633,570
Difference				(74,365)				(127,640)	5,862	(3,784)	(70,581)

RELATED PARTY ASSETS

Asset No.	Asset Description	Date Acquired	Cost	Method	Life	Accum Depr 43,738	Depreciation 43,738	Accum Depr 43,738	NBV
Building Improvements									
20	Ceiling Tile Replacement	02/28/09	24,216	S/L	8	24,216	-	24,216	-
21	Laundry Room Upgrades	02/28/09	6,430	S/L	20	3,420	321	3,741	2,689
22	3 Washers & 4 Dryers	02/28/09	75,711	S/L	10	75,711	-	75,711	(0)
13	Shower Renovation Project	05/31/09	28,282	S/L	20	14,613	1,414	16,027	12,255
14	New Windows	06/30/09	49,820	S/L	20	25,640	2,491	28,131	21,689
15	Levered Door Hardware	06/30/09	4,198	S/L	15	2,869	280	3,149	1,048
19	Generator	06/30/09	147,807	S/L	20	76,070	7,390	83,460	64,348
23	Wood Laminate Flooring	06/30/09	70,580	S/L	10	70,580	-	70,580	0
24	Doors	06/30/09	79,073	S/L	15	54,262	5,272	59,534	19,538
18	Boiler	07/31/09	86,425	S/L	20	44,082	4,321	48,403	38,022
	Repair Patio Ceiling	11/6/2008	8,500	S/L	12	7,612	708	8,320	180
	Exterior Painting	11/7/2008	16,000	S/L	5	16,000	-	16,000	-
	Automated Doors	11/24/2008	17,850	S/L	10	17,850	-	17,850	(0)
	Electric Upgrades	5/31/2008	28,631	S/L	15	18,607	1,909	20,516	8,115
	Roof Repairs	6/23/2010	9,910	S/L	10	9,660	250	9,910	(0)
	Electrical Panel Upgrades	5/26/2010	3,800	S/L	15	2,468	253	2,721	1,079
	2 5 Ton A/C Roof Top Units	7/31/2010	32,965	S/L	10	32,132	-	32,132	832
	Wander Control System	10/29/2010	7,086	S/L	10	6,200	709	6,909	177
	Repl Roof Top Exhaust	12/30/2010	1,595	S/L	10	1,397	160	1,557	38
	Baseboard	12/14/2010	1,568	S/L	10	1,372	157	1,529	38
	Volumed Dampers Dining & Rehab	11/30/2010	997	S/L	10	873	100	973	24
	Economizer Motors & Controls	11/1/2010	2,820	S/L	10	2,820	-	2,820	-
	Lobby/Office Renovations	5/31/2011	24,011	S/L	15	13,417	1,601	15,018	8,993
	Phone System Upgrades	6/30/2011	7,696	S/L	10	6,383	770	7,153	542
	Carpet of Lobby/Offices	5/31/2011	15,492	S/L	5	15,492	-	15,492	-

AVON HEALTH CENTER
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	Painting lobby/offices	5/16/2011	3,900	3,900	S/L	5		3,900	-	3,900	-
	Wallpaper lobby & offices	5/18/2011	3,053	3,053	S/L	5		3,053	-	3,053	-
	Phone system upgrade wiring	7/6/2011	447	447	S/L	10		369	45	414	32
	Wiring for phone system upgrade	5/10/2011	1,155	1,155	S/L	20		486	58	544	611
	Lower Level Emp Entrance	6/28/2011	4,140	4,140	S/L	15		2,290	276	2,566	1,574
	Wiring for Security Cameras	2/20/2011	2,473	2,473	S/L	5		2,473	-	2,473	-
	Deliver Entrance Doors	9/16/2011	4,850	4,850	S/L	10		3,903	485	4,388	462
	Windows for N & S Wings	3/20/2012	25,577	25,577	S/L	20		8,952	1,279	10,231	15,346
	Install pull-down stairs by N & S	6/7/2012	2,400	2,400	S/L	10		1,680	240	1,920	480
	New fire alarm panel & annunciator	7/11/2012	3,403	3,403	S/L	10		2,381	340	2,721	682
	Parking Lot Repairs	10/29/2011	14,384	14,384	S/L	8		12,586	1,798	14,384	(0)
	Oil Tank Removal	3/5/2012	2,800	2,800	S/L	20		980	140	1,120	1,680
	7.5 Ton AC Rooftop Unit #5	6/18/2013	13,695	13,695	S/L	10		9,588	1,370	10,958	2,737
	Elevator Upgrades	11/30/2012	95,544	95,544	S/L	20		33,440	4,777	38,217	57,327
	Stainless Steel Door Buck Wraps	5/29/2013	2,355	2,355	S/L	15		1,099	157	1,256	1,099
	Carpet for Rehab Gym	4/23/2013	2,394	2,394	S/L	5		2,394	-	2,394	-
	Rehab Gym Renovation	4/5/2013	1,850	1,850	S/L	15		862	123	985	865
	Electrical Panel-Connector Hall	9/24/2013	2,840	2,840	S/L	10		1,988	284	2,272	568
	Front Column Repairs	7/23/2013	1,025	1,025	S/L	10		719	103	822	203
	2.5 ton AC Unit for Lobby	10/15/2013	10,665	10,665	S/L	10		6,401	1,067	7,468	3,198
	Rooftop kitchen air unit	3/31/2014	22,110	22,110	S/L	15		8,844	1,474	10,318	11,792
	North Wing AC Condesnor	8/5/2014	15,225	15,225	S/L	15		6,090	1,015	7,105	8,120
	Wallpaper Northington/Dining/Ele	12/17/2013	24,929	24,929	S/L	5		24,930	-	24,930	(0)
	Corridors & Lounges Wallpaper	9/12/2014	59,293	59,293	S/L	5		59,293	-	59,293	0
	Repair to rear parking lot	7/18/2014	11,029	11,029	S/L	8		8,273	1,379	9,652	1,377
	New ductless split A/C unit for kit	8/20/2015	9,085	9,085	S/L	10		4,545	909	5,454	3,632
	Dining Room 10ton AC rooftop	6/30/2015	17,990	17,990	S/L	10		8,995	1,799	10,794	7,196
	New cabinets/workstations/counters	3/10/2015	5,271	5,271	S/L	15		1,755	351	2,106	3,165
	Modify HVAC ductwork nurse su	3/6/2015	980	980	S/L	20		245	49	294	686
	Relocate 2 Sprinklers Nurse Spr	2/23/2015	700	700	S/L	25		140	28	168	532
	Wall /poclet door Nurse Super	2/10/2015	3,420	3,420	S/L	15		1,140	228	1,368	2,052
	New Carpeting Social Service	2/10/2015	3,415	3,415	S/L	5		3,415	-	3,415	-
	Reseal/Insulate windows&wrap	8/29/2015	12,299	12,299	S/L	5		12,299	-	12,299	0
	New handrails for North & South	9/28/2015	8,454	8,454	S/L	20		2,115	423	2,538	5,916
	Exterior doors in lower hall way	9/28/2015	26,651	26,651	S/L	20		6,665	1,333	7,998	18,653
	1 set Exterior doors in rehab	12/10/2015	4,887	4,887	S/L	10		1,956	489	2,445	2,442
	Two Doors Exterior	1/1/2016	9,774	9,774	S/L	10		3,908	977	4,885	4,888
	Sign & Post Front of Building	5/1/2016	3,026	3,026	S/L	10		1,212	303	1,515	1,511
	New Shingled Roof	9/30/2016	78,870	78,870	S/L	30		10,516	2,629	13,145	65,725
	Parking lot repairs; drainage insta	12/2/2015	9,200	9,200	S/L	8		4,600	1,150	5,750	3,450
	HVAC rooftop unit- B wing	10/25/2016	18,335	18,335	S/L	15		3,666	1,222	4,888	13,447
	9 Metal Smoke & Fire Doors	3/31/2018	8,678	8,678	S/L	20		868	434	1,302	7,376
	Dish Machine	2/28/2018	23,000	23,000	S/L	10		4,600	2,300	6,900	16,100
	Modcon Boiler	2/28/2018	16,630	16,630	S/L	20		1,664	832	2,496	14,134
	Electrical Work for New Dish Machine	3/31/2018	2,203	2,203	S/L	20		220	110	330	1,873
	Removal & Installation of new Smoke & Fire Doors	8/31/2018	875	875	S/L	20		88	44	132	743
	Replace RU #6 & heat exchange	10/31/2018	14,945	14,945	S/L	20		747	747	1,494	13,451
	Flooring in pub, elevators, rehab gym, & front entry	5/31/2019	19,029	19,029	S/L	15		1,269	1,269	2,538	16,491
	Resident room wallpaper	7/31/2019	48,969	48,969	S/L	15		3,265	3,265	6,530	42,439
	Painting of building exterior	8/31/2019	17,000	17,000	S/L	15		1,133	1,133	2,266	14,734

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	ACC'D EXPENSE as of 9/30/19	Depreciation EXPENSE FY 2020	ACC'D EXPENSE as of 9/30/20	NET VALUE
			1,446,681	1,446,681				831,745	66,540	898,285	548,397

LHI Combined Totals for Cost Report			3,812,655	3,875,803				2,510,626	194,621	2,705,248	1,170,555
--	--	--	------------------	------------------	--	--	--	------------------	----------------	------------------	------------------

Leasehold Improvements				2,365,727				1,678,882	123,856	1,802,738	562,989
Additions				63,394				-	4,225	4,225	59,169
Disposals				-				-	-	-	-
Related Party Leasehold improvements				1,446,681				831,745	66,540	898,285	548,397
Related Party Additions				-				-	-	-	-
Prior Year C/R Variance				-				-	-	-	-
		Total		3,875,803				2,510,626	194,621	2,705,248	1,170,555

