

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Avon Convalescent Home, Inc., d/b/a Avon Health Center	
Address (No. & Street, City, State, Zip Code) 652 West Avon Road, Avon, CT 06001	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 938-C	RHNS	(Specify)	Medicare Provider 07-5244
------------------	---------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 9381	RHNS	ICF-IID
----------------------------	--------------	------	---------

For Department Use Only

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

General Information

Name of Facility (as licensed) Avon Convalescent Home, Inc., d/b/a Avon Health Ce	License No. 938-C	Report for Year Ended 9/30/2021	Page 1	of 37
--	----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Avon Convalescent Home, Inc., d/b/a Avon Health Center [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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) Russell Schwartz			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)

Table of Contents

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

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 10/1/2020	To 9/30/2021	
Address of Facility 652 West Avon Road, Avon, CT 06001				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/7/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-673-3521		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Avon Convalescent Home, Inc., d/b/a Avon Health Center		Address (No. & Street, City, State, Zip) 652 West Avon Road, Avon, CT 06001		
License Numbers:	CCNH 938-C	RHNS (Specify)	Medicare Provider No. 07-5244	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Russell Schwartz		Nursing Home Administrator's License No.:	000991	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon H	License No. 938-C	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Avon Convalescent Home, Inc., d/b/a Avon Health Center	652 West Avon Road, Avon, CT 06001		CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Freda Schwartz	652 West Avon Road, Avon, CT 06001	older / Pres / Se	100	
Russell Schwartz	652 West Avon Road, Avon, CT 06001	VP / Treasurer		
Names of Stockholders Owning at Least 10% of Shares				
Freda Schwartz	652 West Avon Road, Avon, CT 06001	Stockholder	100	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health	938-C	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Cer		License No. 938-C		Report for Year Ended 9/30/2021			Page 4	of 37
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No								If "Yes," provide the Name/Address and complete the information on Page 11 of the report.
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No								If "Yes," provide the following information:
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Clinical Liason (Shared employee allocated	Pg . 13 / Line B12	36,797	36,797
Avon Realty, LLC	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Movable Equipment)	Page 22 / Line 7d	22,225	22,225
Avon Realty, LLC	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Leasehold Improvements)	Page 22 / Line 8c	73,156	73,156
Avon Realty, LLC	652 West Avon Road, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Rental of Real Property	Various See Attached	526,790	526,790
Brookview / Avon Realty	Various	<input type="radio"/>	<input checked="" type="radio"/>		Related Party Due To / From	Page 32 / Line D6	845,220	845,220
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Property & Liability Insurance (Shared Poli	Page 27 / Line 14a	79,627	79,627
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Worker's Compensation Policy (Shared Poli	Page 15 / Line 1a1	121,467	121,467
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

Avon Health Care
 Reconciliation of Related Party Rent
 September 30, 2021

	Cost Reported	Actual Cost to Provider	Page on Cost Report	Line on Page
Portion Related to Taxes	90,134 {a}	90,134	22	10b
Portion Related to Personal Property Taxes	5,785 {a}	5,785	22	10c
Portion Related to Insurance	63,295 {a}	63,295	27	14a
Portion Related to Mortgage Insurance	13,676 {a}	13,676	22	9
Sewage Use	- {a}	-	22	6f
Actual Rent per Cost Report	<u>353,900 {a}</u>	<u>353,900</u>	22	9
Total	<u>526,790</u>	<u>526,790</u>		

Tickmarks

{a}

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Hea	License No. 938-C	Report for Year Ended 9/30/2021	Page 5	of 37
--	----------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

Russell Schwartz, Director of Operations, salary is allocated between West Hartford Health and Rehab Center and Avon Health Center. The split is 57% and 43% respectively, based upon beds.

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended			Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center		938-C	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
U.S. Bank Equipment Finance	<input type="radio"/>	<input checked="" type="radio"/>	2 Copy Machines (Open Item for Lease Agreement)	12/01/19	63 Months	7,494	7,494
Mail Finance / Quadiant Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machines	12/01/15	63 Months	782	782
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?							
<input type="radio"/> Yes <input checked="" type="radio"/> No							
Total ***							8,276

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

General Information and Questionnaire
Accounting Basis

Name of Facility Avon Convalescent Home, Inc., d/b	License No. 938-C	Report for Year Ended 9/30/2021	Page 7	of 37
---	----------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Cohn Reznick 2 Marcum 3 Marcum 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 (*describe fully*)

1 General Accounting; Year End Work; Tax Returns	\$ 21,150
2 Monthly Accounting Services	\$ 23,401
3 Cost Reports; Rate Matters	\$ 13,184
4	\$
	Charge for Services Provided
	\$ 57,735

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Jackson, Lewis, Schnitzle 2 Murtha Cullina 3 SB2, Inc. 4 5	Telephone Number 914-328-0404 860-240-6000 717-585-7186
--	--

Address (*No. & Street, City, State, Zip Code*)
 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
 5

Services Provided by This Firm (*describe fully*)

1 Labor Relations Advice Counsel	\$ 785
2 Regulatory Compliance & Collections (Disallow Page 28)	\$ 17,593
3 Regulatory Advisory Services	\$ 42,785
4 Collections Related (Disallow Page 28)	\$ 4,224
5	\$
	Charge for Services Provided
	\$ 65,387

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center			License No. 938-C			Report for Year Ended 9/30/2021				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	120	120			120	120						
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	98	98			98	98						
B. As of midnight of THIS report period	97	97							97	97		
3. Total Number of Days Care Provided During Period												
A. Medicare	1,936	1,936			1,576	1,576			360	360		
B. Medicaid (Conn.)	22,950	22,950			16,563	16,563			6,387	6,387		
C. Medicaid (other states)												
D. Private Pay	3,997	3,997			2,521	2,521			1,476	1,476		
E. State SSI for RCH												
F. Other (Specify) Hospice, Mgd Medicare, Comm	3,283	3,283			2,655	2,655			628	628		
G. Total Care Days During Period (3A thru F)	32,166	32,166			23,315	23,315			8,851	8,851		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	43	43			36	36			7	7		
5. Total Resident Days (3G + 4A + 4B)	32,209	32,209			23,351	23,351			8,858	8,858		

Schedule of Resident Statistics (Cont'd)

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon H			License No. 938-C			Report for Year Ended 9/30/2021			Page 9		of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No											If "YES", provide the following information:			
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)					
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.														
Change in Resident Days										CCNH	RHNS	(Specify)		
1st change														
2nd change														
3rd change														
4th change														
6. Number of Residents and Rates on September 30 of Cost Year														
Item	Medicare		Medicaid			Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	3		72			22								
Per Diem Rate														
a. One bed rm.	Various		284.86			513.00								
b. Two bed rms.	Various		246.22			443.00								
c. Three or more bed rms.														
7. Total Number of Physical Therapy Treatments											TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B											4,853	4,853		
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments											102	102		
2. Restorative Treatments														
C. Other											9,719	9,719		
D. Total Physical Therapy Treatments											14,674	14,674		
8. Total Number of Speech Therapy Treatments														
A. Medicare - Part B											1,209	1,209		
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments											10	10		
2. Restorative Treatments														
C. Other											1,401	1,401		
D. Total Speech Therapy Treatments											2,620	2,620		
9. Total Number of Occupational Therapy Treatments														
A. Medicare - Part B											8,094	8,094		
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments											101	101		
2. Restorative Treatments														
C. Other											9,891	9,891		
D. Total Occupational Therapy Treatments											18,086	18,086		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center	License No. 938-C	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	103,109	1,835				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	374,481	12,072				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	416,260	22,310				
6. Housekeeping Service						
a. Head Housekeeper	52,879	2,135				
b. Other Housekeeping Workers	316,427	21,624				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	66,282	1,932				
b. Other Maintenance Workers	53,830	2,122				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	105,026	4,544				
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	216,209	4,200				
b. RN						
1. Direct Care	1,041,286	22,151				
2. Administrative**	411,641	14,786				
c. LPN						
1. Direct Care	848,252	25,761				
2. Administrative**						
d. Aides and Attendants	1,781,711	89,950				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	166,332	6,889				
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	228,950	6,377				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,182,675	238,688				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Consult Psychiatrist	\$ 1,100	10				
Clinical Liasion	\$ 36,797	757				
Medical Records Compliance Audits Education	\$ 28,815	144				
Total	\$ 66,712	911	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center				938-C	9/30/2021				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Russell Schwartz	119,692			Non Discriminatory	Director of Operations	894				

