

February 14, 2024

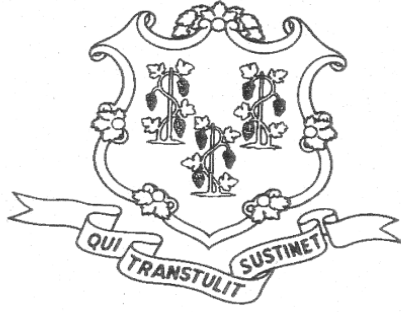
Ms. Nicole Godburn
Department of Social Services
55 Farmington Avenue
Hartford, CT 06105
Attention: Office of Reimbursement and CON

Dear Ms. Godburn:

Enclosed please find the 2023 Medicaid Cost Report for Avery Heights.

In preparing this cost report, we did not perform any disallowances for dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy, which were paid for by entities other than the Medicaid Program. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology follows any rules and regulations of your department and the federal government.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Avery Heights	
Address (No. & Street, City, State, Zip Code) 705 New Britain Avenue, Hartford, CT 06106	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 750-C / 79RH	(Specify)	(Specify)	Medicare Provider 07-5063
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Medicaid Provider Numbers:	CCNH / RHNS 7500 / 90795	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	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 Avery Heights [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Michael Latina			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Avery Heights	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 705 New Britain Avenue, Hartford, CT 06106				
Report Prepared By CliftonLarsonAllen LLP	Phone Number 860-561-4000	Date 2/14/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-527-9126		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Avery Heights		Address (No. & Street, City, State, Zip) 705 New Britain Avenue, Hartford, CT 06106		
License Numbers:	CCNH / RHNS 750-C / 79RH	(Specify)	(Specify)	Medicare Provider No. 07-5063
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent				
<input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined		<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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.
Administrator				
Name of Administrator Michael Latina			Nursing Home Administrator's License No.:	002077
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name			License No.:	



BOARD OF DIRECTORS AND OFFICERS
2023-2024

OFFICERS AND DIRECTORS

David E. Canuel, Chairman

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

Thomas P. Kelley, Vice Chairman

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

Patrick J. Gilland, President/CEO

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

FAX: (860) 560-2469

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

Kenneth H. McGovern

Bus: President/Founder
KMR Executive Search LLC,
P.O. Box 238
Essex, CT 06426

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Essex, CT 06426

P. Wayne Moore

Bus: Deputy Chief Investment Officer
City of Hartford

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

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

Mercedese E. Large

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

Cynthia W. Shahan, Ph.D.

Bus: President
Shahan Consulting (203)-592-9391
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Res: 1751 Meriden Road
Wolcott, CT 06716 (203)-879-9154

Cynthia J. Martinez, CPA

Bus: Executive Finance Director
NAFI Connecticut, Inc.
Res: 185 Main Street, Suite C
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Peter B. Matthews

Bus:
Res 53 Heather Glen Road (860) 478-6187
Glastonbury, CT 06033

Larry C. Brown

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

DIRECTORS AND OFFICERS 2023-2024 (cont'd)

OFFICERS

William Pond

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

William Thompson

Bus: Vice President, CHI (860) 527-9126
Administrator, Avery Heights
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Hartford, CT 06106
FAX: (860) 525-2090
Res: 133 DiRienzo Heights (860) 418-9332
Derby, CT 06418

Doreen Baldoni

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	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	%**				
Church Homes, Inc. Congregational	217 Avery Heights Hartford, CT 06106-4200	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, Line m12	1,149,884	
The Heights	550 New Britain Avenue Hartford, CT 06106	<input type="radio"/>	<input checked="" type="radio"/>		Receptionist Services	Page 16, Line m11	138,594	138,594
People's United Insurance Agency	Brattleboro, VT	<input checked="" type="radio"/>	<input type="radio"/>		Property Insurance with all CHI Entities	Page 27	264,228	264,228
Church Homes, Inc. Pension Fund	217 Avery Heights Hartford, CT 06106-4200	<input type="radio"/>	<input checked="" type="radio"/>		Pension Fund with all CHI Entities	Page 15	328,886	328,886
		<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.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire
Other Lines of Business

Name of Facility Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		171,364		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
5,898		Square footage of therapy space.		
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
		Square footage of kitchen		
		Number of meals served per week		
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
		Square footage of apartments		
		Square footage of independent living		
		Square footage of assisted living		
		Please identify the services provided:		