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center			938-C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	3,812,409	2,510,626	S/L	Various	190,396	
2. Disposals (attach schedule)	Var	Var	Various						
3. Acquired during this report period (attach schedule)	Var	Var	Various	63,394		S/L	Various	4,225	
C-4. Subtotal									194,621
D. Total Amortization									194,621

* 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 Avon Convalescent Home, Inc., d/b/a	License No. 938-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?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		08/26/13		
c. Interest Rate for the Cost Year		3.78%		
d. Term of Mortgage (number of years)		30		
e. Amount of Principal Borrowed		3,903,200		
f. Principal balance outstanding as of 9/30/2020		3,374,298		
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 Avon Convalescent Home, Inc., d/b/a		License No. 938-C	Report for Year Ended 9/30/2020		Page 26	of 37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/		938-C		9/30/2020		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 90,964	90,964		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 90,964	90,964		
15. Total All Expenditures (A-13 thru C-14)				\$ 12,602,814	12,602,814		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Avon Convalescent Home, Inc., d/b/a Avon Health Center			938-C	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 267,388	267,388		
7.			Other - See attached Schedule	\$ 1,421	1,421		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15 / 30	1c / 1f	Bad Debts	\$ 58,456	58,456		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 23,589	23,589		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,698	2,698		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 32,261	32,261		
19.	15	k1	Income Tax / Corporate Business Tax	\$ 46,878	46,878		
20.	16	m10	Fund Raising / Contributions	\$ 3,625	3,625		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 3,761	3,761		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 440,077	440,077		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Endoscopic Evaluations	\$ 1,421		
Total Other Fees Adjustments			\$ 1,421	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties (Disallowed)	\$ 2,000		
16	m8a	Chamber of Commerce Dues	\$ 140		
15	1a5	Owners Health Insurance (Dental)	\$ (129)		
15	1a9	Tuition Expense	\$ 1,750		
Total Other A&G Adjustments			\$ 3,761	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center				938-C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 440,077	440,077		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 167,888	167,888		
28.	20	5d	Ambulance/Limousine	\$ 375	375		
29.	20	5f	X-rays, etc	\$ 6,145	6,145		
30.	20	5h	Laboratory	\$ 25,366	25,366		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 12,870	12,870		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 23,243	23,243		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 17,108	17,108		
43.			Interest Income on Account Rec.	\$			
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	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 693,072	693,072		

*** 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)
20	51	Cable TV Disallowance (See Attached)	\$ 1,501		
20	51	Therapy Equipment Rental (See Attached)	\$ 5,731		
20	51	IV Therapy Supplies (Disallowed)	\$ 7,900		
20	51	Supplies - Patient Personal (Disallowed)	\$ 2,908		
20	51	Nursing Equipment Med A (Disallowed)	\$ 5,203		
Total Other Ancillary Costs			\$ 23,243	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Supplies Rebate	\$ 17,108		
Total Other Adjustments			\$ 17,108	\$ -	\$ -

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)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

Avon Health Care
OT Therapy Equipment Rental Disallowance
September 30, 2020

Pg. 29a

	<u># of Treatments Page 9</u>	<u>Percentage</u>
Physical Therapy	13,772	47.70%
Occupational Therapy	15,099	52.30% {a}
	<hr/> 28,871	<hr/> 100.00%
Therapy Equipment Rental	Pg. 20 / Line 5j	10,958 {b}
OT Equipment Rental Disallowed	Pg. 29 attachment	5,731 {a} x {b}

**Avon Health Care 2020 Cost Report
Disallowance Schedule for Cable TV
September 30, 2020**

	<u>Amount</u>	
Total Cable TV Expense acct #65450	\$ 5,101	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 1,501</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Avon	938-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>)	\$ 12,809,575	12,809,575			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,599,487)	(5,599,487)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 2,403,556	2,403,556			
b. Medicare Room and Board Contractual Allowance **	\$ 160,927	160,927			
4. a. Private-Pay Residents and Other	\$ 2,097,706	2,097,706			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 220,638	220,638			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (220,638)	(220,638)			
c. Prescription Drugs - Non-Medicare	\$ 2,118	2,118			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (2,118)	(2,118)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 366,138	366,138			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (220,705)	(220,705)			
c. Physical Therapy - Non-Medicare	\$ 10,534	10,534			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (8,297)	(8,297)			
4. a. Speech Therapy - Medicare	\$ 183,959	183,959			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (103,248)	(103,248)			
c. Speech Therapy - Non-Medicare	\$ 4,015	4,015			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (4,015)	(4,015)			
5. a. Occupational Therapy - Medicare	\$ 589,755	589,755			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (411,943)	(411,943)			
c. Occupational Therapy - Non-Medicare	\$ 12,183	12,183			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (12,107)	(12,107)			
6. a. Other (<i>Specify</i>) - Medicare	\$ (7,774)	(7,774)			
b. Other (<i>Specify</i>) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,270,772	12,270,772			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 40,542	40,542			
V. Total Other Revenue (1 thru 8)	\$ 40,542	40,542			
VI. Total All Revenue (III + V)	\$ 12,311,314	12,311,314			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Medicare Discounts	\$ (13,851)		
30 II 6a	Pharmacy Med B	\$ 6,077		
Total Other Resident Revenue - Medicare		\$ (7,774)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Insurance Dividends (No Expense Offset Necessary)	\$ 21,890		
30 IV 8	Bad Debt Recovery (Reduction to Current Year Disallowance)	\$ 1,544		
30 IV 8	Nursing Supply Rebates (Disallowed)	\$ 17,108		
Total Other Revenue		\$ 40,542	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a A	938-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	3,095,618
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,570,181
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	56,367
4. Inventories			\$	
5. Prepaid Expenses			\$	77,366
a. Prepaid Insurance	46,454			
b. Prepaid Other	30,912			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,799,532
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>7,495</u>		\$	5,245
	Accum. Depreciation <u>2,250</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>3,875,803</u>		\$	1,170,556
	Accum. Depreciation <u>2,705,247</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>896,164</u>		\$	199,348
	Accum. Depreciation <u>696,816</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	14,502
F/S vr C/R NBV	14,502			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,389,651

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Property Tax	\$ 1,882
33	A12	Accrued Insurance Financing	\$ 24,822
33	A12	Accrued Expense Other	\$ 6,828
Total Other Current Liabilities (Itemize)			\$ 33,532

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

Page Ref	Line Ref	Description	
34	B4	PPP - Covid	\$ 1,342,345
34	B4	Misc. - HHS Income	\$ 782,488
Total Other Long-Term Liabilities (Itemize)			\$ 2,124,833

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a A	938-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	6,189,183
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____ Net	
			Accum. Depreciation _____	\$
3. Buildings			*Historical Cost _____ Net	
			Accum. Depreciation _____	\$
4. Non-Movable Equipment			*Historical Cost _____ Net	
			Accum. Depreciation _____	\$
5. Movable Equipment			*Historical Cost _____ Net	
			Accum. Depreciation _____	\$
6. Motor Vehicles			*Historical Cost _____ Net	
			Accum. Depreciation _____	\$
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 _____ Net	
			Accum. Depreciation _____	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ 745,008	
Name and Address		Amount	Loan Date	
Due from Avon Realty / West Hartford Rehab		745,008	Various	
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 745,008	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 6,934,191	

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon H		938-C	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	226,586
2. Notes Payable (<i>itemize</i>)				\$	2,974
Current Portion of Capital Lease					2,974
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>)				\$	363,422
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	12,751
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,229,851
Credit Balance Liabilities		352,176	Accrued Pension	113,539	
Medicare Advance		250,000	Accrued Accounting	17,350	
Due to State		109,000	Accrued User Fee	315,489	
Due to Cash Resident Funds		38,765	See Schedule	33,532	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,835,584

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon	License No. 938-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				1,835,584
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
\$				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 2,124,833

See Schedule		2,124,833		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,124,833
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,960,417

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

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a A	938-C	9/30/2020	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			\$	629,294
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			\$	629,294
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	156,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,370,232
6. Gain or Loss for Period			\$	(181,752)
	10/1/2019	thru	9/30/2020	
7. Total Net Worth			\$	2,344,480
C. Total Reserves and Net Worth			\$	2,973,774
D. Total Liabilities, Reserves, and Net Worth			\$	6,934,191

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Av	938-C	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	2,694,935
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,311,314
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,493,066
D. Net Income or Deficit			\$	(181,752)
E. Balance			\$	2,513,183
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses per Page 27			\$12,602,814	
F/S vs C/R Depreciation			(109,748)	
Total Expenses			\$12,203,037	
2. Other <i>(itemize)</i>				
Reconciliation of YE Retained Earnings				(17,503)
F-3. Total Additions			\$	(17,503)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	151,200
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Shareholder Distributions			151,200	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	151,200
H. Balance at End of Period			\$	2,344,480
				09/30/20

I. Preparer's/Reviewer's Certification

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon	License No. 938-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/12/2021		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Russell Schwartz		Phone Number 860-673-2521		
Contact Email Address russell.schwartz@sbcglobal.net				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Avon Convalescent Home, Inc. for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Avon Convalescent Home, Inc.. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 27, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

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

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

- Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

- Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

- Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

- Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/2/2021
 Run Date: 2/2/2021