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Avon Convalescent Home, Inc., d/b/a Avon Health Center				938-C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Russell Schwartz	6,181			Non Discriminatory	Administrator 9/9/2021-9/30/2021	110				
Tina Richardson	96,928			Non Discriminatory	Administrator 10/1/2020-9/8/2021	1,725	A4			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Avon Convalescent Home, Inc., d/b/a Avon Health C	938-C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	55,505	1,089				
2. Dentist	7,860	49				
3. Pharmacist	9,303	159				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	249,373	4,374				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	37,800	198				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Asst. Medical Director	16,380	340				
9. Speech Therapist						
a. Resident Care	111,193	1,574				
b. Other						
10. Occupational Therapist						
a. Resident Care	304,809	6,323				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	82,805	1,386				
2. Administrative***						
c. Aides	491,319	10,704				
d. Other						
12. Other (Specify) See Attached Schedule	66,712	911				
B-13 Total Fees Paid in Lieu of Salaries	1,433,059	27,107				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

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

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Cent		License No. 938-C		Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions PO Box 290539	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ValueRx Pharmacy Services 54 Tuttle Place	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Alliance Rehab 1520 Kensington Road	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hartford Hospital (Jeffrey Robbins, MD)	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
University Physicians PO Box 660	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network LLC PO Box 982	Nursing Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Fusion Medical Staffing, LLC PO Box 82674	Nursing Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maxim Healthare Services 12558 Collections Center Dr.	Nursing Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medical Solutions LLC PO Box 310737	Nursing Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Prime Time Healthcare LLC PO Box 3544	Nursing Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Mass Tex Imaging 3 Electronisw Ave; Suite 201	Endoscopic Evaluations	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting 507 East Main Street	Clinical Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Mary Alice Apratto	Clinical Liasion	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IntelyCare, Inc.	Purchased Services CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CareerStaff Unlimited	Purchased Services CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Heal	938-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 121,467	121,467		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 48,139	48,139		
4. Social Security (F.I.C.A.)	\$ 418,737	418,737		
5. Health Insurance	\$ 757,014	757,014		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 113,398	113,398		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 11,002	11,002		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 95,000	95,000		
d. Accounting and Auditing	\$ 57,735	57,735		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 65,387	65,387		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 32,499	32,499		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,697	8,697		
2. Cellular Phones	\$ 554	554		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$ 4,954	4,954		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 567,246	567,246		
Subtotal	\$ 2,301,829	2,301,829		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Tuition Expense (Disallow Page 28)	\$ 5,795		
New Hire Expense	\$ 3,616		
Employee Physicals / Medications	\$ 1,591		
Total	\$ 11,002	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Ce	938-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,301,829	2,301,829			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 707	707			
4. Employee Travel	\$ 2,483	2,483			
5. Education Expenses Related to Seminars and Conventions	\$ 13,397	13,397			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 2,232	2,232			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 17,847	17,847			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,487	5,487			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,653	9,653			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 140	140			
9. Subscriptions	\$ 2,341	2,341			
10. Contributions*** See Attached Schedule	\$ 1,475	1,475			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 26,195	26,195			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 107,745	107,745			
C-14 Total Administrative & General Expenditures	\$ 2,491,531	2,491,531			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallow Page 28)	\$ 17,847		
Total Other Advertising	\$ 17,847	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
ACHA	\$ 1,820		
ALTCFM	\$ 85		
SHRM	\$ 219		
CAHCF	\$ 7,529		
Total Dues	\$ 9,653	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Contributions (Disallow Page 28)	\$ 1,475		
Total Contributions	\$ 1,475	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 3,323		
Office Purchased Services	\$ 5,616		
Holiday Party	\$ 1,109		
Computer Services	\$ 73,303		
Employee Gifts and Food (Disallow Page 28)	\$ 24,394		
Total Other Administrative and General	\$ 107,745	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon	License No. 938-C	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Cer		License No. 938-C	Report for Year Ended 9/30/2021	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	220,441	220,441		
2. Non-Food Supplies	\$	50,671	50,671		
3. Other (<i>Specify</i>) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	199,170	199,170	
c. Other (<i>Specify</i>) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$	470,282	470,282	
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Cent		938-C	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	6,858	6,858		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>) Other Laundry Supplies		\$	6,811	6,811		
3D. Total Laundry Expenditures (3a + b + c)		\$	13,669	13,669		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Avon He		938-C	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	40,442	40,442		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	40,442	40,442		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Value Rx	\$	248,521	248,521		
b.	Medicine Cabinet Drugs	\$	306,937	306,937		
c.	Medical and Therapeutic Supplies	\$	2,251	2,251		
d.	Ambulance/Limousine***	\$	820	820		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	14,488	14,488		
f.	X-rays and Related Radiological Procedures***	\$	4,976	4,976		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	33,454	33,454		
i.	Recreation	\$	13,116	13,116		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	86,222	86,222		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	710,785	710,785		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Therapy Equipment Rental	\$ 13,298		
Physical Therapy Supplies	\$ 6,316		
IV Therapy Supplies (Disallowed)	\$ 10,140		
Supplies - Patient Personal (Disallowed)	\$ 737		
Nursing Equipment Rental (Disallowed)	\$ 2,871		
Nursing Equipment Med A (Disallowed)	\$ 5,887		
Medical Software Subscriptions	\$ 46,973		
Total Other Resident Care	\$ 86,222	\$ -	\$ -

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 9/30/2021			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Paylocity	Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	23,162			16	m11
Paine's Rubbish Removal	PO Box 307, Simsbury, CT 06070	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal / Recycling	21,299			22	6f
Procaire	P.O. Box 801, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Oxygen	21,841			Var	Var
St. Francis Laboratory	114 Woodland Street, Hartford, CT 06105	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab	28,656			20	5h
Matrixcare	9201, Minneapolis, MN 55480-9201	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Clinical Software	39,849			20	5l
TM Technology Systems	Wallingford, CT 06492-1904	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT / Technology Support	58,614			16	m13
Aegis Energ Services, Inc.	Springfield, MA 01101-2511	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cogeneration Maintenance	17,677			Var	Var
Pete's Landscaping	806 Hillstown Road, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Groundskeeping	15,462			22	6f
NIRO Companies, LLC	PO Box 96, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	13,294			22	6f
Imagine IT Consulting, Inc.	PO Box 310629, Newington, CT 06131	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Website Management	12,000			16	m13
Culinary Services Group LLC	South, Suite 10, Westminster, MD 21157	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Purchased Services	199,170			18	2b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Avon Convalescent Home, Inc., d/b/a Avon H	938-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 70,365	70,365				
b. Heat	\$ 69,880	69,880				
c. Light & Power	\$ 36,452	36,452				
d. Water	\$ 41,940	41,940				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 8,276	8,276				
f. Other (<i>itemize</i>)	\$ 101,120	101,120				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 328,033	328,033				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 375	375				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 9,007	9,007				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 9,382	9,382				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 131,866	131,866				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 131,866	131,866				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 367,576	367,576				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 90,134	90,134				
c. Personal property taxes	\$ 12,529	12,529				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 611,487	611,487				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Groundskeeping	\$ 20,183		
Rubbish Removal	\$ 21,299		
Snow Removal	\$ 13,294		
Purchased Maintenance Contracts various (Under \$10k)	\$ 46,344		
Total Other Repairs and Maintenance	\$ 101,120	\$ -	\$ -

Depreciation Schedule

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center			License No. 938-C			Report for Year Ended 9/30/2021			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period			7,495		7,495	2,250	S/L	20	375			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal										375		
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
E. Total Depreciation												

