

State of Connecticut



Annual Report of Long-Term Care Facility
Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 938-C	(Specify)	Other	Medicare Provider 07-5244
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Medicaid Provider Numbers:	CCNH / RHNS 9381	(Specify)	Other
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General Information

Name of Facility (as licensed) Avon Convalescent Home, Inc. d/b/a Avon Health Center	License No. 938-C	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 Avon Convalescent Home, Inc. d/b/a Avon Health Center [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.

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Amy Pellerin			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 10/1/2022	To 9/30/2023
Address of Facility 652 West Avon Road, Avon, CT 06001				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/13/2024	
Item	Total	CCNH / RHNS	(Specify)	Other
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 9/30/2023	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 / RHNS 938-C	(Specify)	Other	Medicare Provider No. 07-5244
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> 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 Amy Pellerin		Nursing Home Administrator's License No.:	001389	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

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 9/30/2023	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	President	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 C	938-C	9/30/2023	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Avon Convalescent Home, Inc. d/b/a Avon Health Center	License No. 938-C	Report for Year Ended 9/30/2023	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Pg. 13 / Line B12	37,686	37,686
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Page 15 / Line 1a1	154,712	154,712
Avon Realty, LLC	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Page 22 / Line 8c	95,416	95,416
Avon Realty, LLC	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Page 22 / Line 7d	18,855	18,855
Brookview / Avon Realty	Various	<input type="radio"/>	<input checked="" type="radio"/>		Page 32 / Line D6	479,916	479,916
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Page 27 / Line 14a	115,624	115,624
Avon Realty, LLC	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Various See Attached	837,404	837,404
Operations is a shared position between Avon & Employee Benefits Program with West Hartford Health		<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 Avon Convalescent Home, Inc. d/b/a Avon Health	License No. 938-C	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 (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.				
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.				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Avon Convalescent Home, Inc. d/b/a	License No. 938-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		35,539		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
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 Avon Convalescent H	License No. 938-C	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:

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 9/30/2023				Page 8	of 37
	Total All Levels	Total CCNH / RHNS Level	Total	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				CCNH / RHNS	Other	Total	CCNH / RHNS (Specify)	Other
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	120	120		120		120	120	
B. On last day of THIS report period	120	120						
2. Number of Residents								
A. As of midnight of PREVIOUS report period	103	103		103		102	102	
B. As of midnight of THIS report period	102	102				191	191	
3. Total Number of Days Care Provided During Period								
A. Medicare	990	990		799		7,019	7,019	
B. Medicaid (Conn.)	27,344	27,344		20,325				
C. Medicaid (other states)				4,676		1,656	1,656	
D. Private Pay	6,332	6,332						
E. State SSI for RCH						753	753	
F. Other (Specify Hospice/Med Medicare/Comme	2,826	2,826		2,073		9,619	9,619	
G. Total Care Days During Period (3A thru F)	37,492	37,492		27,873				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	35	35		19		16	16	
B. Other Bed Reserve Days								
5. Total Resident Days (3G + 4A + 4B)	37,527	37,527		27,892		9,635	9,635	

Schedule of Resident Statistics (Cont'd)

Name of Facility Avon Convalescent Home, Inc. d/b/a Avon Health C			License No. 938-C			Report for Year Ended 9/30/2023			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)	Other	Lost			Gained			CCNH / RHNS	(Specify)	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH / RHNS	(Specify)	Other		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH / RHNS	CCNH / RHNS (Specify)	CCNH / RHNS	CCNH / RHNS (Specify)	CCNH / RHNS (Specify)	Other	R.C.H.	ICF-MR					
No. of Residents	1	77	24										
Per Diem Rate													
a. One bed rm.	Various	294.39	528.00										
b. Two bed rms.	Various	294.39	510.00										
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments	TOTAL		CCNH / RHNS	(Specify)	Outpatient	Other							
A. Medicare - Part B	5,887		5,887										
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments	253		253										
2. Restorative Treatments													
C. Other	6,418		6,418										
D. Total Physical Therapy Treatments	12,558		12,558										
8. Total Number of Speech Therapy Treatments	TOTAL		CCNH / RHNS	(Specify)	Outpatient	Other							
A. Medicare - Part B	1,646		1,646										
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments	4		4										
2. Restorative Treatments													
C. Other	1,059		1,059										
D. Total Speech Therapy Treatments	2,709		2,709										
9. Total Number of Occupational Therapy Treatments	TOTAL		CCNH / RHNS	(Specify)	Outpatient	Other							
A. Medicare - Part B	7,142		7,142										
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments	197		197										
2. Restorative Treatments													
C. Other	6,754		6,754										
D. Total Occupational Therapy Treatments	14,093		14,093										

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		9/30/2023		10		37	
Are time records maintained by all individuals receiving compensation?				<input checked="" type="radio"/> Yes		<input type="radio"/> No			
Item	Total Cost and Hours								
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	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)	180,740		2,117						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	389,149		11,815						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	434,716		22,234						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	287,517		14,046						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	81,734		2,196						
b. Other Maintenance Workers	60,497		2,152						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	135,296		6,731						
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	227,591		4,660						
b. RN									
1. Direct Care	1,294,828		26,256						
2. Administrative**	430,349		13,500						
c. LPN									
1. Direct Care	687,730		17,920						
2. Administrative**									
d. Aides and Attendants	1,940,670		85,327						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	171,803		7,018						
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	227,879		6,208						
n. Marketing									
o. Other (Specify)									
See Attached Schedule									
A-13. Total Salary Expenditures	6,550,499		222,180						

* 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)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Total	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Nursing Dept. Consultant	\$ 61,156		860						
Total	\$ 61,156	\$ -	860	\$ -	\$ -	-	\$ -	\$ -	-

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-11 Rev. 10/2005

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

Name of Facility	Name of Facility			License No.	Report for Year Ended		Page	of		
	Avon Convallescent Home, Inc. d/b/a Avon Health Center	Salary Paid			9/30/2023	11			37	
Name	CCNH / RHNS	(Specify)	Other	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
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	103,909			Non Discriminatory	Director of Operations	1,680	A4	See West Hartford 2023 Medicaid Cost Report		

* 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.

State of Connecticut
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 CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Avon Convalescent Home, Inc. d/b/a Avon Health Center	License No. 938-C		Report for Year Ended 9/30/2023		Page 12	of 37
	Salary Paid		Total Hours Worked	Line Where Claimed on Page 10		
Name	CCNH / RHNS	(Specify) Other			Full Description of Services Rendered	Name and Address of All Other Employment**
Section III - Administrators***						
Russell Schwartz (10/1/2022 to 12/18/2022)	72,662		Non Discriminatory Administrator		440 A2	
Amy Pellerin (12/19/2022 to 9/30/2023)	108,078		Non Discriminatory Administrator		1,677 A2	
Section IV - Assistant Administrators						

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of					
Avon Convalescent Home, Inc. d/b/a Avon Health C	938-C	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	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	62,544		1,071						
2. Dentist	7,860		208						
3. Pharmacist	9,699		121						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	214,207		4,355						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	37,800		365						
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)									
Assistant Medical Director	12,960		193						
9. Speech Therapist									
a. Resident Care	104,693		2,210						
b. Other									
10. Occupational Therapist									
a. Resident Care	245,259	(245,259)	5,690						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care									
2. Administrative***									
b. LPN									
1. Direct Care	419,918		6,005						
2. Administrative***									
c. Aides	1,024,057		25,925						
d. Other									
12. Other (Specify)									
See Attached Schedule	61,156		860						
B-13 Total Fees Paid in Lieu of Salaries	2,200,153	(245,259)	47,003						

* 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 Avon Convalescent Home, Inc. d/b/a Avon Health Centre		License No. 938-C	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		
Healthcare Services Group, 3220 Tillman Drive, Suite 300 Bensalem, PA 19020	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Gerident Solutions, PO Box 290539 Wethersfield, CT 06120	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Value Rx Pharmacy Services, 54 Tuttle Place, Middletown, CT 06457	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Alliance Rehab, 1520 Kensington Road, Oak Brook, IL 60523	PT/ST/OT/Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hartford Hospital (Jeffrey Robbins, MD), 80 Seymour Street, Hartford, CT 06102	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
University Physicians, (Jaclyn Jaegar), PO Box 660, Hartford, CT 06143	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mass Tex Imaging, 3 Electronics Ave; Ste 201 Danvers, MA 01923	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, 339 Main Street, Torrington, CT 06790	Nursing Dept. Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mary Alice Apratto	Clinical Liaison	<input checked="" type="radio"/>	<input type="radio"/>	West Hartford Health and Rehabilitation Center	
All American Healthcare Services, Inc., PO Box 82568, Philadelphia, PA 19182-5968	LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Covered Staffing, 2385 NW Executive Center Drive Suite 100, Boca Raton, FL 33431	LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Delta-T Group, PO Box 884, Bryn Mawr, PA 19010	LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
IntelyCare, Inc., PO Box 200413, Pittsburgh, PA 15251-0413	LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Kare Technologies, PO Box 4738, Houston, TX 77210	LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC. PO Box 982, Southington, CT 06489	LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Two Magnets, PO Box 103125, Pasadena, CA 91189	LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
USRN Partners, 318 Main Street, Farmington, CT 06032	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ShiftKey, PO Box 735913, Dallas, TX 75373-5913	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Prime Time Healthcare, PO Box 3544, Omaha, NE 68103-0544	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Eshyft, PO Box 5935, Troy, MI 48007	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MAS Staffing, 156 Harvey Road, Londonderry, NH 03053	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility		License No.	Report for Year Ended				Page	of
Avon Convalescent Home, Inc. d/b/a Avon Health		938-C	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 154,712	154,712						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 47,862	47,862						
4. Social Security (F.I.C.A.)	\$ 462,856	462,856						
5. Health Insurance	\$ 795,594	795,594						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 71,658	71,658						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 9,252	9,362	(110)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	90,000	(90,000)					
d. Accounting and Auditing	\$ 40,072	40,072						
e. Legal (Services should be fully described on Page 15b)	\$ 144,604	146,196	(1,592)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 38,417	38,417						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 8,369	8,369						
2. Cellular Phones	\$							
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	\$ 710,056	710,056						
Subtotal	\$ 2,483,452	2,575,154	(91,702)					

* 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	Other	Adjustment
	0					
New Hire Expense	\$ 9,252					
Employee Physicals/Medication	\$ 110	\$ (110)				
Total	\$ 9,362	\$ (110)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Avon Convalescent Home, Inc. d/b/a	License No. 938-C	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain. N/A				
Independent Accounting Firm				
Name of Accounting Firm 1 Cohn Reznick 2 Marcum LLP 3 4		Address (No. & Street, City, State, Zip Code) 1780 Glastonbury Blvd., Glastonbury, CT 06033 555 Long Warf Drive; New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	General Accounting; Year End Work; Tax Returns	\$	17,915	
2	Cost Reports; Rate Matters	\$	22,157	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	40,072
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Jackson, Lewis, Schnitzle 2 Murtha Cullina 3 SB2, Inc. 4 Bascetta, Kearns, & Associates 5 Think LLP			Telephone Number 914-328-0404 860-240-6000 717-585-7186 860-563-2222 714-434-6700	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 1 North Broadway; White Planes, NY 10601 2 185 Asylum Street; Hartford, CT 06013 3 1426 N. 3rd Street, Suite 200; PO Box 5400, Harrisburg, PA 17102 4 1331 Silas Deane Hwy, Wethersfield, CT 06109 5 3636 Birch St #210, Newport Beach, CA 92660				
Services Provided by This Firm (<i>describe fully</i>)				
1	Labor Relations Advice Counsel	\$	31,764	
2	Regulatory Compliance & Collections (\$1,592 Disallowed on Page 15)	\$	3,522	
3	Regulatory Advisory Services	\$	15,212	
4	Filing Fees, Application Fees	\$	3,300	
5	ERC Fees	\$	92,398	
			Charge for Services Provided	
			\$	146,196
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

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 Cen		938-C	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
Subtotals Brought Forward:								
	2,483,452	2,575,154	(91,702)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$	6,554	(6,554)					
5. Education Expenses Related to Seminars and Conventions	\$ 69,892	69,892						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify)	\$							
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 43,851	43,851						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)***	\$	35,571	(35,571)					
See Attached Schedule								
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	\$ 3,576	3,576						
* 8. Dues and Membership Fees to Professional Associations (Specify)	\$ 8,985	8,985						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	140	(140)					
9. Subscriptions	\$ 8,563	8,563						
10. Contributions***	\$	500	(500)					
See Attached Schedule								
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 131,965	131,965						
12. Administrative Management Services**	\$							
13. Other (Specify)	\$ 14,573	36,759	(22,186)					
See Attached Schedule								
C-14 Total Administrative & General Expenditures	\$ 2,764,857	2,921,510	(156,653)					

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Business Promotion	\$ 35,571	\$ (35,571)				
Total Other Advertising	\$ 35,571	\$ (35,571)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
CAHCF	\$ 8,041					
ACHCA	\$ 620					
SHRM	\$ 229					
ALTCFM	\$ 95					
Total Dues	\$ 8,985	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Donation Expense	\$ 500	\$ (500)				
Total Contributions	\$ 500	\$ (500)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Licenses	\$ 3,151					
Purchased Services Office	\$ 10,448					
Late Fees & Fines	\$ 19	\$ (19)				
Bank Charges	\$ 974					
Employee Gifts & Foods	\$ 22,167	\$ (22,167)				
Total Other Administrative and General	\$ 36,759	\$ (22,186)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Avon Convalescent Home, Inc. d/b/a Avor	License No. 938-C	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 #
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 Center		938-C	9/30/2023			18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 326,532	326,532					
2. Non-Food Supplies	\$ 42,976	42,976					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 199,387	199,387					
c. Other (Specify) _____	\$ _____						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 568,895	568,895					
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		Other	
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 Center		938-C	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	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. \$	4,149	4,149				
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		\$	6,496	6,496				
3D. Total Laundry Expenditures (3a + b + c)		\$	10,645	10,645				
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 Heal		938-C	9/30/2023				20	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping	Sq Ft. Serviced by Personnel							
a.	In-House Care	Amt.	\$ 44,602	44,602					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)								
b.	Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq Ft. Serviced by Personnel							
		Amt.	\$ 97,775	97,775					
	c. Other (<i>Specify</i>)		\$						
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 142,377	142,377					
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
	1. Own Pharmacy		\$						
	2. Purchased from ValueRx Pharmacy		\$	163,533	(163,533)				
b.	Medicine Cabinet Drugs		\$ 258,411	258,411					
c.	Medical and Therapeutic Supplies		\$ 8,800	8,800					
d.	Ambulance/Limousine***		\$	640	(640)				
e.	Oxygen								
	1. For Emergency Use		\$						
	2. Other***		\$	13,772	(13,772)				
f.	X-rays and Related Radiological Procedures***		\$	2,382	(2,382)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$						
h.	Laboratory***		\$ 1,625	41,773	(40,148)				
i.	Recreation		\$ 16,197	16,197					
j.	Direct Management Services*		\$						
k.	Indirect Management Services*		\$						
l.	Cable TV		\$ 4,598	4,598					
m.	Other (Specify)**** See Attached Schedule		\$ 65,746	92,803	(27,057)				
n.	Physical Therapy Expense		\$ 3,059	3,059					
o.	Speech Therapy Expense		\$						
5P.	Total Resident Care Expenditures (5a - 5o)		\$ 358,436	605,968	(247,532)				

* 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.

Avon Health Care
 OT Therapy Equipment Rental Disallowance
 September 30, 2023

	<u># of Treatments Page 9</u>	<u>Percentage</u>
Physical Therapy	12,558	47.12%
Occupational Therapy	14,093	52.88% {a}
	<u>26,651</u>	<u>100.00%</u>
Therapy Equipment Rental	Pg. 20 / Line 5m	14,034 {b}
OT Equipment Rental Disallowed	Pg. 20 attachment	7,421 {a} x {b}

**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 9/30/2023	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH / RHNS	Other	Pg	Line
		Yes	No					
Paylocity	Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	23,502			16 m11
Paine's Rubbish Removal	PO Box 307 Simsbury, CT 06070	<input type="radio"/>	<input checked="" type="radio"/>	Trash Removal/Recycling	25,984			22 6f
Procaire	PO Box 801 Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	Oxygen	13,772			20 5e2
US Labs	Philadelphia, PA 19182- 5833	<input type="radio"/>	<input checked="" type="radio"/>	Lab	39,199			20 5h
Matrixcare	Minneapolis, MN 55480- 9201	<input type="radio"/>	<input checked="" type="radio"/>	Clinical Software	39,761			20 5m
TM Technology Systems	Wallingford, CT 06492- 1904	<input type="radio"/>	<input checked="" type="radio"/>	IT/Tech Support	91,093			16 m11
Aegis Energy Services, Inc.	Springfield, MA 01101- 2511	<input type="radio"/>	<input checked="" type="radio"/>	Cogeneration Maintenance	10,247			22 6a
Tecogen	45 First Ave, Waltham, MA 02451	<input type="radio"/>	<input checked="" type="radio"/>	Cogeneration Maintenance	20,054			22 6a
Pete's Landscaping	806 Hillstown Road, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	Groundskeeping	19,357			22 6f
NIRO Companies LLC	PO Box 96 Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	Snow Removal	13,294			22 6f
Healthcare Services Group	Suite 300 Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping Services	97,775			20 4b
Healthcare Services Group	Suite 300 Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Services	143,299			18 2b
Epic Personnel Partners	14-A Mountain Ave, Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Services	11,852			18 2b
Various(See Attached Page 21a)	Various(See Attached Page 21a)	<input type="radio"/>	<input checked="" type="radio"/>	Various(See Attached Page 21a)	122,549			Var

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility Avon Convalescent Home, Inc. d/b/a Avon Health Center		License No. 938-C	Report for Year Ended 9/30/2023	Page 21a 37							
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Total Cost/Page Ref. ***				
		Yes	No				(Specify)	Other	Pg	Line	
Hudson View Network, Inc.	42 Main St #104, Nyack, NY 10960	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Help Wanted	16,500				16	1m1
ReadyHire Nurses, LLC	22 Zeya Dr, Coventry, CT 06238	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Help Wanted	16,255				16	1m1
Medical Training Consultants, LLC	19 Wallingford Rd, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Education	55,063				16	5
Twomagnets, Inc.	1400 Pine St, San Francisco, CA 94109	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Services	34,731				18	2b
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input 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 Health	938-C	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 144,518	144,518						
b. Heat	\$ 69,932	69,932						
c. Light & Power	\$ 49,888	49,888						
d. Water	\$ 58,851	58,851						
e. Equipment Lease (Provide detail on page 22b)	\$ 8,566	8,566						
f. Other (itemize)	\$ 121,515	121,515						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 453,270	453,270						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 375	375						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 61,184	61,184						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 61,559	61,559						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 222,827	222,827						
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 222,827	222,827						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 609,843	609,843						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 125,472	125,472						
c. Personal property taxes	\$ 11,747	11,747						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,031,448	1,031,448						

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

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 Avon Convalescent Home, Inc. d/b/a Avon Health Center	License No. 938-C	Report for Year Ended 9/30/2023			Page 22b	of 37	
		Related * to Owners, Operators, Officers	Date of Lease**	Term of Lease			Annual Amount of Lease
Name and Address of Lessor	Description of Items Leased	Yes	No			Amount Claimed	
U.S. Bank Equipment Finance	2 Copy Machines	<input type="radio"/>	<input checked="" type="radio"/>	12/01/19	63 Months	7,494	
Quandient Leasing	Postage Machines	<input type="radio"/>	<input checked="" type="radio"/>	07/01/20	63 Months	1,072	
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
					<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***	8,566

Is a Mileage Log Book Maintained for All Leased Vehicles ?
 * 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.

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
 **Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
 **Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
 **Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/31/2022	1 2 MP Bullet Camera	Administrative	\$ 1,485	10	\$ 148
10/31/2022	kiosk #801 North	Administrative	\$ 1,505	5	\$ 301
10/31/2022	HP Probook - South	Administrative	\$ 1,510	5	\$ 302
12/31/2022	Cisco Meraki MX95 Router	Administrative	\$ 4,254	10	\$ 425
12/31/2022	Vulcan range- oven	Administrative	\$ 18,694	10	\$ 1,869
1/31/2023	invoice #INV-362759; new Man-1YT0450A; Indigo NXT Series self-contain	Administrative	\$ 3,377	7	\$ 482
2/28/2023	wheelchair scale tronix ovrslz	Standard Resident	\$ 4,841	10	\$ 484
4/30/2023	A wing, B wing Kiosk hardware \$1,786.68; set up \$260.56	Administrative	\$ 2,047	5	\$ 409
4/30/2023	HP Printer; hardware \$713.61; set up \$130.28	Administrative	\$ 844	5	\$ 169
6/30/2023	cisco meraki 3 year license MR	Administrative	\$ 484	3	\$ 161
6/30/2023	HP Laserjet Printer for Social Services	Administrative	\$ 1,743	5	\$ 349
6/30/2023	Intel NUC #812 for Reception	Administrative	\$ 1,064	5	\$ 213
6/30/2023	HP Probook (for Bonnie in MDS)	Administrative	\$ 1,149	5	\$ 230
6/30/2023	HP Probooks (2) Spare Notebooks	Administrative	\$ 1,808	5	\$ 362
Total additions for Movable Equipment			\$ 44,804		\$ 5,904
Deletions:					
1/2/2008	Matrix Bed		\$ (2,348)		
10/22/2008	Refrigerator		\$ (613)		
5/7/2013	Kaivac Omni Dispense & Vac		\$ (862)		
7/22/2013	Advolution 20 xp Floor Burnisher		\$ (1,272)		
1/21/2014	2 Blood Pressure Monitors		\$ (1,830)		
8/31/2014	Russell's Laptop		\$ (994)		
7/31/2017	3 rosebud vital sign caarts		\$ (4,038)		
Total deletions for Movable Equipment			\$ (11,957)		\$ -

*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
Various	Various(See Attached)	\$ 346,374	Var	\$ 23,702
Total additions for Leasehold Improvement				
		\$ 346,374		\$ 23,702
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		
Avon Convalescent Home, Inc. d/b/a Avon Health Center		938-C		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.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	3,572,925	2,552,000	S/L	Various	199,125	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	346,374		S/L	Various	23,702	
C-4. Subtotal									222,827
D. Total Amortization									222,827

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	DEPRECIATION EXPENSE FY 2022	DEPRECIATION EXPENSE FY 2023	ACC'D EXPENSE as of 9/30/22	DEPRECIATION EXPENSE 9/30/23	ACC'D EXPENSE as of 9/30/23	NET VALUE
BALANCE FORWARD prior: 2008													
Titan Mechanical	Hot water holding tank	27-Nov-07	2,599,083	2,603,503	S/L	10	10,441	84,077	74,160	2,529,344	74,160	2,603,504	(0)
Build N Serve	Wiring	1-Nov-07	1,968	4,770	S/L	5	33	-	-	4,770	-	4,770	-
Titan Mechanical	Hot water tank Motor	14-Dec-07	1,748	1,748	S/L	15	15	-	-	1,968	-	1,968	-
Titan Mechanical	Insulation	28-Feb-08	4,235	4,235	S/L	15	24	282	96	1,748	-	1,748	-
Total Building Svcs.	Dish room floor	23-May-08	1,095	1,095	S/L	10	9	110	110	4,235	96	4,331	(0)
RC Restoration	Shed	30-Jun-08	6,985	6,985	S/L	20	29	349	349	879	110	989	106
W B Morrison	7 wood doors	31-Jul-08	3,073	3,073	S/L	15	17	205	153	5,004	349	5,353	1,632
Titan Mechanical	Compressor/HVAC unit	31-Jul-08	5,014	5,014	S/L	12	35	-	-	2,920	153	3,073	(0)
The Barn Yard	Smoking Shed	31-Jul-08	1,494	1,494	S/L	20	6	75	75	5,014	75	5,089	353
Sexaur	Grab Bars	31-Aug-08	6,067	6,067	S/L	15	34	404	340	1,066	340	1,406	340
Sexaur	Smoke Detectors	31-Aug-08	1,209	1,209	S/L	10	10	-	-	5,727	1,209	6,936	(0)
Sexaur	Returned Grab Bars	31-Aug-08	(4,119)	(4,119)	S/L	15	(23)	(375)	(226)	(3,892)	(226)	(4,118)	(0)
TOTALS			2,632,621	3,637,041			10,669	85,227	75,057	2,559,895	75,057	2,634,952	2,889
2008 Ending													
CL&P	Retrofit Lighting	15-Oct-08	43,457	43,457	S/L	15	241	2,897	2,897	40,559	2,897	43,456	1
Best Welding	Wrought Iron Railings	30-Oct-08	1,487	1,487	S/L	15	8	99	99	1,387	99	1,486	1
WH Morrison Co	3 Wooden Doors #14 & Dielan	8-Dec-08	1,695	1,695	S/L	15	9	113	113	1,563	113	1,676	119
Titan Mechanical	Second Compressor	31-Dec-08	1,465	1,465	S/L	12	10	-	-	1,465	-	1,465	-
Jay LaChance	Ceiling Tiles	28-Feb-09	3,600	3,600	S/L	8	34	-	-	3,600	-	3,600	-
Riley Plumbing	2 Utility Sinks	28-Feb-09	3,450	3,450	S/L	20	14	173	173	2,361	173	2,534	916
Fire Protection	Permit & Sprinkler Heads over Drivers	31-Mar-09	1,236	1,236	S/L	25	4	49	49	669	49	718	518
Huntington Power	Generator Rental on Replacement (Generator on Realty Books)	31-Mar-09	3,313	3,313	S/L	20	14	166	166	2,252	166	2,418	895
Perfempt Heating	Replace Compressor Walk-in Freezer	31-Mar-09	2,441	2,441	S/L	15	14	163	163	1,666	163	2,375	66
INPro Corporation	Wall Covering	17-Apr-09	1,666	1,666	S/L	5	28	-	-	1,666	-	1,666	-
Saucer Mechanical Svcs	Air Conditioning System for new Server Room	21-Apr-09	3,740	3,740	S/L	10	31	31	31	3,553	31	3,584	187
Collier Electric Corp	Prepare electrical feed for new Server Room	30-Apr-09	2,955	2,955	S/L	15	16	197	197	2,659	197	2,856	99
Collier Electric/Saucer Mech	7.5 Ton Roof Top AC	29-May-09	910	910	S/L	10	160	-	-	19,150	-	19,150	-
Build N Serve	Computer wiring	31-May-09	1,458	1,458	S/L	5	24	-	-	900	-	900	-
Susaya Concrete	Server Wiring	1-Jun-09	8,425	8,425	S/L	15	47	562	562	7,491	562	8,053	372
SMD	Concrete Walk at Rear Entrance/Driveway Repair/New Walkway	16-Jun-09	7,440	7,440	S/L	10	62	-	-	7,440	-	7,440	-
First American	Electromy Door Locks Back & Service Entrances	19-Jun-09	2,183	2,183	S/L	15	12	146	146	1,943	146	2,089	94
First American	Permits for Cogeneration System	22-Jun-09	5,085	5,085	S/L	10	42	-	-	5,085	-	5,085	-
Collier Electric	Elevator Panels	30-Jun-09	169,222	169,222	S/L	20	705	8,461	8,461	112,109	8,461	120,570	48,652
Courtesy Carpet	Cogeneration System	2-Jul-09	737	737	S/L	6	6	-	-	737	-	737	-
Fournier Irrigation/Collier	Elevator Flooring	4-Aug-09	10,957	10,957	S/L	15	61	736	736	9,615	736	10,345	612
Michel Gervais	Lawn Sprinkler System	28-Aug-09	1,651	1,651	S/L	5	28	-	-	1,651	-	1,651	-
Collier Electric	Wallpaper Hallway and Nurses Station	28-Aug-09	2,694	2,694	S/L	15	15	180	180	2,367	180	2,547	147
Jay LaChance	Fire Door Glass	31-Aug-09	804	804	S/L	10	7	-	-	803	-	803	-
Ward Kipp	Server Wiring	2-Sep-09	6,173	6,173	S/L	5	103	-	-	6,173	-	6,173	-
Custom Exterior Landscape	Front Entrance Landscaping	8-Sep-09	8,787	8,787	S/L	10	73	-	-	8,787	-	8,787	-
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	666	666	8,712	666	9,378	609
Riley Signit	Front Signit	30-Sep-09	755	755	S/L	5	13	-	-	755	-	755	-
TOTALS			2,969,471	2,969,224			12,690	99,829	89,659	2,828,957	89,659	2,918,616	50,611
Disputed Assets													
2009 Balance			2,969,471	2,969,224			12,690	99,829	89,659	2,828,957	89,659	2,918,616	50,611
Front Sign Sales Tax		10/1/2009	45	45	S/L	5	1	-	-	45	-	45	45
Access Doors for Hot Water Coils		10/29/2009	936	936	S/L	20	4	47	47	610	47	657	279
Door Locks		10/29/2010	1,009	1,009	S/L	15	6	67	67	873	67	940	69
5 More Registers from Air Handler to Wings		11/30/2009	3,700	3,700	S/L	20	15	185	185	2,343	185	2,528	1,172
Exhaust for boiler room		11/30/2009	1,525	1,525	S/L	20	6	76	76	964	76	1,040	485
Fix doors not hanging properly		12/3/2009	1,914	1,914	S/L	15	11	128	128	1,576	128	1,704	210
All 3 Nurses Stations Counters Refinced		12/14/2009	13,036	13,036	S/L	15	72	869	869	10,718	869	11,587	1,449
Front Arch Walkway		12/17/2009	14,814	14,814	S/L	15	82	988	988	12,183	988	13,171	1,643
Handrails		1/15/2010	5,499	5,499	S/L	15	31	367	367	4,402	367	4,769	731