Provider Name: Avon Health Care Center
 Provider Number: 938-C
 Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2020 Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
11020	Petty Cash	300.00			300.00	300.00
11140	Cash Operating Account	3,056,553.00			3,056,553.00	541,516.00
11620	Cash Resident Funds	38,765.00			38,765.00	30,072.00
13010	A/R Private	153,059.00			153,059.00	483,722.00
13020	A/R Medicaid	1,049,068.00			1,049,068.00	1,080,340.00
13040	A/R Medicare A	153,825.00			153,825.00	81,553.00
13050	A/R Medicare B	39,450.00			39,450.00	7,184.00
13060	A/R Coinsurance	0.00			0.00	35,133.00
13070	A/R Medicare Replacement	103,185.00			103,185.00	0.00
13080	A/R Insurance Other	81,636.00			81,636.00	264,655.00
13290	Allowance for Doubtful Accounts	(15,141.00)			(15,141.00)	(72,722.00)
13300	A/R Refunds	5,535.00			5,535.00	5,535.00
13600	A/R Suspense	(436.00)			(436.00)	(436.00)
15300	Prepaid Insurance	46,454.00			46,454.00	43,918.00
15380	Inventory	56,367.00			56,367.00	34,006.00
15800	Prepaid Other	30,912.00			30,912.00	19,593.00
17190	Deposits	0.00			0.00	1,562.00
17690	Due from Avon Realty	14,817.00			14,817.00	5,492.00
17700	Due from West Hartford Rehab	730,191.00			730,191.00	635,987.00
19220	Buildings	7,495.00			7,495.00	7,495.00
19290	Accum Depr Buildings	(1,905.00)			(1,905.00)	(1,530.00)
19420	Leasehold Improvements	2,440,092.00			2,440,092.00	2,376,698.00
19490	Accum Depr Leasehold Impvmts	(1,806,522.00)			(1,806,522.00)	(1,688,528.00)
19520	Furniture & Equipment	354,478.00			354,478.00	386,372.00
19590	Accum Depr Furniture & Equipmt	(246,668.00)			(246,668.00)	(275,497.00)
19620	Computer Software	132,141.00			132,141.00	132,141.00
19690	Accum Depr Computer Software	(118,754.00)			(118,754.00)	(114,634.00)
21020	Accounts Payable Trade	(226,586.00)			(226,586.00)	(202,469.00)
21300	Credit Balance Liabilities	(352,176.00)			(352,176.00)	(360,094.00)
21400	Medicare Advance	(250,000.00)			(250,000.00)	0.00
21420	PPP- Covid	(1,342,345.00)			(1,342,345.00)	0.00
21600	Due to State	(109,000.00)			(109,000.00)	0.00
21610	Due to Cash Resident Funds	(38,765.00)			(38,765.00)	(30,072.00)
22100M	Capital Lease Current Portion	0.00			0.00	(1,135.00)
22200	CL&P Loan	0.00			0.00	(2,973.00)
22200M	CP of CL&P Loan	(2,974.00)			(2,974.00)	(35,682.00)
23115	Misc. HHS Income	(782,488.00)			(782,488.00)	0.00
25360	P/R Garnishment	(33.00)			(33.00)	(33.00)
25500	Accrued Payroll	(188,327.00)			(188,327.00)	(163,143.00)
25600	Accrued FICA Taxes	(12,229.00)			(12,229.00)	(10,496.00)
25610	Accrued SUI Taxes	(448.00)			(448.00)	(390.00)
25620	Accrued FUI Taxes	(74.00)			(74.00)	(66.00)
25650	Accrued Vac Personal Sick	(175,062.00)			(175,062.00)	(172,660.00)
25680	Accrued Pension	(113,539.00)			(113,539.00)	(109,854.00)
26100	Accrued Accounting	(17,350.00)			(17,350.00)	(16,950.00)
26110	Accrued User Fee	(315,489.00)			(315,489.00)	(185,523.00)
26120	Accrued Property Taxes	(1,882.00)			(1,882.00)	(1,623.00)
26130	Accrued Insurance Financing	(24,822.00)			(24,822.00)	(23,470.00)
26150	Accrued Expense Other	(6,828.00)			(6,828.00)	(8,360.00)
30100	Shareholder Distributions	151,200.00			151,200.00	233,802.00
30110	Capital Stock	(156,000.00)			(156,000.00)	(156,000.00)
30120	Retained Earnings	(2,521,432.00)			(2,521,432.00)	(2,277,493.00)
40100	Room & Board Private	(1,993,199.00)			(1,993,199.00)	(2,567,839.00)
40110	Private Discounts	0.00			0.00	41,571.00
40220	PT Private	(44.00)			(44.00)	1,280.00
40230	OT Private	(76.00)			(76.00)	1,009.00
40240	ST Private	0.00			0.00	197.00
40250	Lab Private	0.00			0.00	(154.00)
41100	Room & Board Medicaid	(12,426,734.00)			(12,426,734.00)	(12,714,450.00)
41110	Allowance R&B Medicaid	5,601,438.00			5,601,438.00	5,847,011.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
41150	Rate Adjustment Medicaid- COVID	(114,524.00)			(114,524.00)	0.00
41210	Pharmacy Medicaid	(691.00)			(691.00)	0.00
41215	Allow Phar MCD	691.00			691.00	0.00
41220	PT Medicaid	(1,908.00)			(1,908.00)	(1,715.00)
41225	Allow PT MCD	1,908.00			1,908.00	1,715.00
41230	OT Medicaid	(2,077.00)			(2,077.00)	(1,861.00)
41235	Allow OT MCD	2,077.00			2,077.00	2,194.00
41240	ST Medicaid	(94.00)			(94.00)	0.00
41245	Allow ST MCD	94.00			94.00	2,398.00
41250	Room & Board Medicare	0.00			0.00	(22.00)
41255	Allowance R&B Medicare	0.00			0.00	22.00
43100	Room & Board Medicare	(945,999.00)			(945,999.00)	(1,235,456.00)
43110	Allowance R&B Medicare	(290,786.00)			(290,786.00)	(189,790.00)
43120	Medicare Discounts	13,851.00			13,851.00	26,820.00
43210	Pharmacy Medicare A	(100,996.00)			(100,996.00)	(103,552.00)
43215	Allow Phar MCR A	100,996.00			100,996.00	103,552.00
43220	PT Medicare A	(139,125.00)			(139,125.00)	(92,853.00)
43225	Allow PT MCR A	139,125.00			139,125.00	92,172.00
43230	OT Medicare A	(147,376.00)			(147,376.00)	(101,277.00)
43235	Allow OT MCR A	147,376.00			147,376.00	101,214.00
43240	ST Medicare A	(39,726.00)			(39,726.00)	(77,879.00)
43245	Allow ST MCR A	39,726.00			39,726.00	76,426.00
43250	Lab Medicare A	(11,085.00)			(11,085.00)	(14,573.00)
43255	Allow Lab MCR A	11,085.00			11,085.00	14,573.00
43270	X-ray Medicare A	(3,876.00)			(3,876.00)	(3,161.00)
43275	Allow X-ray MCR A	3,876.00			3,876.00	3,161.00
43310	Pharmacy MCR B	(6,077.00)			(6,077.00)	(20,095.00)
43315	Allow Pharmacy MCR B	0.00			0.00	13,022.00
43320	PT Medicare B	(77,876.00)			(77,876.00)	(67,877.00)
43325	Allow PT MCR B	13,707.00			13,707.00	36,021.00
43330	OT Medicare B	(94,140.00)			(94,140.00)	(68,708.00)
43335	Allow OT MCR B	17,972.00			17,972.00	25,263.00
43340	ST Medicare B	(35,421.00)			(35,421.00)	(67,798.00)
43345	Allow ST MCR B	1,066.00			1,066.00	15,807.00
44100	Room & Board Insurance Other	(53,150.00)			(53,150.00)	(1,488,868.00)
44110	Allowance R&B Insurance Other	6,248.00			6,248.00	192,340.00
44120	Insurance Other Dividends	(21,890.00)			(21,890.00)	(14,360.00)
44510	Pharmacy Insurance Other	(1,427.00)			(1,427.00)	(63,394.00)
44515	Allow Phar Insurance Other	1,427.00			1,427.00	63,394.00
44520	PT Insurance Other	(8,582.00)			(8,582.00)	(104,842.00)
44525	Allow PT Insurance Other	8,582.00			8,582.00	104,842.00
44530	OT Insurance Other	(10,030.00)			(10,030.00)	(109,355.00)
44535	Allow OT Insurance Other	10,030.00			10,030.00	109,325.00
44540	ST Insurance Other	(3,921.00)			(3,921.00)	(49,664.00)
44545	Allow ST Insurance Other	3,921.00			3,921.00	49,664.00
44550	Lab Insurance Other	(391.00)			(391.00)	(77,371.00)
44555	Allow Lab Insurance Other	391.00			391.00	77,371.00
44570	X-ray Insurance Other	(85.00)			(85.00)	(4,711.00)
44575	Allow X-ray Insurance Other	85.00			85.00	4,711.00
44820	PT Insurance B	(107,546.00)			(107,546.00)	(74,711.00)
44825	Allow PT Insurance B	26,282.00			26,282.00	7,224.00
44830	OT Insurance B	(130,336.00)			(130,336.00)	(60,370.00)
44835	Allow OT Insurance B	28,692.00			28,692.00	12,530.00
44840	ST Insurance B	(52,658.00)			(52,658.00)	(98,619.00)
44845	Allow ST Insurance B	6,302.00			6,302.00	33,816.00
44850	Lab Insurance B	0.00			0.00	(2,177.00)
44855	Allow Lab Insurance B	0.00			0.00	2,177.00
46100	Medicare Replacement Room&Board	(1,424,686.00)			(1,424,686.00)	0.00
46110	Allowance R&B Medicare Replacem	129,859.00			129,859.00	0.00
46510	Pharmacy Medicare Replacement	(119,642.00)			(119,642.00)	0.00
46515	Allow Phar Medicare Replacement	119,642.00			119,642.00	0.00
46520	PT Medicare Replacement	(206,998.00)			(206,998.00)	0.00
46525	Allow PT Medicare Replacement	206,998.00			206,998.00	0.00
46530	OT Medicare Replacement	(217,903.00)			(217,903.00)	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
46535	Allow OT Medicare Replacement	217,903.00			217,903.00	0.00
46540	ST Medicare Replacement	(56,154.00)			(56,154.00)	0.00
46545	Allow ST Medicare Replacement	56,154.00			56,154.00	0.00
46550	Lab Medicare Replacement	(17,461.00)			(17,461.00)	0.00
46555	Allow Lab Medicare Replacement	17,461.00			17,461.00	0.00
46570	Xray Medicare Replacement	(3,944.00)			(3,944.00)	0.00
46575	Allow Xray Medicare Replacement	3,944.00			3,944.00	0.00
48000	Room & Board Retro Private	(37,493.00)			(37,493.00)	12,340.00
48100	Room & Board Retro Medicaid	(1,951.00)			(1,951.00)	2,113.00
48300	Room & Board Retro Medicare	(32,871.00)			(32,871.00)	(26,525.00)
48400	Room & Board Retro Ins Other	(20,112.00)			(20,112.00)	(14,893.00)
48600	Retro Ancillaries	(2,193.00)			(2,193.00)	2,981.00
49170	Bad Debt Recovery	(1,544.00)			(1,544.00)	(7,214.00)
49200	Miscellaneous Income	0.00			0.00	(33.00)
49250	Rebate income	(17,108.00)			(17,108.00)	0.00
49300	Other Medicaid Revenue- Covid	(268,317.00)			(268,317.00)	0.00
51010	P/R Administrator	116,614.00			116,614.00	101,074.00
51020	P/R Director of Operations	123,455.00			123,455.00	121,964.00
51150	P/R Office	392,132.00			392,132.00	240,907.00
51240	Legal Fees	56,792.00		(16,502.00)	40,290.00	33,646.00
51260	Accounting Fees	56,015.00		(12,023.00)	43,992.00	30,360.00
51280	Professional Fees	5,603.00		28,525.00	34,128.00	20,018.00
51290	Telephone	8,643.00			8,643.00	8,594.00
51300	Cellular Phones	554.00			554.00	554.00
51310	Advertising Help Wanted	19,323.00			19,323.00	6,821.00
51330	Business Promotion	32,261.00			32,261.00	48,025.00
51340	Dues Chamber Of Commerce	140.00			140.00	140.00
51350	Dues / Association	9,397.00			9,397.00	9,643.00
51360	Subscriptions	1,053.00			1,053.00	2,956.00
51370	Licenses	2,992.00			2,992.00	2,528.00
51380	Office Supplies	32,270.00			32,270.00	34,681.00
51390	Purchased Services Office	7,657.00			7,657.00	1,382.00
51400	Courier & Postage	6,888.00			6,888.00	4,561.00
51410	Office Equipment Rental	9,204.00			9,204.00	12,854.00
51420	Employee Travel	2,698.00			2,698.00	3,541.00
51430	Professional Development	15,039.00			15,039.00	23,640.00
51450	Bank Charges	2,844.00			2,844.00	4,319.00
51460	Payroll Processing	23,499.00			23,499.00	23,150.00
51470	Donation Expense	3,625.00			3,625.00	1,817.00
51480	Employee Relations	33,064.00			33,064.00	14,343.00
51500	Computer Services	69,373.00			69,373.00	75,088.00
51570	Bad Debt Expense	60,000.00			60,000.00	60,000.00
51580	Penalties	2,000.00			2,000.00	0.00
51700	Other Insurance	16,563.00			16,563.00	15,507.00
51950	State Provider Tax	686,198.00			686,198.00	731,455.00
53600	Fica Tax	439,145.00			439,145.00	429,710.00
53610	State Unemployment Taxes	49,741.00			49,741.00	52,516.00
53620	Federal Unemployment Taxes	8,128.00			8,128.00	8,240.00
53630	Workers Compensation Ins	115,522.00			115,522.00	125,571.00
53640	Employee Group Insurance	822,074.00			822,074.00	859,084.00
53660	Pension Expense	119,001.00			119,001.00	105,239.00
53680	Union Pension Expense	0.00			0.00	5.00
53770	Tuition Expense	1,750.00			1,750.00	2,500.00
53780	New Hire Expense	2,021.00			2,021.00	4,248.00
53790	Employee Physicals/Medication	596.00			596.00	1,538.00
55010	P/R Maintenance Supervisor	80,419.00			80,419.00	70,306.00
55150	P/R Maintenance Staff	54,303.00			54,303.00	50,640.00
55380	Maintenance Supplies	36,044.00			36,044.00	35,303.00
55390	Repair & Maintenance	52,846.00			52,846.00	54,011.00
55430	Groundskeeping	18,645.00			18,645.00	17,133.00
55470	Rubbish Removal	22,973.00			22,973.00	19,984.00
55480	Snow Removal	13,294.00			13,294.00	15,421.00
55490	Purchased Maintenance Contract	45,697.00			45,697.00	46,671.00
5566-010	PERSONAL PROPERTY TAX	0.00		5,819.00	5,819.00	6,441.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
55660	Personal Property Taxes	6,352.00			6,352.00	6,479.00
55710	Water & Sewer	43,121.00			43,121.00	49,953.00
55720	Gas	68,854.00			68,854.00	57,399.00
55740	Electricity	27,285.00			27,285.00	40,054.00
57150	P/R Laundry Staff	112,732.00			112,732.00	100,131.00
57380	Laundry Supplies	6,926.00			6,926.00	8,672.00
57400	Linen & Bedding	8,519.00			8,519.00	8,935.00
59010	P/R Housekeeping Supervisor	52,650.00			52,650.00	48,029.00
59150	P/R Housekeeping Staff	328,876.00			328,876.00	305,436.00
59160	Housekeeping Purchased Service	592.00			592.00	0.00
59380	Housekeeping Supplies	47,073.00			47,073.00	40,190.00
63010	P/R Food Supervisor	26,762.00			26,762.00	69,009.00
63030	P/R Dietician	16,067.00			16,067.00	43,028.00
63150	P/R Dietary Staff	419,198.00			419,198.00	436,149.00
63230	Consult Dietician	35,095.00			35,095.00	0.00
63340	Raw Food	260,992.00			260,992.00	261,665.00
63380	Dietary Supplies	55,369.00			55,369.00	40,578.00
63390	Dietary Purchase Services	128,443.00			128,443.00	0.00
65010	P/R Recreation Director	73,272.00			73,272.00	67,310.00
65150	P/R Recreation Staff	90,748.00			90,748.00	78,454.00
65380	Recreation Supplies	4,031.00			4,031.00	5,645.00
65400	Resident & Family Entertainment	8,658.00			8,658.00	16,192.00
65450	Cable TV	5,101.00			5,101.00	6,705.00
65500	Volunteer Expense	200.00			200.00	96.00
67010	P/R Social Service Supervisor	76,096.00			76,096.00	70,875.00
67150	P/R Social Service Staff	145,877.00			145,877.00	132,786.00
70200	Medical Director	37,800.00			37,800.00	54,720.00
70210	Medical Director Program	13,500.00			13,500.00	0.00
70280	Consult Psychiatrist	1,250.00			1,250.00	1,000.00
70300	Consult Pharmacist	9,817.00			9,817.00	10,976.00
70920	Consult Dentist	7,803.00			7,803.00	7,578.00
73160	Therapy Equipment Rental	10,958.00			10,958.00	10,958.00
73170	Purchased Physical Therapy	241,042.00			241,042.00	239,833.00
73180	Physical Therapy Supplies	3,188.00			3,188.00	4,216.00
73190	Purchased Speech Therapy	71,487.00			71,487.00	81,352.00
73200	Purchased Occupational Therapy	267,388.00			267,388.00	238,286.00
76290	Pharmacy	4,822.00			4,822.00	6,514.00
76380	Oxygen Supplies	12,870.00			12,870.00	19,604.00
76400	Pharmacy Other	10,434.00			10,434.00	18,827.00
76500	Pharmacy Medicare	152,632.00			152,632.00	160,676.00
76600	IV Therapy Expense	7,900.00			7,900.00	8,639.00
76700	Lab Expense	25,366.00			25,366.00	24,431.00
76760	X-Ray Expense	6,145.00			6,145.00	6,055.00
76860	Resident Travel	375.00			375.00	3,021.00
76900	Supplies Patient Personal	2,908.00			2,908.00	3,404.00
83010	P/R Director Of Nursing	121,536.00			121,536.00	112,557.00
83030	P/R Asst Director Of Nursing	95,999.00			95,999.00	92,588.00
83050	P/R Nursing Support Staff	107,377.00			107,377.00	103,278.00
83070	P/R Nursing Support RN	225,737.00			225,737.00	219,967.00
83080	P/R Infection Control Nurse	73,545.00			73,545.00	68,568.00
83100	P/R Nursing Supervisors	508,556.00			508,556.00	458,437.00
83110	P/R RN	703,733.00			703,733.00	907,898.00
83120	P/R LPN	715,736.00			715,736.00	567,157.00
83130	P/R Aides	1,988,875.00			1,988,875.00	1,992,737.00
83370	Nursing Equipment Rental	4,100.00			4,100.00	3,744.00
83375	Nursing Equipment Med A	5,203.00			5,203.00	7,814.00
83380	Nursing Supplies	298,882.00			298,882.00	249,595.00
83385	Non Qual T19 Part B Supplies	1,288.00			1,288.00	2,812.00
83395	Non Qual Other Part B Supplies	442.00			442.00	4,729.00
83400	Medical Software Subscriptions	50,768.00			50,768.00	48,506.00
83510	Nursing Dept Consultant	71,531.00			71,531.00	61,821.00
83520	Purchased Service LPNs	581.00			581.00	0.00
83540	Purchased Service Aides	186,738.00			186,738.00	12,484.00
97000	Interest	0.00			0.00	111.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
97700	Rent	520,922.00		(217,616.00)	303,306.00	277,136.00
9780-010	Related Taxes	0.00		118,605.00	118,605.00	144,065.00
9781-010	Related Insurance	0.00		74,401.00	74,401.00	70,493.00
9782-010	Related Mortgage Insurance	0.00		18,791.00	18,791.00	19,256.00
97900	State Corporate Taxes	47,128.00			47,128.00	28,000.00
98260	Depr Leasehold Improvement	117,994.00			117,994.00	117,270.00
98270	Depr Furniture & Equipment	27,232.00			27,232.00	30,241.00
98280	Depr Computer Software	4,119.00			4,119.00	4,119.00
98290	Depr Buildings	375.00			375.00	375.00
Marcum 105	American Express Membership Fee	0.00			0.00	140.00
Marcum 106	Employee Food	0.00			0.00	5,208.00
Marcum 107	Gifts to Employees	0.00			0.00	5,670.00
Marcum 108	Holiday Party	0.00			0.00	1,903.00
Marcum 109	Sewage Use	0.00			0.00	0.00
Total		0.00		0.00	0.00	0.00
	Net (Income) Loss	181,752.00		0.00	181,752.00	(495,243.00)