9,007
9,382

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Var	\$ 33,655	Var	\$ 9,259
Total additions for Movable Equipmen		\$ 33,655		\$ 9,259 *
Deletions:				
Var	Var	\$ (19,425)	Var	\$ (19,425)
Total deletions for Movable Equipmen		\$ (19,425)		\$ (19,425) **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Var	\$ 36,715	Var	\$ 4,512
Total additions for Leasehold Improvemen		\$ 36,715		\$ 4,512 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

AVON HEALTH CENTER
BUILDINGS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	Accum. Depreciation 30-Sep-19	Accum. Depreciation 30-Sep-19	Accum. Depreciation 30-Sep-19	Accum. Depreciation 30-Sep-21	Accum. Depreciation 30-Sep-21	NET VALUE
<i>2015 Additions:</i>												
RC Restoration	Storage Shed	9/14/2015	7,495	7,495	S/L	20	1,875	375	2,250	375	2,625	4,870
2021 Balance		Totals	\$ 7,495	\$ 7,495			\$ 1,875	\$ 375	\$ 2,250	\$ 375	\$ 2,625	\$ 4,870

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 2021	ACC'D EXPENSE as of 9/30/21	NET VALUE
BALANCE FORWARD prior 2008			2,599,083	2,603,503			\$ 10,441	84,077	2,445,266	158,237
Titan Mechanical	Hot water holding tank	27-Nov-07	4,770	4,770	S/L	10	40	-	4,770	-
Build N Serve	Wiring	1-Nov-07	1,968	1,968	S/L	5	33	-	1,968	-
Titan Mechanical	Hot water tank Motor	14-Dec-07	1,748	1,748	S/L	10	15	-	1,748	-
Titan Mechanical	Insulation	28-Feb-08	4,235	4,235	S/L	15	24	282	3,857	378
Total Building Svcs.	Dish room floor	23-May-08	1,095	1,095	S/L	10	9	110	769	326
RC Restoration	Shed	30-Jun-08	6,985	6,985	S/L	20	29	349	4,655	2,330
W.B.Morrison	7 wood doors	31-Jul-08	3,073	3,073	S/L	15	17	205	2,715	358
Titan Mechanical	Compressor HVAC unit	31-Jul-08	5,014	5,014	S/L	12	35	-	5,014	-
The Barn Yard	Smoking Shed	31-Jul-08	1,494	1,494	S/L	20	6	75	991	503
Sexaur	Grab Bars	31-Aug-08	6,067	6,067	S/L	15	34	404	5,323	744
Sexaur	Smoke Detectors	31-Aug-08	1,209	1,209	S/L	10	10	-	1,209	-
Sexaur	Returned Grab Bars	31-Aug-08	(4,119)	(4,119)	S/L	15	(23)	(275)	(3,617)	(501)
2008 Ending			2,632,621	2,637,041			\$ 10,669	85,227	2,474,667	162,374
CL&P	Retrofit Lighting	15-Oct-08	43,457	43,457	S/L	15	\$ 241	2,897	37,662	5,795
Best Welding	Wrought Iron Railings	30-Oct-08	1,487	1,487	S/L	15	8	99	1,288	199
WH Morrison Co	3 Wooden Doors #14 & Dietary	8-Dec-08	1,695	1,695	S/L	15	9	113	1,450	245
Titan Mechanical	Second Compressor	31-Dec-08	1,465	1,465	S/L	12	10	21	1,465	-
Jay LaChance	Ceiling Tiles	28-Feb-09	3,600	3,600	S/L	8	38	-	3,600	-
Riley Plumbing	2 Utility Sinks	28-Feb-09	3,450	3,450	S/L	20	14	173	2,188	1,262
Fire Protection	Permit & Sprinkler Heads over Dryers	31-Mar-09	1,236	1,236	S/L	25	4	49	620	616
Huntington Power	Generator Rental on Replacement (Generator on Realty Books)	31-Mar-09	3,313	3,313	S/L	20	14	166	2,086	1,227
Perfectemp Heating	Replace Compressor Walk-in Freezer	31-Mar-09	2,441	2,441	S/L	15	14	163	2,049	392
INPro Corporation	Wall Covering	17-Apr-09	1,666	1,666	S/L	5	28	-	1,666	-
Saucier Mechancial Svrs	Air Conditioning System for new Server Room	21-Apr-09	3,740	3,740	S/L	10	31	-	3,553	187
Collier Electrical Corp	Prepare electrical feed for new Server Room	30-Apr-09	2,955	2,955	S/L	15	16	197	2,462	493
Collier Electric/Saucier Mech	7.5 Ton Roof Top AC	29-May-09	19,149	19,149	S/L	10	160	-	19,150	-
Ward Kipp	Computer wiring	31-May-09	900	900	S/L	5	15	-	900	-
Build N Serve	Server Wiring	1-Jun-09	1,458	1,458	S/L	5	24	-	1,458	-
Susaya Concrete	Concrete Walk at Rear Entrance/Driveway Repair/New Walkway	16-Jun-09	8,425	8,425	S/L	15	47	562	6,929	1,496
SMD	Electromag Door Locks Back & Service Entrances	19-Jun-09	7,440	7,440	S/L	10	62	-	7,440	-
First American	Permits for Cogeneration System	22-Jun-09	2,183	2,183	S/L	15	12	146	1,797	386
Jay LaChance	Elevator Panels	30-Jun-09	5,085	5,085	S/L	10	42	-	5,085	-
First American	Cogeneration System	2-Jul-09	169,222	169,222	S/L	20	705	8,461	103,648	65,574
Courtesy Carpet	Elevator Flooring	4-Aug-09	737	737	S/L	10	6	-	737	-
Fournier Irrigation/Collier	Lawn Sprinkler System	28-Aug-09	10,957	10,957	S/L	15	61	730	8,885	2,072
Michael Gervais	Wallpaper Hallway and Nurses Station	28-Aug-09	1,651	1,651	S/L	5	28	-	1,651	-
Collier Electric	Electrical upgrades	31-Aug-09	2,694	2,694	S/L	15	15	180	2,187	507
Jay LaChance	Fire Door Glass	2-Sep-09	804	804	S/L	10	7	-	803	-
Ward Kipp	Server Wiring	8-Sep-09	6,173	6,173	S/L	5	103	-	6,173	-
Custom Exterior Landscape	Front Entrance Landscaping	10-Sep-09	8,787	8,787	S/L	10	73	-	8,787	-
Build 'N Serve	Network Upgrade Hardware & Labor	10-Sep-09	6,189	6,189	S/L	5	103	-	6,189	-
Build N Serve	Network Wiring	15-Sep-09	3,751	3,751	S/L	5	63	-	3,751	-
WH Morrison Co	Automatic Door Openers	30-Sep-09	9,986	9,986	S/L	15	55	666	8,046	1,941
Riley Signs	Front Sign	30-Sep-09	755	755	S/L	5	13	-	755	-
	Disposed Assets			(4,666)				-	-	(4,666)
2009 Balance			TOTALS	2,969,471	2,969,224		\$ 12,690	99,850	2,729,128	240,099