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

AVERY HEIGHTS
9/30/23
SQUARE FOOTAGE STATISTICS

Cost Center	Totals	Subtotal SNF	SNF Station 1	SNF Station 2	SNF Station 3	Subtotal ICF	ICF	Noble Connector	RCH
Employee Benefits	-	-	-	-	-	-	-	-	-
Admin. & General	3,980	3,062	1,923	-	1,139	755	-	755	164
Admin. & General	790	94	-	-	94	696	696	-	-
Maintenance & Repairs	4,318	2,488	2,488	-	-	-	-	-	1,830
Plant Operations	6,131	3,217	1,294	737	1,186	2,088	1,668	420	827
Laundry	2,489	2,000	1,365	358	278	413	413	-	76
Housekeeping	2,728	586	138	47	402	145	121	24	1,997
Dietary	11,083	3,111	1,742	-	1,369	2,711	2,711	-	5,261
Nursing Admin.	4,635	3,769	2,888	193	688	866	866	-	-
Medical Records	1,186	1,186	-	-	1,186	-	-	-	-
Social Services	346	177	-	-	177	169	-	169	-
SNF - Participating	34,959	22,445	6,686	7,845	7,915	12,514	12,514	-	-
Physical Therapy	3,636	3,006	-	-	3,006	630	-	630	-
Occupational Therapy	1,974	1,974	-	-	1,974	-	-	-	-
Speech Pathology	288	288	-	-	288	-	-	-	-
Dentist	148	148	66	-	82	-	-	-	-
Physicians Offices	477	477	-	-	477	-	-	-	-
Physicians Offices - Rented	4,987	4,987	-	-	4,987	-	-	-	-
Pool	4,638	-	-	-	-	4,638	-	4,638	-
Sub Total	88,790	53,013	18,588	9,180	25,246	25,624	18,989	6,636	10,153
Common Area	90,408	33,238	20,212	212	12,815	31,015	17,358	13,658	26,155
Total Square Footage	179,198	86,251	38,800	9,392	38,060	56,639	36,346	20,293	36,308

Pool: (7,834)
For C/R 12,459

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

Schedule of Resident Statistics

Name of Facility Avery Heights			License No. 750-C / 79RH		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	199	199			199	199						
B. On last day of THIS report period	199	199							199	199		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	155	155			155	155						
B. As of midnight of THIS report period	180	180							180	180		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,236	3,236			2,765	2,765			471	471		
B. Medicaid (Conn.)	46,541	46,541			33,560	33,560			12,981	12,981		
C. Medicaid (other states)												
D. Private Pay	7,384	7,384			5,087	5,087			2,297	2,297		
E. State SSI for RCH												
F. Other (Specify) Medicare Advantage & Contract	3,924	3,924			2,892	2,892			1,032	1,032		
G. Total Care Days During Period (3A thru F)	61,085	61,085			44,304	44,304			16,781	16,781		
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	68	68			32	32			36	36		
5. Total Resident Days (3G + 4A + 4B)	61,153	61,153			44,336	44,336			16,817	16,817		

Schedule of Resident Statistics (Cont'd)

Name of Facility Avery Heights	License No. 50-C / 79RJ	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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)	(Specify)
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare	Medicaid		Self-Pay		Other State Assisted		
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	5	134		41				
Per Diem Rate								
a. One bed rm.	PPS	305.67		459 - 540				
b. Two bed rms.	PPS			432 - 503				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	9,685	8,817		868	
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments	164	164			
C. Other	20,175	19,824		351	
D. Total Physical Therapy Treatments	30,024	28,805		1,219	

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	874	754		120	
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	2,006	1,956		50	
D. Total Speech Therapy Treatments	2,880	2,710		170	

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	9,953	9,715		238	
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments	204	204			
C. Other	23,393	23,210		183	
D. Total Occupational Therapy Treatments	33,129	33,129			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Avery Heights	750-C / 79RH	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	215,680	(84,156)	2,089						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	263,898		9,589						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers									
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers									
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	106,494		2,080						
b. Other Maintenance Workers	208,812		8,493						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers									
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	265,004		4,208						
b. RN									
1. Direct Care	1,823,237		33,411						
2. Administrative**	260,462		5,215						
c. LPN									
1. Direct Care	1,596,217		44,053						
2. Administrative**	47,438		1,070						
d. Aides and Attendants	3,408,849		147,435						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	238,143		10,092						
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	183,145		6,268						
n. Marketing	107,995	(107,995)	2,080						
o. Other (Specify) See Attached Schedule									
<i>A-13. Total Salary Expenditures</i>	8,725,374	(192,151)	276,083						

* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Respiratory Therapist	\$ 45,475	\$ (45,475)	758						
Total	\$ 45,475	\$ (45,475)	758	\$ -	\$ -	-	\$ -	\$ -	-

Administrator Salary Disallowance:

Avery Heights has 199 beds, therefore administrator salary is limited to the salary limitation as set by DSS for the fiscal year 2023.

Beds 181 - Over Base		126,826	
Per Bed Increment	261		
Beds 181+	18	<u>4,698</u>	
Total Allowable Administrator Salary		131,524	
			Administrator Disallowance
Total Reported Administrator Salary	215,680		<u>84,156</u>

**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
Avery Heights				750-C / 79RH		9/30/2023			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)	(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).										

* 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	
Avery Heights			750-C / 79RH		9/30/2023			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)	(Specify)							
Section III - Administrators***										
William Thompson	215,680			Standard employee benefit package	Responsible for the day-to-day operations of facility	2,089	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of					
Avery Heights	750-C / 79RH	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist									
3. Pharmacist	19,045		216						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	544,418		8,038						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	33,000	(8,486)	130						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
Medical Adv Board/Cardiologist Consultant	36,750		147						
9. Speech Therapist									
a. Resident Care	128,368		1,682						
b. Other									
10. Occupational Therapist									
a. Resident Care	624,535	(624,535)	8,802						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	96,095		993						
2. Administrative***	1,494		18						
b. LPN									
1. Direct Care	535,390		8,802						
2. Administrative***									
c. Aides	60,269		1,899						
d. Other									
12. Other (Specify)									
See Attached Schedule	45,475	(45,475)	758						
B-13 Total Fees Paid in Lieu of Salaries	2,124,839	(678,496)	31,485						

* 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 in the Adjustment column.