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2020 Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report - P&L**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
51010	P/R Administrator	116,614.00		0.00	116,614.00
Subtotal [2]	Administrators	116,614.00		0.00	116,614.00
Subgroup : [4]	Other Administrative Salaries				
51020	P/R Director of Operations	123,455.00		0.00	123,455.00
51150	P/R Office	392,132.00		0.00	392,132.00
Subtotal [4]	Other Administrative Salaries	515,587.00		0.00	515,587.00
Subgroup : [5A]	Head Dietitian				
63030	P/R Dietician	16,067.00		0.00	16,067.00
Subtotal [5A]	Head Dietitian	16,067.00		0.00	16,067.00
Subgroup : [5B]	Food Service Supervisor				
63010	P/R Food Supervisor	26,762.00		0.00	26,762.00
Subtotal [5B]	Food Service Supervisor	26,762.00		0.00	26,762.00
Subgroup : [5C]	Dietary Workers				
63150	P/R Dietary Staff	419,198.00		0.00	419,198.00
Subtotal [5C]	Dietary Workers	419,198.00		0.00	419,198.00
Subgroup : [6A]	Head Housekeeper				
59010	P/R Housekeeping Supervisor	52,650.00		0.00	52,650.00
Subtotal [6A]	Head Housekeeper	52,650.00		0.00	52,650.00
Subgroup : [6B]	Other Housekeeping Workers				
59150	P/R Housekeeping Staff	328,876.00		0.00	328,876.00
Subtotal [6B]	Other Housekeeping Workers	328,876.00		0.00	328,876.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
55010	P/R Maintenance Supervisor	80,419.00		0.00	80,419.00
Subtotal [7A]	Engineer or Chief of Maintenance	80,419.00		0.00	80,419.00
Subgroup : [7B]	Other Maintenance Workers				
55150	P/R Maintenance Staff	54,303.00		0.00	54,303.00
Subtotal [7B]	Other Maintenance Workers	54,303.00		0.00	54,303.00
Subgroup : [8B]	Other Laundry Workers				
57150	P/R Laundry Staff	112,732.00		0.00	112,732.00
Subtotal [8B]	Other Laundry Workers	112,732.00		0.00	112,732.00
Subgroup : [12A]	Director of Nurses				
83010	P/R Director Of Nursing	121,536.00		0.00	121,536.00
83030	P/R Asst Director Of Nursing	95,999.00		0.00	95,999.00
Subtotal [12A]	Director of Nurses	217,535.00		0.00	217,535.00
Subgroup : [12B1]	RNs - Direct Care				
83100	P/R Nursing Supervisors	508,556.00		0.00	508,556.00
83110	P/R RN	703,733.00		0.00	703,733.00
Subtotal [12B1]	RNs - Direct Care	1,212,289.00		0.00	1,212,289.00
Subgroup : [12B2]	RNs - Administrative				
83050	P/R Nursing Support Staff	107,377.00		0.00	107,377.00
83070	P/R Nursing Support RN	225,737.00		0.00	225,737.00
83080	P/R Infection Control Nurse	73,545.00		0.00	73,545.00
Subtotal [12B2]	RNs - Administrative	406,659.00		0.00	406,659.00
Subgroup : [12C1]	LPNs - Direct Care				
83120	P/R LPN	715,736.00		0.00	715,736.00
Subtotal [12C1]	LPNs - Direct Care	715,736.00		0.00	715,736.00
Subgroup : [12D]	Aides and Attendants				
83130	P/R Aides	1,988,875.00		0.00	1,988,875.00
Subtotal [12D]	Aides and Attendants	1,988,875.00		0.00	1,988,875.00
Subgroup : [12H]	Recreation Workers				
65010	P/R Recreation Director	73,272.00		0.00	73,272.00
65150	P/R Recreation Staff	90,748.00		0.00	90,748.00
Subtotal [12H]	Recreation Workers	164,020.00		0.00	164,020.00
Subgroup : [12M]	Social Workers/Case Management				
67010	P/R Social Service Supervisor	76,096.00		0.00	76,096.00
67150	P/R Social Service Staff	145,877.00		0.00	145,877.00
Subtotal [12M]	Social Workers/Case Management	221,973.00		0.00	221,973.00