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 2021	ACC'D EXPENSE as of 9/30/21	NET VALUE
	Front Sign Sales Tax	10/1/2009	45	45	S/L	5	\$ 1	-	45	-
	Access Doors for Hot Water Coils	10/29/2009	936	936	S/L	20	4	47	563	373
	Door Locks	10/29/2010	1,009	1,009	S/L	15	6	67	806	203
	5 More Registers from Air Handler to Wings	11/30/2009	3,700	3,700	S/L	20	15	185	2,158	1,542
	Exhaust for boiler room	11/30/2009	1,525	1,525	S/L	20	6	76	888	637
	Fix doors not hanging properly	12/3/2009	1,914	1,914	S/L	15	11	128	1,448	466
	All 3 Nurses Stations Counters Refaced	12/14/2009	13,036	13,036	S/L	15	72	869	9,849	3,187
	Fron Arch Walkway	12/17/2009	14,814	14,814	S/L	15	82	988	11,195	3,619
	Handrails	1/15/2010	5,499	5,499	S/L	15	31	367	4,035	1,465
	Exhaust Duct for Dishmachine	1/29/2010	1,245	1,245	S/L	20	5	62	684	561
	Formica	2/19/2010	1,462	1,462	S/L	15	8	97	1,037	425
	Exhaust fan in Oxygen room	3/22/2010	1,095	1,095	S/L	20	5	55	567	528
	Install Wallpaper	4/9/2010	1,908	1,908	S/L	5	32	-	1,908	-
	Concrete Walk Rear Entrance	4/15/2010	2,133	2,133	S/L	15	12	142	1,421	712
	Cobblestone along Entranceway	5/22/2010	2,438	2,438	S/L	5	41	-	2,438	-
	Outlet in Maintenance Workshop	6/30/2010	1,362	1,362	S/L	15	8	91	849	514
	Resident Bathroom Door Protectors	8/16/2010	8,890	8,890	S/L	15	49	593	5,138	3,752
	2010 Balance	TOTALS	3,032,481	3,032,235			\$ 13,078	103,617	2,774,156	258,083
	Walkway to Gazebo	10/22/2010	4,688	4,688	S/L	15	\$ 26	313	3,440	1,248
	New outlets in Breakroom and Dietary Office	10/28/2010	1,046	1,046	S/L	15	6	70	768	278
	2 Pressure Regulators A/B Wings	11/10/2010	869	869	S/L	20	4	43	472	397
	Lines for installation of Steamer	12/29/2010	1,301	1,301	S/L	10	11	22	1,301	-
	Water main Pressure Regulator N/S Wing	1/31/2011	1,198	1,198	S/L	10	10	29	1,198	-
	Electrical Installation of Steamer	1/31/2011	1,544	1,544	S/L	10	13	40	1,544	-
	Renovate "Pub" room	2/28/2011	1,570	1,570	S/L	15	9	105	1,118	452
	Main Reception Counters & Cabinets	8/5/2011	3,998	3,998	S/L	15	22	267	2,712	1,286
	2011 Balance	TOTALS	3,048,697	3,048,450			\$ 13,178	104,506	2,786,710	261,744
<u>2012 Additions:</u>										
	Attic Lighting	3/23/2012	4,884	4,884	S/L	20	\$ 20	244	2,197	2,687
	Cabinetry in Beauty Salon for Dentist	5/25/2012	1,487	1,487	S/L	15	8	99	891	595
	Emergency Water Main Hook up	9/18/2012	2,340	2,340	S/L	25	8	94	844	1,495
	Outlets for ELO Touch Screens	9/27/2012	3,294	3,294	S/L	10	27	329	2,963	331
	2012 Balance		3,060,701	3,060,455			\$ 13,241	105,272	2,793,605	266,852
<u>2013 Additions:</u>										
	Electrical Outlets for PT Office	31-Oct-12	1,026	1,026	S/L	15	\$ 6	68	614	413
	Water Main Repair	18-Oct-12	890	890	S/L	10	7	89	801	89
	Water Softener	13-Nov-12	2,606	2,606	S/L	10	22	261	2,347	258
	Wall Guards	27-Dec-12	2,420	2,420	S/L	5	40	-	2,420	-
	Blower Motor for RTU #7	2-Jan-13	2,200	2,200	S/L	20	9	110	990	1,210
	Roof Mounted Exhaust Fan A Wing	18-Feb-13	1,520	1,520	S/L	20	6	76	684	836
	Dedicated Hot Water lines to Laundry	12-Feb-13	4,243	4,243	S/L	25	14	170	1,529	2,714

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 2021	ACC'D EXPENSE as of 9/30/21	NET VALUE
2013 Balance			3,075,606	3,075,359			\$ 13,346	106,046	2,802,990	272,372
<u>2014 Additions:</u>										
	Replace Panel in Boiler Room	23-Oct-13	1,595	1,595	S/L	15	\$ 9	106	849	746
	Outlets for De-icing Cables	8-Nov-13	1,638	1,638	S/L	15	9	109	873	765
	Covebase Elevator, Dining Room & Lower Lobby	3-Jan-14	1,079	1,079	S/L	5	18	-	1,080	-
	Wall Guards	31-Jan-14	2,029	2,029	S/L	5	34	-	2,028	-
	Kitchen Cook Exhaust Fan	30-Jun-14	2,680	2,680	S/L	10	22	268	2,144	536
	Compressor in South Wing	31-Jul-14	6,522	6,522	S/L	10	54	652	5,217	1,306
	Compressor #3 over Cooks Line	28-Aug-14	2,070	2,070	S/L	10	17	207	1,656	414
	Vinyl Cove Base	31-Aug-14	1,888	1,888	S/L	5	31	-	1,888	-
2014 Balance			3,095,107	3,094,861				107,388	2,818,724	276,139
<u>2015 Additions:</u>										
Saucier Mechancial Svrs	Exhaust Fans Bathrooms A Wing/B Lounge	11-Dec-14	1,745	1,745	S/L	10	\$ 15	175	1,225	521
Saucier Mechancial Svrs	Motor for Boiler #3	7-Jan-15	1,320	1,320	S/L	15	7	88	616	704
Saucier Mechancial Svrs	Motor for Boiler #2	12-Feb-15	1,050	1,050	S/L	15	6	70	490	560
Precision Electrical	Outlets in Nurses Office	2-Mar-15	973	973	S/L	15	5	65	455	518
SMD	Electromagnetic Door Lock	11-Aug-15	2,132	2,132	S/L	15	12	142	994	1,138
Fire Protection	8 Sprinkler Heads	11-Aug-15	1,042	1,042	S/L	25	3	42	294	748
Proline	Hatco Water Booster	31-Aug-15	4,268	4,268	S/L	10	36	427	2,989	1,279
2015 Balance			3,107,637	3,107,391				108,397	2,825,785	281,607
<u>2016 Additions:</u>										
Joel Martin	2 Mixing Valves	31-Oct-15	1,776	1,776	S/L	7	\$ 21.14	254	1,524	252
Magnum Insutries LLC	North and South Shower Room Remodel and Repair	1-Sep-16	10,915	10,915	S/L	15	60.64	728	4,368	6,548
2016 Balance			3,120,328	3,120,082				109,379	2,831,677	288,407
<u>2017 Additions:</u>										
Magnum Insutries LLC	50% dposit on back wing 3 ea. Shower stalls, common area, 1 batl	30-Nov-16	3,656	3,656	S/L	15	\$ 20.31	244	1,220	2,436
Plimpton & Hills	wade drains for back wing shower project	31-Dec-16	1,318	1,318	S/L	15	7.32	88	440	878
Accurate Commercial Door & Testing	new fire door on the elevator machine room	31-Jan-17	935	935	S/L	20	3.90	47	235	700
Fire Protection Testing	replaced 9 dry sidewall sprinklers above rear double doors & 2 dr	31-Jan-17	1,820	1,820	S/L	25	6.07	73	365	1,455
Martin, Joel	shower renovation phase ii, removed and replaced 4 shower staine	14-Feb-17	1,787	1,787	S/L	15	9.93	119	595	1,192
Magnum Insutries LLC	balance due on the back wing	13-Mar-17	3,656	3,656	S/L	15	20.31	244	1,220	2,436
Saucier Mechanical	first installment for replacement of indoor fan	31-Jul-17	1,695	1,695	S/L	5	28.25	339	1,695	-
Accurate Security	additional secure care system	30-Sep-17	1,728	1,728	S/L	10	14.40	173	865	863
Saucier Mechanical	final installment for replacement of indoor fan motor	30-Sep-17	1,594	1,594	S/L	5	26.57	319	1,595	(1)
2017 Balance			3,138,517	3,138,271				111,025	2,839,907	298,366
<u>2018 Additions:</u>										
Chem Aqua	water softener with pvc piping option	28-Feb-18	13,559	13,559	S/L	10	112.99	1,356	5,424	8,135
Saucier Mechanical	new taco pump	28-Feb-18	1,181	1,181	S/L	5	19.68	236	944	237
Saucier Mechanical	replacement of base board heat in 8 rooms	31-Mar-18	11,135	11,135	S/L	10	92.79	1,114	4,456	6,679