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	DEPRECIATION EXPENSE FY 2022	ACCD EXPENSE as of 9/30/22	DEPRECIATION EXPENSE FY 2023	ACCD EXPENSE as of 9/30/23	NET VALUE
	Exhaust Duct for Dishmachine	1/29/2010	1,245	1,245	S/L	20	5	62	746	62	808	437
	Fornica	2/19/2010	1,462	1,462	S/L	15	8	97	1,134	97	1,231	231
	Exhaust fan in Oxygen room	3/22/2010	1,095	1,095	S/L	20	5	55	622	55	677	418
	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	142	1,563	142	1,705	-28
	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	91	940	91	1,031	332
	Resident Bathroom Door Protectors	8/8/2010	8,890	8,890	S/L	15	49	593	5,731	593	6,324	2,566
	TOTALS		3,032,481	3,032,235			13,078	104,596	2,877,753	93,426	2,971,179	61,061
	Walkway to Gazebo	10/22/2010	4,688	4,688	S/L	15	26	313	3,753	313	4,066	622
	New outlets in Breakroom and Dietary Office	10/28/2010	1,046	1,046	S/L	15	6	70	838	70	908	138
	2 Pressure Regulators A/B Wings	11/10/2010	869	869	S/L	20	4	43	515	43	558	311
	Lines for installation of Steamer	12/29/2010	1,301	1,301	S/L	10	11	-	1,301	-	1,301	-
	Water main Pressure Regulator NS Wing	1/31/2011	1,198	1,198	S/L	10	10	-	1,198	-	1,198	-
	Electrical installation of Steamer	1/31/2011	1,544	1,544	S/L	10	13	-	1,544	-	1,544	-
	Renovate "Pub" room	2/28/2011	1,570	1,570	S/L	15	9	105	1,223	105	1,328	242
	Main Reception Counter & Cabinets	8/5/2011	3,998	3,998	S/L	15	22	267	2,979	267	3,246	752
	TOTALS		3,048,697	3,048,450			13,178	104,394	2,891,104	94,224	2,985,328	63,126
	Attic Lighting	3/23/2012	4,884	4,884	S/L	20	20	244	2,441	244	2,685	2,199
	Cabinetry in Beauty Salon for Dentist	5/25/2012	1,487	1,487	S/L	15	8	99	990	99	1,089	397
	Emergency Water Main Hook up	9/18/2012	2,340	2,340	S/L	25	8	94	938	94	1,032	1,307
	Outlets for ELO Touch Screens	9/27/2012	3,294	3,294	S/L	10	27	329	3,292	2	3,294	-
	TOTALS		3,060,701	3,060,455			13,241	105,160	2,898,766	94,663	2,993,429	67,039
	Electrical Outlets for PT Office	31-Oct-12	1,026	1,026	S/L	15	6	68	682	68	750	277
	Water Main Repair	18-Oct-12	890	890	S/L	10	7	89	890	-	890	-
	Water Softener	13-Nov-12	2,606	2,606	S/L	10	22	258	2,605	-	2,605	-
	Wall Guards	27-Dec-12	2,420	2,420	S/L	5	40	-	2,420	-	2,420	-
	Blower Motor for RTU #7	2-Jun-13	2,200	2,200	S/L	20	9	110	1,100	110	1,210	900
	Roof Mounted Exhaust Fan A Wing	18-Feb-13	1,520	1,520	S/L	20	6	76	760	76	836	664
	Dedicated Hot Water lines to Laundry	12-Feb-13	4,243	4,243	S/L	25	14	170	1,699	170	1,869	2,374
	TOTALS		3,075,606	3,075,359			13,346	105,931	2,908,921	95,087	3,004,008	71,354
	Replace Panel in Boiler Room	23-Oct-13	1,595	1,595	S/L	15	9	106	955	106	1,061	534
	Outlets for Deicing Cables	8-Nov-13	1,638	1,638	S/L	15	9	109	982	109	1,091	547
	Covehouse Elevator, Dining Room & Lower Lobby	31-Jan-14	1,079	1,079	S/L	5	18	-	1,080	-	1,080	-
	Wall Guards	30-Jun-14	2,680	2,680	S/L	10	22	268	2,412	268	2,680	-
	Kitchen Cook Exhaust Fan	31-Jul-14	6,522	6,522	S/L	10	54	652	5,869	652	6,521	2
	Compressor in South Wing	28-Aug-14	2,070	2,070	S/L	10	17	207	1,863	207	2,070	-
	Compressor #3 over Cooks Line	31-Aug-14	1,888	1,888	S/L	5	31	-	1,888	-	1,888	-
	Vinyl Cove Base											
	TOTALS		3,095,107	3,094,561			107,273	2,925,997	3,022,426	96,429	3,022,426	72,437
	Saucier Mechanical Svcs	11-Dec-14	1,745	1,745	S/L	10	15	175	1,400	175	1,575	171
	Saucier Mechanical Svcs	7-Jan-15	1,320	1,320	S/L	15	7	88	704	88	792	528
	Saucier Mechanical Svcs	12-Feb-15	1,050	1,050	S/L	15	6	70	560	70	630	420
	Precision Electrical	2-Mar-15	973	973	S/L	15	5	65	520	65	585	388
	Electromagnetic Door Lock	11-Aug-15	2,132	2,132	S/L	15	12	142	1,136	142	1,278	854

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	Depreciation EXPENSE FY 2022	ACCTD EXPENSE as of 9/30/22	Depreciation EXPENSE FY 2023	ACCD EXPENSE as of 9/30/23	NET VALUE
Fire Protection Prolific	8 Sprinkler Heads Hateco Water Booster	11-Aug-15 31-Aug-15	1,042 4,268	1,042 4,268	S/L S/L	25 10	3 36	42 427	336 3,416	42 427	378 3,843	664 425
2015 Balance			3,107,637	3,107,391				108,282	2,934,068	97,438	3,031,506	75,887
2016 Additions:												
Joel Martin Magnum Insurites LLC	2 Mixing Valves North and South Shower Room Remodel and Repair	31-Oct-15 1-Sep-16	1,776 10,915	1,776 10,915	S/L S/L	7 15	21 61	252 728	1,776 5,096	728	1,776 5,824	- 5,092
2016 Balance			3,120,328	3,120,682				109,262	2,940,939	98,166	3,039,105	80,979
2017 Additions:												
Magnum Insurites LLC Plimpton & Hills Accurate Commercial Door & Fire Protection Testing Marini, Joel Magnum Insurites LLC Sauter Mechanical Accurate Security Sauter Mechanical	50% deposit on back wing 3 ea. Shower stalls, common area, 1 bait wade drains for back wing shower project new fire door on the elevator machine room replaced 9 dry steivall sprinklers above rear double doors & 2 dry shower renovation phase II, removed and replaced 4 shower stainer balance due on the back wing first installment for replacement of indoor fan additional secure care system final installment for replacement of indoor fan motor	30-Nov-16 31-Dec-16 31-Jan-17 31-Jan-17 14-Feb-17 13-Mar-17 31-Jul-17 30-Sep-17 30-Sep-17	3,656 1,318 935 1,820 1,787 3,656 1,695 1,728 1,594	3,656 1,318 935 1,820 1,787 3,656 1,695 1,728 1,594	S/L S/L S/L S/L S/L S/L S/L S/L S/L	15 15 20 25 15 15 5 10 5	20 7 4 6 10 20 28 14 27	244 88 47 73 119 244 - 173 -	1,464 528 282 438 714 1,464 1,695 1,038 1,594	244 88 47 73 119 244 - 173 -	1,708 616 329 511 833 1,708 1,695 1,211 1,594	1,948 702 606 1,309 954 1,948 - 517 -
2017 Balance			3,138,517	3,138,271				110,250	2,950,156	99,154	3,049,310	88,963
2018 Additions:												
Chem Aqua Sauter Mechanical Sauter Mechanical Sauter Mechanical Sauter Mechanical Sauter Mechanical Sauter Mechanical Sauter Mechanical CL&P Loan Dunning Stone Petres Landscaping Sauter Mechanical Sauter Mechanical Sauter Mechanical Plimpton & Hills Sauter Mechanical	water softener with pvc piping option. new laco pump replacement of base board heat in 8 rooms installation of water softener first installation for the shot feeder (for the boiler system) final installation of the water softener replaced wall water faucet lighting project materials needed for stone box built around abc sign labor to build new stone wall around abc sign first installment for replacement of compressor and filter drier for final installment for replacement of compressor and filter drier for part of installation of water softener work done to existing water line north & south wing, replace all heating registers	28-Feb-18 28-Feb-18 31-Mar-18 31-Mar-18 31-Mar-18 30-Apr-18 31-May-18 31-May-18 30-Jun-18 30-Jun-18 30-Jun-18 3-Jul-18 31-Jul-18 31-Jul-18 30-Sep-18	13,559 1,181 11,135 1,315 7,900 1,150 875 649 86,231 728 2,291 920 660 1,614 845	13,559 1,181 11,135 1,315 7,900 1,150 875 649 86,231 728 2,291 920 660 1,614 845	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	10 5 10 10 10 15 4 15 15 15 15 10 15 15	113 20 93 11 66 6 7 4 359 13 5 5 6 9 5	1,356 236 1,114 132 790 385 88 43 359 153 305 305 66 108 56	6,780 1,180 5,570 660 3,950 285 440 215 21,560 765 305 305 330 540 280	1,356 236 1,114 132 790 385 88 43 359 153 305 305 66 108 56	8,136 1,416 6,684 792 4,740 462 528 258 25,872 918 366 366 396 648 336	5,423 (235) 4,451 523 3,160 688 347 391 60,359 1,373 554 554 264 966 509
2018 Balance:			(685,095)	(685,095)	S/L	Var		3,504	(685,095)		(685,095)	
Various			2,585,395	2,585,149				122,456	2,308,571	107,856	2,416,427	168,724
2019 Additions:												
Sauter Mechanical Door & Security Solutions, L.L.C. Eivore Fire Protection Door & Security Solutions, L.L.C. Reed Mechanical Arfix Dunning Stone Petres Landscaping	north & south wing, replace all heating registers 3 doors & associated hardware new backflow preventers-sprinklers loading dock door install new air scoop, install new high capacity vent visitor entrance & additional parking signs estate wall & patio courtyard install patio in courtyard	31-Oct-18 31-Dec-18 28-Feb-19 31-May-19 30-Jun-19 31-Jul-19 31-Jul-19	1,340 4,493 5,161 2,309 5,143 2,287 6,669 10,890	1,340 4,493 5,161 2,309 5,143 2,287 6,669 10,890	S/L S/L S/L S/L S/L S/L S/L S/L	15 15 15 15 15 15 15	7 25 29 13 29 13 61	89 300 344 154 343 152 445 726	356 1,200 1,720 616 1,372 608 1,780 2,904	89 300 344 154 343 152 445 726	445 1,500 1,720 770 1,715 760 2,225 3,630	895 2,993 3,441 1,539 3,428 1,527 4,444 7,260

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	Depreciation EXPENSE FY 2022	ACCD EXPENSE as of 9/30/22	Depreciation EXPENSE FY 2023	ACCD EXPENSE as of 9/30/23	NET VALUE
New Britain Fence	installed 79" of 5' high vinyl fencing	31-Jul-19	3,935	3,935	S/L	15	22	262	1,048	262	1,310	2,625
Saucier Electrical	replacement of compressor, filler drier...	31-Aug-19	3,570	3,570	S/L	15	20	238	952	238	1,190	2,380
Precision Electrical	fenced in patio area, delayed egress lock alternate	30-Sep-19	3,690	3,690	S/L	15	21	246	984	246	1,230	2,460
Precision Electrical	outdoor patio wiring	30-Sep-19	1,546	1,546	S/L	15	9	103	412	103	515	1,031
2019 Disposals:												
Various	Disposal of assets prior to 2/08	9/30/1989	(160,667)	(160,667)					(160,667)		(160,667)	-
Hartford Provision (HPC)	Dish machine work	4/30/2006	(723)	(723)					(723)		(723)	-

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	DEPRECIATION EXPENSE FY 2022	ACCD EXPENSE as of 9/30/22	DEPRECIATION EXPENSE FY 2023	ACCD EXPENSE as of 9/30/23	NET VALUE
Hardford Provision (HPC)	Dish machine upgrade	8/31/2006	(873)	(873)	S/L	5			(873)		(873)	
Direct Supply	Commercial disposal	8/31/2006	(1,403)	(1,403)	S/L	5			(1,403)		(1,403)	
Olis Elevator	Install handrails in elevator cabs	11/30/2006	(1,000)	(1,000)	S/L	5			(1,000)		(1,000)	
Olis Elevator	Install handrails in elevator cabs	3/31/2007	(3,079)	(3,079)	S/L	5			(3,079)		(3,079)	
Castle	Facility upgrades: paint, wallpaper, carpet, electrical	3/31/2007	(45,625)	(45,625)	S/L	5			(45,625)		(45,625)	
Sherwin Williams	Wallpaper	3/31/2007	(954)	(954)	S/L	5			(954)		(954)	
Titan Mechanical	Hot water tank Motor	12/14/2007	(1,748)	(1,748)	S/L	5			(1,748)		(1,748)	
The Barn Yard	Smoking Shed	7/31/2008	(1,494)	(1,494)	S/L	5			(1,494)		(1,494)	
Perfection Heating	Replace Compressor, Walk-in Freezer	3/31/2009	(2,441)	(2,441)	S/L	5			(2,441)		(2,441)	
Build 'N Serve	Network Upgrade Hardware & Labor	9/19/2009	(6,189)	(6,189)	S/L	5			(6,189)		(6,189)	
Riley Signs	Front Sign	9/30/2009	(755)	(755)	S/L	5			(755)		(755)	
Riley Signs	Front Sign Sales Tax	10/12/2009	(45)	(45)	S/L	5			(45)		(45)	
CL&P	Retrofit Lighting	10/15/2008	(43,457)	(43,457)	S/L	5			(43,457)		(43,457)	
2019 Balance			3,365,974	2,365,727				125,859	2,051,725	111,258	2,162,983	203,747

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	DEPRECIATION EXPENSE FY 2022	ACCD EXPENSE as of 9/30/22	DEPRECIATION EXPENSE FY 2023	ACCD EXPENSE as of 9/30/23	NET VALUE
Tim Wheeler	install ramp on new patio	10/31/2019	2,743	2,743	S/L	15	15	183	549	183	732	2,011
The Home Depot	6 solid core bi-fold doors	12/31/2019	5,167	5,167	S/L	15	29	344	1,032	344	1,376	3,791
Consider It	new doors for resident rooms	12/31/2019	5,000	5,000	S/L	15	28	333	999	333	1,332	3,668
Michael Gervais	new doors for resident rooms	1/31/2020	3,411	3,411	S/L	15	19	227	681	227	908	2,503
The Home Depot	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	329	987	329	1,316	3,619
Michael Gervais	7 doors for n/s wings	1/31/2020	2,108	2,108	S/L	15	12	141	423	141	564	1,544
Michael Gervais	installation of wallcovering 9 resident rooms	1/31/2020	5,551	5,551	S/L	15	31	370	1,110	370	1,480	4,071
ACI Flooring	Johnsontile vinyl cover base, vinyl wall base	1/31/2020	2,164	2,164	S/L	15	12	144	432	144	576	1,588
Michael Gervais	installation of wallcovering	2/29/2020	5,551	5,551	S/L	15	31	370	1,110	370	1,480	4,071
Consider It	door conversions- sliders to bifolds	2/29/2020	1,980	1,980	S/L	15	11	132	396	132	528	1,452
Michael Gervais	installation of wallcovering	2/29/2020	4,935	4,935	S/L	15	27	329	987	329	1,316	3,619
Cardmember Services	best floor distributors	2/29/2020	1,850	1,850	S/L	15	10	123	369	123	492	1,358
Stanley Access	door opener for patio	2/29/2020	2,339	2,339	S/L	15	13	156	468	156	624	1,715
Michael Gervais	wallpaper	3/31/2020	5,551	5,551	S/L	15	31	370	1,110	370	1,480	4,071
Precision Electrical	dish room exhaust fan wiring	3/31/2020	1,430	1,430	S/L	15	8	95	285	95	380	1,050
saucier mechanical	final installation of new dish duct	3/31/2020	3,145	3,145	S/L	15	17	210	630	210	840	2,305
smd	surveillance video camera	3/31/2020	2,386	2,386	S/L	15	13	159	477	159	636	1,750
saucier mechanical	new dish duct	3/31/2020	3,145	3,145	S/L	15	17	210	630	210	840	2,305
2020 Balance			2,429,367	2,429,121				130,083	2,064,400	115,483	2,179,883	249,238

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	DEPRECIATION EXPENSE FY 2022	ACCD EXPENSE as of 9/30/22	DEPRECIATION EXPENSE FY 2023	ACCD EXPENSE as of 9/30/23	NET VALUE
Saucier Mechanical	air scrubber- installment 1	10/31/2020	4,740	4,740	S/L	5	79	948	1,896	948	2,844	1,896
Michael Gervais	Install Wallpaper rooms a3, a7, a17	12/31/2020	1,850	1,850	S/L	5	31	370	740	370	1,110	740
Saucier Mechanical	air scrubber- installment 2	1/31/2021	5,795	5,795	S/L	5	97	1,159	2,318	1,159	3,477	2,318
Saucier Mechanical	replace 5 registers with aluminum booster heater	3/31/2021	898	898	S/L	15	5	60	120	60	180	718
Hardford Provisions	labor & materials for replacement of 5 steel registers to aluminum	3/31/2021	4,427	4,427	S/L	10	37	443	886	443	1,329	3,098
saucier mechanical	replaced broken pro x pax on front door exit and basement door e	3/31/2021	1,611	1,611	S/L	15	10	120	240	120	360	1,435
smd	replacement of 3 hip blower on split unit for south wing	5/31/2021	1,830	1,830	S/L	10	13	161	322	161	483	1,128
Saucier mechanical	replacement of 3 hip blower on split unit for south wing	6/30/2021	4,518	4,518	S/L	10	15	183	366	183	549	1,281
Savvy & Sons	grout				S/L	10	38	452	904	452	1,356	3,162
2021 Additions:												

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	Depreciation EXPENSE FY 2022	ACC'D EXPENSE as of 9/30/22	Depreciation EXPENSE FY 2023	ACC'D EXPENSE as of 9/30/23	NET VALUE
Michael Genais	wallcoverings b4-g,10,16,14,26,28,30	8/31/2021	4,935	4,935	S/L	15	27	329	658	329	987	3,948
Michael Genais	installation of wallcovering completed b20,b24,b16,	8/31/2021	1,850	1,850	S/L	15	10	123	246	123	369	1,481
Michael Genais	installation of wallcovering completed as, a0, b12, b22	9/30/2021	2,467	2,467	S/L	15	14	164	328	164	492	1,975
2021 Balance			2,466,083	2,465,837				134,595	2,073,424	119,095	2,193,419	272,418

2022 Disposals:

Total Communications	Work on phone system	9/30/2006	(2,011)	(2,011)	S/L	20	(8)	-	(2,011)	-	(2,011)	-
Air Temp Mechanical	Exhaust fan in dish room	10/31/2006	(3,445)	(3,445)	S/L	10	(29)	-	(3,445)	-	(3,445)	-
Total Communications	Replaced voicemail card on phone system	4/30/2007	(1,887)	(1,887)	S/L	10	(25)	-	(1,887)	-	(1,887)	-
Titan Mechanical	Install new exhaust fan in kitchen	4/30/2007	(3,058)	(3,058)	S/L	10	(31)	-	(3,058)	-	(3,058)	-
Eagle Rivet Roofing	Repair and shingle roof over south wing	6/30/2007	(3,750)	(3,750)	S/L	10	(39)	-	(3,750)	-	(3,750)	-
Olis Elevator	Install new 'door stoppers' on the elevator doors	9/30/2007	(4,664)	(4,664)	S/L	10	(6)	-	(4,664)	-	(4,664)	-
Courtesy Carpet	Elevator Flooring	8/4/2009	(737)	(737)	S/L	10	(6)	-	(737)	-	(737)	-
Michael Genais	Wallpaper Hallway and Nurses Station	8/28/2009	(1,651)	(1,651)	S/L	5	(28)	-	(1,651)	-	(1,651)	-
Michael Genais	Exhaust Duct for Dishmachine	1/29/2010	(1,245)	(1,245)	S/L	20	(5)	-	(1,245)	-	(1,245)	-
Michael Genais	Install Wallpaper	4/9/2010	(1,908)	(1,908)	S/L	5	(32)	-	(1,908)	-	(1,908)	-
Michael Genais	Water Softener	11/13/2012	(2,606)	(2,606)	S/L	10	(22)	-	(2,606)	-	(2,606)	-
GW Inc Water Cond	Description Not Available - Disposed 10/1/17	9/30/2001	(525,455)	(525,455)	S/L	20	(2,189)	-	(525,455)	-	(525,455)	-
ACQUISITIONS	Renovations- remove once fully depreciated	9/30/2005	(10,926)	(10,926)	S/L	15	(61)	-	(10,926)	-	(10,926)	-
Sanmons & Preston	Description Not Available - Disposed 10/1/17	9/30/2002	(4,747)	(4,747)	S/L	20	(20)	-	(4,747)	-	(4,747)	-
ACQUISITIONS	Various		(4,770)	(4,770)	S/L	10	(40)	-	(4,770)	-	(4,770)	-
Various	Var											

2022 Additions:

olgis elevator	replacement of actuator	12/31/2021	3,363	3,363	S/L	15	19	224	224	224	448	2,915
olgis elevator	installation of opiguard	1/31/2022	11,699	11,699	S/L	15	65	780	780	780	1,560	10,139
new look painting	prep'd & painted all areas pointed out by management. Hallway r	2/28/2022	7,445	7,445	S/L	15	41	496	496	496	992	6,453
saucier mechanical	first install for dish room air conditioner	4/30/2022	4,565	4,565	S/L	15	25	304	304	304	608	3,957
Huntington Power	75% deposit on Quote #512438 location #1: remove and replace b	4/30/2022	1,132	1,132	S/L	15	6	75	75	75	150	982
saucier mechanical	second installation for dish room ac	5/31/2022	4,565	4,565	S/L	15	25	304	304	304	608	3,957
Joel Martin	119 gal hot water tank	5/31/2022	4,100	4,100	S/L	15	23	273	273	273	546	3,554
Joel Martin	installation of the 119 gallon Hot Water Tank (Bradford White sto	6/30/2022	2,547	2,547	S/L	15	14	170	170	170	340	2,207
Collier Electric	new hairdresser (heid) needs to keep her stuff separate from haird	6/30/2022	877	877	S/L	15	5	58	58	58	116	761
Olmedo Construction	digging drains	7/31/2022	5,400	5,400	S/L	15	30	360	360	360	720	4,680
saucier mechanical	first installation for replacement of large hot water tank	6/30/2022	10,315	10,315	S/L	15	57	688	688	688	1,376	8,939
saucier mechanical	final installation for dish room ac	8/31/2022	1,010	1,010	S/L	15	6	67	67	67	134	876
2022 Balance			1,950,241	1,949,995				138,394	1,504,363	123,794	1,628,157	321,838