Total [10-A]	Salaries and Wages	6,650,295.00	0.00	6,650,295.00
Group : [13-B]	Professional Fees			
Subgroup : [1]	Dietitian			
63230	Consult Dietician	35,095.00	0.00	35,095.00
Subtotal [1]	Dietitian	35,095.00	0.00	35,095.00
Subgroup : [2]	Dentist			
70920	Consult Dentist	7,803.00	0.00	7,803.00
Subtotal [2]	Dentist	7,803.00	0.00	7,803.00
Subgroup : [3]	Pharmacist			
70300	Consult Pharmacist	9,817.00	0.00	9,817.00
Subtotal [3]	Pharmacist	9,817.00	0.00	9,817.00
Subgroup : [5A]	PT - Resident Care			
73170	Purchased Physical Therapy	241,042.00	0.00	241,042.00
Subtotal [5A]	PT - Resident Care	241,042.00	0.00	241,042.00
Subgroup : [8A]	Medical Director			
70200	Medical Director	37,800.00	0.00	37,800.00
Subtotal [8A]	Medical Director	37,800.00	0.00	37,800.00
Subgroup : [8E]	Other			
70210	Medical Director Program	13,500.00	0.00	13,500.00
Subtotal [8E]	Other	13,500.00	0.00	13,500.00
Subgroup : [9A]	ST - Resident Care			
73190	Purchased Speech Therapy	71,487.00	0.00	71,487.00
Subtotal [9A]	ST - Resident Care	71,487.00	0.00	71,487.00
Subgroup : [10A]	OT - Resident Care			
73200	Purchased Occupational Therapy	267,388.00	0.00	267,388.00
Subtotal [10A]	OT - Resident Care	267,388.00	0.00	267,388.00
Subgroup : [11B1]	LPN's - Direct Care			
83520	Purchased Service LPNs	581.00	0.00	581.00
Subtotal [11B1]	LPN's - Direct Care	581.00	0.00	581.00
Subgroup : [11C]	Aides			
83540	Purchased Service Aides	186,738.00	0.00	186,738.00
Subtotal [11C]	Aides	186,738.00	0.00	186,738.00
Subgroup : [12]	Other			
70280	Consult Psychiatrist	1,250.00	0.00	1,250.00
83510	Nursing Dept Consultant	71,531.00	0.00	71,531.00
Subtotal [12]	Other	72,781.00	0.00	72,781.00
Total [13-B]	Professional Fees	944,032.00	0.00	944,032.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
53630	Workers Compensation Ins	115,522.00	0.00	115,522.00
Subtotal [1A1]	Workmen's Compensation	115,522.00	0.00	115,522.00
Subgroup : [1A3]	Unemployment Insurance			
53610	State Unemployment Taxes	49,741.00	0.00	49,741.00
53620	Federal Unemployment Taxes	8,128.00	0.00	8,128.00
Subtotal [1A3]	Unemployment Insurance	57,869.00	0.00	57,869.00
Subgroup : [1A4]	Social Security (FICA)			
53600	Fica Tax	439,145.00	0.00	439,145.00
Subtotal [1A4]	Social Security (FICA)	439,145.00	0.00	439,145.00
Subgroup : [1A5]	Health Insurance			
53640	Employee Group Insurance	822,074.00	0.00	822,074.00
Subtotal [1A5]	Health Insurance	822,074.00	0.00	822,074.00
Subgroup : [1A7]	Pensions			
53660	Pension Expense	119,001.00	0.00	119,001.00
Subtotal [1A7]	Pensions	119,001.00	0.00	119,001.00
Subgroup : [1A9]	Other			
53770	Tuition Expense	1,750.00	0.00	1,750.00
53780	New Hire Expense	2,021.00	0.00	2,021.00
53790	Employee Physicals/Medication	596.00	0.00	596.00
Subtotal [1A9]	Other	4,367.00	0.00	4,367.00
Subgroup : [1C]	Bad Debts			
51570	Bad Debt Expense	60,000.00	0.00	60,000.00
Subtotal [1C]	Bad Debts	60,000.00	0.00	60,000.00