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 2021	ACC'D EXPENSE as of 9/30/21	NET VALUE
Saucier Mechanical	replacement of base board heat in room 12A	31-Mar-18	1,315	1,315	S/L	10	10.96	132	528	787
Saucier Mechanical	installation of water softener	31-Mar-18	7,900	7,900	S/L	10	65.83	790	3,160	4,740
Saucier Mechanical	first installation for the shot feeder (for the boiler system)	31-Mar-18	1,150	1,150	S/L	15	6.39	77	308	842
Saucier Mechanical	final installation of the water softener	30-Apr-18	875	875	S/L	10	7.29	88	352	523
Sexauer	replaced wall water faucet	31-May-18	649	649	S/L	15	3.61	43	172	477
CL&P Loan	lighting project	31-May-18	86,231	86,231	S/L	20	359.30	4,312	17,248	68,983
Dunning Stone	materials needed for stone box built around ahc sign	30-Jun-18	728	728	S/L	15	4.04	49	196	532
Peters Landscaping	labor to build new stone wall around ahc sign	30-Jun-18	2,291	2,291	S/L	15	12.73	153	612	1,679
Saucier Mechanical	first installment for replacement of compressor and filter drier fo	30-Jun-18	920	920	S/L	15	5.11	61	244	676
Saucier Mechanical	final installment for replacement of compressor and filter drier fo	3-Jul-18	920	920	S/L	15	5.11	61	244	676
Saucier Mechanical	part of installation of water softener	31-Jul-18	660	660	S/L	10	5.50	66	264	396
Plimpton & Hills	work done to existing water line	31-Jul-18	1,614	1,614	S/L	15	8.97	108	432	1,182
Saucier Mechanical	north & south wing, replace all heating registers	30-Sep-18	845	845	S/L	15	4.69	56	224	621
								-	-	-
<u>2018 Disposals:</u>										
Various	Disposal of Assets Prior to 2008	Various	(685,095)	(685,095)	S/L	Var	-	-	(688,599)	3,504
2018 Balance			2,585,395	2,585,149				119,727	2,186,116	399,035
<u>2019 Additions:</u>										
Saucier Mechanical	north & south wing, replace all heating registers	31-Oct-18	1,340	1,340	S/L	15	7.44	89	267	1,073
Door & Security Solutions, LI	3 doors & associated hardware	31-Dec-18	4,493	4,493	S/L	15	24.96	300	900	3,593
Encore Fire Protectino	new backflow preventers- sprinklers	31-Dec-18	5,161	5,161	S/L	15	28.67	344	1,032	4,129
Door & Security Solutions, LI	loading dock door	28-Feb-19	2,309	2,309	S/L	15	12.83	154	462	1,847
Reed Mechanical	Install new air scoop, install new high capacity vent	31-May-19	5,143	5,143	S/L	15	28.57	343	1,029	4,114
Artfx	visitor entrance & additional parking signs	30-Jun-19	2,287	2,287	S/L	15	12.70	152	456	1,831
Dunning Stone	estate wall & patio courtyard	31-Jul-19	6,669	6,669	S/L	15	37.05	445	1,335	5,334
Peters Landscaping	install patio in courtyard	31-Jul-19	10,890	10,890	S/L	15	60.50	726	2,178	8,712
New Britain Fence	installed 79" of 5' high vinyl fencing	31-Jul-19	3,935	3,935	S/L	15	21.86	262	786	3,149
Saucier Electrical	replacement of compressor, filter drier...	31-Aug-19	3,570	3,570	S/L	15	19.83	238	714	2,856
Precision Electrical	fenced in patio area delayed egress lock alternate	30-Sep-19	3,690	3,690	S/L	15	20.50	246	738	2,952
Precision Electrical	outdoor patio wiring	30-Sep-19	1,546	1,546	S/L	15	8.59	103	309	1,237
								-	-	-
<u>2019 Disposals:</u>										
Various	Disposal of assets prior to 2008	9/30/1989	(160,667)	(160,667)			-	-	(160,667)	-
Hartford Provision (HPC)	Dish machine work	4/30/2006	(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 2021	ACC'D EXPENSE as of 9/30/21	NET VALUE
Hartford Provision (HPC)	Dish machine upgrade	8/31/2006	(873)	(873)			-	-	(873)	-
Direct Supply	Commercial disposal	8/31/2006	(1,403)	(1,403)			-	-	(1,403)	-
Otis Elevator	Install heaters in elevator cabs	11/30/2006	(1,000)	(1,000)			-	-	(1,000)	-
Otis Elevator	Install heaters in elevator cabs	11/30/2006	(3,079)	(3,079)			-	-	(3,079)	-
Casle	Facility upgrades: paint,wallpaper, carpet, electrical...	3/31/2007	(45,625)	(45,625)			-	-	(45,625)	-
Sherwin Williams	Wallpaper	3/31/2007	(954)	(954)			-	-	(954)	-
Titan Mechanical	Hot water tank Motor	12/14/2007	(1,748)	(1,748)			-	-	(1,748)	-
The Barn Yard	Smoking Shed	7/31/2008	(1,494)	(1,494)			-	-	(1,494)	-
Perfectemp Heating	Replace Compressor Walk-in Freezer	3/31/2009	(2,441)	(2,441)			-	-	(2,441)	-
Build 'N Serve	Network Upgrade Hardware & Labor	9/10/2009	(6,189)	(6,189)			-	-	(6,189)	-
Riley Signs	Front Sign	9/30/2009	(755)	(755)			-	-	(755)	-
Riley Signs	Front Sign Sales Tax	10/1/2009	(45)	(45)			-	-	(45)	-
CL&P	Retrofit Lighting	10/15/2008	(43,457)	(43,457)			-	-	(43,457)	-
2019 Balance			2,365,974	2,365,727				123,129	1,925,867	439,862
<u>2020 Additions:</u>										
Tim Wheeler	install ramp on new patio	10/31/2019	2,743	2,743	S/L	15	15.24	183	366	2,377
The Home Depot	6 solid core bifold doors	12/31/2019	5,167	5,167	S/L	15	28.71	344	688	4,479
Consider It	new doors for resident rooms	12/31/2019	5,000	5,000	S/L	15	27.78	333	666	4,334
Consider It	new doors for resident rooms	1/31/2020	3,411	3,411	S/L	15	18.95	227	454	2,957
Michael Gervais	wallpaper s-19 s-20 s-23 s-24 s-26 s-28 n-8 n-9	1/31/2020	4,935	4,935	S/L	15	27.41	329	658	4,277
The Home Depot	7 doors for n/s wings	1/31/2020	2,108	2,108	S/L	15	11.71	141	282	1,826
Michael Gervais	installation of wallcovering 9 resident rooms	1/31/2020	5,551	5,551	S/L	15	30.84	370	740	4,811
ACI Flooring	Johnsonite vinyl cover base, vinyl wall base	1/31/2020	2,164	2,164	S/L	15	12.02	144	288	1,876
Michael Gervais	installation of wallcovering	2/29/2020	5,551	5,551	S/L	15	30.84	370	740	4,811
Consider It	door conversion- sliders to bifolds	2/29/2020	1,980	1,980	S/L	15	11.00	132	264	1,716
Michael Gervais	installation of wallcovering	2/29/2020	4,935	4,935	S/L	15	27.41	329	658	4,277
Cardmember Services	bestfloor distributors	2/29/2020	1,850	1,850	S/L	15	10.28	123	246	1,604
Stanley Access	door opener for patio	2/29/2020	2,339	2,339	S/L	15	12.99	156	312	2,027
Michael Gervais	wallpaper	3/31/2020	5,551	5,551	S/L	15	30.84	370	740	4,811
Precision Electrical	dish room exhaust fan wiring	3/31/2020	1,430	1,430	S/L	15	7.95	95	190	1,240
saucier mechanical	final installment of new diish duct	3/31/2020	3,145	3,145	S/L	15	17.47	210	420	2,725
smd	surveillance video camera	3/31/2020	2,386	2,386	S/L	15	13.26	159	318	2,068
saucier mechanical	new dish duct	3/31/2020	3,145	3,145	S/L	15	17.47	210	420	2,725
2020 Balance			2,429,367	2,429,121				127,354	1,934,317	494,803
<u>2021 Additions:</u>										
Saucier Mechanical	air scrubber- installment 1	10/31/2020	4,740	4,740	S/L	5	79	948	948	3,792
Maichael Gervais	Install Wallpaper rooms a3, a7, a17	12/31/2020	1,850	1,850	S/L	5	31	370	370	1,480
Saucier Mechanical	air scrubber- installment 2	1/31/2021	5,795	5,795	S/L	5	97	1,159	1,159	4,636
Saucier Mechanical	replace 5 registers with aluminum	3/31/2021	898	898	S/L	15	5	60	60	838
Hartford Provisions	booster heater	3/31/2021	4,427	4,427	S/L	10	37	443	443	3,984
saucier mechanical	labor & materials for replacement of 5 steel registers to aluminum	3/31/2021	1,795	1,795	S/L	15	10	120	120	1,675
smd	replaced broken pro x pax on front door exit and basement door e	3/31/2021	1,611	1,611	S/L	10	13	161	161	1,450
Saucier mechanical	replacement of 3 hp blower on split unit for south wing	5/31/2021	1,830	1,830	S/L	10	15	183	183	1,647