2023 Additions:

saucier mechanical	final installation for replacement of large hot water tank	11/30/2022	12,605	12,605	S/L	15	70	840	840	840	1,680	11,765
olgis elevator	machine #F354477, 354478, to restrict access to the 1st floor landi	11/30/2022	2,709	2,709	S/L	15	15	181	181	181	362	2,328
Facilities Compliance Services	Add 4 concealed dry sprinkler pendants	1/31/2023	2,923	2,923	S/L	10	24	292	292	292	584	2,631
ACT Flooring	Shower wall repair	5/31/2023	2,139	2,139	S/L	10	18	214	214	214	428	1,925
Joel Martin	Pressure Reducing valves	5/31/2023	2,950	2,950	S/L	10	25	295	295	295	590	2,655
ACT Flooring	Shower wall repair	7/31/2023	2,139	2,139	S/L	10	18	214	214	214	428	1,925
Facilities Compliance Services	labor and materials to install a shunt trip breaker on the fee for the	8/31/2023	8,213	8,213	S/L	10	68	821	821	821	1,642	7,392
Sanford & Hawley, Inc	counter tops for A/B Wing	8/31/2023	5,026	5,026	S/L	15	28	335	335	335	670	4,691
SMD	2 cameras in front of building	9/30/2023	4,147	4,147	S/L	15	23	276	276	276	552	3,871
SMD	Electromagnetic Door Lock	9/30/2023	2,242	2,242	S/L	15	12	149	149	149	298	2,093
2023 Balance			1,995,332	1,995,086				138,394	1,504,363	127,411	1,631,774	363,312

2022 Balance			1,950,241	1,949,995				138,394	1,504,363	123,794	1,628,157	321,838
2023 Additions:												
2023 Balance			1,995,332	1,995,086				138,394	1,504,363	127,411	1,631,774	363,312

Per TB	1,548,214	100,708	1,548,214
Difference	(43,851)	37,686	79,943
			(136,005)

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor Description

RELATED PARTY ASSETS

Asset No.	Asset Description	Date Acquired	Cost	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	Depreciation EXPENSE FY 2022	Accum Depr 9/30/2022	Depreciation EXPENSE FY 2023	Accum Depr 9/30/2023	NET VALUE
20	Ceiling Tile Replacement	02/28/09	24,216	24,216	S/L	8				24,216		24,216	1,726
21	Laundry Room Upgrades	02/28/09	6,430	6,430	S/L	20			321	4,383		4,704	8,013
22	3 Washers & 4 Dryers	02/28/09	75,711	75,711	S/L	10				75,711		75,711	14,216
23	Shower Renovation Project	05/31/09	28,282	28,282	S/L	20			1,414	18,855		20,269	3,989
14	New Windows	06/30/09	49,820	49,820	S/L	20			2,491	33,113		35,604	42,178
15	Leveled Door Hardware	06/30/09	4,198	4,198	S/L	15			280	3,709		4,089	70,580
19	Generator	06/30/09	147,807	147,807	S/L	20			7,390	98,240		105,630	3,722
23	Wood Laminate Flooring	06/30/09	70,580	70,580	S/L	10				70,580		70,580	25,059
24	Doors	06/30/09	79,073	79,073	S/L	15			5,272	70,078		75,350	8,500
18	Boiler	07/31/09	86,425	86,425	S/L	20			4,321	57,045		61,366	16,000
	Repair Palio Ceiling	11/6/2008	8,500	8,500	S/L	12				8,500		8,500	17,850
	Exterior Painting	11/7/2008	16,000	16,000	S/L	5				16,000		16,000	26,243
	Automated Doors	11/24/2008	17,850	17,850	S/L	10				17,850		17,850	32,132
	Electric Upgrades	5/31/2008	28,631	28,631	S/L	15			1,209	24,334		25,543	7,086
	Roof Repairs	6/23/2010	9,910	9,910	S/L	10				9,910		9,910	1,595
	Electrical Panel Upgrades	5/26/2010	3,800	3,800	S/L	15			253	3,227		3,480	997
	2.5 Ton A/C Roof Top Units	7/31/2010	32,965	32,965	S/L	10				32,132		32,132	19,821
	Welder Control System	10/29/2010	7,086	7,086	S/L	10				7,086		7,086	7,695
	Repl Roof Top Exhaust	12/30/2010	1,595	1,595	S/L	10				1,567		1,567	3,900
	Baseboard	12/14/2010	1,568	1,568	S/L	10				1,567		1,567	3,053
	Volumed Dumpers Dining & Rehab	11/30/2010	997	997	S/L	10				997		997	446
	Economizer Motors & Controls	11/1/2010	2,820	2,820	S/L	10				2,820		2,820	718
	Lobby/Office Renovations	24,011	24,011	24,011	S/L	15			1,601	18,220		19,821	3,394
	Phone System Upgrades	6/30/2011	7,696	7,696	S/L	10				7,695		7,695	2,473
	Carpet of Lobby/Offices	5/31/2011	15,492	15,492	S/L	5				15,492		15,492	4,850
	Painting lobby/offices	5/16/2011	3,900	3,900	S/L	5				3,900		3,900	14,068
	Wallpaper lobby & offices	5/18/2011	3,053	3,053	S/L	5				3,053		3,053	2,400
	Phone system upgrade wiring	7/6/2011	447	447	S/L	10				446		446	3,403
	Wiring for phone system upgrade	5/10/2011	1,155	1,155	S/L	20			58	660		718	14,384
	Lower Level Emp Entrance	6/28/2011	4,140	4,140	S/L	15				3,118		3,394	1,260
	Wiring for Security Cameras	2/20/2011	2,473	2,473	S/L	5				2,473		2,473	1,367
	Deliver Entrance Doors	9/16/2011	4,850	4,850	S/L	20				4,850		4,850	42,996
	Windows for N & S Wings	3/20/2012	25,577	25,577	S/L	10			1,279	12,789		14,068	1,727
	Install pull-down stairs by N & S	6/7/2012	2,400	2,400	S/L	10				2,400		2,400	628
	News fire alarm panel & annunciator	7/11/2012	3,403	3,403	S/L	10				3,403		3,403	2,394
	Parking Lot Repairs	10/29/2011	14,384	14,384	S/L	8				14,384		14,384	2,840
	Oil Tank Removal	3/6/2012	2,800	2,800	S/L	20				2,800		2,800	1,354
	7.5 Ton AC Rooftop Unit #5	6/18/2013	13,695	13,695	S/L	20			140	12,328		12,468	496
	Elevator Upgrades	11/30/2012	95,544	95,544	S/L	20			4,777	47,771		52,548	1,231
	Stainless Steel Door Buck Wraps	5/29/2013	2,355	2,355	S/L	15			157	1,570		1,727	2,840
	Carpet for Rehab Gym	4/23/2013	2,394	2,394	S/L	5				2,394		2,394	
	Rehab Gym Renovation	4/6/2013	1,850	1,850	S/L	15			123	1,231		1,354	
	Electrical Panel-Connector Hall	9/24/2013	2,840	2,840	S/L	10			284	2,840		2,840	

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	Depreciation EXPENSE FY 2022	ACCD EXPENSE as of 9/30/22	Depreciation EXPENSE FY 2023	ACCD EXPENSE as of 9/30/23	NET VALUE
	Front Column Repairs	7/23/2013	1,025		S/L	10		1,067	9,602	1,063	9,25	100
	2.5 ton AC Unit for Lobby	10/15/2013	10,665	10,665	S/L	10		1,067	9,602	1,063	10,665	1
	Roofloop kitchen air unit	3/31/2014	22,110	22,110	S/L	15		1,474	13,266	1,474	14,740	7,370
	North Wing AC Condenser	8/5/2014	15,225	15,225	S/L	15		1,015	9,135	1,015	10,150	5,075
	Wallpaper Northwing/Dining/Elle	12/17/2013	24,929	24,929	S/L	5			24,930		24,930	
	Corridors & Lounges Wallpaper	5/9/2013	59,293	59,293	S/L	5			59,293		59,293	
	Repair to rear parking lot	7/18/2014	11,029	11,029	S/L	8		(2)	11,029	(2)	11,027	2
	New, ductless split A/C unit for kit	8/20/2015	9,085	9,085	S/L	10		909	7,272	909	8,181	905
	New, ductless split A/C unit for kit	6/30/2015	17,990	17,990	S/L	10		1,799	14,392	1,799	16,191	1,799
	Dining Room 10ton AC rooftop	3/10/2015	5,271	5,271	S/L	15		351	2,808	351	3,159	2,112
	New cabinets/workstations/counters	3/6/2015	980	980	S/L	25		49	392	49	441	539
	Modify HVAC ductwork nurse su	2/23/2015	700	700	S/L	20		28	224	28	252	448
	Relocate 2 Sprinklers Nurse Spr	2/10/2015	3,420	3,420	S/L	15		228	1,824	228	2,052	1,368
	Wall /panel door Nurse Super	2/10/2015	3,415	3,415	S/L	5			3,415		3,415	
	New Carpeting Social Service	8/29/2015	12,299	12,299	S/L	5			12,299		12,299	
	Reseal/insulate windows&wrap	9/28/2015	8,454	8,454	S/L	20		423	3,384	423	3,807	4,647
	New handrails for North & South	12/10/2015	26,651	26,651	S/L	20		1,333	10,664	1,333	11,997	14,654
	Exterior doors in lower hall way	1/1/2016	4,887	4,887	S/L	10		489	3,423	489	3,912	975
	1 set Exterior doors in rehab	5/1/2016	9,774	9,774	S/L	10		977	6,859	977	7,816	1,957
	Two Doors Exterior	9/30/2016	78,870	78,870	S/L	30		303	2,424	303	2,424	602
	Sign & Post Front of Building	12/2/2015	9,200	9,200	S/L	8		2,629	18,403	2,629	21,052	57,838
	New Shingled Roof	10/25/2016	18,335	18,335	S/L	15		1,150	8,050	1,150	9,200	
	Parking lot repairs; drainage insta	3/31/2018	8,678	8,678	S/L	20		1,222	7,332	1,222	8,554	9,781
	HVAC rooftop unit- B wing	2/28/2018	23,900	23,900	S/L	10		2,300	11,500	2,300	13,800	9,200
	9 Metal Smoke & Fire Doors	2/28/2018	16,630	16,630	S/L	20		832	4,160	832	4,992	11,638
	Dish Machine	2/28/2018	2,203	2,203	S/L	20		110	550	110	660	1,543
	Modcon Boiler	3/31/2018	875	875	S/L	20		44	220	44	264	611
	Electrical Work for New Dish Machine	8/31/2018	14,945	14,945	S/L	20		747	2,988	747	3,735	11,210
	Removal & installation of new Smoke & Fire Doors	10/31/2018	19,029	19,029	S/L	15		1,269	13,060	1,269	16,345	12,684
	Replace RU #6 & heat exchange	5/31/2019	48,969	48,969	S/L	15		3,265	13,060	3,265	16,345	32,644
	Flooring in pub, elevators, rehab gym, & front entry	8/31/2019	17,000	17,000	S/L	15		1,133	4,532	1,133	5,665	11,335
	Resident room wallpaper	12/29/2020	28,993	28,993	S/L	10		2,899	5,798	2,899	8,697	20,296
	Painting of building exterior	8/16/2021	9,600	9,600	S/L	10		960	1,920	960	2,880	6,720
	Reimburse AHC for new telephone system	8/25/2021	6,200	6,200	S/L	10		620	1,240	620	1,860	4,340
	Deposit on new AC units (pub & lobby)	3/31/2014	875	875	S/L	15		58	116	58	174	701
	Replace rfu condenser coil & filter dryer on roof	3/3/2020	4,714	4,714	S/L	15		314	628	314	942	3,772
	Deborah Cross Interiors- reclass from 2014	1/09/2020	66,362	66,362	S/L	8		8,295	16,590	8,295	24,885	41,477
	Deposit for North Wing shower room renovation	7/6/2011	(2,394)	(2,394)	S/L	10			(447)		(447)	
	Repave front parking lot	4/23/2013	11,725	11,725	S/L	5		1,173	1,173	1,173	2,346	9,379
	Phone system upgrade wiring	1/12/2022	9,184	9,184	S/L	10		612	612	612	1,224	7,968
	Carpet for Rehab Gym	2/15/2022	9,184	9,184	S/L	15		612	612	612	1,224	7,968
	Balance on pub, lobby, offices a/c units	4/25/2022	32,254	32,254	S/L	15		2,150	2,150	2,150	4,300	27,954
	50% deposit on N wing shower renovation	6/21/2022	4,717	4,717	S/L	15					314	4,403
	balance on north wing shower project- Design to Finish	7/18/2023	66,500	66,500	S/L	15					4,433	62,067
	balance on north wing shower project- Design to Finish	1/18/2023	69,998	69,998	S/L	15					4,667	65,331
	Tecegen- A/B roof replacement project	5/16/2023	139,263	139,263	S/L	15					9,284	129,979
	25% deposit on A/B roof replacement	8/22/2023	19,670	19,670	S/L	15					1,311	18,359
	2nd installment on roof project- includes 1/2 of amendment fee	7/5/2023	1,135	1,135	S/L	15					76	1,059
	final balance due for roof replacement	8/3/2023										
	Equipment relocation and new pipe supports during roof replacement											
	Gas line and p-trap repairs damaged during roof install											
			1,924,213	1,924,213				76,197	1,047,638	95,416	1,143,054	781,100

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	Depreciation EXPENSE FY 2022	ACCD EXPENSE as of 09/30/22	Depreciation EXPENSE FY 2023	ACCD EXPENSE as of 09/30/23	NET VALUE
			3,919,545	3,919,299			214,591	214,591	2,552,001	222,827	2,774,828	1,144,472
	Leasehold Improvements			1,949,995			134,595	134,595	2,073,424	123,794	1,628,157	321,838
	Additions			45,092			3,799	3,799	3,799	3,617	3,617	41,475
	Disposals			-			-	-	(572,860)	-	-	-
	Related Party Leasehold Improvements			1,622,930			71,650	71,650	1,043,091	75,331	1,122,969	499,962
	Related Party Additions			301,282			4,547	4,547	4,547	20,085	20,085	281,198
	Related Party Disposals			-			-	-	-	-	-	-
	Total		3,919,299	3,919,299			214,591	214,591	2,552,001	222,827	2,774,828	1,144,472

LHI Combined Totals for Cost Report

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC.	Accum. Depreciation	Accum. Depreciation	NET VALUE
								30-Sep-22	30-Sep-23	
	BEGINNING BALANCE		311,704	311,704	SL	5		311,704	311,704	
	ACQUISITIONS	30-Sep-20	2,813	2,813	SL	10		2,813	2,813	
	ACQUISITIONS	30-Sep-20	497	497	SL	10		497	497	
	ACQUISITIONS	30-Sep-20	3,013	3,013	SL	15		3,013	3,013	
	ACQUISITIONS	30-Sep-21	3,510	3,510	SL	3		3,510	3,510	
	ACQUISITIONS	30-Sep-21	31,379	31,379	SL	5		31,379	31,379	
	ACQUISITIONS	30-Sep-21	14,993	14,993	SL	10		14,993	14,993	
	ACQUISITIONS	30-Sep-21	1,331	1,331	SL	15		1,331	1,331	
	ACQUISITIONS	30-Sep-22	4,955	4,955	SL	5		4,955	4,955	
	ACQUISITIONS	30-Sep-22	6,706	6,706	SL	10		6,706	6,706	
	ACQUISITIONS	30-Sep-22	4,330	4,330	SL	3		4,330	4,330	
	ACQUISITIONS	30-Sep-22	4,020	4,020	SL	5		4,020	4,020	
	ACQUISITIONS	30-Sep-23	6,714	6,714	SL	10		6,714	6,714	
	ACQUISITIONS	30-Sep-23	84,337	84,337	SL	10		84,337	84,337	
	ACQUISITIONS	30-Sep-24	4,906	4,906	SL	5		4,906	4,906	
	ACQUISITIONS	30-Sep-24	2,150	2,150	SL	5		2,150	2,150	
	ACQUISITIONS	30-Sep-25	1,397	1,397	SL	8		1,397	1,397	
	ACQUISITIONS	30-Sep-25	23,832	23,832	SL	10		23,832	23,832	
	ACQUISITIONS	30-Sep-25	13,930	13,930	SL	5		13,930	13,930	
	ACQUISITIONS	30-Sep-26	10,555	10,555	SL	10		10,555	10,555	
	ACQUISITIONS	30-Sep-27	1,378	1,378	SL	5		1,378	1,378	
	ACQUISITIONS	30-Sep-28	352	352	SL	7		352	352	
	ACQUISITIONS	30-Sep-28	23,702	23,702	SL	5		23,702	23,702	
	ACQUISITIONS	30-Sep-29	3,386	3,386	SL	5		3,386	3,386	
	ACQUISITIONS	30-Sep-29	3,644	3,644	SL	5		3,644	3,644	
	ACQUISITIONS	30-Sep-30	1,484	1,484	SL	5		1,484	1,484	
	ACQUISITIONS	30-Sep-31	829	829	SL	18	\$4	829	829	
	ACQUISITIONS	30-Sep-31	2,076	2,076	SL	20	\$9	2,076	2,076	
	ACQUISITIONS	30-Sep-32	23,328	23,328	SL	15		23,328	23,328	
	ACQUISITIONS	30-Sep-33	4,280	4,280	SL	15		4,280	4,280	
	ACQUISITIONS	30-Sep-34	6,112	6,112	SL	15	\$14	6,112	6,112	
	ACQUISITIONS	30-Sep-34	1,266	1,266	SL	20	\$5	1,266	1,266	
	ACQUISITIONS	30-Sep-35	7,283	7,283	SL	15	\$40	7,283	7,283	
	ACQUISITIONS	30-Sep-36	9,966	9,966	SL	15	\$55	9,966	9,966	
	ACQUISITIONS	30-Sep-37	5,253	5,253	SL	10	\$27	5,253	5,253	
	ACQUISITIONS	30-Sep-38	4,307	4,307	SL	15	\$27	4,307	4,307	
	ACQUISITIONS	30-Sep-38	5,513	5,513	SL	10	\$46	5,513	5,513	
	ACQUISITIONS	30-Sep-39	7,903	7,903	SL	10	\$66	7,903	7,903	
	ACQUISITIONS	30-Sep-40	11,687	11,687	SL	10	\$97	11,687	11,687	
	ACQUISITIONS	30-Sep-41	2,067	2,067	SL	15	\$11	2,067	2,067	
	ACQUISITIONS	30-Sep-41	4,727	4,727	SL	10	\$39	4,727	4,727	
	ACQUISITIONS	30-Sep-41	3,583	3,583	SL	7	\$53	3,583	3,583	
	ACQUISITIONS	30-Sep-42	10,781	10,781	SL	5	\$53	10,781	10,781	
	ACQUISITIONS	30-Sep-42	6,390	6,390	SL	10	\$53	6,390	6,390	
	ACQUISITIONS	30-Sep-42	814	814	SL	12	\$6	814	814	
	ACQUISITIONS	30-Sep-43	4,293	4,293	SL	5	\$69	4,293	4,293	
	ACQUISITIONS	30-Sep-43	8,327	8,327	SL	10	\$69	8,327	8,327	
	ACQUISITIONS	30-Sep-43	14,580	14,580	SL	12	\$101	14,580	14,580	
	ACQUISITIONS	30-Sep-45	4,975	4,975	SL	5	\$83	4,975	4,975	
	ACQUISITIONS	30-Sep-45	9,959	9,959	SL	10	\$83	9,959	9,959	
	ACQUISITIONS	30-Sep-45	16,517	16,517	SL	12	\$115	16,517	16,517	
	ACQUISITIONS	30-Sep-45	22,704	22,704	SL	5	\$178	22,704	22,704	
	ACQUISITIONS	30-Sep-45	624	624	SL	8	\$7	624	624	
	ACQUISITIONS	30-Sep-45	20,224	20,224	SL	10	\$169	20,224	20,224	
	ACQUISITIONS	30-Sep-45	15,730	15,730	SL	12	\$109	15,730	15,730	
	ACQUISITIONS	30-Sep-45	9,120	9,120	SL	15	\$51	9,120	9,120	
	ACQUISITIONS	30-Sep-45	89,833	89,833	SL	20	\$374	89,833	89,833	
	ACQUISITIONS	30-Sep-45	10,926	10,926	SL	15	\$61	10,926	10,926	
	ACQUISITIONS	30-Nov-45	970	970	SL	30	\$4	970	970	
	ACQUISITIONS	30-Nov-45	3,168	3,168	SL	5	\$53	3,168	3,168	
	ACQUISITIONS	31-Jan-06	2,000	2,000	SL	10	\$17	2,000	2,000	
	ACQUISITIONS	31-Jan-06	2,724	2,724	SL	5	\$55	2,724	2,724	
	ACQUISITIONS	28-Feb-06	2,392	2,392	SL	10	\$20	2,392	2,392	
	ACQUISITIONS	24-Feb-06	631	631	SL	5	\$11	631	631	
	ACQUISITIONS	24-Feb-06	623	623	SL	7	\$7	623	623	
	ACQUISITIONS	24-Feb-06	608	608	SL	7	\$7	608	608	
	ACQUISITIONS	24-Feb-06	824	824	SL	7	\$10	824	824	
	ACQUISITIONS	24-Feb-06	466	466	SL	7	\$6	466	466	
	ACQUISITIONS	24-Feb-06	700	700	SL	7	\$8	700	700	

Reimbursements
Wichita
Grant funds
2-Diaper/pampal payment
Excelsior (in dia machine)
2-Diaper/pampal payment
Aflerone (acipimifem)
Recliner
Recliner
Direct Supply
Direct Supply
Direct Supply
2 special mattresses
3 special mattresses

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR METHOD	USEFUL LIFE (YRS)	MONTHLY DEPREC	Accum. 30-Sep-22	Depreciation 30-Sep-23	Accum. 30-Sep-23	NET VALUE
Tiftin	14 special mattresses	24-Feb-06	3,265	S/L	S/L	7	\$19	3,265	3,265	3,265	-
Office Depot	Desk & Chairset	31-Mar-06	975	S/L	S/L	7	\$12	975	975	975	-
Therapeutic Equipment	2 Diversi-patient equipment	31-Mar-06	2,392	S/L	S/L	10	\$20	2,392	2,392	2,392	-
Tra State Surgical	Batteries for Bed	31-Mar-06	2,737	S/L	S/L	7	\$39	2,737	2,737	2,737	-
Acjo	Batteries for Lifts	31-Mar-06	909	S/L	S/L	7	\$11	909	909	909	-
Crest	Residual air pumps	31-Mar-06	1,019	S/L	S/L	7	\$17	1,019	1,019	1,019	-
Amer's Global Computer	5 refurbished computers	30-Apr-06	1,576	S/L	S/L	5	\$32	1,576	1,576	1,576	-
Amer's - American Hotel	1 Lockm w/ sound	30-Apr-06	622	S/L	S/L	5	\$12	622	622	622	-
Rancho	Bed Sensors	30-Apr-06	1,520	S/L	S/L	5	\$30	1,520	1,520	1,520	-
Glabal	Storage cabinets	30-Apr-06	631	S/L	S/L	7	\$9	631	631	631	-
Chiff	Bed Transformers	30-Apr-06	1,451	S/L	S/L	5	\$29	1,451	1,451	1,451	-
Promis Shop	Bed Transform Upgrade Facility	30-Apr-06	4,542	S/L	S/L	20	\$19	4,542	4,542	4,542	-
Amer's - Sears	Refrigerator	30-Apr-06	763	S/L	S/L	5	\$15	763	763	763	-
Perlage	Table chairs (from facility)	30-Apr-06	24,338	S/L	S/L	12	\$169	24,338	24,338	24,338	-
Office Depot	Desktop printer/cable	31-May-06	837	S/L	S/L	7	\$10	837	837	837	-
Shopy Dishop	1 computer, 2 monitors	31-May-06	1,167	S/L	S/L	5	\$19	1,167	1,167	1,167	-
Office Depot	Wall Unit	31-May-06	1,489	S/L	S/L	5	\$29	1,489	1,489	1,489	-
Patient Furniture	10k Office Mlgs	31-May-06	1,534	S/L	S/L	5	\$30	1,534	1,534	1,534	-
Amer's - Creative Conc	Refrigerator	31-May-06	853	S/L	S/L	5	\$14	853	853	853	-
Remitex	4 bed alarm	31-May-06	618	S/L	S/L	5	\$10	618	618	618	-
Secauer	12 Incent	30-Jun-06	1,867	S/L	S/L	5	\$31	1,867	1,867	1,867	-
Apj	Centers for lifts	30-Jun-06	730	S/L	S/L	5	\$12	730	730	730	-
Kanaco	10 sleets FRP Board	30-Jun-06	982	S/L	S/L	7	\$12	982	982	982	-
Collinville Power	Snow Blower	31-Aug-06	2,278	S/L	S/L	5	\$38	2,278	2,278	2,278	-
Direct Supply	Pluse heater for kitchen	30-Sep-06	3,409	S/L	S/L	5	\$57	3,409	3,409	3,409	-
Avon Appliances	Refrigerator	30-Sep-06	495	S/L	S/L	5	\$18	495	495	495	-
Direct Supply	2 Electric Beds with headboard and footboard	31-Oct-06	2,629	S/L	S/L	5	\$52	2,629	2,629	2,629	-
Summa Preston	Rehab equipment	31-Oct-06	3,129	S/L	S/L	5	\$52	3,129	3,129	3,129	-
Sunrise Medical	6 Tables	30-Nov-06	614	S/L	S/L	5	\$10	614	614	614	-
Sunrise Medical	8 Chairs	30-Nov-06	(50)	S/L	S/L	5	(\$1)	(50)	(50)	(50)	-
Sunrise Medical	8 Chairs	30-Nov-06	(50)	S/L	S/L	5	(\$1)	(50)	(50)	(50)	-
Sunrise Medical	8 Chairs	30-Nov-06	1,416	S/L	S/L	5	\$24	1,416	1,416	1,416	-
Universal Provision	Terminal Base to Plate/Tmy for patient meals	31-Jan-07	1,475	S/L	S/L	5	\$25	1,475	1,475	1,475	-
Patient Furniture	Secretary/base, server (furniture for lobby)	31-Jan-07	912	S/L	S/L	5	\$15	912	912	912	-
Apj	Scaldfill	31-Jan-07	4,872	S/L	S/L	5	\$81	4,872	4,872	4,872	-
Hoche Sales	Drops/curtains	31-Jan-07	2,138	S/L	S/L	5	\$36	2,138	2,138	2,138	-
Viparis Medical	6 Electric walkers	31-Jan-07	1,316	S/L	S/L	5	\$22	1,316	1,316	1,316	-
Manitex	Computers, printers, monitors and accessories	31-Jan-07	23,761	S/L	S/L	5	\$396	23,761	23,761	23,761	-
TM Technology	Computers, printers, monitors and accessories	28-Feb-07	15,261	S/L	S/L	5	\$254	15,261	15,261	15,261	-
Gulf South Medical Supply	2 Bed	31-Mar-07	854	S/L	S/L	5	\$14	854	854	854	-
Patient Furniture	3 Window Benches	31-Mar-07	504	S/L	S/L	5	\$8	504	504	504	-
Harbor Sales	Drops/curtains	31-Mar-07	708	S/L	S/L	5	\$12	708	708	708	-
Hill Rom	3 Mattresses	31-Mar-07	791	S/L	S/L	5	\$13	791	791	791	-
Hilton Showware	Resch in refrigerator	30-Apr-07	1,418	S/L	S/L	5	\$24	1,418	1,418	1,418	-
PSC	24 chair push-alarms for wandering system	30-Apr-07	1,140	S/L	S/L	5	\$19	1,140	1,140	1,140	-
PSC	25 chair push-alarms for wandering system	30-Apr-07	1,187	S/L	S/L	5	\$20	1,187	1,187	1,187	-
Gulf South Medical Supply	2 Beds	30-Apr-07	2,111	S/L	S/L	5	\$35	2,111	2,111	2,111	-
Gulf South Medical Supply	2 Beds	30-Apr-07	224	S/L	S/L	5	\$4	224	224	224	-
RainTech	Call bell system accessories	31-May-07	1,245	S/L	S/L	5	\$21	1,245	1,245	1,245	-
Build 'N Serve	Laptop	31-May-07	1,297	S/L	S/L	5	\$22	1,297	1,297	1,297	-
Build 'N Serve	Computer	31-May-07	1,060	S/L	S/L	5	\$18	1,060	1,060	1,060	-
American Hotel	8 memory sticks for computers	31-May-07	1,120	S/L	S/L	5	\$19	1,120	1,120	1,120	-
American Hotel	3 computers	30-Jun-07	574	S/L	S/L	5	\$10	574	574	574	-
Joerna Healthcare	3 Round tables	30-Jun-07	2,544	S/L	S/L	5	\$42	2,544	2,544	2,544	-
Joerna Healthcare	12 Arm chairs	30-Jun-07	1,103	S/L	S/L	5	\$18	1,103	1,103	1,103	-
Lumber Sales	Drops/curtains	30-Jun-07	2,424	S/L	S/L	5	\$40	2,424	2,424	2,424	-
Comm of Rev Svcs (antes tax)	PSC chair pads/alrmas	31-Jul-07	599	S/L	S/L	5	\$9	599	599	599	-
Joerna Healthcare	Bedside table	31-Jul-07	2,787	S/L	S/L	5	\$46	2,787	2,787	2,787	-
Home Decorator	Desk, console, file cabinet	30-Sep-07	1,256	S/L	S/L	5	\$21	1,256	1,256	1,256	-
Wolfram	HD Television	30-Sep-07	909	S/L	S/L	5	\$15	909	909	909	-
Totals Forward prior 2008			1,078,923				4,779	1,083,702	1,738	1,085,440	47,238
Build 'N Serve	3 Laptops	11-Oct-07	4,779	S/L	S/L	5	\$80	4,779	4,779	4,779	-
Interior Sales	Northington Room Curtains	22-Oct-07	823	S/L	S/L	5	\$14	823	823	823	-
SMD	Pin Hole Camera	5-Oct-07	1,021	S/L	S/L	5	\$17	1,021	1,021	1,021	-
Digital Media	27 LCD TV	29-Nov-07	8,589	S/L	S/L	5	\$143	8,589	8,589	8,589	-
Build 'N Serve	1 HP Laser Printer	31-Jan-08	1,001	S/L	S/L	5	\$17	1,001	1,001	1,001	-
Boston Showcase	Rotary Theater	10-Jan-08	1,032	S/L	S/L	10	\$9	1,032	1,032	1,032	-
Gulf South Medical Supply	Matrix Bed	2-Jan-08	2,348	S/L	S/L	12	\$16	2,348	2,348	2,348	-