Subgroup : [1D]	Accounting and Auditing			
51260	Accounting Fees	56,015.00	(12,023.00)	43,992.00
Subtotal [1D]	Accounting and Auditing	<u>56,015.00</u>	<u>(12,023.00)</u>	<u>43,992.00</u>
Subgroup : [1E]	Legal			
51240	Legal Fees	56,792.00	(16,502.00)	40,290.00
Subtotal [1E]	Legal	<u>56,792.00</u>	<u>(16,502.00)</u>	<u>40,290.00</u>
Subgroup : [1G]	Office Supplies			
51380	Office Supplies	32,270.00	0.00	32,270.00
Subtotal [1G]	Office Supplies	<u>32,270.00</u>	<u>0.00</u>	<u>32,270.00</u>
Subgroup : [1H1]	Telephone and Telegraph			
51290	Telephone	8,643.00	0.00	8,643.00
Subtotal [1H1]	Telephone and Telegraph	<u>8,643.00</u>	<u>0.00</u>	<u>8,643.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers			
51300	Cellular Phones	554.00	0.00	554.00
Subtotal [1H2]	Cellular Phones and Beepers	<u>554.00</u>	<u>0.00</u>	<u>554.00</u>
Subgroup : [1K1]	Income Taxes			
97900	State Corporate Taxes	47,128.00	0.00	47,128.00
Subtotal [1K1]	Income Taxes	<u>47,128.00</u>	<u>0.00</u>	<u>47,128.00</u>
Subgroup : [1K3]	Resident Day User Fee			
51950	State Provider Tax	686,198.00	0.00	686,198.00
Subtotal [1K3]	Resident Day User Fee	<u>686,198.00</u>	<u>0.00</u>	<u>686,198.00</u>
Total [15]	Expenditures Other than Salaries	<u>2,505,578.00</u>	<u>(28,525.00)</u>	<u>2,477,053.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [4]	Employee Travel			
51420	Employee Travel	2,698.00	0.00	2,698.00
Subtotal [4]	Employee Travel	<u>2,698.00</u>	<u>0.00</u>	<u>2,698.00</u>
Subgroup : [5]	Education Expense			
51430	Professional Development	15,039.00	0.00	15,039.00
Subtotal [5]	Education Expense	<u>15,039.00</u>	<u>0.00</u>	<u>15,039.00</u>
Subgroup : [M1]	Advertising Help Wanted			
51310	Advertising Help Wanted	19,323.00	0.00	19,323.00
Subtotal [M1]	Advertising Help Wanted	<u>19,323.00</u>	<u>0.00</u>	<u>19,323.00</u>
Subgroup : [M3]	Advertising Other			
51330	Business Promotion	32,261.00	0.00	32,261.00
Subtotal [M3]	Advertising Other	<u>32,261.00</u>	<u>0.00</u>	<u>32,261.00</u>
Subgroup : [M7]	Postage			
51400	Courier & Postage	6,888.00	0.00	6,888.00
Subtotal [M7]	Postage	<u>6,888.00</u>	<u>0.00</u>	<u>6,888.00</u>
Subgroup : [M8]	Dues			
51350	Dues / Association	9,397.00	0.00	9,397.00
Subtotal [M8]	Dues	<u>9,397.00</u>	<u>0.00</u>	<u>9,397.00</u>
Subgroup : [M8A]	Dues to Chamber of Commerce			
51340	Dues Chamber Of Commerce	140.00	0.00	140.00
Subtotal [M8A]	Dues to Chamber of Commerce	<u>140.00</u>	<u>0.00</u>	<u>140.00</u>
Subgroup : [M9]	Subscriptions			
51360	Subscriptions	1,053.00	0.00	1,053.00
Subtotal [M9]	Subscriptions	<u>1,053.00</u>	<u>0.00</u>	<u>1,053.00</u>
Subgroup : [M10]	Contributions			
51470	Donation Expense	3,625.00	0.00	3,625.00
Subtotal [M10]	Contributions	<u>3,625.00</u>	<u>0.00</u>	<u>3,625.00</u>
Subgroup : [M11]	Services Provided by Contract			
51280	Professional Fees	5,603.00	28,525.00	34,128.00
51460	Payroll Processing	23,499.00	28,525.00	52,024.00
Subtotal [M11]	Services Provided by Contract	<u>29,102.00</u>	<u>28,525.00</u>	<u>57,627.00</u>
Subgroup : [M13]	Other			
51370	Licenses	2,992.00	0.00	2,992.00
51390	Purchased Services Office	7,657.00	0.00	7,657.00
51450	Bank Charges	2,844.00	0.00	2,844.00
51480	Employee Relations	33,064.00	0.00	33,064.00
51500	Computer Services	69,373.00	0.00	69,373.00

51580	Penalties	2,000.00	0.00	2,000.00
65500	Volunteer Expense	200.00	0.00	200.00
Subtotal [M13]	Other	118,130.00	0.00	118,130.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	237,656.00	28,525.00	266,181.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
63340	Raw Food	260,992.00	0.00	260,992.00
Subtotal [2A1]	Raw Food	260,992.00	0.00	260,992.00
Subgroup : [2A2]	Non-Food Supplies			
63380	Dietary Supplies	55,369.00	0.00	55,369.00
Subtotal [2A2]	Non-Food Supplies	55,369.00	0.00	55,369.00
Subgroup : [2B]	Purchased Services			
63390	Dietary Purchase Services	128,443.00	0.00	128,443.00
Subtotal [2B]	Purchased Services	128,443.00	0.00	128,443.00
Total [18]	Dietary Basis for Allocation of Costs	444,804.00	0.00	444,804.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..			
57400	Linen & Bedding	8,519.00	0.00	8,519.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	8,519.00	0.00	8,519.00
Subgroup : [3C]	Other			
57380	Laundry Supplies	6,926.00	0.00	6,926.00
Subtotal [3C]	Other	6,926.00	0.00	6,926.00
Total [19]	Laundry-Basis for Allocation of Costs	15,445.00	0.00	15,445.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-Houe Care Supplies			
59380	Housekeeping Supplies	47,073.00	0.00	47,073.00
Subtotal [4A1]	In-Houe Care Supplies	47,073.00	0.00	47,073.00
Subgroup : [4B]	Purchased Services			
59160	Housekeeping Purchased Service	592.00	0.00	592.00
Subtotal [4B]	Purchased Services	592.00	0.00	592.00
Subgroup : [5A2]	Purchased From			
76290	Pharmacy	4,822.00	0.00	4,822.00
76400	Pharmacy Other	10,434.00	0.00	10,434.00
76500	Pharmacy Medicare	152,632.00	0.00	152,632.00
Subtotal [5A2]	Purchased From	167,888.00	0.00	167,888.00
Subgroup : [5B]	Medicine Cabinet Drugs			
83380	Nursing Supplies	298,882.00	0.00	298,882.00
Subtotal [5B]	Medicine Cabinet Drugs	298,882.00	0.00	298,882.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
83385	Non Qual T19 Part B Supplies	1,288.00	0.00	1,288.00
83395	Non Qual Other Part B Supplies	442.00	0.00	442.00
Subtotal [5C]	Medical and Therapeutic Supplies	1,730.00	0.00	1,730.00
Subgroup : [5D]	Ambulance/Limousine			
76860	Resident Travel	375.00	0.00	375.00
Subtotal [5D]	Ambulance/Limousine	375.00	0.00	375.00
Subgroup : [5E2]	Oxygen - Other			
76380	Oxygen Supplies	12,870.00	0.00	12,870.00
Subtotal [5E2]	Oxygen - Other	12,870.00	0.00	12,870.00
Subgroup : [5F]	X-Rays and related radiological			
76760	X-Ray Expense	6,145.00	0.00	6,145.00
Subtotal [5F]	X-Rays and related radiological	6,145.00	0.00	6,145.00
Subgroup : [5H]	Laboratory			
76700	Lab Expense	25,366.00	0.00	25,366.00
Subtotal [5H]	Laboratory	25,366.00	0.00	25,366.00
Subgroup : [5I]	Recreation			
65380	Recreation Supplies	4,031.00	0.00	4,031.00
65400	Resident & Family Entertainment	8,658.00	0.00	8,658.00
65450	Cable TV	5,101.00	0.00	5,101.00
Subtotal [5I]	Recreation	17,790.00	0.00	17,790.00
Subgroup : [5L]	Other			
73160	Therapy Equipment Rental	10,958.00	0.00	10,958.00
73180	Physical Therapy Supplies	3,188.00	0.00	3,188.00
76600	IV Therapy Expense	7,900.00	0.00	7,900.00