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 2021	ACC'D EXPENSE as of 9/30/21	NET VALUE
Savvy & Sons	grout	6/30/2021	4,518	4,518	S/L	10	38	452	452	4,066
Michael Gervais	wallcoverings b4,6,10,16,14,26,28,30	8/31/2021	4,935	4,935	S/L	15	27	329	329	4,606
Michael Gervais	installation of wallcovering completed b20,b24,b16,	8/31/2021	1,850	1,850	S/L	15	10	123	123	1,727
Michael Gervais	installation of wallcovering completed a5, a9, b12, b22	9/30/2021	2,467	2,467	S/L	15	14	164	164	2,303
2021 Balance			2,466,083	2,465,837				131,866	1,938,829	527,007
Per TB					<u>2,476,807</u>			<u>110,011</u>	<u>1,916,532</u>	<u>560,275</u>
Difference					(10,970)			21,855	22,297	(33,268)

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 2021	ACC'D EXPENSE as of 9/30/21	NET VALUE
RELATED PARTY ASSETS										
Asset No.	Asset Description	Date Acquired	Cost		Method	Life		Depreciation 9/30/2021	Accum Depr 9/30/2021	NBV
Building Improvements										
20	Ceiling Tile Replacement	02/28/09	24,216	24,216	S/L	8		-	24,216	-
21	Laundry Room Upgrades	02/28/09	6,430	6,430	S/L	20		321	4,062	2,368
22	3 Washers & 4 Dryers	02/28/09	75,711	75,711	S/L	10		-	75,711	-
13	Shower Renovation Project	05/31/09	28,282	28,282	S/L	20		1,414	17,441	10,841
14	New Windows	06/30/09	49,820	49,820	S/L	20		2,491	30,622	19,198
15	Levered Door Hardware	06/30/09	4,198	4,198	S/L	15		280	3,429	768
19	Generator	06/30/09	147,807	147,807	S/L	20		7,390	90,850	56,958
23	Wood Laminate Flooring	06/30/09	70,580	70,580	S/L	10		-	70,580	-
24	Doors	06/30/09	79,073	79,073	S/L	15		5,272	64,806	14,266
18	Boiler	07/31/09	86,425	86,425	S/L	20		4,321	52,724	33,701
	Repair Patio Ceiling	11/6/2008	8,500	8,500	S/L	12		180	8,500	-
	Exterior Painting	11/7/2008	16,000	16,000	S/L	5		-	16,000	-
	Automated Doors	11/24/2008	17,850	17,850	S/L	10		-	17,850	-
	Electric Upgrades	5/31/2008	28,631	28,631	S/L	15		1,909	22,425	6,206
	Roof Repairs	6/23/2010	9,910	9,910	S/L	10		-	9,910	-
	Electrical Panel Upgrades	5/26/2010	3,800	3,800	S/L	15		253	2,974	826
	2.5 Ton A/C Roof Top Units	7/31/2010	32,965	32,965	S/L	10		-	32,132	832
	Wander Control System	10/29/2010	7,086	7,086	S/L	10		177	7,086	-
	Repl Roof Top Exhaust	12/30/2010	1,595	1,595	S/L	10		38	1,595	-
	Baseboard	12/14/2010	1,568	1,568	S/L	10		38	1,567	-
	Volumed Dampers Dining & Rehab	11/30/2010	997	997	S/L	10		24	997	-
	Economizer Motors & Controls	11/1/2010	2,820	2,820	S/L	10		-	2,820	-
	Lobby/Office Renovations	5/31/2011	24,011	24,011	S/L	15		1,601	16,619	7,392
	Phone System Upgrades	6/30/2011	7,696	7,696	S/L	10		542	7,695	-
	Carpet of Lobby/Offices	5/31/2011	15,492	15,492	S/L	5		-	15,492	-
	Painting lobby/offices	5/16/2011	3,900	3,900	S/L	5		-	3,900	-
	Wallpaper lobby & offices	5/18/2011	3,053	3,053	S/L	5		-	3,053	-
	Phone system upgrade wiring	7/6/2011	447	447	S/L	10		32	446	-
	Wiring for phone system upgrade	5/10/2011	1,155	1,155	S/L	20		58	602	553
	Lower Level Emp Entrance	6/28/2011	4,140	4,140	S/L	15		276	2,842	1,298
	Wiring for Security Cameras	2/20/2011	2,473	2,473	S/L	5		-	2,473	-
	Deliver Entrance Doors	9/16/2011	4,850	4,850	S/L	10		462	4,850	-
	Windows for N & S Wings	3/20/2012	25,577	25,577	S/L	20		1,279	11,510	14,067
	Install pull-down stairs by N & S	6/7/2012	2,400	2,400	S/L	10		240	2,160	240
	New fire alarm panel & annunciator	7/11/2012	3,403	3,403	S/L	10		340	3,061	342
	Parking Lot Repairs	10/29/2011	14,384	14,384	S/L	8		-	14,384	-
	Oil Tank Removal	3/5/2012	2,800	2,800	S/L	20		140	1,260	1,540
	7.5 Ton AC Rooftop Unit #5	6/18/2013	13,695	13,695	S/L	10		1,370	12,328	1,367
	Elevator Upgrades	11/30/2012	95,544	95,544	S/L	20		4,777	42,994	52,550
	Stainless Steel Door Buck Wraps	5/29/2013	2,355	2,355	S/L	15		157	1,413	942
	Carpet for Rehab Gym	4/23/2013	2,394	2,394	S/L	5		-	2,394	-