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECIATION	Accum. 30-Sep-22	Depreciation 30-Sep-23	Accum. 30-Sep-23	NET VALUE	
Furniture Furniture:												
Direct Supply	Ironcase & console	31-Jan-08	1,107	1,107	S/L	20	5	55	759	814	293	
Health Care Logistics	Vital Signs Monitor	18-Mar-08	1,607	1,607	S/L	8	17	1,607	1,607	1,607	-	
Direct Supply	Matrix Bed	18-Feb-08	1,405	1,405	S/L	12	10	1,405	1,405	1,405	-	
Health Care Logistics	Emergency unit	19-Mar-08	849	849	S/L	10	7	849	849	849	-	
Direct Supply	2 LCD TV	31-Jul-08	3,173	3,173	S/L	5	53	3,173	3,173	3,173	-	
Health Care Logistics	Mobile Hydrocollator	11-Apr-08	1,178	1,178	S/L	10	10	1,178	1,178	1,178	-	
Direct Supply	Matrix Bed	16-Apr-08	1,499	1,499	S/L	12	10	1,499	1,499	1,499	-	
Health Care Logistics	Smart Team Base Dinet	16-Apr-08	1,719	1,719	S/L	5	29	1,719	1,719	1,719	-	
Direct Supply	Vital Signs Monitor	22-May-08	1,386	1,386	S/L	8	14	1,386	1,386	1,386	-	
Health Care Logistics	Snider	18-Apr-08	1,324	1,324	S/L	5	22	1,324	1,324	1,324	-	
Direct Supply	Patient Lits	30-Apr-08	16,072	16,072	S/L	10	134	16,072	16,072	16,072	-	
Health Care Logistics	2 Computers	1-Jun-08	1,571	1,571	S/L	5	26	1,571	1,571	1,571	-	
Direct Supply	Digital Card System	19-Jun-08	1,655	1,655	S/L	5	28	1,655	1,655	1,655	-	
Health Care Logistics	Replace Economizer	10-Jul-08	1,166	1,166	S/L	12	8	1,166	1,166	1,166	-	
Direct Supply	2 computers	1-Jul-08	2,490	2,490	S/L	5	42	2,490	2,490	2,490	-	
Health Care Logistics	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	-	
Health Care Logistics	Smart Team Base Dinet	31-Aug-08	3,392	3,392	S/L	5	57	3,392	3,392	3,392	-	
Prior Year Adjustment							8672					
2008 Ending			1,141,944	1,142,571			5,834	2,097	1,093,247	1,793	1,095,040	47,531
Amann	Time Clock - Leased	1-Oct-08	7,974	7,974	S/L	10	66					
JCTenny	Window Benches	1-Oct-08	522	522	S/L	3	3					
Build 'N Serve	Desktop & Monitor - Kantor's	1-Nov-08	1,541	1,541	S/L	5	26	35	33	7,974	7,974	
Stears	Refrigerator	22-Oct-08	613	613	S/L	10	5			488	521	
Jacobs Healthcare	Queen Anne Chair	10-Nov-08	884	884	S/L	15	5	59	59	1,541	1,541	
Mbase Score	Piano	31-Dec-08	3,175	3,175	S/L	20	10	159	159	613	613	
Lunch	Chal's Equipment Emp	31-Dec-08	1,145	1,145	S/L	10	10	2,198	159	820	879	
Jacobs Healthcare	Solysave & Installation	1-Jan-09	61,787	61,787	S/L	15	343	1,125	159	2,357	2,357	
Build 'N Serve	New Server	1-Jan-09	7,155	7,155	S/L	5	119	4,119	4,119	1,125	1,125	
Jacobs Healthcare	8 Overbed Tables	25-Feb-09	856	856	S/L	5	14			60,756	60,756	
Larkin Linn	North Wing Day Room Valances	9-Mar-09	676	676	S/L	5	11			7,155	7,155	
Encompass	3 Chairs Admissions Office	5-May-09	1,045	1,045	S/L	15	6			856	856	
Jacobs Healthcare	6 Overbed Tables	12-May-09	647	647	S/L	5	11	70	70	676	676	
Build 'N Serve	4 Linen Carts	20-May-09	1,063	1,063	S/L	10	9			1,007	1,007	
Health Care Logistics	47" LCD TV for Rehab	31-May-09	1,124	1,124	S/L	5	19			647	647	
Build 'N Serve	Server Rack	30-Jun-09	1,632	1,632	S/L	5	27			1,062	1,062	
Health Care Logistics	Administrator Computer	15-Jul-09	676	676	S/L	5	6			1,124	1,124	
Build 'N Serve	3 Refrigerators for Rehab	31-Jul-09	1,007	1,007	S/L	5	17			1,632	1,632	
Health Care Logistics	Dell Laptop for MDS Coordinator	15-Jul-09	583	583	S/L	5	3			1,166	1,166	
Amex - Acc IndWent	Disposals		(18,705)	(18,705)			(231)			676	676	
2009 Balance			1,218,506	1,219,134			481	6,578	6,272	1,182,056	307,65	

AVON HEALTH CENTER
FURNITURE EXPENSES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECIATION	Accum. 30-Sep-22	Depreciation 30-Sep-23	Accum. 30-Sep-23	NET VALUE
Amex BuyBuy	6 Overbed Tables	30-Oct-09	668	668	S/L	5	11	668	668	668	668
	42" LCD HDTV	11-Dec-09	848	848	S/L	5	14	848	848	848	848
	Desk for Nursing Secretary	1-Jan-10	686	686	S/L	5	11	686	686	686	686
	6 Lounge chairs	1,326	1,326	S/L	10	11	1,326	1,326	1,326	1,326	(0)
	3 HP 2035n Printers	732	732	S/L	5	15	923	923	923	923	923
	7 Dining Table Tops	923	923	S/L	5	15	2,210	2,210	2,210	2,210	2,210
	36 insulated bases	2,210	2,210	S/L	5	11	665	665	665	665	665
	6 Overbed Tables	665	665	S/L	5	11	658	658	658	658	658
	6 Overbed Tables	658	658	S/L	5	11	140	140	140	140	(0)
	2 Patio Dining Sets w/Umbrellas	1,391	1,391	S/L	10	12	44,291	44,291	44,291	44,291	44,291
	Software Training	44,291	44,291	S/L	3	1,230	2,598	2,598	2,598	2,598	2,598
	Resident Rooms A&B Wings Blinds	2,598	2,598	S/L	5	43	3	3	3	3	3
	Enamel Shampoo Bowl	653	653	S/L	20	3	33	33	33	33	313
	2010 Balance		1,376,819	1,377,447		1,433	6,751	1,340,063	6,205	1,346,268	31,077
	3 HP Mini Notebooks - SS	16-Oct-10	1,701	1,701	S/L	3	47	1,701	1,701	1,701	1,701
	Keypad outside of Front Doors	28-Oct-10	1,708	1,708	S/L	5	28	1,708	1,708	1,708	1,708
	BladderScanner	13,640	13,640	S/L	5	227	17	1,604	1,604	1,604	1,604
	Vital Signs Monitor (South Wing)	1,604	1,604	S/L	8	17	1,813	1,813	1,813	1,813	1,813
	2 Mini HP Desktops	1,813	1,813	S/L	5	20	1,177	1,177	1,177	1,177	1,177
	Notebook & Printer	1,177	1,177	S/L	5	11	665	665	665	665	665
	Samsung Laser Printer Admnstrns	665	665	S/L	5	11	1,734	1,734	1,734	1,734	1,734
	Care Plan Library	1,734	1,734	S/L	8	48	92	92	92	92	304
	7 Square Tables	1,387	1,387	S/L	15	49	2,928	2,928	2,928	2,928	2,928
	Respl Color Laptop & other items	2,928	2,928	S/L	3	900	900	900	900	900	900
	Wireless Router & Printer	31-Mar-11	900	900	S/L	3	15	2,061	2,061	2,061	2,061
	18 Blinds NS/Wing Resident Rms	2,061	2,061	S/L	5	34	954	954	954	954	954
	47" TV for PUB	954	954	S/L	5	16	2,980	2,980	2,980	2,980	2,980
	Bed Products	2,980	2,980	S/L	5	47	67	67	67	67	270
	Latex Filing Cabinet for Payroll	1,007	1,007	S/L	5	6	1,286	1,286	1,286	1,286	1,286
	Admnstrns/Respt Computers & Monitor	1,286	1,286	S/L	5	21	1,520	1,520	1,520	1,520	1,520
	Chair Tray Dispenser	1,520	1,520	S/L	5	25	748	748	748	748	748
	2 Chair and table for Physical Office	748	748	S/L	15	4	50	50	50	50	211
	Medical Records Cart	1,317	1,317	S/L	10	12	1,317	1,317	1,317	1,317	1,317
	Dragon 20i Floor Burnisher	1,317	1,317	S/L	5	22	3,598	3,598	3,598	3,598	3,598
	Dragon 20i Floor Burnisher	11,993	11,993	S/L	3	333	(19,396)	(19,396)	(19,396)	(19,396)	(6,461)
	Disposals	(19,396)	(19,396)								
	2011 Balance		1,311,012	1,311,639		1,021	3,109	1,276,654	10,584	1,287,238	25,401
2012 Additions:	China	40,840	1,000	1,000	S/L	7	12	1,000	1,000	1,000	1,000
Perkins	Mini Computer & Printer	31-Oct-11	1,024	1,024	S/L	3	28	82	82	82	283
WB Mason	Office Furniture for Dietician Office	1-Jun-12	1,224	1,224	S/L	15	7	1,366	1,366	1,366	1,366
BSD Care	8 Dining Room Chairs	1,953	1,953	S/L	5	35	2,126	2,126	2,126	2,126	2,126
Framington Valley Equipment	Avans Professional Snow Thrower	2,126	2,126	S/L	5	30	182	182	182	182	182
Lute Systems	2 Rosebud Oximeters	3,594	3,594	S/L	10	30	723	723	723	723	723
TM Technology	HP 4530 Laptop for Dietician	1,059	1,059	S/L	3	29	1,061	1,061	1,061	1,061	1,061
Amex - Best Buy	2 32" TV with mounts A/B Day Rooms	723	723	S/L	5	12	89	89	89	89	89
McKerem Medical	Ultrasonic Cleaner	1,061	1,061	S/L	10	9	67	67	67	67	67
TM Technology	Desktop for Medical Records	1,579	1,579	S/L	5	26	1,605	1,605	1,605	1,605	1,605
TM Mason	Office Furniture for Dietician Office	1,005	1,005	S/L	15	5	835	835	835	835	835
TM Technology	Desktop - Administration	798	798	S/L	3	13	956	956	956	956	956
TM Technology	Laptop - Dietician	835	835	S/L	3	12	850	850	850	850	850
TM Technology	Epson GTS80 Scanner - Med Record	956	956	S/L	8	9	936	936	936	936	936
Fire Equipment Headquarters	Gas Meter to test air	850	850	S/L	5	16	45	45	45	45	45
TM Technology	Desktop for A Wine #524	803	803	S/L	5	16	3,751	3,751	3,751	3,751	3,751
TM Technology	Desktop for Payroll #526	936	936	S/L	5	16	3,751	3,751	3,751	3,751	3,751
WB Mason	5 Task Chairs for Nursing	675	675	S/L	15	4	3	3	3	3	3
TM Technology	4 Minis-Therapy 2 NB and Lubler Disposals	3,751	3,751	S/L	3	104	(3,819)	(3,819)	(3,819)	(3,819)	(3,819)
	TOTALS		1,334,144	1,334,771		3,704	1,297,253	1,308,160	10,938	1,319,191	36,612

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECIATION	DEPRECIATION		NET VALUE
								30-Sep-22	30-Sep-23	
2013 Additions:										
TM Technology	6 Overhead Tables	14-Sep-12	626		S/L	5	10	626		626
TM Technology	HP Laptop MDS Nurse	21-Oct-12	729		S/L	3	30	729		729
TM Technology	eMerge/True Software & Implementation	31-Oct-12	12,335		S/L	3	340	12,335		12,335
TM Technology	Printers North & ADSS	15-Nov-12	1,013		S/L	5	17	1,013		1,013
TM Technology	Trifold, White & Bronze	14-Dec-12	2,201		S/L	20	9	1,100	1,100	1,100
TM Technology	1 Golden Blender	14-Dec-12	1,225		S/L	10	122	1,225		1,225
TM Technology	Spouse & On (Cottles Recip Ely)	25-Jan-13	1,717		S/L	5	29	1,717		1,717
TM Technology	Fax	10-Mar-13	532		S/L	3	5	532		532
TM Technology	Dietary Desktop Computer	16-Mar-13	1,664		S/L	5	28	1,664		1,664
TM Technology	Hot Water Dispenser 5 gal	21-Mar-13	888		S/L	10	7	888		888
TM Technology	Walk Behind Auto Scrubber	4-Apr-13	4,842		S/L	5	81	4,842		4,842
TM Technology	Blood/Diagnostic Unit & Chemistry	5-Apr-13	1,371		S/L	6	19	1,371		1,371
TM Technology	Diagnostical Paper	5-Apr-13	862		S/L	8	8	862		862
TM Technology	Surface Soldering	7-May-13	1,177		S/L	7	78	1,177		1,177
TM Technology	Office Furniture for Staff Development	10-Jun-13	1,170		S/L	15	7	78	78	892
TM Technology	Office Furniture for Staff Development	13-Jun-13	1,284		S/L	3	20	1,284		1,284
TM Technology	TM Desktop Machines #503 and 504	13-Jun-13	1,957		S/L	3	54	1,957		1,957
TM Technology	Irwin Mini Desktop	13-Jun-13	583		S/L	10	5	583		583
TM Technology	4 Grey Task Chairs - South Unit	19-Jun-13	1,272		S/L	5	21	1,272		1,272
TM Technology	Activation 20 sq Plaza Harrier	22-Jul-13	1,656		S/L	5	16	1,656		1,656
TM Technology	Printer Nursing Super & Staff Div	31-Jul-13	1,637		S/L	5	27	1,637		1,637
TM Technology	Computer Nursing Supervisor	31-Aug-13	2,003		S/L	5	134	2,003		2,003
TM Technology	Office Furniture DNS Office	4-Sep-13	(116,187)		S/L	15	11	(116,187)		(116,187)
	Disposal									
	2013 Balance		1,059,999				4,372	1,030,494		1,031,863
	Totals		1,060,427				11,160	1,031,863		38,764
2014 Additions:										
TM Technology	Laptop for B Wing	10/3/2013	850		S/L	3	24	850		850
TM Technology	Sit to Stand Sara Lift	12/3/2013	2,911		S/L	10	24	2,619	291	2,910
McKesson Medical	2 Blood Pressure Monitors	2/28/2014	1,830		S/L	3	25	1,830		1,830
TM Technology	HP ProBook and Replicator	3/3/2014	1,070		S/L	3	30	1,070		1,070
TM Technology	HP ProBook Space J	4/30/2014	914		S/L	3	25	914		914
TM Technology	AT Bookkeeper PC	4/30/2014	1,073		S/L	3	18	1,073		1,073
TM Technology	Quickdata Server	5/20/2014	1,282		S/L	3	21	1,282		1,282
SHM	Paging Transmitter	5/20/2014	1,590		S/L	20	79	1,590		1,590
Shim-Field	Banette Bed	5/31/2014	1,793		S/L	12	12	1,793		1,793
TM Technology	3 Oak Tables Northington Dining Room	5/31/2014	1,950		S/L	15	130	1,950		1,950
TM Technology	Computer Medical Records	5/31/2014	851		S/L	5	14	851		851
TM Technology	SigmaStar Server Hard Drive	6/02/2014	690		S/L	3	12	690		690
TM Technology	2 Color Printers and Windows 8 J	7/8/2014	1,216		S/L	5	20	1,216		1,216
TM Technology	Microsoft Office 2013	8/3/2014	3,191		S/L	5	53	3,191		3,191
TM Technology	Russell's Laptop	8/3/2014	994		S/L	3	28	994		994
TM Technology	A Wing Lounge Tables	8/3/2014	680		S/L	15	4	406	45	451
TM Technology	DNS Laptop	8/3/2014	744		S/L	3	21	744		744
TM Technology	Ductry Desktop Computer	8/3/2014	1,010		S/L	5	17	1,010		1,010
TM Technology	Admissions Desktop Computer	8/3/2014	1,206		S/L	5	20	1,206		1,206
TM Technology	North Wing Printer & Windows 7	9/30/2014	804		S/L	5	13	804		804
TM Technology		8/3/2014	(3,583)		S/L	7		(3,583)		(3,583)
	2014 Balance		1,083,864				5,466	1,040,885		1,051,948
	Totals		1,083,864				11,160	1,031,863		38,764
2015 Additions:										
WPS Mason	Furniture for Infection Control Nurse	10/4/2014	763		S/L	15	4	408	51	459
TM Technology	2 HP LaserJet Pro Printers	12/3/2014	596		S/L	3	10	595		595
TM Technology	Cisco Routers with 3 Yr. Fin License	12/3/2014	2,953		S/L	5	82	2,953		2,953
TM Technology	3 Desktops, Printer and Dual Monitors	4/30/2015	1,936		S/L	5	33	1,936		1,936
TM Technology	Cisco 52 port	4/30/2015	1,442		S/L	5	24	1,441		1,441
WPS Mason	2 Dealer for Special Services	4/30/2015	1,926		S/L	20	8	768	96	864
TM Technology	Notebook and Printer	4/30/2015	860		S/L	3	24	860		860
McKesson Medical	Defibulator	4/8/2015	1,539		S/L	5	26	1,539		1,539
TM Technology	Possible Radio w/6 complexes	8/20/2015	1,564		S/L	5	26	1,564		1,564
TM Technology	New Server	9/30/2015	10,651		S/L	5	178	10,651		10,651
	2015 Disposals:									
ACQUISITIONS		9/30/1990	(2,813)		S/L	3	(47)	(2,813)		(2,813)
ACQUISITIONS		9/30/1990	(497)		S/L	10	(4)	(497)		(497)
ACQUISITIONS		9/30/1990	(3,013)		S/L	15	(17)	(3,013)		(3,013)

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECC	DEPRECIATION 30-SEP-22	DEPRECIATION 30-SEP-23	ACUM 30-SEP-22	ACUM 30-SEP-23	NET VALUE
			1,042,621				5,213	12,210	998,430	1,011,140	32,109
2015 Balance											
2016 Additions:											
TM Technology	11/10/2015	1,121	S/L	3	31	(98)	1,121	(3,510)	1,121	1,121	850
W.B. Mason	3/3/2016	1,819	S/L	15	10	(9)	847	(3,179)	847	1,819	668
W.B. Mason	3/3/2016	1,808	S/L	3	50	(523)	1,808	(31,379)	1,808	1,808	217
W.B. Mason	3/3/2016	465	S/L	3	3	(125)	465	(14,993)	465	465	1,484
Divers Supply	7/3/2016	3,180	S/L	15	18	(18)	3,180	(1,484)	3,180	3,180	3,607
TM Technology	7/3/2016	3,607	S/L	5	60	(7)	3,607	(7,155)	3,607	3,607	931
TM Technology	7/3/2016	1,117	S/L	3	11	(119)	1,117	(7,155)	1,117	1,117	1,072
Space Tables	9/30/2016	2,003	S/L	15	11	(11)	2,003	(7,155)	2,003	2,003	1,072
2016 Disposals:											
ACQUISITIONS	9/30/1991	(829)	S/L	18	(4)	(4)	(829)	(829)	(829)	(829)	-
ACQUISITIONS	9/30/1991	(2,076)	S/L	20	(9)	(9)	(2,076)	(2,076)	(2,076)	(2,076)	-
ACQUISITIONS	9/30/1992	(4,955)	S/L	5	(83)	(83)	(4,955)	(4,955)	(4,955)	(4,955)	-
ACQUISITIONS	9/30/1992	(6,706)	S/L	10	(56)	(56)	(6,706)	(6,706)	(6,706)	(6,706)	-
ACQUISITIONS	9/30/1992	(4,330)	S/L	3	(120)	(120)	(4,330)	(4,330)	(4,330)	(4,330)	-
ACQUISITIONS	9/30/1992	(23,328)	S/L	15	(130)	(130)	(23,328)	(23,328)	(23,328)	(23,328)	-
ACQUISITIONS	9/30/1993	(4,020)	S/L	5	(67)	(67)	(4,020)	(4,020)	(4,020)	(4,020)	-
ACQUISITIONS	9/30/1993	(6,714)	S/L	10	(56)	(56)	(6,714)	(6,714)	(6,714)	(6,714)	-
ACQUISITIONS	9/30/1993	(4,280)	S/L	15	(24)	(24)	(4,280)	(4,280)	(4,280)	(4,280)	-
2016 Balance			1,001,130				5,711	12,708	953,811	965,539	35,591
2017 Additions:											
Space Tables	10/3/2016	127	S/L	15	1	\$	127	48	2,095	2,095	56
TM Technology	11/30/2016	2,095	S/L	3	58	\$	2,095	1,813	1,813	1,813	71
TM Technology	12/3/2016	1,813	S/L	3	30	\$	1,813	770	770	770	-
TM Technology	1/3/2017	770	S/L	5	13	\$	770	414	414	414	547
TM Technology	1/3/2017	1,030	S/L	15	6	\$	1,030	1,143	1,143	1,143	-
TM Technology	3/3/2017	1,143	S/L	3	32	\$	1,143	1,201	1,201	1,201	-
TM Technology	4/30/2017	1,201	S/L	5	1	\$	1,201	850	850	850	-
TM Technology	5/3/2017	850	S/L	3	24	\$	850	1,746	1,746	1,746	872
TM Technology	6/30/2017	2,909	S/L	10	24	\$	2,909	612	612	612	302
TM Technology	7/3/2017	1,016	S/L	10	8	\$	1,016	2,424	2,424	2,424	1,210
TM Technology	7/3/2017	4,038	S/L	10	34	\$	4,038	156	156	156	74
TM Technology	7/3/2017	256	S/L	10	2	\$	256	12,906	12,906	12,906	461
TM Technology	8/3/2017	12,906	S/L	5	215	\$	12,906	918	918	918	461
TM Technology	8/3/2017	1,532	S/L	10	13	\$	1,532	2,448	2,448	2,448	1,219
TM Technology	9/30/2017	4,075	S/L	10	34	\$	4,075	723	723	723	723
TM Technology	9/30/2017	723	S/L	3	20	\$	723	7,174	7,174	7,174	40,347
2017 Balance			1,036,986				7,174	983,698	14,169	997,867	40,347
2018 Additions:											
TM Technology	10/3/2017	5,599	S/L	3	156	\$	5,599	5,599	5,599	5,599	-
TM Technology	11/30/2017	1,813	S/L	3	50	\$	1,813	1,813	1,813	1,813	-
TM Technology	12/3/2017	5,371	S/L	5	90	\$	5,371	5,370	5,371	5,371	-
TM Technology	1/3/2018	967	S/L	7	12	\$	967	690	690	690	139
TM Technology	2/28/2018	372	S/L	10	5	\$	372	285	285	285	230
TM Technology	3/3/2018	1,429	S/L	10	12	\$	1,429	715	715	715	571
TM Technology	7/3/2018	625	S/L	5	10	\$	625	625	625	625	-
2018 Balance			(555,666)				8,711	(555,666)	(555,666)	(555,666)	-
2019 Additions:											
Specialty	10/3/2018	3,627	S/L	12	25	\$	3,627	1,208	1,208	1,208	1,510
Specialty	10/3/2018	904	S/L	5	15	\$	904	724	724	724	904
2019 Balance			497,694				8,711	442,529	14,508	457,037	2,117

specialty
interior TBANK unit for nursing supervisor's office

(8316223-7852-653-4173-3954629540)