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

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Avery Heights		License No. 750-C / 79RH		Report for Year Ended 9/30/2023		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship			
		Yes	No				
Value Health Care Services, Inc.	Pharmacy and Nursing	<input type="radio"/>	<input checked="" type="radio"/>				
Sybria Rehab	PT, ST, and OT	<input type="radio"/>	<input checked="" type="radio"/>				
Starling Physicians PC	Medical Director and Pulmonary Medicine Consultant	<input type="radio"/>	<input checked="" type="radio"/>				
Strategic Solutions in Healthcare, Inc.	RN, LPN, and Aides	<input type="radio"/>	<input checked="" type="radio"/>				
Heritage 7, Inc.	RN	<input type="radio"/>	<input checked="" type="radio"/>				
Placementmates	RN, LPN, and Aides	<input type="radio"/>	<input checked="" type="radio"/>				
Brightstarcare of West Hartford	LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>				
Elder Crew LLC	LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>				
Favorite Healthcare Staffing	LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>				
Heritage Printers	LPN	<input type="radio"/>	<input checked="" type="radio"/>				
Nurse Network	LPN	<input type="radio"/>	<input checked="" type="radio"/>				
Nurse Finders	LPN	<input type="radio"/>	<input checked="" type="radio"/>				
MAS Medical Staffing	LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>				
Heritage Private Nursing	LPN	<input type="radio"/>	<input checked="" type="radio"/>				
Career Staff Unlimited	LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>				
Aveana Healthcare	LPN	<input type="radio"/>	<input checked="" type="radio"/>				
Homecare Hands Inc.	LPN	<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
Avery Heights	750-C / 79RH	9/30/2023					15	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 179,006	183,037	(4,031)					
2. Disability Insurance	\$ 37,407	38,249	(842)					
3. Unemployment Insurance	\$ 596	609	(13)					
4. Social Security (F.I.C.A.)	\$ 634,143	648,423	(14,280)					
5. Health Insurance	\$ 1,380,757	1,411,849	(31,092)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,039	6,175	(136)					
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 627,863	642,001	(14,138)					
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 52,789	53,978	(1,189)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	68,732	(68,732)					
d. Accounting and Auditing	\$							
e. Legal (Services should be fully described on Page 15b)	\$	5,443	(5,443)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 33,635	33,635						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 16,739	16,769	(30)					
2. Cellular Phones	\$ 2,800	27,725	(24,925)					
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 1,137,813	1,137,813						
Subtotal	\$ 4,109,587	4,274,438	(164,851)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Employee Assistance Program	\$ 240	\$ (5)				
Personal Time Acerued	\$ 17,023	\$ (375)				
Training Fund - Union	\$ 34,733	\$ (765)				
Vaccinations	\$ 1,982	\$ (44)				
Total	\$ 53,978	\$ (1,189)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

General Information and Questionnaire
Accounting Basis

Name of Facility Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 CliftonLarsonAllen LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 29 South Main Street, West Hartford, CT 06107
--	--

Services Provided by This Firm (*describe fully*)

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

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 16, Line m12

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Wiggin and Dana LLP 2 3 4 5	Telephone Number 203-498-4400
---	----------------------------------

Address (*No. & Street, City, State, Zip Code*)
 1 One Century Tower, New Haven, CT 06508
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Collections	\$	5,443
2	\$	
3	\$	
4	\$	
5	\$	
	Charge for Services Provided	
	\$	5,443

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

Employee Benefits Disallowance:

Unallowable Salaries (CCNH/RHNS)

Administrator	84,156
Marketing	107,995
Total Unallowable CCNH/RHNS Salaries	<u>192,151</u>
Total Unallowable Salaries	<u>192,151</u>

Benefits	Total Amount	% of Total Salary	Total Unallowable	
Workmen's Compensation	183,037	2.10%	4,031	Page 15, line 1a1
Disability Insurance	38,249	0.44%	842	Page 15, line 1a2
Unemployment Insurance	609	0.01%	13	Page 15, line 1a3
Social Security (FICA)	648,423	7.43%	14,280	Page 15, line 1a4
Health Insurance	1,411,849	16.18%	31,092	Page 15, line 1a5
Life Insurance (employees only)	6,175	0.07%	136	Page 15, line 1a6
Pensions	642,001	7.36%	14,138	Page 15, line 1a7
Uniform Allowance	-	0.00%	-	Page 15, line 1a8
Other	53,978	0.62%	1,189	Page 15, line 1a9
Total Benefits	<u>2,984,321</u>		<u>65,721</u>	