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 2021	ACC'D EXPENSE as of 9/30/21	NET VALUE
	Rehab Gym Renovation	4/5/2013	1,850	1,850	S/L	15		123	1,108	742
	Electrical Panel-Connector Hall	9/24/2013	2,840	2,840	S/L	10		284	2,556	284
	Front Column Repairs	7/23/2013	1,025	1,025	S/L	10		103	925	100
	2.5 ton AC Unit for Lobby	10/15/2013	10,665	10,665	S/L	10		1,067	8,535	2,131
	Rooftop kitchen air unit	3/31/2014	22,110	22,110	S/L	15		1,474	11,792	10,318
	North Wing AC Condesnor	8/5/2014	15,225	15,225	S/L	15		1,015	8,120	7,105
	Wallpaper Northington/Dining/Ele	12/17/2013	24,929	24,929	S/L	5		-	24,930	-
	Corridors & Lounges Wallpaper	9/12/2014	59,293	59,293	S/L	5		-	59,293	-
	Repair to rear parking lot	7/18/2014	11,029	11,029	S/L	8		1,379	11,031	(2)
	New ductless split A/C unit for kit	8/20/2015	9,085	9,085	S/L	10		909	6,363	2,723
	Dining Room 10ton AC rooftop	6/30/2015	17,990	17,990	S/L	10		1,799	12,593	5,397
	New cabinets/workstattions/counters	3/10/2015	5,271	5,271	S/L	15		351	2,457	2,814
	Modify HVAC ductwork nurse su	3/6/2015	980	980	S/L	20		49	343	637
	Relocate 2 Sprinklers Nurse Spr	2/23/2015	700	700	S/L	25		28	196	504
	Wall /poclet door Nurse Super	2/10/2015	3,420	3,420	S/L	15		228	1,596	1,824
	New Carpeting Social Service	2/10/2015	3,415	3,415	S/L	5		-	3,415	-
	Reseal/Insulate windows&wrap	8/29/2015	12,299	12,299	S/L	5		-	12,299	-
	New handrails for North & South	9/28/2015	8,454	8,454	S/L	20		423	2,961	5,493
	Exterior doors in lower hall way	9/28/2015	26,651	26,651	S/L	20		1,333	9,331	17,320
	1 set Exterior doors in rehab	12/10/2015	4,887	4,887	S/L	10		489	2,934	1,953
	Two Doors Exterior	1/1/2016	9,774	9,774	S/L	10		977	5,862	3,911
	Sign & Post Front of Building	5/1/2016	3,026	3,026	S/L	10		303	1,818	1,208
	New Shingled Roof	9/30/2016	78,870	78,870	S/L	30		2,629	15,774	63,096
	Parking lot repairs; drainage insta	12/2/2015	9,200	9,200	S/L	8		1,150	6,900	2,300
	HVAC rooftop unit- B wing	10/25/2016	18,335	18,335	S/L	15		1,222	6,110	12,225
	9 Metal Smoke & Fire Doors	3/31/2018	8,678	8,678	S/L	20		434	1,736	6,942
	Dish Machine	2/28/2018	23,000	23,000	S/L	10		2,300	9,200	13,800
	Modcon Boiler	2/28/2018	16,630	16,630	S/L	20		832	3,328	13,302
	Electrical Work for New Dish Machine	3/31/2018	2,203	2,203	S/L	20		110	440	1,763
	Removal & Installation of new Smoke & Fire Doors	8/31/2018	875	875	S/L	20		44	176	699
	Replace RU #6 & heat exchange	10/31/2018	14,945	14,945	S/L	20		747	2,241	12,704
	Flooring in pub, elevators, rehab gym, & front entry	5/31/2019	19,029	19,029	S/L	15		1,269	3,807	15,222
	Resident room wallpaper	7/31/2019	48,969	48,969	S/L	15		3,265	9,795	39,174
	Painting of building exterior	8/31/2019	17,000	17,000	S/L	15		1,133	3,399	13,601
	Reimburse AHC for new telephone system	12/29/2020	28,993	28,993	S/L	10		2,899	2,899	26,094
	Deposit on new AC units (pub & lobby)	8/16/2021	9,600	9,600	S/L	10		960	960	8,640
	Replace rtu condenser coil & filter dryer on roof	8/25/2021	6,200	6,200	S/L	10		620	620	5,580
	Deborah Cross Interiors- reclass from 2014	3/31/2014	875	875	S/L	15		58	58	817
	Deposit for North Wing shower room renovation	3/3/2020	4,714	4,714	S/L	15		314	314	4,400
	Repave front parking lot	11/9/2020	66,362	66,362	S/L	8		8,295	8,295	58,067
	Phone system upgrade wiring	7/6/2011	(447)	(447)	S/L	10		(447)	(447)	-
	Carpet for Rehab Gym	4/23/2013	(2,394)	(2,394)	S/L	5		(2,394)	(2,394)	-
			1,560,584	1,560,584				73,156	971,441	589,143
LHI Combined Totals for Cost Report			4,026,667	4,026,421				205,022	2,910,270	1,116,150

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 2021	ACC'D EXPENSE as of 9/30/21	NET VALUE
	Leasehold Improvements			2,429,121				127,354	1,934,317	494,803
	Additions			36,715				4,512	4,512	32,204
	Disposals			-				-	-	-
	Related Party Leasehold improvements			1,446,681				62,851	961,136	485,545
	Related Party Additions			113,903				10,305	10,305	103,598
	Prior Year C/R Variance									-
	Total			4,026,421				205,022	2,910,270	1,116,150

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	Depreciation 30-Sep-21	Accum. 30-Sep-21	NET VALUE
Balance Forward prior 2008			\$1,078,923	\$1,079,551			\$4,366			51,018
Build 'N Serve	2 Laptops	11-Oct-07	4,799	4,799	S/L	5	80	-	4,799	-
Harbor Sales	Northington Room Curtains	22-Oct-07	823	823	S/L	5	14	-	823	-
SMD	Pin Hole Camera	5-Oct-07	1,021	1,021	S/L	5	17	-	1,020	-
Digital Meida	27 LCD TV	29-Nov-07	8,589	8,589	S/L	5	143	-	8,589	-
Build 'N Serve	HP Laser Printer	31-Jan-08	1,001	1,001	S/L	5	17	-	1,001	-
Boston Showcase	Rotary Toaster	10-Jan-08	1,032	1,032	S/L	10	9	-	1,032	-
Gulf South Medical Supply	Matrix Bed	2-Jan-08	2,348	2,348	S/L	12	16	-	2,348	-
Puritan Furniture	Bookcase & console	31-Jan-08	1,107	1,107	S/L	20	5	55	704	403
Direct Supply	Vital Signs Monitor	28-Mar-08	1,607	1,607	S/L	8	17	-	1,607	-
Gulf South Medical Supply	Matrix Bed	18-Feb-08	1,405	1,405	S/L	12	10	-	1,405	-
Health Care Logistics	Emergency cart	19-Mar-08	849	849	S/L	10	7	-	849	-
Digital Meida	2 LCD TV	6-Feb-08	3,173	3,173	S/L	5	53	-	3,173	-
Direct Supply	Mobile Hydrocollator	11-Apr-08	1,178	1,178	S/L	10	10	-	1,178	-
Gulf South Medical Supply	Matrix Bed	16-Apr-08	1,499	1,499	S/L	12	10	-	1,499	-
HPC Foodservice	Smart Them Base Dinex	16-Apr-08	1,719	1,719	S/L	5	29	-	1,719	-
Medline	Vital Signs Monitor	22-May-08	1,386	1,386	S/L	8	14	-	1,386	-
Suburban Stations	Shredder	18-Apr-08	1,324	1,324	S/L	5	22	-	1,324	-
Arjo	Patient Lifts	30-Apr-08	16,072	16,072	S/L	10	134	-	16,072	-
Build 'N Serve	2 Computers	1-Jun-08	1,571	1,571	S/L	5	26	-	1,571	-
Total Communication	Digital Card System	19-Jun-08	1,655	1,655	S/L	5	28	-	1,655	-
Titan Mechanical	Replace Economizer	10-Jun-08	1,166	1,166	S/L	12	8	-	1,166	-
Build 'N Serve	2 computers	1-Jul-08	2,490	2,490	S/L	5	42	-	2,490	-
Industrial Time	Time Clock Software	31-Aug-08	981	981	S/L	5	16	-	981	-
Direct Supply	7 QT Stainless Steel Bowl	31-Aug-08	834	834	S/L	5	14	-	834	-
Hartford Provision	Smart Them Base Dinex	31-Aug-08	3,392	3,392	S/L	5	57	-	3,392	-
Prior Year Adjustment							\$672			
2008 Ending			\$ 1,141,944	\$ 1,142,571			\$ 5,834	\$ 55	\$ 62,617	\$ 51,421
Amano	Time Clock - Leased	1-Oct-08	\$ 7,974	\$ 7,974	S/L	10	\$ 66	-	7,974	-
JCPenney	Windsor Benches	1-Oct-08	522	522	S/L	15	3	35	453	68
Build 'N Serve	Desktop & Monitor - Karen's	1-Nov-08	1,541	1,541	S/L	5	26	-	1,541	-
Sears	Refrigerator	22-Oct-08	613	613	S/L	10	5	-	613	-
Joerns Healthcare	Queen Anne Chair	10-Nov-08	884	884	S/L	15	5	59	761	122
Music Score	Piano	31-Dec-08	3,175	3,175	S/L	20	13	159	2,039	1,136
Chef's Equipment Emp	1 Gallon Blender	31-Dec-08	1,145	1,145	S/L	10	10	-	1,125	20
Lintech	Software & Installation	1-Jan-09	61,787	61,787	S/L	15	343	4,119	52,518	9,269
Build 'N Serve	New Server	1-Jan-09	7,155	7,155	S/L	5	119	-	7,155	-
Joerns Healthcare	8 Overbed Tables	25-Feb-09	856	856	S/L	5	14	-	856	-
Harbor Linen	North Wing Day Room Valances	9-Mar-09	676	676	S/L	5	11	-	676	-
Encompass	3 Chairs Admissions Office	5-May-09	1,045	1,045	S/L	15	6	70	867	178
Joerns Healthcare	6 Overbed Tables	12-May-09	647	647	S/L	5	11	-	647	-
HD Supply Facilities	4 Linen Carts	20-May-09	1,063	1,063	S/L	10	9	-	1,062	-
Best Buy (AMEX)	47" LCD TV for Rehab	31-May-09	1,124	1,124	S/L	5	19	-	1,124	-
Build 'N Serve	Server Rack	31-May-09	1,632	1,632	S/L	5	27	-	1,632	-
Build 'N Serve	Administrator Computer	30-Jun-09	1,166	1,166	S/L	5	19	-	1,166	-
Office Depot	3 Refrigerators for Rehab	15-Jul-09	676	676	S/L	10	6	-	676	-
Build 'N Serve	Dell Laptop for MDS Coordinator	31-Jul-09	1,007	1,007	S/L	5	17	-	1,007	-
Amex - Ace Hardware	5 Leaf Benches	15-Jul-09	583	583	S/L	15	3	39	477	106
	Disposals		(18,705)	(18,705)			(251)	-	-	(18,705)
2009 Balance			\$ 1,218,506	\$ 1,219,134			\$ 4,536	\$ 456	\$ 146,985	\$ 43,615