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	ACQUISITION DATE	Description	HISTORICAL COST	DEPR. BASIS FOR DEPRECIATION METHOD (YRS)	DEPR. METHOD (YRS)	USEFUL LIFE (YEARS)	MONTHLY DEPR.	Accum. 30-Sep-22	Depreciation 30-Sep-23	Accum. 30-Sep-23	NET VALUE
	6/30/2006		(730)	(730)	(730)	(730)					(730)
	9/30/2006	Cabinet for files	(3,409)	(3,409)	(3,409)	(3,409)					(3,409)
	1/31/2007	Plate heater for kitchen	(4,872)	(4,872)	(4,872)	(4,872)					(4,872)
	10/22/2007	Sealer/roll	(843)	(843)	(843)	(843)					(843)
	6/19/2008	Northington Room Curtains	(1,655)	(1,655)	(1,655)	(1,655)					(1,655)
	12/31/2008	Digital Card System	(1,145)	(1,145)	(1,145)	(1,145)					(1,145)
	6/12/2009	1 Gallon Blender	(1,458)	(1,458)	(1,458)	(1,458)					(1,458)
	9/15/2009	Server Wiring	(3,751)	(3,751)	(3,751)	(3,751)					(3,751)
	3/22/2010	Network Wiring	(2,210)	(2,210)	(2,210)	(2,210)					(2,210)
	5/16/2011	36 Insulated Bases	(2,980)	(2,980)	(2,980)	(2,980)					(2,980)
	5/16/2012	Bed Protectors	(835)	(835)	(835)	(835)					(835)
	3/10/2013	Laptop - Dietician	(532)	(532)	(532)	(532)					(532)
	3/10/2013	Fax	(1,664)	(1,664)	(1,664)	(1,664)					(1,664)
	7/31/2013	Dietary Desktop Computer	(956)	(956)	(956)	(956)					(956)
	10/31/2013	Printer Nursing Super & Staff Dev	(850)	(850)	(850)	(850)					(850)
	2/28/2014	Laptop for B Wing	(1,070)	(1,070)	(1,070)	(1,070)					(1,070)
	1/17/2014	HP ProBook and Replicator-maintenance	(914)	(914)	(914)	(914)					(914)
	4/09/2014	HP ProBook Spare 1 - spare	(1,073)	(1,073)	(1,073)	(1,073)					(1,073)
	4/09/2014	AI! Bookkeeper PC- excel byas	(1,282)	(1,282)	(1,282)	(1,282)					(1,282)
	5/31/2014	QuickBooks Server	(851)	(851)	(851)	(851)					(851)
	6/30/2014	Computer Medical Records	(1,216)	(1,216)	(1,216)	(1,216)					(1,216)
	8/31/2014	2 Color Printer and Windows 8 1	(1,010)	(1,010)	(1,010)	(1,010)					(1,010)
	9/30/2014	Dietary Desktop Computer	(1,206)	(1,206)	(1,206)	(1,206)					(1,206)
	8/31/2014	Adamsone Desktop Computer	(804)	(804)	(804)	(804)					(804)
	9/30/2014	North Wing Printer & Windows 7	(596)	(596)	(596)	(596)					(596)
	12/31/2014	2 HP LaserJet Pro Printers	(2,953)	(2,953)	(2,953)	(2,953)					(2,953)
	4/30/2015	* Cisco Router with 3 Yr. Ent License	(1,442)	(1,442)	(1,442)	(1,442)					(1,442)
	4/30/2015	Network and Printers-running office	(860)	(860)	(860)	(860)					(860)
	11/30/2015	HP Pro Book / HP Retail Desktop - laptop-joy, desktop-see videos	(1,121)	(1,121)	(1,121)	(1,121)					(1,121)
	7/31/2016	17 Touch Computer	(3,607)	(3,607)	(3,607)	(3,607)					(3,607)
2021 Balance			44,354	44,354	44,354	44,354	3,627	14,874	14,874	352,579	375,246
	10/31/2020	cisco 3 year licenses	5,254	(5,254)	(5,254)	S/L	146	1,751	3,502	5,253	5,253
	12/31/2020	verio test system-helps reduce false positive results	1,902	(1,902)	(1,902)	S/L	33	634	1,268	1,902	1,902
	12/31/2020	vario test system-helps reduce false positive results	1,902	(1,902)	(1,902)	S/L	53	634	1,268	1,902	1,902
	12/31/2020	vario test system-helps reduce false positive results	4,642	(4,642)	(4,642)	S/L	146	1,547	3,094	4,641	4,641
	12/31/2020	huaweikeeping computer+ lin-hu to install monk; m3010 access points	5,267	(5,267)	(5,267)	S/L	146	1,756	3,512	5,267	5,267
	cisco 3 year license + meraki access point	2,445	(2,445)	(2,445)	S/L	5	489	978	978	1,467	978
	2020 Arnes ST28DLE snowblower	3,535	(3,535)	(3,535)	S/L	5	59	1,414	1,414	2,121	1,414
	5/31/2021	2 laminate beds	1,787	(1,787)	(1,787)	S/L	30	357	714	1,071	1,071
	6/30/2021	100 mpakater	4,259	(4,259)	(4,259)	S/L	71	852	1,704	2,556	1,703
	9/30/2021	3 hp printers for grass blank, aida german, avona chic, hardware & installation	2,661	(2,661)	(2,661)	S/L	44	552	1,064	1,596	1,065
	4/30/2014	desktop face recognition/temperature scanning kiosks and printers (1 for upliners, 1 downstairs)	(1,418)	(1,418)	(1,418)	S/L	-	-	(1,418)	(1,418)	-
	12/31/2014	Reich in refrigerator	(1,956)	(1,956)	(1,956)	S/L	-	-	(1,956)	(1,956)	-
	9/30/2015	3 Desktops, Printer and Dual Monitors- desktops- training, printer- saw Services	(10,651)	(10,651)	(10,651)	S/L	-	-	(10,651)	(10,651)	-
	7/31/2016	New Server	(1,117)	(1,117)	(1,117)	S/L	-	-	(1,117)	(1,117)	-
	12/31/2016	2 HP ProBooks Spares	(1,813)	(1,813)	(1,813)	S/L	-	-	(1,813)	(1,813)	-
	10/31/2018	new computer for reception, new computer for hr	(978)	(978)	(978)	S/L	-	-	(978)	(978)	-
		user reinstalled use mini pc for south wing nursing station	(1,492)	(1,492)	(1,492)	S/L	-	-	(1,492)	(1,492)	-
		Various				S/L	-	-			-
2021 Balance			448,584	448,584	448,584	448,584	4,399	26,133	351,677	383,597	65,413

(6316223-7162-4525-073-384542940)

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPR	DEPR METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECIATION	Accum. Depreciation	Accum. Depreciation	NET VALUE	
Var	Var	Var	(1,813) (925)	(1,813) (925)	S/L	3	(1,813) (925)	30-Sep-22 (1,813) (925)	30-Sep-23 (1,813) (925)	(1,813) (925)	
TM Technology	2 hp notebook - pen & theta	11/30/2017			S/L	3					
	Var				S/L	5					
2022 Additions:											
TM Technology	notebook & monitor for russell	11/30/2021	2,552		S/L	5	43	510	510	1,532	
TM Technology	laptop to set up russell's notebook and monitor	11/30/2021	1,117		S/L	5	19	223	223	671	
TM Technology	returned monitor for russell	12/31/2021	(346)		S/L	5	(6)	(69)	(69)	(208)	
TM Technology	notebook	12/31/2021	2,037		S/L	5	34	407	407	1,223	
TM Technology	acer tablet for kristin in admissions	5/1/2022	1,743		S/L	5	29	349	349	1,045	
Graham Field	2 bariatric beds	5/1/2022	4,605		S/L	5	77	921	921	2,763	
AI American	Stundance embolic curtains- privacy curtains for South (36)	6/10/2022	4,087		S/L	10	34	409	409	3,269	
TM Technology	hp probook 450 g8 15" for ruth figureroa	8/31/2022	1,658		S/L	5	28	332	332	994	
TM Technology	hp all in one 23" G3 training machines	8/31/2022	3,155		S/L	5	53	631	631	1,803	
Direct Supply	38 tuberculinal atm jim from step garbage cans for resident rooms	9/30/2022	4,284		S/L	10	36	428	428	856	
TM Technology	Eltha Higgins Barret, director of social services, HP Probook 450 G9 15" 8G 256; Targus NB Dock USB-4	9/30/2022	1,797		S/L	5	30	359	359	1,079	
	Var				S/L	5					
2022 Balance			48,617	436,799				30,633	317,009	36,425	83,303
2023 Dispositions:											
Golf South Medical Supply	Matrix Bed	1/2/2008	(2,348)		S/L	12				(2,348)	
Scars	Refrigerator	10/22/2008	(613)		S/L	10				(613)	
Surface Solutions	Kaivue Omni Dispense & Vase	5/7/2013	(862)		S/L	8				(862)	
Parkins	Advolution 20 sq Floor Burnisher	7/22/2013	(1,272)		S/L	5				(1,272)	
McKesson Medical	2 Blood Pressure Monitors	12/17/2014	(1,830)		S/L	6				(1,830)	
TM Technology	Rosell's Laptop	8/31/2014	(994)		S/L	3				(994)	
Life Systems, Inc	3 medical vital sign carts	7/5/2017	(4,038)		S/L	10				(4,038)	
2023 Additions:											
SMD, Inc	1 2 MP Bullet Camera	10/31/2022	1,485		S/L	10	12			1,337	
TM Technology	kiok #801 North	10/31/2022	1,505		S/L	5	25			301	
TM Technology	HP Probook - South	10/31/2022	1,510		S/L	5	25			1,204	
TM Technology	Cisco Meraki MX95 Router	12/31/2022	4,254		S/L	10	35			3,829	
Direct Supply	Vidua range-oven	12/31/2022	18,694		S/L	10	156			1,869	
McKesson Medical-Surgical	invuzer #NV-50279; new Man-1770450A; Indigo NXT Series self-contained condenser; New Ice Machin	1/1/2023	3,377		S/L	7	40			482	
TM Technology	whalchair scale items vnaiz	2/28/2023	4,841		S/L	10	40			484	
TM Technology	A wing, B wing Kiok hardware \$1,786.68; set up \$260.56	4/10/2023	2,047		S/L	5	34			1,638	
TM Technology	HP Printer; hardware \$713.61; set up \$130.28	4/10/2023	844		S/L	3	14			675	
TM Technology	cisco meraki 3 year license MR	6/10/2023	484		S/L	3	13			1394	
TM Technology	HP Laserjet Printer for Social Services	6/10/2023	1,743		S/L	5	29			349	
TM Technology	Intel NUC #812 for Reception	6/10/2023	1,064		S/L	5	18			851	
TM Technology	HP Probook (for Bonnie in MD8)	6/10/2023	1,149		S/L	5	19			230	
TM Technology	HP Probooks (2) Spare Notebooks	6/10/2023	1,808		S/L	5	30			362	
	Var				S/L	5				1,446	
2023 Balance			489,018	449,646				30,633	317,009	41,329	122,203
Pur TB Difference			\$	523,133				266,109	266,109	13,174	257,024
Related Party Assets			\$	(53,487)				(235,476)	50,960	8,355	81,332
Related Party Assets											(134,821)
Asset No.	Asset Description	Date Acquired	Cost	Method	Life	Depreciation	Accum. Depreciation	Depreciation	Accum. Depreciation	NET VALUE	
56	Electric Beds	9-Feb-09	73,141	S/L	12		73,141		73,141		
17	56 Electric Beds	9-Jun-09	70,348	S/L	12		70,348		70,348		
16	120 Chairs, Cabinets & Dressers	12-Aug-09	166,979	S/L	15		149,219	11,132	160,351	6,628	
		3-Jun-10	6,247	S/L	15		416		5,549	282	
		4-Apr-10	2,041	S/L	15		136		1,836	69	
		14-Jul-10	5,583	S/L	10		5,583		5,583		
		2-Feb-10	5,607	S/L	10		5,607		5,607		
		27-Jun-11	204	S/L	10		204		204		
		24-Jun-11	1,583	S/L	10		1,584		1,584		
		4-May-11	12,934	S/L	10		12,935		12,935		
		20-Apr-11	937	S/L	10		937		937		

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	DEPRECIATION BASIS FOR DEPRECIATION	DEPR METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECC	DEPRECIATION 30-SEP-22	Accum. 30-SEP-22	DEPRECIATION 30-SEP-23	Accum. 30-SEP-23	NET VALUE
	Security Camera	28-Mar-11	5,467	3,467	S/L	5		9,467			9,467	
	Lobby & Admin Office Furniture	8-Jul-11	13,616	13,616	S/L	15		908	10,205	908	11,113	2,503
	4 Till Tables for Pub	11-May-11	2,444	2,444	S/L	15		163	1,859	163	2,022	422
	Computer Equipment for EMAR	3-Aug-11	22,251	22,251	S/L	5			22,251		22,251	
	10 Elk touch screen computers	12-Sep-12	12,560	12,560	S/L	5			12,560		12,560	
	Computer Equipment EMAR/ETAR	1-Oct-11	23,835	23,835	S/L	5			23,835		23,835	
	13 Dining Room Tables for lower	5-Apr-12	7,256	7,256	S/L	15		484	5,079	484	5,563	1,693
	22 Blind/61 Valances	23-Aug-13	14,615	14,615	S/L	5			14,615		14,615	
	Recentant Stapper Machine	20-Jun-13	4,694	4,694	S/L	10		469	4,692		4,692	
	Wood Blinds for dining room windows	14-Jul-14	772	772	S/L	10		77	633	77	700	73
	4 time clocks & time & attendance	17-Oct-14	17,022	17,022	S/L	10		1,702	13,758	1,702	15,460	1,562
	New Arjo Sara 3000 patient lift	2-Apr-14	2,745	2,745	S/L	10		274	2,216	274	2,490	255
	Light fixtures for dining room & lo	19-Mar-14	2,745	2,745	S/L	10		274	2,216	274	2,490	255
	3 door wash-in refrigerator in re	8-Dec-14	459	459	S/L	10		46	308	46	354	45
	Repholster 24 dining room chair	24-Nov-14	940	940	S/L	15		63	504	63	567	373
	Lowesail for connector hallway	14-Apr-15	5,621	5,621	S/L	10		562	4,496	562	5,058	563
	Samsung Security Camera RecorL	31-Mar-15	16,793	16,793	S/L	10		1,679	13,432	1,679	15,111	1,682
	New artwork resident corridors	10-Mar-15	2,392	2,392	S/L	12		199	1,592	199	1,791	601
	New artwork resident corridors	27-Feb-15	8,418	8,418	S/L	5			2,918		2,918	800
	Pleated Valance North Day Rm	5-Jan-15	1,075	1,075	S/L	10		842	6,736	842	7,578	104
	Square Setup floor finish machine	30-Jun-15	3,717	3,717	S/L	5			3,717		3,717	
	3 Pictures	1-Jun-15	615	615	S/L	10		62	496	62	558	58
	Disposal of 3 Elk Touch Screen Computers	12-Sep-12	(3,768)	(3,768)					(3,768)		(3,768)	
	7 Elk touch screen computers - DISPOSAL	12-Sep-12	(8,792)	(8,792)					(8,792)		(8,792)	
	Computer Equipment for Emar - DISPOSAL	3-Aug-11	(22,251)	(22,251)					(22,251)		(22,251)	
	Computer Equipment for EMAR/ETAR - DISPOSAL	1-Oct-11	(23,835)	(23,835)					(23,835)		(23,835)	
	New Arjo Sara 3000 patient lift	19-Mar-14	(2,745)	(2,745)					(2,745)		(2,745)	
	New Arjo Sara 3000 patient lift	19-Mar-14	(2,745)	(2,745)					(2,745)		(2,745)	
	Phone system upgrades disposed on 1/20/20	30-Jun-11	(7,696)	(7,696)					(7,696)		(7,696)	
	Phone system upgrade wiring	6-Jul-11	(447)	(447)					(447)		(447)	
	Carpet for rehab gym	23-Apr-13	(2,394)	(2,394)					(2,394)		(2,394)	
			445,156	445,156				19,222	406,550	19,845	427,405	17,753
			881,955	881,955				49,855	725,619	61,184	774,046	101,056

COMBINED TOTALS

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	Accum. 30-Sep-22	Depreciation 30-Sep-23	Accum. 30-Sep-23	NET VALUE
	Buildings										
	Additions			7,495				3,000	375	3,375	4,120
	Disposals			-				-	-	-	-
	Total			7,495				3,000	375	3,375	4,120
	Movable Equipment										
	Additions		403,952					351,022	36,828	387,850	15,865
	Disposals		44,804				4,500	4,500	5,204	38,904	38,900
	Related Party Movable Equipment		(11,957)				(9,103)	(9,103)	-	(11,957)	-
	Related Party Additions		445,156				19,322	421,831	18,855	440,686	4,470
	Related Party Disposals		-				-	(13,383)	-	-	-
	Total		881,955				49,955	726,619	61,841	822,730	59,225
	Leasehold Improvements										
	Additions		1,949,905				134,519	1,073,424	123,794	1,628,157	321,837
	Disposals		45,092				3,799	3,799	3,617	3,617	41,475
	Related Party Leasehold Improvements		1,622,930				71,650	1,043,091	75,331	1,122,969	499,362
	Related Party Additions		301,382				4,547	4,547	20,085	20,085	281,197
	Related Party Disposals		-				-	-	-	-	-
	Total		3,919,297				214,591	2,552,001	223,827	3,274,828	1,144,471
	Per Trial Balance			2,536,683			142,402	1,959,595	142,402	1,959,595	577,090
	Per Cost Report/Depreciation			4,808,749			264,921	3,280,619	284,386	3,600,933	1,207,816
	Related Party			2,369,368			95,519	1,469,469	114,271	1,583,740	785,629
	F/S vs C/R Variance			97,305			(122,519)	148,444	(141,984)	(57,598)	154,903
	Rounding			-							-
				97,305			(122,519)	148,444	(141,984)	(57,598)	154,903

154,903
(141,984)
785,629 immaterial variance of \$1 due to rounding

F/S vs C/R NBV - Page 31, Line B9
F/S vs C/R Dep - Page 36, Line F1
Reverse for Dep. - Page 35, Line A3

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

Name of Facility Avon Convalescent Home, Inc. d/b/a A	License No. 938-C	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					
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	35,539				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		08/26/13			
c. Interest Rate for the Cost Year		3.78%			
d. Term of Mortgage (number of years)		30			
e. Amount of Principal Borrowed		3,903,200			
f. Principal balance outstanding as of 9/30/2023		3,084,793			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Avon Convalescent Home, Inc. d/b/a A		938-C	9/30/2023				26	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage	\$							
Name of Lender	Rate							
Address of Lender								
2. Second Mortgage	\$							
Name of Lender	Rate							
Address of Lender								
3. Third Mortgage	\$							
Name of Lender	Rate							
Address of Lender								
4. Fourth Mortgage	\$							
Name of Lender	Rate							
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount	\$							
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$							

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of		
Avon Convalescent Home, Inc. d/b/		938-C		9/30/2023			27	37		
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
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)				\$	115,624	115,624				
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)				\$	115,624	115,624				
15. Total All Expenditures (A-13 thru C-14)				\$	13,950,945	14,600,389	(649,444)			

F. Statement of Revenue

Name of Facility Avon Convalescent Home, Inc. d/b/a Avoi938-C		License No. 938-C		Report for Year Ended 9/30/2023		Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	Other			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)	\$ 12,536,291	12,536,291					
b. Medicaid Room and Board Contractual Allowance **	\$ (4,825,246)	(4,825,246)					
2. a. Medicaid (All other states)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (all inclusive)	\$ 1,735,458	1,735,458					
b. Medicare Room and Board Contractual Allowance **	\$ 164,119	164,119					
4. a. Private-Pay Residents and Other	\$ 3,380,884	3,380,884					
b. Private-Pay Room and Board Contractual Allowance **	\$						
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 180,537	180,537					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (180,537)	(180,537)					
c. Prescription Drugs - Non-Medicare	\$ 12,303	12,303					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (12,303)	(12,303)					
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	\$ 261,408	261,408					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (175,502)	(175,502)					
c. Physical Therapy - Non-Medicare	\$ 22,563	22,563					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (631)	(631)					
4. a. Speech Therapy - Medicare	\$ 226,692	226,692					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (162,412)	(162,412)					
c. Speech Therapy - Non-Medicare	\$ 3,581	3,581					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (3,581)	(3,581)					
5. a. Occupational Therapy - Medicare	\$ 524,970	524,970					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (411,405)	(411,405)					
c. Occupational Therapy - Non-Medicare	\$ 23,615	23,615					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (23,615)	(23,615)					
6. a. Other (Specify) - Medicare	\$ 132,722	132,722					
b. Other (Specify) - Non-Medicare	\$						
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,409,911	13,409,911					
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 (Specify)	\$ 6,583	6,583					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (Specify)	\$ 1,054,482	1,054,482					
V. Total Other Revenue (1 thru 8)	\$ 1,061,065	1,061,065					
VI. Total All Revenue (III +V)	\$ 14,470,976	14,470,976					

* 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)	Other
		0		
30 II 6a	Medicare Discounts	\$ (19,635)		
30 II 6a	Lab Medicare A	\$ 9,750		
30 II 6a	Allow Lab MCR A	\$ (9,750)		
30 II 6a	X-ray Medicare A	\$ 930		
30 II 6a	Allow X-ray MCR A	\$ (930)		
30 II 6a	Pharmacy MCR B	\$ 6,332		
30 II 6a	Lab Medicare Replacement	\$ 22,969		
30 II 6a	Allow Lab Medicare Replacement	\$ (22,969)		
30 II 6a	Xray Medicare Replacement	\$ 1,570		
30 II 6a	Allow Xray Medicare Replacement	\$ (1,570)		
50 II 6a	Optum ISNP Part B	\$ 146,025		
Total Other Resident Revenue - Medicare		\$ 132,722	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Interest Income (Relates to ERC Funds)	683,756	\$ 6,583		
Total Interest Income			\$ 6,583	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Insurance Other Dividends (No Expense Offset Necessary)	\$ 26,030		
30 IV 8	Income Taxes (No Expense Offset Necessary)	\$ 67,857		
30 IV 8	Medicare Cost Report Reimbursement (No related expenses)	\$ 4,828		
30 IV 8	ERC Credit	\$ 769,983		
30 IV 8	HHS Stimulus	\$ 185,784		
Total Other Revenue		\$ 1,054,482	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc. d/b/a Av	938-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,360,820
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,468,057
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	48,045
5. Prepaid Expenses			\$	80,303
a. Prepaid Insurance	58,995			
b. Prepaid Other	21,308			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	683,756
ERC Funds	683,756			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,640,981
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>7,495</u>		\$	4,120
	Accum. Depreciation <u>3,375</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>1,995,086</u>		\$	363,312
	Accum. Depreciation <u>1,631,774</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>436,799</u>		\$	54,755
	Accum. Depreciation <u>382,044</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	154,903
F/s vs C/R NBV	154,903			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	577,090

* 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 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 Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc. d/b/a Av	938-C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	4,218,071
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost	Net		
3. Buildings			\$	
	*Historical Cost	1,924,213		
	Accum. Depreciation	1,143,054	Net	781,159
4. Non-Movable Equipment			\$	
	*Historical Cost	Net		
5. Movable Equipment			\$	
	*Historical Cost	445,156		
	Accum. Depreciation	440,686	Net	4,470
6. Motor Vehicles			\$	
	*Historical Cost	Net		
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 785,629	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost	Net		
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ 479,916	
Name and Address		Amount	Loan Date	
Due From West Hartford Rehab		479,916	Various	
7. Other Assets (<i>itemize</i>)			\$	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 479,916	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 5,483,616	

* 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 Hea		938-C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	428,253
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>)				\$	293,477
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	9,536
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>)				\$	998,645
Credit Balance Liabilities		633,051	Accrued User Fee	183,757	
Due to Cash Resident Funds		38,265	Accrued Property Taxes	2,165	
Accrued Pension		95,315	Accrued Insurance Financ	30,492	
Accrued Accounting		15,600	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,729,911

* 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 H		License No. 938-C	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,729,911	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$
C. Total All Liabilities (Lines A-13 + B-5)					\$ 1,729,911


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	9/30/2023	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			\$	785,629
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			\$	785,629
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	156,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,799,505
6. Gain or Loss for Period			\$	12,571
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	2,968,076
C. Total Reserves and Net Worth			\$	3,753,705
D. Total Liabilities, Reserves, and Net Worth			\$	5,483,616

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc. d/b/a Avco	938-C	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	3,159,161
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,470,976
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	14,458,405
D. Net Income or Deficit			\$	12,571
E. Balance			\$	3,171,732
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Page 27	\$14,600,389			
F/S vs C/R	(141,984)			
Total Expenses	\$14,458,405			
2. Other (<i>itemize</i>)				
Prior year bad debt expense		(29,956)		
F-3. Total Additions			\$	(29,956)
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>)			\$	173,700
Purpose		Amount		
Shareholder Distributions		173,700		
3. Total Deductions			\$	173,700
H. Balance at End of Period		09/30/23	\$	2,968,076

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 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other			
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 		Title PRINCIPAL	Date Signed 2/14/24		
Printed Name of Preparer Matthew S. Bavolack					
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. d/b/a Avon Health Center for the year ended September 30, 2023, 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. d/b/a Avon Health Center. 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. d/b/a Avon Health Center 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
February 13, 2024





MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/13/2024
 Run Date: 2/13/2024