Total Salaries 8,725,374

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

Name of Facility	License No.	Report for Year Ended					Page	of
Avery Heights	750-C / 79RH	9/30/2023					16	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		4,109,587	4,274,438	(164,851)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$ 112	112						
2. Holiday Parties for Staff	\$ 554	554						
3. Gifts to Staff and Residents	\$ 3,872	3,872						
4. Employee Travel	\$ 1,526	1,526						
5. Education Expenses Related to Seminars and Conventions	\$ 2,738	2,738						
6. Automobile Expense (not purchase or depreciation)	\$ 42,834	61,261	(18,427)					
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$							
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	6,537	(6,537)					
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	\$ 1,278	1,278						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 13,822	13,822						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 2,146	2,146						
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 221,293	221,293						
12. Administrative Management Services**	\$ 1,248,310	1,149,884	98,426					
13. Other (Specify) See Attached Schedule	\$ 32,886	35,217	(2,331)					
C-14 Total Administrative & General Expenditures	\$ 5,680,958	5,774,678	(93,720)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
All Marketing: Non-Salary Expenses	\$ 6,537	\$ (6,537)				
Total Other Advertising	\$ 6,537	\$ (6,537)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Leading Age	\$ 13,822					
Total Dues	\$ 13,822	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CHEFA Administrative Fee	\$ 2,331	\$ (2,331)				
Licenses	\$ 3,980					
Penalties/Fees	\$ 380					
Pre-Employment Services	\$ 11,834					
Insurance Claim Expense	\$ 16,692					
Total Other Administrative and General	\$ 35,217	\$ (2,331)	\$ -	\$ -	\$ -	\$ -

Automobile Expense - Disallowance

<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
7420-8500	Interdepartmental Charges	73,256
8125-8500	Gas & Diesel	19,359
8145-8500	Licenses	384
8330-8500	Vehicle Repair & Maintenance	30,966
		<u>123,965</u>
	Percentage Allowable	<u>34.55%</u>
		42,834
	Total Expense Claimed	<u>61,261</u>
	Disallowed Automobile Expense	<u><u>18,427</u></u>

Transportation Log Analysis - July 2023:

Total Miles	2,978
Total LTC Miles	<u>1,029</u>
	34.55%

Schedule C-1 - Management Services*

Name of Facility Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	Page 17	of 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
Church Homes, Inc. Congregational 217 Avery Heights Hartford, CT 06106-4200	1,149,884	Corporate administration, financial management, accounts receivable management, IT support, information systems, and data processing services	Page 16, Line m12	

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

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

Name of Facility	License No.	Report for Year Ended				Page	of
Avery Heights	750-C / 79RH	9/30/2023				18	37
Item	Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 93,217	93,253	(36)				
2. Non-Food Supplies	\$ 1,730	1,730					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 2,002,210	2,002,210					
c. Other (Specify) _____	\$ _____						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 2,097,157	2,097,193	(36)				
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(Specify)	
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 checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.		36	
K. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.		36	
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						Page 30, Line IV1	
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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

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

Name of Facility Avery Heights		License No. 750-C / 79RH	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.	749,928	749,928				
		Amt. \$	33,618	33,618				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	325,652	325,652				
c. Other (Specify)		\$						
3D. Total Laundry Expenditures (3a + b + c)		\$	359,270	359,270				
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	
Avery Heights		750-C / 79RH	9/30/2023				20	37	
Item			Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel	135,056	135,056					
a.	In-House Care								
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	56,861	56,967	(106)				
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	135,056	135,056					
		Amt. \$	997,348	999,203	(1,855)				
	C. Other (<i>Specify</i>)	\$							
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	1,054,209	1,056,170	(1,961)				
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
	1. Own Pharmacy	\$							
	2. Purchased from Value Health Care Services, Inc.	\$		229,028	(229,028)				
b.	Medicine Cabinet Drugs	\$	25,437	25,437					
c.	Medical and Therapeutic Supplies	\$	288,082	302,832	(14,750)				
d.	Ambulance/Limousine***	\$		2,551	(2,551)				
e.	Oxygen								
	1. For Emergency Use	\$							
	2. Other***	\$		7,196	(7,196)				
f.	X-rays and Related Radiological Procedures***	\$		6,410	(6,410)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$							
h.	Laboratory***	\$		32,086	(32,086)				
i.	Recreation	\$	11,691	11,691					
j.	Direct Management Services*	\$							
k.	Indirect Management Services*	\$							
l.	Cable TV	\$	7,200	43,979	(36,779)				
m.	Other (Specify)**** See Attached Schedule	\$							
n.	Physical Therapy Expense	\$		4,155	(4,155)				
o.	Speech Therapy Expense	\$							
5P.	Total Resident Care Expenditures (5a - 5o)	\$	332,410	665,365	(332,955)				

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total Other Resident Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Outpatient Allocation - Housekeeping Expense:

Total square footage of facility	171,364
Therapy square footage	5,898
Outpatient therapy space as a % of total space	3.44%

Total therapy treatments	33,550
Outpatient therapy treatments	1,810
Outpatient therapy percentage	5.4%

Outpatient therapy space as a % of total space	0.19%
--	-------

		Therapy
		<u>Disallowance</u>
Housekeeping Supplies	56,967	106
Housekeeping Purchased Services	999,203	1,855