76900	Supplies Patient Personal	2,908.00	0.00	2,908.00
83370	Nursing Equipment Rental	4,100.00	0.00	4,100.00
83375	Nursing Equipment Med A	5,203.00	0.00	5,203.00
83400	Medical Software Subscriptions	50,768.00	0.00	50,768.00
Subtotal [5L]	Other	85,025.00	0.00	85,025.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	663,736.00	0.00	663,736.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
55380	Maintenance Supplies	36,044.00	0.00	36,044.00
55390	Repair & Maintenance	52,846.00	0.00	52,846.00
Subtotal [6A]	Repairs and Maintenance	88,890.00	0.00	88,890.00
Subgroup : [6B]	Heat			
55720	Gas	68,854.00	0.00	68,854.00
Subtotal [6B]	Heat	68,854.00	0.00	68,854.00
Subgroup : [6C]	Light & Power			
55740	Electricity	27,285.00	0.00	27,285.00
Subtotal [6C]	Light & Power	27,285.00	0.00	27,285.00
Subgroup : [6D]	Water			
55710	Water & Sewer	43,121.00	0.00	43,121.00
Subtotal [6D]	Water	43,121.00	0.00	43,121.00
Subgroup : [6E]	Equipment Lease			
51410	Office Equipment Rental	9,204.00	0.00	9,204.00
Subtotal [6E]	Equipment Lease	9,204.00	0.00	9,204.00
Subgroup : [6F]	Other			
55430	Groundskeeping	18,645.00	0.00	18,645.00
55470	Rubbish Removal	22,973.00	0.00	22,973.00
55480	Snow Removal	13,294.00	0.00	13,294.00
55490	Purchased Maintenance Contract	45,697.00	0.00	45,697.00
Subtotal [6F]	Other	100,609.00	0.00	100,609.00
Subgroup : [7B]	Building & Building Improvements			
98290	Depr Buildings	375.00	0.00	375.00
Subtotal [7B]	Building & Building Improvements	375.00	0.00	375.00
Subgroup : [7D]	Movable Equipment			
98270	Depr Furniture & Equipment	27,232.00	0.00	27,232.00
98280	Depr Computer Software	4,119.00	0.00	4,119.00
Subtotal [7D]	Movable Equipment	31,351.00	0.00	31,351.00
Subgroup : [8C]	Leasehold Improvements			
98260	Depr Leasehold Improvement	117,994.00	0.00	117,994.00
Subtotal [8C]	Leasehold Improvements	117,994.00	0.00	117,994.00
Subgroup : [9]	Rental Payments			
97700	Rent	520,922.00	(217,616.00)	303,306.00
9782-010	Related Mortgage Insurance	0.00	18,791.00	18,791.00
Subtotal [9]	Rental Payments	520,922.00	(198,825.00)	322,097.00
Subgroup : [10B]	Real estate taxes paid by lessor			
9780-010	Related Taxes	0.00	118,605.00	118,605.00
Subtotal [10B]	Real estate taxes paid by lessor	0.00	118,605.00	118,605.00
Subgroup : [10C]	Personal property taxes			
5566-010	PERSONAL PROPERTY TAX	0.00	5,819.00	5,819.00
55660	Personal Property Taxes	6,352.00	0.00	6,352.00
Subtotal [10C]	Personal property taxes	6,352.00	5,819.00	12,171.00
Total [22]	Maintenance and Property	1,014,957.00	(74,401.00)	940,556.00
Group : [27]	Interest and Insurance			
Subgroup : [14A]	Insurance on Property			
51700	Other Insurance	16,563.00	0.00	16,563.00
9781-010	Related Insurance	0.00	74,401.00	74,401.00
Subtotal [14A]	Insurance on Property	16,563.00	74,401.00	90,964.00
Total [27]	Interest and Insurance	16,563.00	74,401.00	90,964.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
41100	Room & Board Medicaid	(12,426,734.00)	0.00	(12,426,734.00)

41150	Rate Adjustment Medicaid- COVID	(114,524.00)	0.00	(114,524.00)
49300	Other Medicaid Revenue- Covid	(268,317.00)	0.00	(268,317.00)
Subtotal [1A]	Medicaid Residents (CT only)	(12,809,575.00)	0.00	(12,809,575.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
41110	Allowance R&B Medicaid	5,601,438.00	0.00	5,601,438.00
48100	Room & Board Retro Medicaid	(1,951.00)	0.00	(1,951.00)
Subtotal [1B]	Medicaid room and board contractual allowance	5,599,487.00	0.00	5,599,487.00
Subgroup : [3A]	Medicare Residents (All inclusive)			
43100	Room & Board Medicare	(945,999.00)	0.00	(945,999.00)
46100	Medicare Replacement Room&Board	(1,424,686.00)	0.00	(1,424,686.00)
48300	Room & Board Retro Medicare	(32,871.00)	0.00	(32,871.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(2,403,556.00)	0.00	(2,403,556.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
43110	Allowance R&B Medicare	(290,786.00)	0.00	(290,786.00)
46110	Allowance R&B Medicare Replacem	129,859.00	0.00	129,859.00
Subtotal [3B]	Medicare room and board contractual allowance	(160,927.00)	0.00	(160,927.00)
Subgroup : [4A]	Private-pay residents and other			
40100	Room & Board Private	(1,993,199.00)	0.00	(1,993,199.00)
44100	Room & Board Insurance Other	(53,150.00)	0.00	(53,150.00)
44110	Allowance R&B Insurance Other	6,248.00	0.00	6,248.00
48000	Room & Board Retro Private	(37,493.00)	0.00	(37,493.00)
48400	Room & Board Retro Ins Other	(20,112.00)	0.00	(20,112.00)
Subtotal [4A]	Private-pay residents and other	(2,097,706.00)	0.00	(2,097,706.00)
Subgroup : [5A]	Prescription Drugs - Medicare			
43210	Pharmacy Medicare A	(100,996.00)	0.00	(100,996.00)
46510	Pharmacy Medicare Replacement	(119,642.00)	0.00	(119,642.00)
Subtotal [5A]	Prescription Drugs - Medicare	(220,638.00)	0.00	(220,638.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
43215	Allow Phar MCR A	100,996.00	0.00	100,996.00
46515	Allow Phar Medicare Replacement	119,642.00	0.00	119,642.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	220,638.00	0.00	220,638.00
Subgroup : [5C]	Prescription Drugs - Non-medicare			
41210	Pharmacy Medicaid	(691.00)	0.00	(691.00)
44510	Pharmacy Insurance Other	(1,427.00)	0.00	(1,427.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(2,118.00)	0.00	(2,118.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance			
41215	Allow Phar MCD	691.00	0.00	691.00
44515	Allow Phar Insurance Other	1,427.00	0.00	1,427.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	2,118.00	0.00	2,118.00
Subgroup : [7A]	Physical Therapy - Medicare			
43220	PT Medicare A	(139,125.00)	0.00	(139,125.00)
43225	Allow PT MCR A	139,125.00	0.00	139,125.00
43320	PT Medicare B	(77,876.00)	0.00	(77,876.00)
44820	PT Insurance B	(107,546.00)	0.00	(107,546.00)
44825	Allow PT Insurance B	26,282.00	0.00	26,282.00
46520	PT Medicare Replacement	(206,998.00)	0.00	(206,998.00)
Subtotal [7A]	Physical Therapy - Medicare	(366,138.00)	0.00	(366,138.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
43325	Allow PT MCR B	13,707.00	0.00	13,707.00
46525	Allow PT Medicare Replacement	206,998.00	0.00	206,998.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	220,705.00	0.00	220,705.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
40220	PT Private	(44.00)	0.00	(44.00)
41220	PT Medicaid	(1,908.00)	0.00	(1,908.00)
44520	PT Insurance Other	(8,582.00)	0.00	(8,582.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(10,534.00)	0.00	(10,534.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
41225	Allow PT MCD	1,908.00	0.00	1,908.00
44525	Allow PT Insurance Other	8,582.00	0.00	8,582.00
48600	Retro Ancillaries	(2,193.00)	0.00	(2,193.00)
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	8,297.00	0.00	8,297.00
Subgroup : [8A]	Speech Therapy - Medicare			
43240	ST Medicare A	(39,726.00)	0.00	(39,726.00)
43340	ST Medicare B	(35,421.00)	0.00	(35,421.00)
44840	ST Insurance B	(52,658.00)	0.00	(52,658.00)
46540	ST Medicare Replacement	(56,154.00)	0.00	(56,154.00)
Subtotal [8A]	Speech Therapy - Medicare	(183,959.00)	0.00	(183,959.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
43245	Allow ST MCR A	39,726.00	0.00	39,726.00