Provider Name: Avon Health Care
 Provider Number: 9381
 Period Ended: 9/30/23

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>				
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 2023 Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
11020	Petty Cash	300.00			300.00	300.00
11140	Cash Operating Account	1,322,255.00			1,322,255.00	2,328,994.00
11160	ERC Funds	683,756.00			683,756.00	0.00
11620	Cash Resident Funds	38,265.00			38,265.00	51,080.00
13010	A/R Private	496,335.00			496,335.00	19,433.00
13020	A/R Medicaid	680,903.00			680,903.00	669,932.00
13040	A/R Medicare A	33,659.00			33,659.00	96,364.00
13050	A/R Medicare B	47,491.00			47,491.00	(228,905.00)
13070	A/R Medicare Replacement	214,503.00			214,503.00	62,142.00
13080	A/R Insurance Other	25,707.00			25,707.00	80,566.00
13290	Allowance for Doubtful Accounts	(39,902.00)			(39,902.00)	(20,044.00)
13300	A/R Refunds	4,483.00			4,483.00	4,483.00
13600	A/R Suspense	(436.00)			(436.00)	(436.00)
13700	A/R Other	5,314.00			5,314.00	0.00
15300	Prepaid Insurance	58,995.00			58,995.00	49,713.00
15380	Inventory	48,045.00			48,045.00	58,247.00
15800	Prepaid Other	21,308.00			21,308.00	23,628.00
17700	Due from West Hartford Rehab	479,916.00			479,916.00	620,758.00
19220	Buildings	7,495.00			7,495.00	7,495.00
19290	Accum Depr Buildings	(3,029.00)			(3,029.00)	(2,655.00)
19420	Leasehold Improvements	2,006,057.00			2,006,057.00	1,960,965.00
19490	Accum Depr Leasehold Impvmts	(1,548,214.00)			(1,548,214.00)	(1,447,506.00)
19520	Furniture & Equipment	379,514.00			379,514.00	346,667.00
19590	Accum Depr Furniture & Equipmt	(266,109.00)			(266,109.00)	(244,691.00)
19620	Computer Software	143,619.00			143,619.00	143,619.00
19690	Accum Depr Computer Software	(142,243.00)			(142,243.00)	(134,298.00)
21020	Accounts Payable Trade	(428,253.00)			(428,253.00)	(247,187.00)
21300	Credit Balance Liabilities	(633,051.00)			(633,051.00)	(187,176.00)
21610	Due to Cash Resident Funds	(38,265.00)			(38,265.00)	(51,080.00)
23115	Misc. HHS Income	(185,784.00)		185,784.00	0.00	(185,784.00)
25360	P/R Garnishment	(33.00)			(33.00)	(33.00)
25500	Accrued Payroll	(140,138.00)			(140,138.00)	(100,311.00)
25600	Accrued FICA Taxes	(9,111.00)			(9,111.00)	(6,795.00)
25610	Accrued SU1 Taxes	(341.00)			(341.00)	(227.00)
25620	Accrued FUI Taxes	(84.00)			(84.00)	(22.00)
25650	Accrued Vac Personal Sick	(153,306.00)			(153,306.00)	(160,629.00)
25680	Accrued Pension	(137,657.00)		42,342.00	(95,315.00)	(120,789.00)
26100	Accrued Accounting	(15,600.00)			(15,600.00)	(16,800.00)
26110	Accrued User Fee	(183,757.00)			(183,757.00)	(181,276.00)
26120	Accrued Property Taxes	(2,165.00)			(2,165.00)	(2,329.00)
26130	Accrued Insurance Financing	(30,492.00)			(30,492.00)	(26,252.00)
30100	Shareholder Distributions	173,700.00			173,700.00	(1,500.00)
30110	Capital Stock	(156,000.00)			(156,000.00)	(156,000.00)
30120	Retained Earnings	(2,973,205.00)			(2,973,205.00)	(2,900,500.00)
40100	Room & Board Private	(3,084,919.00)			(3,084,919.00)	(2,577,324.00)
40220	PT Private	0.00			0.00	(964.00)
41100	Room & Board Medicaid	(12,536,291.00)			(12,536,291.00)	(12,626,147.00)
41110	Allowance R&B Medicaid	4,796,320.00			4,796,320.00	4,739,423.00
41210	Pharmacy Medicaid	(1,891.00)			(1,891.00)	(310.00)
41215	Allow Phar MCD	1,891.00			1,891.00	310.00
41220	PT Medicaid	(8,142.00)			(8,142.00)	(7,916.00)
41225	Allow PT MCD	8,142.00			8,142.00	7,916.00
41230	OT Medicaid	(7,037.00)			(7,037.00)	(6,457.00)
41235	Allow OT MCD	7,037.00			7,037.00	6,457.00
41240	ST Medicaid	(372.00)			(372.00)	(3,348.00)
41245	Allow ST MCD	372.00			372.00	3,348.00
43100	Room & Board Medicare	(493,992.00)			(493,992.00)	(529,503.00)
43110	Allowance R&B Medicare	(167,509.00)			(167,509.00)	(168,903.00)
43120	Medicare Discounts	19,635.00			19,635.00	5,448.00
43210	Pharmacy Medicare A	(47,354.00)			(47,354.00)	(45,213.00)
43215	Allow Phar MCR A	47,354.00			47,354.00	45,213.00
43220	PT Medicare A	(65,551.00)			(65,551.00)	(75,132.00)
43225	Allow PT MCR A	65,551.00			65,551.00	75,132.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
43230	OT Medicare A	(70,080.00)			(70,080.00)	(80,529.00)
43235	Allow OT MCR A	70,080.00			70,080.00	80,529.00
43240	ST Medicare A	(31,064.00)			(31,064.00)	(34,717.00)
43245	Allow ST MCR A	31,064.00			31,064.00	34,717.00
43250	Lab Medicare A	(9,750.00)			(9,750.00)	(9,298.00)
43255	Allow Lab MCR A	9,750.00			9,750.00	9,298.00
43270	X-ray Medicare A	(930.00)			(930.00)	(1,245.00)
43275	Allow X-ray MCR A	930.00			930.00	1,245.00
43310	Pharmacy MCR B	(6,332.00)			(6,332.00)	(5,401.00)
43320	PT Medicare B	(52,431.00)			(52,431.00)	(78,590.00)
43325	Allow PT MCR B	14,128.00			14,128.00	17,720.00
43330	OT Medicare B	(78,687.00)			(78,687.00)	(75,217.00)
43335	Allow OT MCR B	14,998.00			14,998.00	12,914.00
43340	ST Medicare B	(33,157.00)			(33,157.00)	(26,653.00)
43345	Allow ST MCR B	901.00			901.00	885.00
44100	Room & Board Insurance Other	(98,560.00)			(98,560.00)	(97,812.00)
44110	Allowance R&B Insurance Other	5,922.00			5,922.00	2,790.00
44120	Insurance Other Dividends	(26,030.00)			(26,030.00)	(15,890.00)
44510	Pharmacy Insurance Other	(10,412.00)			(10,412.00)	(17,257.00)
44515	Allow Phar Insurance Other	10,412.00			10,412.00	17,257.00
44520	PT Insurance Other	(14,421.00)			(14,421.00)	(15,882.00)
44525	Allow PT Insurance Other	14,306.00			14,306.00	15,882.00
44530	OT Insurance Other	(16,578.00)			(16,578.00)	(19,613.00)
44535	Allow OT Insurance Other	16,578.00			16,578.00	19,245.00
44540	ST Insurance Other	(3,209.00)			(3,209.00)	(3,857.00)
44545	Allow ST Insurance Other	3,209.00			3,209.00	3,857.00
44550	Lab Insurance Other	(2,596.00)			(2,596.00)	(2,078.00)
44555	Allow Lab Insurance Other	2,596.00			2,596.00	2,078.00
44570	X-ray Insurance Other	(314.00)			(314.00)	(254.00)
44575	Allow X-ray Insurance Other	314.00			314.00	254.00
44820	PT Insurance B	(153,404.00)			(153,404.00)	(173,658.00)
44825	Allow PT Insurance B	105,801.00			105,801.00	83,379.00
44830	OT Insurance B	(191,738.00)			(191,738.00)	(222,953.00)
44835	Allow OT Insurance B	141,862.00			141,862.00	113,137.00
44840	ST Insurance B	(107,614.00)			(107,614.00)	(94,662.00)
44845	Allow ST Insurance B	75,590.00			75,590.00	51,429.00
46100	Medicare Replacement Room&Board	(1,168,085.00)			(1,168,085.00)	(1,024,417.00)
46110	Allowance R&B Medicare Replacem	3,390.00			3,390.00	56,129.00
46510	Pharmacy Medicare Replacement	(133,183.00)			(133,183.00)	(94,456.00)
46515	Allow Phar Medicare Replacement	133,183.00			133,183.00	94,456.00
46520	PT Medicare Replacement	(161,374.00)			(161,374.00)	(151,845.00)
46525	Allow PT Medicare Replacement	161,374.00			161,374.00	151,845.00
46530	OT Medicare Replacement	(184,465.00)			(184,465.00)	(165,493.00)
46535	Allow OT Medicare Replacement	184,465.00			184,465.00	165,493.00
46540	ST Medicare Replacement	(54,857.00)			(54,857.00)	(45,393.00)
46545	Allow ST Medicare Replacement	54,857.00			54,857.00	45,393.00
46550	Lab Medicare Replacement	(22,969.00)			(22,969.00)	(15,759.00)
46555	Allow Lab Medicare Replacement	22,969.00			22,969.00	15,759.00
46570	Xray Medicare Replacement	(1,570.00)			(1,570.00)	(2,516.00)
46575	Allow Xray Medicare Replacement	1,570.00			1,570.00	2,516.00
47100	Optum ISNP Capitated Room&Board	(218,100.00)			(218,100.00)	(112,500.00)
47105	Optum ISNP Part B	(146,025.00)			(146,025.00)	(84,375.00)
48000	Room & Board Retro Private	14,773.00			14,773.00	(125,813.00)
48100	Room & Board Retro Medicaid	28,926.00			28,926.00	96,365.00
48300	Room & Board Retro Medicare	(10,023.00)			(10,023.00)	(1.00)
48400	Room & Board Retro Ins Other	0.00			0.00	(8,822.00)
48500	Room & Board Retro Mcd Replacem	(63,358.00)			(63,358.00)	(18,485.00)
48600	Retro Ancillaries	(21,817.00)			(21,817.00)	8,407.00
48800	Room & Board Retro Mcd Pending	0.00			0.00	458.00
49100	Other Income	(3,625.00)		(182,159.00)	(185,784.00)	0.00
49170	Bad Debt Recovery	0.00			0.00	(841.00)
49190	Interest Income	(6,583.00)			(6,583.00)	0.00
49200	Miscellaneous Income	(4,828.00)			(4,828.00)	(311,721.00)
49500	ERC Credit	(769,983.00)			(769,983.00)	0.00
51010	P/R Administrator	180,740.00			180,740.00	182,217.00
51020	P/R Director of Operations	103,909.00			103,909.00	81,047.00
51150	P/R Office	285,240.00			285,240.00	267,613.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
51240	Legal Fees	52,205.00		92,398.00	144,603.00	58,536.00
51245	Legal - Collections	1,593.00			1,593.00	0.00
51260	Accounting Fees	40,072.00			40,072.00	40,642.00
51280	Professional Fees	95,358.00		(92,398.00)	2,960.00	3,413.00
51290	Telephone	8,369.00			8,369.00	8,996.00
51300	Cellular Phones	0.00			0.00	438.00
51310	Advertising Help Wanted	8,596.00		35,255.00	43,851.00	37,110.00
51330	Business Promotion	35,571.00			35,571.00	24,097.00
51340	Dues Chamber Of Commerce	140.00			140.00	0.00
51350	Dues / Association	8,985.00			8,985.00	9,006.00
51360	Subscriptions	8,563.00			8,563.00	5,711.00
51370	Licenses	3,151.00			3,151.00	1,810.00
51380	Office Supplies	38,417.00			38,417.00	33,237.00
51390	Purchased Services Office	10,448.00			10,448.00	17,152.00
51400	Courier & Postage	3,576.00			3,576.00	3,675.00
51410	Office Equipment Rental	8,566.00			8,566.00	8,550.00
51420	Employee Travel	6,554.00			6,554.00	3,505.00
51430	Professional Development	14,829.00		55,063.00	69,892.00	56,054.00
51440	Late Fees & Fines	19.00			19.00	0.00
51450	Bank Charges	974.00			974.00	0.00
51460	Payroll Processing	23,502.00			23,502.00	23,494.00
51470	Donation Expense	500.00			500.00	675.00
51480	Employee Relations	25,792.00		(3,625.00)	22,167.00	26,331.00
51500	Computer Services	105,503.00			105,503.00	67,794.00
51570	Bad Debt Expense	90,000.00			90,000.00	80,000.00
51700	Other Insurance	19,035.00			19,035.00	17,478.00
51950	State Provider Tax	710,056.00			710,056.00	704,212.00
53600	Fica Tax	462,856.00			462,856.00	422,658.00
53610	State Unemployment Taxes	40,785.00			40,785.00	40,460.00
53620	Federal Unemployment Taxes	7,077.00			7,077.00	7,023.00
53630	Workers Compensation Ins	154,712.00			154,712.00	117,389.00
53640	Employee Group Insurance	795,594.00			795,594.00	1,031,258.00
53660	Pension Expense	114,000.00		(42,342.00)	71,658.00	114,132.00
53780	New Hire Expense	9,252.00			9,252.00	7,125.00
53790	Employee Physicals/Medication	110.00			110.00	913.00
55010	P/R Maintenance Supervisor	81,734.00			81,734.00	79,982.00
55150	P/R Maintenance Staff	60,497.00			60,497.00	58,350.00
55380	Maintenance Supplies	43,726.00			43,726.00	33,059.00
55390	Repair & Maintenance	100,792.00			100,792.00	51,691.00
55430	Groundskeeping	19,357.00			19,357.00	14,876.00
55470	Rubbish Removal	25,984.00			25,984.00	23,267.00
55480	Snow Removal	13,294.00			13,294.00	13,294.00
55490	Purchased Maintenance Contract	62,880.00			62,880.00	59,477.00
5566-010	PERSONAL PROPERTY TAX	0.00		5,500.00	5,500.00	5,549.00
55660	Personal Property Taxes	6,247.00			6,247.00	6,530.00
55710	Water & Sewer	58,851.00			58,851.00	48,846.00
55720	Gas	69,932.00			69,932.00	93,407.00
55740	Electricity	49,888.00			49,888.00	48,831.00
57150	P/R Laundry Staff	131,397.00		3,899.00	135,296.00	110,594.00
57380	Laundry Supplies	6,496.00			6,496.00	9,654.00
57400	Linen & Bedding	4,149.00			4,149.00	11,687.00
59010	P/R Housekeeping Supervisor	3,899.00		(3,899.00)	0.00	49,899.00
59150	P/R Housekeeping Staff	287,517.00			287,517.00	306,641.00
59160	Housekeeping Purchased Service	97,775.00			97,775.00	1,549.00
59380	Housekeeping Supplies	44,602.00			44,602.00	36,043.00
63150	P/R Dietary Staff	434,716.00			434,716.00	369,890.00
63230	Consult Dietician	62,544.00			62,544.00	64,881.00
63340	Raw Food	326,532.00			326,532.00	320,874.00
63380	Dietary Supplies	42,976.00			42,976.00	43,053.00
63390	Dietary Purchase Services	199,387.00			199,387.00	225,568.00
65010	P/R Recreation Director	74,710.00			74,710.00	67,263.00
65150	P/R Recreation Staff	97,093.00			97,093.00	95,514.00
65380	Recreation Supplies	3,169.00			3,169.00	3,071.00
65400	Resident & Family Entertainment	13,028.00			13,028.00	12,134.00
65450	Cable TV	4,598.00			4,598.00	5,679.00
67010	P/R Social Service Supervisor	80,996.00			80,996.00	75,981.00
67150	P/R Social Service Staff	146,883.00			146,883.00	142,137.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
70200	Medical Director	37,800.00			37,800.00	37,800.00
70210	Medical Director Program	12,960.00			12,960.00	15,840.00
70300	Consult Pharmacist	9,699.00			9,699.00	8,954.00
70920	Consult Dentist	7,860.00			7,860.00	7,860.00
73160	Therapy Equipment Rental	14,034.00			14,034.00	14,034.00
73170	Purchased Physical Therapy	171,752.00			171,752.00	203,759.00
73180	Physical Therapy Supplies	3,059.00			3,059.00	7,568.00
73190	Purchased Speech Therapy	76,443.00			76,443.00	74,442.00
73200	Purchased Occupational Therapy	194,582.00			194,582.00	215,888.00
73210	Purchased PT Optum Part A	2,595.00			2,595.00	1,210.00
73215	Purchased PT Optum Part B	39,860.00			39,860.00	18,129.00
73220	Purchased ST Optum Part A	345.00			345.00	270.00
73225	Purchased ST Optum Part B	27,905.00			27,905.00	16,462.00
73230	Purchased OT Optum Part A	2,618.00			2,618.00	1,214.00
73235	Purchased OT Optum Part B	48,059.00			48,059.00	27,289.00
76150	Lab Expense - Covid19	1,625.00			1,625.00	11,242.00
76290	Pharmacy	9,156.00			9,156.00	9,453.00
76380	Oxygen Supplies	13,772.00			13,772.00	19,251.00
76390	Oxygen Supplies Optum Part A	0.00			0.00	36.00
76400	Pharmacy Other	9,376.00			9,376.00	10,546.00
76500	Pharmacy Medicare	132,601.00			132,601.00	104,179.00
76510	Pharmacy Optum Part A	12,400.00			12,400.00	634.00
76600	IV Therapy Expense	7,260.00			7,260.00	6,035.00
76700	Lab Expense	39,192.00			39,192.00	27,539.00
76710	Lab Optum Part A	956.00			956.00	141.00
76760	X-Ray Expense	2,382.00			2,382.00	0.00
76860	Resident Travel	640.00			640.00	951.00
76900	Supplies Patient Personal	7,928.00			7,928.00	3,041.00
83010	P/R Director Of Nursing	127,618.00			127,618.00	131,133.00
83030	P/R Asst Director Of Nursing	99,973.00			99,973.00	16,443.00
83050	P/R Nursing Support Staff	122,826.00			122,826.00	109,191.00
83070	P/R Nursing Support RN	234,822.00			234,822.00	225,711.00
83080	P/R Infection Control Nurse	72,701.00			72,701.00	82,785.00
83100	P/R Nursing Supervisors	509,420.00			509,420.00	574,004.00
83110	P/R RN	785,408.00			785,408.00	509,112.00
83120	P/R LPN	687,730.00			687,730.00	680,708.00
83130	P/R Aides	1,940,670.00			1,940,670.00	1,866,841.00
83370	Nursing Equipment Rental	9,205.00			9,205.00	7,695.00
83375	Nursing Equipment Med A	4,448.00			4,448.00	2,354.00
83380	Nursing Supplies	258,411.00			258,411.00	294,961.00
83385	Non Qual T19 Part B Supplies	3,543.00			3,543.00	1,191.00
83395	Non Qual Other Part B Supplies	5,257.00			5,257.00	51.00
83400	Medical Software Subscriptions	49,928.00			49,928.00	49,631.00
83510	Nursing Dept Consultant	151,474.00		(90,318.00)	61,156.00	64,645.00
83520	Purchased Service LPNs	419,918.00			419,918.00	393,941.00
83540	Purchased Service Aides	1,024,057.00			1,024,057.00	601,600.00
97700	Rent	837,404.00		(244,890.00)	592,514.00	314,197.00
9780-010	Related Taxes	0.00		125,472.00	125,472.00	123,688.00
9781-010	Related Insurance	0.00		96,589.00	96,589.00	90,694.00
9782-010	Related Mortgage Insurance	0.00		17,329.00	17,329.00	17,807.00
97900	State Corporate Taxes	(67,857.00)			(67,857.00)	0.00
98260	Depr Leasehold Improvement	100,708.00			100,708.00	103,833.00
98270	Depr Furniture & Equipment	33,374.00			33,374.00	28,240.00
98280	Depr Computer Software	7,945.00			7,945.00	7,945.00
98290	Depr Buildings	375.00			375.00	375.00
Marcum 109	Sewage Use	0.00			0.00	0.00
Marcum 111	State Refund	0.00			0.00	(43,481.00)
Marcum 112	X-ray other	0.00			0.00	(708.00)
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		215,555.00		(228,126.00)	(12,571.00)	(101,161.00)

Client: Avon Health Care
Engagement: Medicaid - Avon Health Care 2023 Cost Report
Period Ending: 9/30/2023
Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
10-A	Salaries and Wages	6,550,499.00		6,550,499.00	6,083,056.00
13-B	Professional Fees	2,290,471.00	(90,318.00)	2,200,153.00	1,754,184.00
15	Expenditures Other than Salaries	2,525,098.00	50,056.00	2,575,154.00	2,667,019.00
16	Expenditures Other than Salaries (cont'd) - Admin. and General	352,061.00	(5,705.00)	346,356.00	279,827.00
18	Dietary Basis for Allocation of Costs	568,895.00		568,895.00	589,495.00
19	Laundry-Basis for Allocation of Costs	10,645.00		10,645.00	21,341.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	748,345.00		748,345.00	629,009.00
22	Maintenance and Property	1,439,323.00	(96,589.00)	1,342,734.00	1,003,462.00
27	Interest and Insurance	19,035.00	96,589.00	115,624.00	108,172.00
30	Statement of Revenue	(14,288,817.00)	(182,159.00)	(14,470,976.00)	(13,236,726.00)
31-32	Assets	4,697,987.00		4,697,987.00	4,445,851.00
33-34	Liabilities	(1,958,037.00)	228,126.00	(1,729,911.00)	(1,286,690.00)
35	Equity	(2,955,505.00)		(2,955,505.00)	(3,058,000.00)
Total		0.00	0.00	0.00	0.00
Net (Income) Loss		215,555.00	(228,126.00)	(12,571.00)	(101,161.00)

Client: Avon Health Care
Engagement: Medicaid - Avon Health Care 2023 Cost Report
Period Ending: 9/30/2023
Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
10-A 2	Administrators	180,740.00		180,740.00	182,217.00
10-A 4	Other Administrative Salaries	389,149.00		389,149.00	348,660.00
10-A 5C	Dietary Workers	434,716.00		434,716.00	369,890.00
10-A 6A	Head Housekeeper	3,899.00	(3,899.00)	0.00	49,899.00
10-A 6B	Other Housekeeping Workers	287,517.00		287,517.00	306,641.00
10-A 7A	Engineer or Chief of Maintenance	81,734.00		81,734.00	79,982.00
10-A 7B	Other Maintenance Workers	60,497.00		60,497.00	58,350.00
10-A 8B	Other Laundry Workers	131,397.00	3,899.00	135,296.00	110,594.00
10-A 12A	Director of Nurses	227,591.00		227,591.00	147,576.00
10-A 12B1	RNs - Direct Care	1,294,828.00		1,294,828.00	1,083,116.00
10-A 12B2	RNs - Administrative	430,349.00		430,349.00	417,687.00
10-A 12C1	LPNs - Direct Care	687,730.00		687,730.00	680,708.00
10-A 12D	Aides and Attendants	1,940,670.00		1,940,670.00	1,866,841.00
10-A 12H	Recreation Workers	171,803.00		171,803.00	162,777.00
10-A 12M	Social Workers/Case Management	227,879.00		227,879.00	218,118.00
13-B 1	Dietitian	62,544.00		62,544.00	64,881.00
13-B 2	Dentist	7,860.00		7,860.00	7,860.00
13-B 3	Pharmacist	9,699.00		9,699.00	8,954.00
13-B 5A	PT - Resident Care	214,207.00		214,207.00	223,098.00
13-B 8A	Medical Director	37,800.00		37,800.00	37,800.00
13-B 8E	Other	12,960.00		12,960.00	15,840.00
13-B 9A	ST - Resident Care	104,693.00		104,693.00	91,174.00
13-B 10A	OT - Resident Care	245,259.00		245,259.00	244,391.00
13-B 11B1	LPN's - Direct Care	419,918.00		419,918.00	393,941.00
13-B 11C	Aides	1,024,057.00		1,024,057.00	601,600.00
13-B 12	Other	151,474.00	(90,318.00)	61,156.00	64,645.00
15 1A1	Workmen's Compensation	154,712.00		154,712.00	117,389.00
15 1A3	Unemployment Insurance	47,862.00		47,862.00	47,483.00
15 1A4	Social Security (FICA)	462,856.00		462,856.00	422,658.00
15 1A5	Health Insurance	795,594.00		795,594.00	1,031,258.00
15 1A7	Pensions	114,000.00	(42,342.00)	71,658.00	114,132.00
15 1A9	Other	9,362.00		9,362.00	8,038.00
15 1C	Bad Debts	90,000.00		90,000.00	80,000.00
15 1D	Accounting and Auditing	40,072.00		40,072.00	40,642.00
15 1E	Legal	53,798.00	92,398.00	146,196.00	58,536.00
15 1G	Office Supplies	38,417.00		38,417.00	33,237.00
15 1H1	Telephone and Telegraph	8,369.00		8,369.00	8,996.00
15 1H2	Cellular Phones and Beepers	0.00		0.00	438.00
15 1K3	Resident Day User Fee	710,056.00		710,056.00	704,212.00
16 4	Employee Travel	6,554.00		6,554.00	3,505.00
16 5	Education Expense	14,829.00	55,063.00	69,892.00	56,054.00
16 M1	Advertising Help Wanted	8,596.00	35,255.00	43,851.00	37,110.00
16 M3	Advertising Other	35,571.00		35,571.00	24,097.00
16 M7	Postage	3,576.00		3,576.00	3,675.00
16 M8	Dues	8,985.00		8,985.00	9,006.00
16 M8A	Dues to Chamber of Commerce	140.00		140.00	0.00
16 M9	Subscriptions	8,563.00		8,563.00	5,711.00
16 M10	Contributions	500.00		500.00	675.00
16 M11	Services Provided by Contract	224,363.00	(92,398.00)	131,965.00	94,701.00
16 M13	Other	40,384.00	(3,625.00)	36,759.00	45,293.00
18 2A1	Raw Food	326,532.00		326,532.00	320,874.00
18 2A2	Non-Food Supplies	42,976.00		42,976.00	43,053.00
18 2B	Purchased Services	199,387.00		199,387.00	225,568.00
19 3A1	Bed Linens, etc...washed, ironed..	4,149.00		4,149.00	11,687.00
19 3C	Other	6,496.00		6,496.00	9,654.00
20 4A1	In-Houe Care Supplies	44,602.00		44,602.00	36,043.00
20 4B	Purchased Services	97,775.00		97,775.00	1,549.00
20 5A2	Purchased From	163,533.00		163,533.00	124,812.00
20 5B	Medicine Cabinet Drugs	258,411.00		258,411.00	294,961.00
20 5C	Medical and Therapeutic Supplies	8,800.00		8,800.00	1,242.00
20 5D	Ambulance/Limousine	640.00		640.00	951.00