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

Name of Facility Avery Heights			License No. 750-C / 79RH		Report for Year Ended 9/30/2023				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)	(Specify)	Pg	Line
Celtic Consulting	Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>		Clinical Consulting	16,950			16	m11
Matrixcare	Minneapolis, MN	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Contract	54,289			16	m11
The Heights	Hartford, CT	<input checked="" type="radio"/>	<input type="radio"/>	See page 4	Receptionist Services	138,594			16	m11
Healthcare Services Group	Bensalem, PA	<input type="radio"/>	<input checked="" type="radio"/>		Dietary	2,002,210			18	2b
Healthcare Services Group	Bensalem, PA	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	325,652			19	3b
Healthcare Services Group	Bensalem, PA	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	997,348			20	4b
Otis Elevator Company	Virginia Beach, VA	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Service Contract	18,179			22	6f
Hartford Elevator	Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Equipment Maintenance Contract	24,148			22	6f
Stand-By-Power	Woodridge, IL	<input type="radio"/>	<input checked="" type="radio"/>		Equipment Maintenance Contract	13,937			22	6f
Brightview Acquisition Holdings, Inc.	Rockville, MD	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Service	25,422			22	6f
Connecticut Temperature Controls	Newington, CT	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	18,428			22	6f
Hartford Boiler Repair	Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	14,849			22	6f
Augustin Malatykhan	Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Plowing and Sanding	19,040			22	6f
USA Town and Country Hauling	East Windsor, CT	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	92,446			22	6f

* 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).

Schedule C-2 Attachment - Individuals or Firms Providing Services by Contract

Name of Individual or Company	Address	Related to Owners, Operators, or Officers	Explanation of Relationship	Full Explanation of Service Provided	CCNH / RHNS	Page	Line
Security Services of CT, Inc.	Bridgeport, CT	No		Security Contract	96894	22	6f

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

Name of Facility	License No.	Report for Year Ended					Page	of
Avery Heights	750-C / 79RH	9/30/2023					22	37
Item		Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$	47,160	47,248	(88)				
b. Heat	\$	153,964	154,250	(286)				
c. Light & Power	\$	224,008	224,425	(417)				
d. Water	\$	166,657	166,657					
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$							
f. Other <i>(itemize)</i> See Attached Schedule	\$	378,861	379,513	(652)				
6g. Total Maint. & Operating Expense (6a - 6f)	\$	970,650	972,093	(1,443)				
7. Depreciation <i>(complete schedule page 23*)</i>								
a. Land Improvements	\$	34,186	34,186					
b. Building & Building Improvements	\$	184,105	185,650	(1,545)				
c. Non-Movable Equipment	\$	147,938	147,938					
d. Movable Equipment	\$	138,786	146,001	(7,215)				
*7e. Total Depreciation Costs (7a + b + c + d)	\$	505,015	513,775	(8,760)				
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$	2,904	2,904					
c. Leasehold Improvements	\$							
d. Other <i>(Specify)</i>	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$	2,904	2,904					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$							
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$							
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	507,919	516,679	(8,760)				

* 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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Equipment Maintenance Contract	\$ 37,035	\$ (69)				
Refuse Removal	\$ 98,670	\$ (183)				
Electrician Service	\$ 7,536	\$ (14)				
Elevator Service Contract	\$ 42,579	\$ (79)				
Exterminator Service	\$ 2,778	\$ (5)				
Grounds Service	\$ 25,422	\$ (47)				
Heating/Air Conditioning Service	\$ 46,709	\$ (87)				
Plowing and Sanding	\$ 19,040	\$ (35)				
Security Contract	\$ 96,894	\$ (128)				
Carpet & Floowing Service	\$ 2,850	\$ (5)				
Total Other Repairs and Maintenance	\$ 379,513	\$ (652)	\$ -	\$ -	\$ -	\$ -

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 Avery Heights			License No. 750-C / 79RH		Report for Year Ended 9/30/2023		Page 22b	of 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							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input checked="" type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> No	Total ***

* 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.

CON VS. Non-CON Depreciation:

Asset Group	Cost	2023 Total Depreciation	2023 Deprec to Nursing Home	CCH & RHNS	RCH	Cottages
Land Improvements:						
- CON	31,177	-	-	-	-	-
- Non-CON	1,382,833	34,186	34,186	34,186	-	-
Totals	1,414,010	34,186	34,186	34,186	-	-
Building & Improvements:						
- CON	5,416,174	93,433	93,433	93,433	-	-
- Non-CON	6,708,460	92,217	92,217	92,217	-	-
Totals	12,124,634	185,650	185,650	185,650	-	-
Fixed Equipment:						
- CON	2,323,161	-	-	-	-	-
- Non-CON	4,200,148	147,938	147,938	147,938	-	-
Totals	6,523,309	147,938	147,938	147,938	-	-
Moveable Equipment:						
- CON	616,554	-	-	-	-	-
- Non-CON	2,988,704	146,001	146,001	146,001	-	-
Totals	3,605,258	146,001	146,001	146,001	-	-
Totals	23,667,211	513,775	513,775	513,775	-	-

Outpatient Allocation - Maintenance & Operating Expense:

Total square footage of facility	171,364
Therapy square footage	5,898
Outpatient therapy space as a % of total space	3.44%
Total therapy treatments	33,550
Outpatient therapy treatments	1,810
Outpatient therapy percentage	5.4%
Outpatient therapy space as a % of total space	0.19%

		<u>Therapy Disallowance</u>
Repairs and Maintenance	47,248	88
Heat	154,250	286
Light & Power	224,425	417
Other	379,513	705
Allocation to Other costs:		
Equipment Maintenance Contract	37,035	69
Refuse Removal	98,670	183
Electrician Service	7,536	14
Elevator Service Contract	42,579	79
Exterminator Service	2,778	5
Grounds Service	25,422	47
Heating/Air Conditioning Service	46,709	87
Plowing & Sanding	19,040	35
Security Contract	96,894	181
Carpet and Flooring Service	2,850	5

Security Allocation - Security Expense:

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

Security Contract - Account #83008710	196,220	
Total Security Costs to be Allocated		<u>196,220</u>
Bed Allocation:		
CCH	130	
RHNS	69	
Independent Living Cottages	56	
Independent Living Apartments	147.79	
Total Beds Campus	<u>402.79</u>	
Independent Living Apartments & Cottages	203.79	
Percentage of Total ILA to Total Beds		50.59%
Allocation to ILA and Cottages		99,277
Facility Allocation		<u>(99,330)</u>
Additional Allocation to The Heights		<u>(53)</u>
Total Security Contract Disallowance		128

Outpatient Allocation - Building Depreciation:

Total square footage of facility	171,364
Therapy square footage	5,898
Outpatient therapy space as a % of total space	3.44%
Total therapy treatments	33,550
Outpatient therapy treatments	1,810
Outpatient therapy percentage	5.4%
Outpatient therapy space as a % of total space	0.19%

Building Depreciation	185,650	345
Fair Rent - Real Property & Land*	646,183	<u>1,200</u>
		<u><u>1,545</u></u>

* The Fair Rent figure comes from the 7/2022 Rate Computation Report, which includes fixed assets through FYE 2021. M&S needs to recalculate this disallowance to include all fixed asset additions through FYE 2023.

Auto Depreciation Disallowance:

Percentage Allowable - See Page 16b	34.55%
Automobile Depreciation	20,880
Disallowed Automobile Depreciation	<u><u>7,215</u></u>

Depreciation Schedule

Name of Facility Avery Heights		License No. 750-C / 79RH		Report for Year Ended 9/30/2023			Page 23	of 37					
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period		1,363,085		898,127	1,011,756	SL	Various	30,092					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		50,925		50,925		SL	Various	4,094					
A-4. Subtotal									34,186				
B. Building and Building Improvements													
1. Acquired prior to this report period		12,114,194		6,954,965	10,633,443	SL	Various	184,802					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		10,440		10,440		SL	Various	848					
B-4. Subtotal									185,650				
C. Non-Movable Equipment													
1. Acquired prior to this report period		6,360,005		5,021,033	5,550,336	SL	Various	133,278					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		163,303		163,303		SL	Various	14,660					
C-4. Subtotal									147,938				
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)		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								
a. Various		X		Var	Var	248,362		467,216	SL	Various		20,880	
b. Startrans Senator				12	2008	(48,664)		(48,664)					
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						3,321,961		4,097,679	4,396,812	SL	Various	117,893	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative						33,564		33,564		SL	Various	5,068	
d. Standard Resident						50,036		50,036		SL	Various	2,160	
e. Specialized Resident													
Total Acquired during this report period						83,600		83,600				7,228	
D-3. Subtotal									146,001				
E. Total Depreciation									513,775				