43345	Allow ST MCR B	1,066.00	0.00	1,066.00
44845	Allow ST Insurance B	6,302.00	0.00	6,302.00
46545	Allow ST Medicare Replacement	56,154.00	0.00	56,154.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	103,248.00	0.00	103,248.00
Subgroup : [8C] Speech Therapy - Non-medicare				
41240	ST Medicaid	(94.00)	0.00	(94.00)
44540	ST Insurance Other	(3,921.00)	0.00	(3,921.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(4,015.00)	0.00	(4,015.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance				
41245	Allow ST MCD	94.00	0.00	94.00
44545	Allow ST Insurance Other	3,921.00	0.00	3,921.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	4,015.00	0.00	4,015.00
Subgroup : [9A] Occupational Therapy - Medicare				
43230	OT Medicare A	(147,376.00)	0.00	(147,376.00)
43330	OT Medicare B	(94,140.00)	0.00	(94,140.00)
44830	OT Insurance B	(130,336.00)	0.00	(130,336.00)
46530	OT Medicare Replacement	(217,903.00)	0.00	(217,903.00)
Subtotal [9A]	Occupational Therapy - Medicare	(589,755.00)	0.00	(589,755.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance				
43235	Allow OT MCR A	147,376.00	0.00	147,376.00
43335	Allow OT MCR B	17,972.00	0.00	17,972.00
44835	Allow OT Insurance B	28,692.00	0.00	28,692.00
46535	Allow OT Medicare Replacement	217,903.00	0.00	217,903.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	411,943.00	0.00	411,943.00
Subgroup : [9C] Occupational Therapy - Non-medicare				
40230	OT Private	(76.00)	0.00	(76.00)
41230	OT Medicaid	(2,077.00)	0.00	(2,077.00)
44530	OT Insurance Other	(10,030.00)	0.00	(10,030.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(12,183.00)	0.00	(12,183.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance				
41235	Allow OT MCD	2,077.00	0.00	2,077.00
44535	Allow OT Insurance Other	10,030.00	0.00	10,030.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	12,107.00	0.00	12,107.00
Subgroup : [10A] Other - Medicare				
43120	Medicare Discounts	13,851.00	0.00	13,851.00
43250	Lab Medicare A	(11,085.00)	0.00	(11,085.00)
43255	Allow Lab MCR A	11,085.00	0.00	11,085.00
43270	X-ray Medicare A	(3,876.00)	0.00	(3,876.00)
43275	Allow X-ray MCR A	3,876.00	0.00	3,876.00
43310	Pharmacy MCR B	(6,077.00)	0.00	(6,077.00)
46550	Lab Medicare Replacement	(17,461.00)	0.00	(17,461.00)
46555	Allow Lab Medicare Replacement	17,461.00	0.00	17,461.00
46570	Xray Medicare Replacement	(3,944.00)	0.00	(3,944.00)
46575	Allow Xray Medicare Replacement	3,944.00	0.00	3,944.00
Subtotal [10A]	Other - Medicare	7,774.00	0.00	7,774.00
Subgroup : [10B] Other - Non-medicare				
44550	Lab Insurance Other	(391.00)	0.00	(391.00)
44555	Allow Lab Insurance Other	391.00	0.00	391.00
44570	X-ray Insurance Other	(85.00)	0.00	(85.00)
44575	Allow X-ray Insurance Other	85.00	0.00	85.00
Subtotal [10B]	Other - Non-medicare	0.00	0.00	0.00
Subgroup : [18] Other Revenue				
44120	Insurance Other Dividends	(21,890.00)	0.00	(21,890.00)
49170	Bad Debt Recovery	(1,544.00)	0.00	(1,544.00)
49250	Rebate income	(17,108.00)	0.00	(17,108.00)
Subtotal [18]	Other Revenue	(40,542.00)	0.00	(40,542.00)
Total [30]	Statement of Revenue	(12,311,314.00)	0.00	(12,311,314.00)
	NET (INCOME) LOSS	181,752.00	0.00	181,752.00

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2020 Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
11020	Petty Cash	300.00		0.00	300.00
11140	Cash Operating Account	3,056,553.00		0.00	3,056,553.00
11620	Cash Resident Funds	38,765.00		0.00	38,765.00
Subtotal [A1] Cash		3,095,618.00		0.00	3,095,618.00
Subgroup : [A2]	A/R				
13010	A/R Private	153,059.00		0.00	153,059.00
13020	A/R Medicaid	1,049,068.00		0.00	1,049,068.00
13040	A/R Medicare A	153,825.00		0.00	153,825.00
13050	A/R Medicare B	39,450.00		0.00	39,450.00
13070	A/R Medicare Replacement	103,185.00		0.00	103,185.00
13080	A/R Insurance Other	81,636.00		0.00	81,636.00
13290	Allowance for Doubtful Accounts	(15,141.00)		0.00	(15,141.00)
13300	A/R Refunds	5,535.00		0.00	5,535.00
13600	A/R Suspense	(436.00)		0.00	(436.00)
Subtotal [A2] A/R		1,570,181.00		0.00	1,570,181.00
Subgroup : [A4]	Inventories				
15380	Inventory	56,367.00		0.00	56,367.00
Subtotal [A4] Inventories		56,367.00		0.00	56,367.00
Subgroup : [A5]	Prepaid Expenses				
15300	Prepaid Insurance	46,454.00		0.00	46,454.00
15800	Prepaid Other	30,912.00		0.00	30,912.00
Subtotal [A5] Prepaid Expenses		77,366.00		0.00	77,366.00
Subgroup : [B3]	Buildings				
19220	Buildings	7,495.00		0.00	7,495.00
19290	Accum Depr Buildings	(1,905.00)		0.00	(1,905.00)
Subtotal [B3] Buildings		5,590.00		0.00	5,590.00
Subgroup : [B4]	Leasehold Improvements				
19420	Leasehold Improvements	2,440,092.00		0.00	2,440,092.00
19490	Accum Depr Leasehold Impvmt	(1,806,522.00)		0.00	(1,806,522.00)
Subtotal [B4] Leasehold Improvements		633,570.00		0.00	633,570.00
Subgroup : [B6]	Movable Equipment				
19520	Furniture & Equipment	354,478.00		0.00	354,478.00
19590	Accum Depr Furniture & Equipmt	(246,668.00)		0.00	(246,668.00)
19620	Computer Software	132,141.00		0.00	132,141.00
19690	Accum Depr Computer Software	(118,754.00)		0.00	(118,754.00)
Subtotal [B6] Movable Equipment		121,197.00		0.00	121,197.00
Subgroup : [D6]	Loans to Owners or Related Parties				
17690	Due from Avon Realty	14,817.00		0.00	14,817.00
17700	Due from West Hartford Rehab	730,191.00		0.00	730,191.00
Subtotal [D6] Loans to Owners or Related Parties		745,008.00		0.00	745,008.00
Total [31-32] Assets		6,304,897.00		0.00	6,304,897.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	A/P				
21020	Accounts Payable Trade	(226,586.00)		0.00	(226,586.00)
Subtotal [A1] A/P		(226,586.00)		0.00	(226,586.00)
Subgroup : [A3]	Loans Payable for Equipment				
22200M	CP of CL&P Loan	(2,974.00)		0.00	(2,974.00)
Subtotal [A3] Loans Payable for Equipment		(2,974.00)		0.00	(2,974.00)
Subgroup : [A4]	Accrued Payroll				
25360	P/R Garnishment	(33.00)		0.00	(33.00)
25500	Accrued Payroll	(57,995.00)		149,632.00	91,637.00

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2020 Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
25650	Accrued Vac Personal Sick	(175,062.00)	RJE - 3	149,632.00	(175,062.00)
	Subtotal [A4] Accrued Payroll	(233,090.00)		149,632.00	(83,458.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
25600	Accrued FICA Taxes	(12,229.00)		9,653.00	(2,576.00)
25610	Accrued SUI Taxes	(448.00)	RJE - 3	9,653.00	(75.00)
25620	Accrued FUI Taxes	(74.00)	RJE - 3	373.00	(35.00)
	Subtotal [A6] Accrued Payroll Taxes Payable	(12,751.00)	RJE - 3	39.00	(2,686.00)
				10,065.00	
Subgroup : [A12] Other Current Liabilities					
21300	Credit Balance Liabilities	(352,176.00)		0.00	(352,176.00)
21400	Medicare Advance	(250,000.00)		0.00	(250,000.00)
21600	Due to State	(109,000.00)		0.00	(109,000.00)
21610	Due to Cash Resident Funds	(38,765.00)		0.00	(38,765.00)
25680	Accrued Pension	(113,539.00)		0.00	(113,539.00)
26100	Accrued Accounting	(17,350.00)		0.00	(17,350.00)
26110	Accrued User Fee	(315,489.00)		0.00	(315,489.00)
26120	Accrued Property Taxes	(1,882.00)		0.00	(1,882.00)
26130	Accrued Insurance Financing	(24,822.00)		0.00	(24,822.00)
26150	Accrued Expense Other	(6,828.00)		0.00	(6,828.00)
	Subtotal [A12] Other Current Liabilities	(1,229,851.00)		0.00	(1,229,851.00)
Subgroup : [B4] Other Long-Term Liabilities					
21420	PPP- Covid	(1,342,345.00)		0.00	(1,342,345.00)
23115	Misc. HHS Income	(782,488.00)		0.00	(782,488.00)
	Subtotal [B4] Other Long-Term Liabilities	(2,124,833.00)		0.00	(2,124,833.00)
	Total [33-34] Liabilities	(3,830,085.00)		159,697.00	(3,670,388.00)
Group : [35] Equity					
Subgroup : [B2] Capital Stock					
30110	Capital Stock	(156,000.00)		0.00	(156,000.00)
	Subtotal [B2] Capital Stock	(156,000.00)		0.00	(156,000.00)
Subgroup : [B5] Cumulated Earnings					
30100	Shareholder Distributions	151,200.00		0.00	151,200.00
30120	Retained Earnings	(2,521,432.00)		0.00	(2,521,432.00)
	Subtotal [B5] Cumulated Earnings	(2,370,232.00)		0.00	(2,370,232.00)
	Total [35] Equity	(2,526,232.00)		0.00	(2,526,232.00)
Sum of Account Groups		(51,420.00)		159,697.00	108,277.00
Net (Income) Loss		51,420.00		(159,697.00)	(108,277.00)

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2020 Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		G.03		
To reclass taxes, insurance and mortgage insurance to correct cost centers from rent				
5566-010	PERSONAL PROPERTY TAX		5,839.00	
9780-010	Related Taxes		59,302.00	
9781-010	Related Insurance		42,641.00	
9782-010	Related Mortgage Insurance		14,036.00	
97700	Rent			121,818.00
Marcum 109	Sewage Use			
Total			121,818.00	121,818.00
Reclassifying Journal Entries JE # 4		D.01 - Tab M		
To reclass Professional Fees out of Accounting Fees and Legal Fees				
51280	Professional Fees		28,525.00	
51240	Legal Fees			16,502.00
51260	Accounting Fees			12,023.00
Total			28,525.00	28,525.00