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
20 5E2	Oxygen - Other	13,772.00		13,772.00	19,287.00
20 5F	X-Rays and related radiological	2,382.00		2,382.00	0.00
20 5H	Laboratory	41,773.00		41,773.00	38,922.00
20 5I	Recreation	16,197.00		16,197.00	15,205.00
20 5L	Cable Television	4,598.00		4,598.00	5,679.00
20 5M	Other	92,803.00		92,803.00	82,790.00
20 5N	Physical Therapy Expense	3,059.00		3,059.00	7,568.00
22 6A	Repairs and Maintenance	144,518.00		144,518.00	84,750.00
22 6B	Heat	69,932.00		69,932.00	93,407.00
22 6C	Light & Power	49,888.00		49,888.00	48,831.00
22 6D	Water	58,851.00		58,851.00	48,846.00
22 6E	Equipment Lease	8,566.00		8,566.00	8,550.00
22 6F	Other	121,515.00		121,515.00	110,914.00
22 7B	Building & Building Improvements	375.00		375.00	375.00
22 7D	Movable Equipment	41,319.00		41,319.00	36,185.00
22 8C	Leasehold Improvements	100,708.00		100,708.00	103,833.00
22 9	Rental Payments	100,708.00		100,708.00	103,833.00
22 10B	Real estate taxes paid by lessor	837,404.00	(227,561.00)	609,843.00	332,004.00
22 10C	Personal property taxes	0.00	125,472.00	125,472.00	123,688.00
27 14A	Insurance on Property	6,247.00	5,500.00	11,747.00	12,079.00
30 1A	Medicaid Residents (CT only)	19,035.00	96,589.00	115,624.00	108,172.00
30 1B	Medicaid room and board contractual allowance	(12,536,291.00)		(12,536,291.00)	(12,626,147.00)
30 3A	Medicare Residents (All inclusive)	4,825,246.00		4,825,246.00	4,836,246.00
30 3B	Medicare room and board contractual allowance	(1,735,458.00)		(1,735,458.00)	(1,572,406.00)
30 4A	Private-pay residents and other	(164,119.00)		(164,119.00)	(112,774.00)
30 5A	Prescription Drugs - Medicare	(3,380,884.00)		(3,380,884.00)	(2,919,481.00)
30 5B	Prescription Drugs - Medicare Contractual Allowance	(180,537.00)		(180,537.00)	(139,669.00)
30 5C	Prescription Drugs - Non-medicare	180,537.00		180,537.00	139,669.00
30 5D	Prescription Drugs - Non-medicare Contractual Allowance	(12,303.00)		(12,303.00)	(17,567.00)
30 7A	Physical Therapy - Medicare	12,303.00		12,303.00	17,567.00
30 7B	Physical Therapy - Medicare Contractual Allowance	(261,408.00)		(261,408.00)	(320,714.00)
30 7C	Physical Therapy - Non-medicare	175,502.00		175,502.00	169,565.00
30 7D	Physical Therapy - Non-medicare Contractual Allowance	(22,563.00)		(22,563.00)	(24,762.00)
30 8A	Speech Therapy - Medicare	631.00		631.00	32,205.00
30 8B	Speech Therapy - Medicare Contractual Allowance	(226,692.00)		(226,692.00)	(201,425.00)
30 8C	Speech Therapy - Non-medicare	162,412.00		162,412.00	132,424.00
30 8D	Speech Therapy - Non-medicare Contractual Allowance	(3,581.00)		(3,581.00)	(7,205.00)
30 9A	Occupational Therapy - Medicare	3,581.00		3,581.00	7,205.00
30 9B	Occupational Therapy - Medicare Contractual Allowance	(524,970.00)		(524,970.00)	(544,192.00)
30 9C	Occupational Therapy - Non-medicare	411,405.00		411,405.00	372,073.00
30 9D	Occupational Therapy - Non-medicare Contractual Allowance	(23,615.00)		(23,615.00)	(26,070.00)
30 10A	Other - Medicare	23,615.00		23,615.00	25,702.00
30 10B	Other - Non-medicare	(132,722.00)		(132,722.00)	(84,328.00)
30 15	Interest Income	0.00		0.00	(709.00)
30 18	Other Revenue	(6,583.00)		(6,583.00)	0.00
31-32 A1	Cash	(872,323.00)	(182,159.00)	(1,054,482.00)	(371,933.00)
31-32 A2	A/R	1,360,820.00		1,360,820.00	2,380,374.00
31-32 A4	Inventories	1,468,057.00		1,468,057.00	683,535.00
31-32 A5	Prepaid Expenses	48,045.00		48,045.00	58,247.00
31-32 A8	Other Current Assets	80,303.00		80,303.00	73,341.00
31-32 B3	Buildings	683,756.00		683,756.00	0.00
31-32 B4	Leasehold Improvements	4,466.00		4,466.00	4,840.00
31-32 B6	Movable Equipment	457,843.00		457,843.00	513,459.00
31-32 D6	Loans to Owners or Related Parties	114,781.00		114,781.00	111,297.00
33-34 A1	A/P	479,916.00		479,916.00	620,758.00
33-34 A4	Accrued Payroll	(428,253.00)		(428,253.00)	(247,187.00)
33-34 A6	Accrued Payroll Taxes Payable	(293,477.00)		(293,477.00)	(260,973.00)
33-34 A12	Other Current Liabilities	(9,536.00)		(9,536.00)	(7,044.00)
35 B2	Capital Stock	(1,226,771.00)	228,126.00	(998,645.00)	(771,486.00)
35 B5	Cumulated Earnings	(156,000.00)		(156,000.00)	(156,000.00)
Total		0.00	0.00	0.00	0.00
Net (Income) Loss		215,555.00	(228,126.00)	(12,571.00)	(101,161.00)

Client: Avon Health Care
 Engagement: Medicaid - Avon Health Care 2023 Cost Report
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report - P&L

Account	Description	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators			0.00	180,740.00	182,217.00
51010	P/R Administrator	180,740.00		0.00	180,740.00	182,217.00
Subtotal [2]	Administrators	180,740.00		0.00	180,740.00	182,217.00
Subgroup : [4]	Other Administrative Salaries			0.00	103,909.00	81,047.00
51020	P/R Director of Operations	103,909.00		0.00	103,909.00	267,613.00
51150	P/R Office	285,240.00		0.00	285,240.00	348,660.00
Subtotal [4]	Other Administrative Salaries	389,149.00		0.00	389,149.00	348,660.00
Subgroup : [5C]	Dietary Workers			0.00	434,716.00	369,890.00
63150	P/R Dietary Staff	434,716.00		0.00	434,716.00	369,890.00
Subtotal [5C]	Dietary Workers	434,716.00		0.00	434,716.00	369,890.00
Subgroup : [6A]	Head Housekeeper			(3,899.00)	0.00	49,899.00
59010	P/R Housekeeping Supervisor	3,899.00		(3,899.00)	0.00	49,899.00
Subtotal [6A]	Head Housekeeper	3,899.00		(3,899.00)	0.00	49,899.00
Subgroup : [6B]	Other Housekeeping Workers			0.00	287,517.00	306,641.00
59150	P/R Housekeeping Staff	287,517.00		0.00	287,517.00	306,641.00
Subtotal [6B]	Other Housekeeping Workers	287,517.00		0.00	287,517.00	306,641.00
Subgroup : [7A]	Engineer or Chief of Maintenance			0.00	81,734.00	79,882.00
55010	P/R Maintenance Supervisor	81,734.00		0.00	81,734.00	79,882.00
Subtotal [7A]	Engineer or Chief of Maintenance	81,734.00		0.00	81,734.00	79,882.00
Subgroup : [7B]	Other Maintenance Workers			0.00	60,497.00	58,350.00
55150	P/R Maintenance Staff	60,497.00		0.00	60,497.00	58,350.00
Subtotal [7B]	Other Maintenance Workers	60,497.00		0.00	60,497.00	58,350.00
Subgroup : [8B]	Other Laundry Workers			3,899.00	135,296.00	110,594.00
57150	P/R Laundry Staff	131,397.00		3,899.00	135,296.00	110,594.00
Subtotal [8B]	Other Laundry Workers	131,397.00		3,899.00	135,296.00	110,594.00
Subgroup : [12A]	Director of Nurses			0.00	127,618.00	131,133.00
83010	P/R Director Of Nursing	127,618.00		0.00	127,618.00	16,443.00
83030	P/R Asst Director Of Nursing	99,873.00		0.00	99,873.00	147,676.00
Subtotal [12A]	Director of Nurses	227,591.00		0.00	227,591.00	147,676.00
Subgroup : [12B1]	RNs - Direct Care			0.00	509,420.00	574,004.00
83100	P/R Nursing Supervisors	509,420.00		0.00	509,420.00	509,112.00
83110	P/R RN	785,408.00		0.00	785,408.00	1,083,116.00
Subtotal [12B1]	RNs - Direct Care	1,294,828.00		0.00	1,294,828.00	1,083,116.00
Subgroup : [12B2]	RNs - Administrative			0.00	122,826.00	109,181.00
83050	P/R Nursing Support Staff	122,826.00		0.00	122,826.00	225,711.00
83070	P/R Nursing Support RN	234,822.00		0.00	234,822.00	82,785.00
83080	P/R Infection Control Nurse	72,701.00		0.00	72,701.00	417,667.00
Subtotal [12B2]	RNs - Administrative	430,349.00		0.00	430,349.00	417,667.00
Subgroup : [12C1]	LPNs - Direct Care			0.00	687,730.00	660,708.00
83120	P/R LPN	687,730.00		0.00	687,730.00	660,708.00
Subtotal [12C1]	LPNs - Direct Care	687,730.00		0.00	687,730.00	660,708.00
Subgroup : [12D]	Aides and Attendants			0.00	1,940,670.00	1,866,841.00
83130	P/R Aides	1,940,670.00		0.00	1,940,670.00	1,866,841.00
Subtotal [12D]	Aides and Attendants	1,940,670.00		0.00	1,940,670.00	1,866,841.00
Subgroup : [12H]	Recreation Workers			0.00	74,710.00	67,283.00
65010	P/R Recreation Director	74,710.00		0.00	74,710.00	85,514.00
65150	P/R Recreation Staff	97,093.00		0.00	97,093.00	162,777.00
Subtotal [12H]	Recreation Workers	171,803.00		0.00	171,803.00	162,777.00
Subgroup : [12M]	Social Workers/Case Management			0.00	80,996.00	75,981.00
67010	P/R Social Service Supervisor	80,996.00		0.00	80,996.00	142,137.00
67150	P/R Social Service Staff	146,883.00		0.00	146,883.00	218,118.00
Subtotal [12M]	Social Workers/Case Management	227,879.00		0.00	227,879.00	218,118.00
Total [10-A]	Salaries and Wages	6,550,499.00		0.00	6,550,499.00	6,083,056.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian			0.00	62,544.00	64,881.00
63230	Consult Dietician	62,544.00		0.00	62,544.00	64,881.00
Subtotal [1]	Dietitian	62,544.00		0.00	62,544.00	64,881.00
Subgroup : [2]	Dentist			0.00	7,860.00	7,860.00
70920	Consult Dentist	7,860.00		0.00	7,860.00	7,860.00
Subtotal [2]	Dentist	7,860.00		0.00	7,860.00	7,860.00
Subgroup : [3]	Pharmacist			0.00	9,699.00	8,954.00
70300	Consult Pharmacist	9,699.00		0.00	9,699.00	8,954.00
Subtotal [3]	Pharmacist	9,699.00		0.00	9,699.00	8,954.00
Subgroup : [5A]	PT - Resident Care					

73170	Purchased Physical Therapy	171,752.00	0.00	171,752.00	203,759.00
73210	Purchased PT Optum Part A	2,595.00	0.00	2,595.00	1,210.00
73215	Purchased PT Optum Part B	39,860.00	0.00	39,860.00	18,129.00
Subtotal [5A]	PT - Resident Care	214,207.00	0.00	214,207.00	223,098.00
Subgroup : [6A]	Medical Director		0.00	37,800.00	37,800.00
70200	Medical Director	37,800.00	0.00	37,800.00	37,800.00
Subtotal [6A]	Medical Director	37,800.00	0.00	37,800.00	37,800.00
Subgroup : [8E]	Other		0.00	12,960.00	15,840.00
70210	Medical Director Program	12,960.00	0.00	12,960.00	15,840.00
Subtotal [8E]	Other	12,960.00	0.00	12,960.00	15,840.00
Subgroup : [9A]	ST - Resident Care		0.00	76,443.00	74,442.00
73190	Purchased Speech Therapy	76,443.00	0.00	76,443.00	270.00
73220	Purchased ST Optum Part A	345.00	0.00	345.00	15,462.00
73225	Purchased ST Optum Part B	27,655.00	0.00	27,655.00	91,174.00
Subtotal [9A]	ST - Resident Care	104,693.00	0.00	104,693.00	91,174.00
Subgroup : [10A]	OT - Resident Care		0.00	194,582.00	215,888.00
73200	Purchased Occupational Therapy	194,582.00	0.00	194,582.00	1,214.00
73230	Purchased OT Optum Part A	2,618.00	0.00	2,618.00	27,289.00
73235	Purchased OT Optum Part B	48,059.00	0.00	48,059.00	244,391.00
Subtotal [10A]	OT - Resident Care	245,259.00	0.00	245,259.00	244,391.00
Subgroup : [11B1]	LPN's - Direct Care		0.00	419,918.00	393,941.00
83520	Purchased Service LPNs	419,918.00	0.00	419,918.00	393,941.00
Subtotal [11B1]	LPN's - Direct Care	419,918.00	0.00	419,918.00	393,941.00
Subgroup : [11C]	Aides		0.00	1,024,057.00	601,600.00
83540	Purchased Service Aides	1,024,057.00	0.00	1,024,057.00	601,600.00
Subtotal [11C]	Aides	1,024,057.00	0.00	1,024,057.00	601,600.00
Subgroup : [12]	Other		(90,318.00)	61,156.00	84,645.00
83510	Nursing Dept Consultant	151,474.00	(90,318.00)	61,156.00	64,645.00
Subtotal [12]	Other	151,474.00	(90,318.00)	61,156.00	64,645.00
Total [13-B]	Professional Fees	2,260,471.00	(90,318.00)	2,200,153.00	1,754,184.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation		0.00	154,712.00	117,389.00
53630	Workers Compensation Ins	154,712.00	0.00	154,712.00	117,389.00
Subtotal [1A1]	Workmen's Compensation	154,712.00	0.00	154,712.00	117,389.00
Subgroup : [1A3]	Unemployment Insurance		0.00	40,785.00	40,460.00
53610	State Unemployment Taxes	40,785.00	0.00	40,785.00	7,023.00
53620	Federal Unemployment Taxes	7,077.00	0.00	7,077.00	47,483.00
Subtotal [1A3]	Unemployment Insurance	47,862.00	0.00	47,862.00	47,483.00
Subgroup : [1A4]	Social Security (FICA)		0.00	462,856.00	422,658.00
53600	Fica Tax	462,856.00	0.00	462,856.00	422,658.00
Subtotal [1A4]	Social Security (FICA)	462,856.00	0.00	462,856.00	422,658.00
Subgroup : [1A5]	Health Insurance		0.00	795,594.00	1,031,258.00
53640	Employee Group Insurance	795,594.00	0.00	795,594.00	1,031,258.00
Subtotal [1A5]	Health Insurance	795,594.00	0.00	795,594.00	1,031,258.00
Subgroup : [1A7]	Pensions		(42,342.00)	71,658.00	114,132.00
53660	Pension Expense	114,000.00	(42,342.00)	71,658.00	114,132.00
Subtotal [1A7]	Pensions	114,000.00	(42,342.00)	71,658.00	114,132.00
Subgroup : [1A9]	Other		0.00	9,252.00	7,125.00
53780	New Hire Expense	9,252.00	0.00	9,252.00	913.00
53790	Employee Physicals/Medication	110.00	0.00	110.00	8,038.00
Subtotal [1A9]	Other	9,362.00	0.00	9,362.00	8,038.00
Subgroup : [1C]	Bad Debts		0.00	80,000.00	80,000.00
51570	Bad Debt Expense	80,000.00	0.00	80,000.00	80,000.00
Subtotal [1C]	Bad Debts	80,000.00	0.00	80,000.00	80,000.00
Subgroup : [1D]	Accounting and Auditing		0.00	40,072.00	40,642.00
51260	Accounting Fees	40,072.00	0.00	40,072.00	40,642.00
Subtotal [1D]	Accounting and Auditing	40,072.00	0.00	40,072.00	40,642.00
Subgroup : [1E]	Legal		92,398.00	144,603.00	58,536.00
51240	Legal Fees	52,205.00	92,398.00	144,603.00	0.00
51245	Legal - Collections	1,593.00	0.00	1,593.00	58,536.00
Subtotal [1E]	Legal	53,798.00	92,398.00	146,196.00	58,536.00
Subgroup : [1G]	Office Supplies		0.00	38,417.00	33,237.00
51380	Office Supplies	38,417.00	0.00	38,417.00	33,237.00
Subtotal [1G]	Office Supplies	38,417.00	0.00	38,417.00	33,237.00
Subgroup : [1H1]	Telephone and Telegraph		0.00	8,369.00	8,896.00
51290	Telephone	8,369.00	0.00	8,369.00	8,896.00
Subtotal [1H1]	Telephone and Telegraph	8,369.00	0.00	8,369.00	8,896.00
Subgroup : [1H2]	Cellular Phones and Beepers		0.00	0.00	438.00
51300	Cellular Phones	0.00	0.00	0.00	438.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	0.00	0.00	438.00
Subgroup : [1K3]	Resident Day User Fee				

51950	State Provider Tax	710,056.00	0.00	710,056.00	704,212.00
Subtotal [1K3]	Resident Day User Fee	710,056.00	0.00	710,056.00	704,212.00
Total [15]	Expenditures Other than Salaries	2,525,098.00	50,056.00	2,575,154.00	2,667,019.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [4]	Employee Travel	6,554.00	0.00	6,554.00	3,505.00
51420	Employee Travel	6,554.00	0.00	6,554.00	3,505.00
Subtotal [4]	Employee Travel	6,554.00	0.00	6,554.00	3,505.00
Subgroup : [5]	Education Expense	14,829.00	55,063.00	69,892.00	56,054.00
51430	Professional Development	14,829.00	55,063.00	69,892.00	56,054.00
Subtotal [5]	Education Expense	14,829.00	55,063.00	69,892.00	56,054.00
Subgroup : [M1]	Advertising Help Wanted	8,596.00	35,255.00	43,851.00	37,110.00
51310	Advertising Help Wanted	8,596.00	35,255.00	43,851.00	37,110.00
Subtotal [M1]	Advertising Help Wanted	8,596.00	35,255.00	43,851.00	37,110.00
Subgroup : [M3]	Advertising Other	35,571.00	0.00	35,571.00	24,097.00
51330	Business Promotion	35,571.00	0.00	35,571.00	24,097.00
Subtotal [M3]	Advertising Other	35,571.00	0.00	35,571.00	24,097.00
Subgroup : [M7]	Postage	3,576.00	0.00	3,576.00	3,675.00
51400	Courier & Postage	3,576.00	0.00	3,576.00	3,675.00
Subtotal [M7]	Postage	3,576.00	0.00	3,576.00	3,675.00
Subgroup : [M8]	Dues	8,985.00	0.00	8,985.00	9,006.00
51350	Dues / Association	8,985.00	0.00	8,985.00	9,006.00
Subtotal [M8]	Dues	8,985.00	0.00	8,985.00	9,006.00
Subgroup : [M8A]	Dues to Chamber of Commerce	140.00	0.00	140.00	0.00
51340	Dues Chamber Of Commerce	140.00	0.00	140.00	0.00
Subtotal [M8A]	Dues to Chamber of Commerce	140.00	0.00	140.00	0.00
Subgroup : [M9]	Subscriptions	8,563.00	0.00	8,563.00	5,711.00
51360	Subscriptions	8,563.00	0.00	8,563.00	5,711.00
Subtotal [M9]	Subscriptions	8,563.00	0.00	8,563.00	5,711.00
Subgroup : [M10]	Contributions	500.00	0.00	500.00	675.00
51470	Donation Expense	500.00	0.00	500.00	675.00
Subtotal [M10]	Contributions	500.00	0.00	500.00	675.00
Subgroup : [M11]	Services Provided by Contract	85,358.00	(92,388.00)	2,960.00	3,413.00
51280	Professional Fees	23,502.00	0.00	23,502.00	23,494.00
51460	Payroll Processing	105,503.00	0.00	105,503.00	67,794.00
51500	Computer Services	224,363.00	(92,388.00)	131,965.00	94,701.00
Subtotal [M11]	Services Provided by Contract	224,363.00	(92,388.00)	131,965.00	94,701.00
Subgroup : [M13]	Other	3,151.00	0.00	3,151.00	1,810.00
51370	Licenses	10,448.00	0.00	10,448.00	17,152.00
51390	Purchased Services Office	16.00	0.00	19.00	0.00
51440	Late Fees & Fines	874.00	0.00	974.00	0.00
51450	Bank Charges	25,792.00	(3,625.00)	22,167.00	26,331.00
51480	Employee Relations	40,384.00	(3,625.00)	36,759.00	45,293.00
Subtotal [M13]	Other	352,061.00	(5,705.00)	346,356.00	279,827.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	352,061.00	(5,705.00)	346,356.00	279,827.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food	326,532.00	0.00	326,532.00	320,874.00
63340	Raw Food	326,532.00	0.00	326,532.00	320,874.00
Subtotal [2A1]	Raw Food	326,532.00	0.00	326,532.00	320,874.00
Subgroup : [2A2]	Non-Food Supplies	42,976.00	0.00	42,976.00	43,053.00
63380	Dietary Supplies	42,976.00	0.00	42,976.00	43,053.00
Subtotal [2A2]	Non-Food Supplies	42,976.00	0.00	42,976.00	43,053.00
Subgroup : [2B]	Purchased Services	199,387.00	0.00	199,387.00	225,568.00
63390	Dietary Purchase Services	199,387.00	0.00	199,387.00	225,568.00
Subtotal [2B]	Purchased Services	199,387.00	0.00	199,387.00	225,568.00
Total [18]	Dietary Basis for Allocation of Costs	568,895.00	0.00	568,895.00	589,495.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..	4,149.00	0.00	4,149.00	11,687.00
57400	Linen & Bedding	4,149.00	0.00	4,149.00	11,687.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	4,149.00	0.00	4,149.00	11,687.00
Subgroup : [3C]	Other	6,496.00	0.00	6,496.00	9,654.00
57380	Laundry Supplies	6,496.00	0.00	6,496.00	9,654.00
Subtotal [3C]	Other	6,496.00	0.00	6,496.00	9,654.00
Total [19]	Laundry-Basis for Allocation of Costs	10,645.00	0.00	10,645.00	21,341.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies	44,602.00	0.00	44,602.00	36,043.00
59380	Housekeeping Supplies	44,602.00	0.00	44,602.00	36,043.00
Subtotal [4A1]	In-House Care Supplies	44,602.00	0.00	44,602.00	36,043.00
Subgroup : [4B]	Purchased Services	97,775.00	0.00	97,775.00	1,549.00
59160	Housekeeping Purchased Service	97,775.00	0.00	97,775.00	1,549.00
Subtotal [4B]	Purchased Services	97,775.00	0.00	97,775.00	1,549.00

Subgroup : [5A2]	Purchased From				
76290	Pharmacy	9,156.00	0.00	9,153.00	9,453.00
76400	Pharmacy Other	9,376.00	0.00	9,376.00	10,546.00
76500	Pharmacy Medicars	132,601.00	0.00	132,601.00	104,179.00
76510	Pharmacy Optum Part A	12,400.00	0.00	12,400.00	634.00
Subtotal [5A2]	Purchased From	<u>163,533.00</u>	<u>0.00</u>	<u>163,533.00</u>	<u>124,812.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
83380	Nursing Supplies	258,411.00	0.00	258,411.00	284,961.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>258,411.00</u>	<u>0.00</u>	<u>258,411.00</u>	<u>284,961.00</u>
Subgroup : [5C]	Medical and Therapeutic Supplies				
83385	Non Qual T19 Part B Supplies	3,543.00	0.00	3,543.00	1,191.00
83395	Non Qual Other Part B Supplies	5,257.00	0.00	5,257.00	51.00
Subtotal [5C]	Medical and Therapeutic Supplies	<u>8,800.00</u>	<u>0.00</u>	<u>8,800.00</u>	<u>1,242.00</u>
Subgroup : [5D]	Ambulance/Limousine				
76660	Resident Travel	640.00	0.00	640.00	951.00
Subtotal [5D]	Ambulance/Limousine	<u>640.00</u>	<u>0.00</u>	<u>640.00</u>	<u>951.00</u>
Subgroup : [5E2]	Oxygen - Other				
76380	Oxygen Supplies	13,772.00	0.00	13,772.00	19,251.00
76390	Oxygen Supplies Optum Part A	0.00	0.00	0.00	36.00
Subtotal [5E2]	Oxygen - Other	<u>13,772.00</u>	<u>0.00</u>	<u>13,772.00</u>	<u>19,287.00</u>
Subgroup : [5F]	X-Rays and related radiological				
76760	X-Ray Expense	2,382.00	0.00	2,382.00	0.00
Subtotal [5F]	X-Rays and related radiological	<u>2,382.00</u>	<u>0.00</u>	<u>2,382.00</u>	<u>0.00</u>
Subgroup : [5H]	Laboratory				
76150	Lab Expense - Covid19	1,625.00	0.00	1,625.00	11,242.00
76700	Lab Expense	38,192.00	0.00	39,162.00	27,539.00
76710	Lab Optum Part A	956.00	0.00	956.00	141.00
Subtotal [5H]	Laboratory	<u>41,773.00</u>	<u>0.00</u>	<u>41,773.00</u>	<u>38,922.00</u>
Subgroup : [5I]	Recreation				
65380	Recreation Supplies	3,169.00	0.00	3,169.00	3,071.00
65400	Resident & Family Entertainment	13,028.00	0.00	13,028.00	12,134.00
Subtotal [5I]	Recreation	<u>16,197.00</u>	<u>0.00</u>	<u>16,197.00</u>	<u>15,205.00</u>
Subgroup : [5L]	Cable Television				
65450	Cable TV	4,598.00	0.00	4,598.00	5,679.00
Subtotal [5L]	Cable Television	<u>4,598.00</u>	<u>0.00</u>	<u>4,598.00</u>	<u>5,679.00</u>
Subgroup : [5M]	Other				
73160	Therapy Equipment Rental	14,034.00	0.00	14,034.00	14,034.00
76600	IV Therapy Expense	7,260.00	0.00	7,260.00	6,035.00
76900	Supplies Patient Personal	7,928.00	0.00	7,928.00	3,041.00
83370	Nursing Equipment Rental	9,205.00	0.00	9,205.00	7,695.00
83375	Nursing Equipment Mod A	4,448.00	0.00	4,448.00	2,354.00
83400	Medical Software Subscriptions	49,928.00	0.00	49,928.00	49,631.00
Subtotal [5M]	Other	<u>92,803.00</u>	<u>0.00</u>	<u>92,803.00</u>	<u>82,790.00</u>
Subgroup : [5N]	Physical Therapy Expense				
73180	Physical Therapy Supplies	3,059.00	0.00	3,059.00	7,568.00
Subtotal [5N]	Physical Therapy Expense	<u>3,059.00</u>	<u>0.00</u>	<u>3,059.00</u>	<u>7,568.00</u>
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	<u>748,345.00</u>	<u>0.00</u>	<u>748,345.00</u>	<u>629,009.00</u>
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
55380	Maintenance Supplies	43,726.00	0.00	43,726.00	33,059.00
55390	Repair & Maintenance	100,792.00	0.00	100,792.00	51,681.00
Subtotal [6A]	Repairs and Maintenance	<u>144,518.00</u>	<u>0.00</u>	<u>144,518.00</u>	<u>84,750.00</u>
Subgroup : [6B]	Heat				
55720	Gas	69,932.00	0.00	69,932.00	93,407.00
Subtotal [6B]	Heat	<u>69,932.00</u>	<u>0.00</u>	<u>69,932.00</u>	<u>93,407.00</u>
Subgroup : [6C]	Light & Power				
55740	Electricity	49,888.00	0.00	49,888.00	48,831.00
Subtotal [6C]	Light & Power	<u>49,888.00</u>	<u>0.00</u>	<u>49,888.00</u>	<u>48,831.00</u>
Subgroup : [6D]	Water				
55710	Water & Sewer	58,851.00	0.00	58,851.00	48,846.00
Subtotal [6D]	Water	<u>58,851.00</u>	<u>0.00</u>	<u>58,851.00</u>	<u>48,846.00</u>
Subgroup : [6E]	Equipment Lease				
51410	Office Equipment Rental	8,566.00	0.00	8,566.00	8,550.00
Subtotal [6E]	Equipment Lease	<u>8,566.00</u>	<u>0.00</u>	<u>8,566.00</u>	<u>8,550.00</u>
Subgroup : [6F]	Other				
55430	Groundskeeping	19,357.00	0.00	19,357.00	14,876.00
55470	Rubbish Removal	25,984.00	0.00	25,984.00	23,267.00
55480	Snow Removal	13,294.00	0.00	13,294.00	13,294.00
55490	Purchased Maintenance Contract	62,880.00	0.00	62,880.00	59,477.00
Subtotal [6F]	Other	<u>121,515.00</u>	<u>0.00</u>	<u>121,515.00</u>	<u>110,914.00</u>
Subgroup : [7B]	Building & Building Improvements				
98290	Depr Buildings	375.00	0.00	375.00	375.00
Subtotal [7B]	Building & Building Improvements	<u>375.00</u>	<u>0.00</u>	<u>375.00</u>	<u>375.00</u>