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
5/31/2023	Line Striping	\$ 3,740	2	\$ 779
12/31/2023	Speed Bump	\$ 10,000	8	\$ 1,042
11/30/2022	Pave Employee Entrance	\$ 10,400	15	\$ 636
11/30/2022	Outdoor Lighting Upgrade	\$ 26,785	15	\$ 1,637
Total additions for Land Improvements		\$ 50,925		\$ 4,094 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/30/2022	Snack Bar Renovation	\$ 1,935	10	\$ 96
8/31/2023	Fire Door	\$ 8,505	20	\$ 752
Total additions for Building Improvements		\$ 10,440		\$ 848 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
5/31/2023	Elevator Door Motor Replacement	\$ 18,422	20	\$ 384
11/30/2022	Gas Regulator for Boilers	\$ 12,500	20	\$ 573
11/30/2022	Nurse Call Console	\$ 5,259	10	\$ 482
4/30/2023	Public Address Amplifier	\$ 1,856	10	\$ 93
10/31/2022	Backflow Preventers	\$ 14,900	5	\$ 2,980
10/31/2022	Backflow Preventers	\$ 12,305	5	\$ 2,461
2/28/2023	Grease Trap	\$ 25,800	5	\$ 3,440
10/31/2022	Air Compressor	\$ 12,801	15	\$ 853
1/31/2023	HVAC Noble 1&2	\$ 12,400	15	\$ 620
1/31/2023	Sta 3 Circulating Pump Motor	\$ 2,624	15	\$ 131
7/31/2023	Boiler Motor	\$ 5,900	20	\$ 74
10/31/2022	Station 3 Transfer Switch	\$ 38,536	15	\$ 2,569
Total additions for Non-Movable Equipment		\$ 163,303		\$ 14,660 *
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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/31/2022	Ricoh IM 3500 Copier	Administrative	\$ 4,040	5	\$ 808
2/28/2023	Computer Equipment	Administrative	\$ 10,584	3	\$ 2,352
7/31/2023	Computer - Recreation	Administrative	\$ 1,505	3	\$ 125
1/31/2023	Hoyer Lift Battery Charger	Standard Resident	\$ 1,054	5	\$ 158
11/30/2022	Bariatric Air Mattress	Standard Resident	\$ 1,482	5	\$ 272
7/31/2023	Resident Lift	Standard Resident	\$ 1,765	10	\$ 44
7/31/2023	Mattresses	Standard Resident	\$ 3,375	5	\$ 169
9/30/2023	Air Mattresses	Standard Resident	\$ 3,990	5	\$ 67
4/30/2023	Resident Room Furniture	Standard Resident	\$ 12,555	15	\$ 418
5/31/2023	Resident Lift	Standard Resident	\$ 1,949	10	\$ 81
8/31/2023	Utility Vehicles	Standard Resident	\$ 18,698	4	\$ 779
6/30/2023	Vital Signs Monitoring Cart	Standard Resident	\$ 5,168	10	\$ 172
6/30/2023	Computer Equipment	Administrative	\$ 13,948	3	\$ 1,550
6/30/2023	Curtain Rods	Administrative	\$ 3,487	5	\$ 233
Total additions for Movable Equipment			\$ 83,600		\$ 7,228
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ -

*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:				
Total additions for Leasehold Improvement		\$ -		\$ -
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Avery Heights			750-C / 79RH		9/30/2023			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. Bond Issuance Costs	12	2015	14 Years	42,049	19,849	SL	Var	2,904	
2.									
3.									
B-4. Subtotal									2,904
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									2,904

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	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		1961		
2. Date Structure Completed		1961		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		10/01/61		
5. Total Licensed Bed Capacity		199		
6. Square Footage		135,056		
7. Acquisition Cost				
a. Land		72,000		
b. Building		341,918		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		11/18/15		
c. Interest Rate for the Cost Year		2.58%		
d. Term of Mortgage (number of years)		15		
e. Amount of Principal Borrowed		5,423,429		
f. Principal balance outstanding as of 9/30/2023		2,444,043		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended				Page	of
Avery Heights		750-C / 79RH	9/30/2023				26	37
Item		Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$ 67614	67,740	(126)				
Name of Lender		Rate						
Salisbury Bank and Trust		2.58%						
Address of Lender								
5 Bissell StreetLakeville, CT 06039								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 67,740	67,740	(126)				

(Carry Subtotals forward to next page)

Outpatient Allocation - Interest Expense:

Total square footage of facility	171,364
Therapy square footage	5,898
Outpatient therapy space as a % of total space	3.44%

Total therapy treatments	33,550
Outpatient therapy treatments	1,810
Outpatient therapy percentage	5.4%

Outpatient therapy space as a % of total space	0.19%
--	-------

		Therapy
		<u>Disallowance</u>
Interest Expense	67,740	126

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

Name of Facility		License No.	Report for Year Ended					Page	of
Avery Heights		750-C / 79RH	9/30/2023					27	37
Item			Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:			67,740	67,740	(126)				
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)			111	111					
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$ 67,725	67,851	(126)				
14. Insurance									
a. Insurance on Property (buildings only)			\$ 184,192	184,535	(343)				
b. Insurance on Automobiles			\$ 16,846	25,740	(8,894)				
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$ 52,471	52,569	(98)				
2. Fire and Extended Coverage									
3. Other (Specify)									
Crime			\$ 1,381	1,384	(3)				
14d. Total Insurance Expenditures (14a + b + c)			\$ 254,890	264,228	(9,338)				
15. Total All Expenditures (A-13 thru C-14)			\$ 21,304,754	22,623,740	(1,318,986)				

Outpatient Allocation - Insurance:

Total square footage of facility	171,364
Therapy square footage	5,898
Outpatient therapy space as a % of total space	3.44%

Total therapy treatments	33,550
Outpatient therapy treatments	1,810
Outpatient therapy percentage	5.4%

Outpatient therapy space as a % of total space	0.19%
--	-------

Property Insurance	184,535	343
Umbrella Insurance	52,569	98
Crime Insurance	1,384	3

Auto Insurance Disallowance:

Percentage Allowable - See Page 16b	34.55%
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Automobile Insurance	25,740
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Disallowed Automobile Depreciation	<u><u>8,894</u></u>
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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Avery Heights	750-C / 79RH	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 22,414,897	22,414,897			
b. Medicaid Room and Board Contractual Allowance **	\$ (8,695,749)	(8,695,749)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,788,810	1,788,810			
b. Medicare Room and Board Contractual Allowance **	\$ 551,293	551,293			
4. a. Private-Pay Residents and Other	\$ 4,721,082	4,721,082			
b. Private-Pay Room and Board Contractual Allowance **	\$ 375,753	375,753			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 88,729	88,729			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (88,729)	(88,729)			
c. Prescription Drugs - Non-Medicare	\$ 159,664	159,664			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (159,664)	(159,664)			
2. a. Medical Supplies - Medicare	\$ 34	34			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (34)	(34)			
c. Medical Supplies - Non-Medicare	\$ 3,286	3,286			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (3,286)	(3,286)			
3. a. Physical Therapy - Medicare	\$ 518,580	518,580			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (272,354)	(272,354)			
c. Physical Therapy - Non-Medicare	\$ 538,635	538,635			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (454,233)	(454,233)			
4. a. Speech Therapy - Medicare	\$ 132,073	132,073			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (53,030)	(53,030)			
c. Speech Therapy - Non-Medicare	\$ 133,039	133,039			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (68,314)	(68,314)			
5. a. Occupational Therapy - Medicare	\$ 595,023	595,023			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (322,130)	(322,130)			
c. Occupational Therapy - Non-Medicare	\$ 678,789	678,789			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (425,849)	(425,849)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 4,920	4,920			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 22,161,235	22,161,235			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 36	36			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$ 30	30			
4. Rental of Television and Cable Services	\$ 1,380	1,380			
5. Interest Income (<i>Specify</i>)	\$ 296	296			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 53,837	53,837			
V. Total Other Revenue (1 thru 8)	\$ 55,579	55,579			
VI. Total All Revenue (III +V)	\$ 22,216,814	22,216,814			

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
Page 13	Respiratory Therapy - Private	\$ 4,920		
Total Other Resident Revenue		\$ 4,920	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
	Accounts Receivable		\$ 296		
Total Interest Income			\$ 296	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
IV8	Finance Charges	\$ 808		
IV8	Insurance Recoveries	\$ 17,752		
IV8	Other Income	\$ 18,088		
IV8	Flu Shot Income	\$ 1,286		
IV8	Endowment Income - Unrestricted	\$ 15,903		
Total Other Revenue		\$ 53,837	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Avery Heights	750-C / 79RH	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(2,418,746)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,604,823
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(21,473)
4. Inventories			\$	83,461
5. Prepaid Expenses			\$	18,629
a. Prepaid Other	18,629			
b. _____				
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)			\$	1,266,694
B. Fixed Assets				
1. Land			\$	72,000
2. Land Improvements	*Historical Cost	1,414,010	\$	155,690
	Accum. Depreciation	1,258,320		Net
3. Buildings	*Historical Cost	12,124,634	\$	1,282,948
	Accum. Depreciation	10,841,686		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	6,523,308	\$	954,552
	Accum. Depreciation	5,568,756		Net
6. Movable Equipment	*Historical Cost	3,405,561	\$	497,457
	Accum. Depreciation	2,908,104		Net
7. Motor Vehicles	*Historical Cost	199,698	\$	23,707
	Accum. Depreciation	175,991		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	22,775
Projects in Process		22,775		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,009,129

* 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 (itemized) 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	
Total Other Current Liabilities (Itemize)			\$ -

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Avery Heights	750-C / 79RH	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	4,275,823
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
_____		_____	_____	
7. Other Assets (<i>itemize</i>)			\$	19,656
Bond Issuance Costs, Net			19,656	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	19,656
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,295,479

* 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
Avery Heights		750-C / 79RH	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	(551,309)
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	458,347
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	12,546
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	299,006
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	16,114
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	720,486
Accrued Expenses		95,438	Resident Deposits	105,320	
Nursing Home Tax		322,195	General Reserve - Curren	36,525	
Suspense		6,317			
Resident Personal Funds		154,691	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	955,190

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			955,190	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 2,145,037
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,145,037
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,100,227

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

Name of Facility	License No.	Report for Year Ended	Page	of
Avery Heights	750-C / 79RH	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,602,178
6. Gain or Loss for Period			\$	(406,926)
				10/1/2022 thru 9/30/2023
7. Total Net Worth			\$	1,195,252
C. Total Reserves and Net Worth			\$	1,195,252
D. Total Liabilities, Reserves, and Net Worth			\$	4,295,479

H. Changes in Total Net Worth

Name of Facility Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	1,565,097
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	22,216,814
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	22,623,740
D. Net Income or Deficit			\$	(406,926)
E. Balance			\$	1,158,171
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Transfer to/from General Fund			(24,071)	
Transfer to/from Restricted Fund			61,153	
F-3. Total Additions			\$	37,082
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	1,195,253

I. Preparer's/Reviewer's Certification

Name of Facility Avery Heights	License No. 750-C / 79RH	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<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>Clifton Larson Allen LLP</i>	Title	Date Signed 2/14/2024		
Printed Name of Preparer CliftonLarsonAllen LLP				
Address Address 29 South Main Street, West Hartford, CT 06107		Phone Number 860-561-4000		
Contacted Person Regarding Additional Information Needed Regarding This Report Jonathan Fink		Phone Number 860-561-4000		
Contact Email Address Jonathan.Fink@claconnect.com				