Subgroup : [7D]	Movable Equipment				
98270	Depr Furniture & Equipment	33,374.00	0.00	33,374.00	28,240.00
98280	Depr Computer Software	7,945.00	0.00	7,945.00	7,945.00
Subtotal [7D]	Movable Equipment	<u>41,319.00</u>	<u>0.00</u>	<u>41,319.00</u>	<u>36,185.00</u>
Subgroup : [8C]	Leasehold Improvements				
98260	Depr Leasehold Improvement	100,708.00	0.00	100,708.00	103,833.00
Subtotal [8C]	Leasehold Improvements	<u>100,708.00</u>	<u>0.00</u>	<u>100,708.00</u>	<u>103,833.00</u>
Subgroup : [9]	Rental Payments				
97700	Rent	837,404.00	(244,890.00)	592,514.00	314,197.00
			(244,890.00)		
9782-010	Related Mortgage Insurance	0.00	17,328.00	17,328.00	17,807.00
			17,328.00		
Subtotal [9]	Rental Payments	<u>837,404.00</u>	<u>(227,561.00)</u>	<u>609,843.00</u>	<u>332,004.00</u>
Subgroup : [10B]	Real estate taxes paid by lessor				
9780-010	Related Taxes	0.00	125,472.00	125,472.00	123,688.00
			125,472.00		
Subtotal [10B]	Real estate taxes paid by lessor	<u>0.00</u>	<u>125,472.00</u>	<u>125,472.00</u>	<u>123,688.00</u>
Subgroup : [10C]	Personal property taxes				
5566-010	PERSONAL PROPERTY TAX	0.00	5,500.00	5,500.00	5,549.00
			5,500.00		
55660	Personal Property Taxes	6,247.00	0.00	6,247.00	6,530.00
Subtotal [10C]	Personal property taxes	<u>6,247.00</u>	<u>5,500.00</u>	<u>11,747.00</u>	<u>12,079.00</u>
Total [22]	Maintenance and Property	<u>1,430,323.00</u>	<u>(96,589.00)</u>	<u>1,342,734.00</u>	<u>1,003,462.00</u>
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
51700	Other Insurance	19,035.00	0.00	19,035.00	17,478.00
9781-010	Related Insurance	0.00	96,589.00	96,589.00	90,694.00
			96,589.00		
Subtotal [14A]	Insurance on Property	<u>19,035.00</u>	<u>96,589.00</u>	<u>115,624.00</u>	<u>108,172.00</u>
Total [27]	Interest and Insurance	<u>19,035.00</u>	<u>96,589.00</u>	<u>115,624.00</u>	<u>108,172.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
41100	Room & Board Medicaid	(12,536,291.00)	0.00	(12,536,291.00)	(12,625,147.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(12,536,291.00)</u>	<u>0.00</u>	<u>(12,536,291.00)</u>	<u>(12,625,147.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance				
41110	Allowance R&B Medicaid	4,796,320.00	0.00	4,796,320.00	4,739,423.00
48100	Room & Board Retro Medicaid	28,926.00	0.00	28,926.00	86,365.00
48800	Room & Board Retro Mcd Pending	0.00	0.00	0.00	458.00
Subtotal [1B]	Medicaid room and board contractual allowance	<u>4,825,246.00</u>	<u>0.00</u>	<u>4,825,246.00</u>	<u>4,836,246.00</u>
Subgroup : [3A]	Medicare Residents (All inclusive)				
43100	Room & Board Medicare	(493,892.00)	0.00	(493,892.00)	(529,503.00)
46100	Medicare Replacement Room&Board	(1,168,085.00)	0.00	(1,168,085.00)	(1,024,417.00)
48300	Room & Board Retro Medicare	(10,023.00)	0.00	(10,023.00)	(1.00)
48500	Room & Board Retro Mdr Replacem	(63,358.00)	0.00	(63,358.00)	(18,485.00)
Subtotal [3A]	Medicare Residents (All inclusive)	<u>(1,735,458.00)</u>	<u>0.00</u>	<u>(1,735,458.00)</u>	<u>(1,572,406.00)</u>
Subgroup : [3B]	Medicare room and board contractual allowance				
43110	Allowance R&B Medicare	(167,509.00)	0.00	(167,509.00)	(168,903.00)
46110	Allowance R&B Medicare Replacem	3,390.00	0.00	3,390.00	56,129.00
Subtotal [3B]	Medicare room and board contractual allowance	<u>(164,119.00)</u>	<u>0.00</u>	<u>(164,119.00)</u>	<u>(112,774.00)</u>
Subgroup : [4A]	Private-pay residents and other				
40100	Room & Board Private	(3,084,919.00)	0.00	(3,084,919.00)	(2,577,324.00)
44100	Room & Board Insurance Other	(98,560.00)	0.00	(98,560.00)	(97,812.00)
44110	Allowance R&B Insurance Other	5,922.00	0.00	5,922.00	2,790.00
47100	Optum ISNP Capitated Room&Board	(218,100.00)	0.00	(218,100.00)	(112,500.00)
48000	Room & Board Retro Private	14,773.00	0.00	14,773.00	(125,813.00)
48400	Room & Board Retro Ins Other	0.00	0.00	0.00	(8,872.00)
Subtotal [4A]	Private-pay residents and other	<u>(3,366,864.00)</u>	<u>0.00</u>	<u>(3,380,884.00)</u>	<u>(2,919,481.00)</u>
Subgroup : [5A]	Prescription Drugs - Medicare				
43210	Pharmacy Medicare A	(47,354.00)	0.00	(47,354.00)	(45,213.00)
46510	Pharmacy Medicare Replacement	(133,183.00)	0.00	(133,183.00)	(94,456.00)
Subtotal [5A]	Prescription Drugs - Medicare	<u>(160,537.00)</u>	<u>0.00</u>	<u>(160,537.00)</u>	<u>(139,669.00)</u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
43215	Allow Phar MCR A	47,354.00	0.00	47,354.00	45,213.00
46515	Allow Phar Medicare Replacement	133,183.00	0.00	133,183.00	94,456.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	<u>180,537.00</u>	<u>0.00</u>	<u>180,537.00</u>	<u>139,669.00</u>
Subgroup : [5C]	Prescription Drugs - Non-medicare				
41210	Pharmacy Medicaid	(1,891.00)	0.00	(1,891.00)	(310.00)
44510	Pharmacy Insurance Other	(10,412.00)	0.00	(10,412.00)	(17,257.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	<u>(12,303.00)</u>	<u>0.00</u>	<u>(12,303.00)</u>	<u>(17,567.00)</u>
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
41215	Allow Phar MCD	1,891.00	0.00	1,891.00	310.00
44515	Allow Phar Insurance Other	10,412.00	0.00	10,412.00	17,257.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	<u>12,303.00</u>	<u>0.00</u>	<u>12,303.00</u>	<u>17,567.00</u>
Subgroup : [7A]	Physical Therapy - Medicare				

43220	PT Medicare A	(65,551.00)	0.00	(65,551.00)	(75,132.00)
43225	Allow PT MCR A	65,551.00	0.00	65,551.00	75,132.00
43320	PT Medicare B	(52,431.00)	0.00	(52,431.00)	(78,590.00)
44820	PT Insurance B	(153,404.00)	0.00	(153,404.00)	(173,658.00)
44825	Allow PT Insurance B	105,801.00	0.00	105,801.00	83,379.00
46520	PT Medicare Replacement	(161,374.00)	0.00	(161,374.00)	(151,845.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(251,408.00)</u>	<u>0.00</u>	<u>(251,408.00)</u>	<u>(320,714.00)</u>
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
43325	Allow PT MCR B	14,128.00	0.00	14,128.00	17,720.00
46525	Allow PT Medicare Replacement	161,374.00	0.00	161,374.00	151,845.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	<u>175,502.00</u>	<u>0.00</u>	<u>175,502.00</u>	<u>169,565.00</u>
Subgroup : [7C]	Physical Therapy - Non-medicare				
40220	PT Private	0.00	0.00	0.00	(864.00)
41220	PT Medicaid	(8,142.00)	0.00	(8,142.00)	(7,916.00)
44520	PT Insurance Other	(14,421.00)	0.00	(14,421.00)	(15,882.00)
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(22,563.00)</u>	<u>0.00</u>	<u>(22,563.00)</u>	<u>(24,762.00)</u>
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
41225	Allow PT MCD	8,142.00	0.00	8,142.00	7,916.00
44525	Allow PT Insurance Other	14,306.00	0.00	14,306.00	15,882.00
48600	Retro Ancillaries	(21,817.00)	0.00	(21,817.00)	8,407.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	<u>631.00</u>	<u>0.00</u>	<u>631.00</u>	<u>32,205.00</u>
Subgroup : [8A]	Speech Therapy - Medicare				
43240	ST Medicare A	(31,064.00)	0.00	(31,064.00)	(34,717.00)
43340	ST Medicare B	(33,157.00)	0.00	(33,157.00)	(26,653.00)
44840	ST Insurance B	(107,814.00)	0.00	(107,814.00)	(94,662.00)
46540	ST Medicare Replacement	(54,857.00)	0.00	(54,857.00)	(45,393.00)
Subtotal [8A]	Speech Therapy - Medicare	<u>(226,692.00)</u>	<u>0.00</u>	<u>(226,692.00)</u>	<u>(201,425.00)</u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
43245	Allow ST MCR A	31,064.00	0.00	31,064.00	34,717.00
43345	Allow ST MCR B	801.00	0.00	801.00	895.00
44845	Allow ST Insurance B	75,590.00	0.00	75,590.00	51,429.00
46545	Allow ST Medicare Replacement	54,857.00	0.00	54,857.00	45,393.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	<u>162,412.00</u>	<u>0.00</u>	<u>162,412.00</u>	<u>132,424.00</u>
Subgroup : [8C]	Speech Therapy - Non-medicare				
41240	ST Medicaid	(372.00)	0.00	(372.00)	(3,348.00)
44540	ST Insurance Other	(3,209.00)	0.00	(3,209.00)	(3,857.00)
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(3,581.00)</u>	<u>0.00</u>	<u>(3,581.00)</u>	<u>(7,205.00)</u>
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
41245	Allow ST MCD	372.00	0.00	372.00	3,348.00
44545	Allow ST Insurance Other	3,209.00	0.00	3,209.00	3,857.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	<u>3,581.00</u>	<u>0.00</u>	<u>3,581.00</u>	<u>7,205.00</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
43230	OT Medicare A	(70,080.00)	0.00	(70,080.00)	(80,529.00)
43330	OT Medicare B	(78,687.00)	0.00	(78,687.00)	(75,217.00)
44830	OT Insurance B	(191,738.00)	0.00	(191,738.00)	(222,853.00)
46530	OT Medicare Replacement	(184,465.00)	0.00	(184,465.00)	(185,463.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(524,970.00)</u>	<u>0.00</u>	<u>(524,970.00)</u>	<u>(544,162.00)</u>
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43235	Allow OT MCR A	70,080.00	0.00	70,080.00	80,529.00
43335	Allow OT MCR B	14,898.00	0.00	14,898.00	12,914.00
44835	Allow OT Insurance B	141,862.00	0.00	141,862.00	113,137.00
46535	Allow OT Medicare Replacement	184,465.00	0.00	184,465.00	165,493.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	<u>411,405.00</u>	<u>0.00</u>	<u>411,405.00</u>	<u>372,073.00</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare				
41230	OT Medicaid	(7,037.00)	0.00	(7,037.00)	(6,457.00)
44530	OT Insurance Other	(16,578.00)	0.00	(16,578.00)	(19,513.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>(23,615.00)</u>	<u>0.00</u>	<u>(23,615.00)</u>	<u>(26,070.00)</u>
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
41235	Allow OT MCD	7,037.00	0.00	7,037.00	6,457.00
44535	Allow OT Insurance Other	16,578.00	0.00	16,578.00	19,245.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	<u>23,615.00</u>	<u>0.00</u>	<u>23,615.00</u>	<u>25,702.00</u>
Subgroup : [10A]	Other - Medicare				
43120	Medicare Discounts	19,635.00	0.00	19,635.00	5,448.00
43250	Lab Medicare A	(8,750.00)	0.00	(8,750.00)	(9,298.00)
43255	Allow Lab MCR A	9,750.00	0.00	9,750.00	9,298.00
43270	X-ray Medicare A	(930.00)	0.00	(930.00)	(1,245.00)
43275	Allow X-ray MCR A	930.00	0.00	930.00	1,245.00
43310	Pharmacy MCR B	(6,332.00)	0.00	(6,332.00)	(5,401.00)
46550	Lab Medicare Replacement	(22,969.00)	0.00	(22,969.00)	(15,759.00)
46555	Allow Lab Medicare Replacement	22,969.00	0.00	22,969.00	15,759.00
46570	Xray Medicare Replacement	(1,570.00)	0.00	(1,570.00)	(2,516.00)
46575	Allow Xray Medicare Replacement	1,570.00	0.00	1,570.00	2,516.00
47105	Optum ISNP Part B	(146,025.00)	0.00	(146,025.00)	(84,375.00)
Subtotal [10A]	Other - Medicare	<u>(132,722.00)</u>	<u>0.00</u>	<u>(132,722.00)</u>	<u>(84,328.00)</u>
Subgroup : [10B]	Other - Non-medicare				
44550	Lab Insurance Other	(2,596.00)	0.00	(2,596.00)	(2,078.00)
44555	Allow Lab Insurance Other	2,596.00	0.00	2,596.00	2,078.00
44570	X-ray Insurance Other	(314.00)	0.00	(314.00)	(254.00)
44575	Allow X-ray Insurance Other	314.00	0.00	314.00	254.00
Marcum 112	X-ray other	0.00	0.00	0.00	(708.00)

Subtotal [10B]	Other - Non-medicare	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(709.00)</u>
Subgroup : [15]	Interest Income				
49190	Interest Income	(6,583.00)	0.00	(6,583.00)	0.00
Subtotal [15]	Interest Income	<u>(6,583.00)</u>	<u>0.00</u>	<u>(6,583.00)</u>	<u>0.00</u>
Subgroup : [18]	Other Revenue				
44120	Insurance Other Dividends	(26,030.00)	0.00	(26,030.00)	(15,880.00)
49100	Other Income	(3,625.00)	(182,159.00)	(185,784.00)	0.00
49170	Bad Debt Recovery	0.00	0.00	0.00	(841.00)
49200	Miscellaneous Income	(4,828.00)	0.00	(4,828.00)	(311,721.00)
49500	ERC Credit	(769,983.00)	0.00	(769,983.00)	0.00
97900	State Corporate Taxes	(67,857.00)	0.00	(67,857.00)	0.00
Marcum 111	State Refund	0.00	0.00	0.00	(43,461.00)
Subtotal [18]	Other Revenue	<u>(872,323.00)</u>	<u>(182,159.00)</u>	<u>(1,054,482.00)</u>	<u>(371,933.00)</u>
Total [30]	Statement of Revenue	<u>(14,288,817.00)</u>	<u>(182,159.00)</u>	<u>(14,470,976.00)</u>	<u>(13,236,726.00)</u>
	NET (INCOME) LOSS	<u>215,555.00</u>	<u>(228,126.00)</u>	<u>(12,571.00)</u>	<u>(101,161.00)</u>

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2023 Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Group : [31-32] Assets						
Subgroup : [A1] Cash						
11020	Cash	300.00		0.00	300.00	300.00
11020	Petty Cash			0.00	1,322,255.00	2,328,994.00
11140	Cash Operating Account	1,322,255.00		0.00	38,265.00	51,080.00
11620	Cash Resident Funds	38,265.00		0.00	1,360,820.00	2,390,374.00
Subtotal [A1] Cash		1,360,820.00		0.00	1,360,820.00	2,390,374.00
Subgroup : [A2] A/R						
13010	A/R Private	496,335.00		0.00	496,335.00	19,433.00
13020	A/R Medicaid	680,903.00		0.00	680,903.00	669,932.00
13040	A/R Medicare A	33,659.00		0.00	33,659.00	96,364.00
13050	A/R Medicare B	47,491.00		0.00	47,491.00	(228,905.00)
13070	A/R Medicare Replacement	214,503.00		0.00	214,503.00	62,142.00
13080	A/R Insurance Other	25,707.00		0.00	25,707.00	80,566.00
13290	Allowance for Doubtful Accounts	(39,902.00)		0.00	(39,902.00)	(20,044.00)
13300	A/R Refunds	4,483.00		0.00	4,483.00	4,483.00
13600	A/R Suspense	(436.00)		0.00	(436.00)	(436.00)
13700	A/R Other	5,314.00		0.00	5,314.00	0.00
Subtotal [A2] A/R		1,468,057.00		0.00	1,468,057.00	683,535.00
Subgroup : [A4] Inventories						
15380	Inventory	48,045.00		0.00	48,045.00	58,247.00
Subtotal [A4] Inventories		48,045.00		0.00	48,045.00	58,247.00
Subgroup : [A5] Prepaid Expenses						
15300	Prepaid Insurance	58,995.00		0.00	58,995.00	49,713.00
15800	Prepaid Other	21,308.00		0.00	21,308.00	23,628.00
Subtotal [A5] Prepaid Expenses		80,303.00		0.00	80,303.00	73,341.00
Subgroup : [A8] Other Current Assets						
11160	ERC Funds	683,756.00		0.00	683,756.00	0.00
Subtotal [A8] Other Current Assets		683,756.00		0.00	683,756.00	0.00
Subgroup : [B3] Buildings						
19220	Buildings	7,495.00		0.00	7,495.00	7,495.00
19290	Accum Depr Buildings	(3,029.00)		0.00	(3,029.00)	(2,655.00)
Subtotal [B3] Buildings		4,466.00		0.00	4,466.00	4,840.00
Subgroup : [B4] Leasehold Improvements						
19420	Leasehold Improvements	2,006,057.00		0.00	2,006,057.00	1,960,965.00
19490	Accum Depr Leasehold Impvmts	(1,548,214.00)		0.00	(1,548,214.00)	(1,447,505.00)
Subtotal [B4] Leasehold Improvements		457,843.00		0.00	457,843.00	513,459.00
Subgroup : [B6] Movable Equipment						
19520	Furniture & Equipment	379,514.00		0.00	379,514.00	346,667.00
19590	Accum Depr Furniture & Equipmt	(266,109.00)		0.00	(266,109.00)	(244,691.00)
19620	Computer Software	143,619.00		0.00	143,619.00	143,619.00
19690	Accum Depr Computer Software	(142,243.00)		0.00	(142,243.00)	(134,298.00)
Subtotal [B6] Movable Equipment		114,781.00		0.00	114,781.00	111,297.00
Subgroup : [D6] Loans to Owners or Related Parties						
17700	Due from West Hartford Rehab	479,916.00		0.00	479,916.00	620,758.00
Subtotal [D6] Loans to Owners or Related Parties		479,916.00		0.00	479,916.00	620,758.00
Total [31-32] Assets		4,697,987.00		0.00	4,697,987.00	4,445,851.00
Group : [33-34] Liabilities						
Subgroup : [A1] A/P						
21020	Accounts Payable Trade	(428,253.00)		0.00	(428,253.00)	(247,187.00)
Subtotal [A1] A/P		(428,253.00)		0.00	(428,253.00)	(247,187.00)
Subgroup : [A4] Accrued Payroll						
25360	P/R Garnishment	(33.00)		0.00	(33.00)	(33.00)
25500	Accrued Payroll	(140,138.00)		0.00	(140,138.00)	(100,311.00)
25650	Accrued Vac Personal Sick	(153,306.00)		0.00	(153,306.00)	(160,629.00)
Subtotal [A4] Accrued Payroll		(293,477.00)		0.00	(293,477.00)	(260,973.00)
Subgroup : [A6] Accrued Payroll Taxes Payable						
25600	Accrued FICA Taxes	(9,111.00)		0.00	(9,111.00)	(6,795.00)
25610	Accrued SUI Taxes	(341.00)		0.00	(341.00)	(227.00)
25620	Accrued FUI Taxes	(84.00)		0.00	(84.00)	(22.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(9,536.00)		0.00	(9,536.00)	(7,044.00)
Subgroup : [A12] Other Current Liabilities						
21300	Credit Balance Liabilities	(633,051.00)		0.00	(633,051.00)	(187,176.00)

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2023 Cost Report**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
21610	Due to Cash Resident Funds	(38,265.00)		0.00	(38,265.00)	(51,080.00)
23115	Misc. HHS Income	(185,784.00)		185,784.00	0.00	(185,784.00)
			RJE - 8	185,784.00		
25680	Accrued Pension	(137,657.00)		42,342.00	(95,315.00)	(120,789.00)
			RJE - 7	42,342.00		
26100	Accrued Accounting	(15,600.00)		0.00	(15,600.00)	(16,800.00)
26110	Accrued User Fee	(183,757.00)		0.00	(183,757.00)	(181,276.00)
26120	Accrued Property Taxes	(2,165.00)		0.00	(2,165.00)	(2,329.00)
26130	Accrued Insurance Financing	(30,492.00)		0.00	(30,492.00)	(26,252.00)
Subtotal [A12] Other Current Liabilities		(1,226,771.00)		228,126.00	(998,645.00)	(771,486.00)
Total [33-34] Liabilities		(1,958,037.00)		228,126.00	(1,729,911.00)	(1,286,690.00)
Group : [35] Equity						
Subgroup : [B2] Capital Stock						
30110	Capital Stock	(156,000.00)		0.00	(156,000.00)	(156,000.00)
Subtotal [B2] Capital Stock		(156,000.00)		0.00	(156,000.00)	(156,000.00)
Subgroup : [B5] Cumulated Earnings						
30100	Shareholder Distributions	173,700.00		0.00	173,700.00	(1,500.00)
30120	Retained Earnings	(2,973,205.00)		0.00	(2,973,205.00)	(2,900,500.00)
Subtotal [B5] Cumulated Earnings		(2,799,505.00)		0.00	(2,799,505.00)	(2,902,000.00)
Total [35] Equity		(2,955,505.00)		0.00	(2,955,505.00)	(3,058,000.00)
Sum of Account Groups		(215,555.00)		228,126.00	12,571.00	101,161.00
Net (Income) Loss		215,555.00		(228,126.00)	(12,571.00)	(101,161.00)

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2023 Cost Report**
 Period Ending: **9/30/2023**
 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		5,500.00	
9780-010	Related Taxes		125,472.00	
9781-010	Related Insurance		96,589.00	
9782-010	Related Mortgage Insurance		17,329.00	
97700	Rent			244,890.00
Marcum 109	Sewage Use			
Total			244,890.00	244,890.00
Reclassifying Journal Entries JE # 2		N.01		
PDW Russell Schwartz, reclass Housekeeping Supervisor salary to Laundry				
57150	P/R Laundry Staff		3,899.00	
59010	P/R Housekeeping Supervisor			3,899.00
Total			3,899.00	3,899.00
Reclassifying Journal Entries JE # 3		D.01a		
to reclass recruitment fees to help wanted				
51310	Advertising Help Wanted		35,255.00	
83510	Nursing Dept Consultant			35,255.00
Total			35,255.00	35,255.00
Reclassifying Journal Entries JE # 4		N.02a		
to reclass other income credit balance to employee relations				
49100	Other Income		3,625.00	
51480	Employee Relations			3,625.00
Total			3,625.00	3,625.00
Reclassifying Journal Entries JE # 5		D.01a		
to reclass education to the correct line of the cost report				
51430	Professional Development		55,063.00	
83510	Nursing Dept Consultant			55,063.00
Total			55,063.00	55,063.00
Reclassifying Journal Entries JE # 6		E.01		
to reclass legal fees out of professional fees				
51240	Legal Fees		92,398.00	
51280	Professional Fees			92,398.00
Total			92,398.00	92,398.00
Reclassifying Journal Entries JE # 7		PBC		
to reclass pension according to client				
25680	Accrued Pension		42,342.00	
53660	Pension Expense			42,342.00
Total			42,342.00	42,342.00
Reclassifying Journal Entries JE # 8		PBC		
Recognize HHS stimulus income				
23115	Misc. HHS Income		185,784.00	
49100	Other Income			185,784.00
Total			185,784.00	185,784.00