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	Depreciation 30-Sep-21	Accum. 30-Sep-21	NET VALUE
Amex BestBuy	6 Overbed Tables	30-Oct-09	\$ 668	\$ 668	S/L	5	\$11	-	668	-
	42" LCD HDTV	11-Dec-09	848	848	S/L	5	\$14	-	848	-
	Dell for Nursing Secretary	1-Jan-10	686	686	S/L	5	\$11	-	686	-
	6 Lounge chairs		1,326	1,326	S/L	10	\$11	43	1,326	-
	2 HP 2035n Printers		732	732	S/L	5	\$12	-	732	-
	7 Dining Table Tops		923	923	S/L	5	\$15	-	923	-
	36 insulated bases		2,210	2,210	S/L	5	\$37	-	2,210	-
	6 Overbed Tables		665	665	S/L	5	\$11	-	665	-
	6 Overbed Tables		665	665	S/L	5	\$11	-	665	-
	6 Overbed Tables		658	658	S/L	5	\$11	-	658	-
	2 Patio Dining Sets w/Umbrellas		1,391	1,391	S/L	10	\$12	139	1,251	140
	Software Training		44,291	44,291	S/L	3	\$1,230	-	44,291	-
	Resident Rooms A&B Wings Blinds		2,598	2,598	S/L	5	\$43	-	2,598	-
	Enamel Shampoo Bowl		653	653	S/L	20	\$3	33	274	379
		Adj.								
2010 Balance			\$ 1,276,819	\$ 1,277,447				\$ 4,751	\$ 204,779	\$ 44,134
TM Technology	3 HP Mini Notebooks - SS	10-Oct-10	\$ 1,701	\$ 1,701	S/L	3	\$ 47	-	1,701	-
SMD Inc.	Keypad outside of Front Doors	28-Oct-10	1,708	1,708	S/L	5	28	-	1,708	-
Direct Supply	Bladderscanner	12-Nov-10	13,640	13,640	S/L	5	227	-	13,640	-
Direct Supply	Vital Signs Monitor (South Wing)	9-Nov-10	1,604	1,604	S/L	8	17	-	1,604	-
TM Technology	2 Mini HP Desktops	17-Nov-10	1,813	1,813	S/L	5	30	-	1,813	-
TM Technology	Notebook & Printer	16-Jan-11	1,177	1,177	S/L	5	20	-	1,177	-
TM Technology	Samsung Laser Printer Admissions	18-Feb-11	665	665	S/L	5	11	-	665	-
Lintech	Care Plan Library	28-Feb-11	1,734	1,734	S/L	3	48	-	1,734	-
Alfax Furniture	7 Square Tables	1-Mar-11	1,387	1,387	S/L	15	8	92	899	488
TM Technology	Receipt Color Laserjet & other items	31-Mar-11	2,928	2,928	S/L	5	49	-	2,928	-
TM Technology	Wireless Router & Printer	30-Apr-11	900	900	S/L	5	15	-	900	-
Home Depot	18 Blinds N/S Wing Resident Rms	11-Apr-11	2,061	2,061	S/L	5	34	-	2,061	-
Best Buy (AMEX)	47" TV for PUB	12-Apr-11	954	954	S/L	5	16	-	954	-
InPro Corp	Bed Protectors	16-May-11	2,980	2,980	S/L	5	47	-	2,980	-
WB Mason	Lateral Filing Cabinet for Payroll	3-Jun-11	1,007	1,007	S/L	15	6	67	603	404
TM Technology	Admissions/Receipt Computers & Monitor	20-Jul-11	1,286	1,286	S/L	5	21	-	1,286	-
Perkins	Rack Tray Dispenser	25-Jul-11	1,520	1,520	S/L	5	25	-	1,520	-
American Healthcare Supply	2 Chair and table for Payroll Office	27-Jul-11	748	748	S/L	15	4	50	437	311
Carstens	Medical Records Cart	17-Aug-11	1,468	1,468	S/L	10	12	147	1,249	219
Direct Supply	Dragon 20i Floor Burnisher	26-Aug-11	1,317	1,317	S/L	5	22	-	1,317	-
Sigma Care/Lintech	eMar/eTar Software & Implementation	30-Sep-11	11,993	11,993	S/L	3	333	(3,998)	11,993	-
	Disposals		(19,396)	(19,396)				-	(10,904)	(8,492)
2011 Balance			\$ 1,312,012	\$ 1,312,639				\$ 1,109	\$ 247,042	\$ 37,064
2012 Additions:										
Perkins	China		\$ 40,840	\$ 1,000	S/L	7	\$ 12	-	1,000	-
TM Technology	Mini Computer & Printer	31-Oct-11	1,024	1,024	S/L	3	28	-	1,024	-
WB Mason	Office Furniture for Dietician Office	1-Jan-12	1,224	1,224	S/L	15	7	82	777	447
BSD Care	8 Dining Room Chairs	3-Jan-12	1,953	1,953	S/L	15	11	130	1,236	717
Farmington Valley Equipment	Ariens Professional Snow Thrower	20-Jan-12	2,126	2,126	S/L	5	35	-	2,126	-
Life Systems	2 Rosebud Oximeters	27-Jan-12	3,594	3,594	S/L	10	30	359	3,412	182
TM Technology	HP 4530 Laptop for Dietician	31-Jan-12	1,059	1,059	S/L	3	29	-	1,059	-
Amex - Best Buy	2 32" TV with mounts A/B Day Rooms	23-Feb-12	723	723	S/L	5	12	-	723	-
McKesson Medical	Ultrasonic Cleaner	19-Mar-12	1,061	1,061	S/L	10	9	106	972	89
TM Technology	Desktop for Medical Records	31-Mar-12	1,579	1,579	S/L	5	26	-	1,579	-
WB Mason	Office Furniture for Dietary Office	12-Apr-12	1,005	1,005	S/L	15	6	67	603	402
TM Technology	Desktop - Administrator	16-May-12	798	798	S/L	5	13	-	798	-
TM Technology	Laptob - Dietician	16-May-12	835	835	S/L	3	23	-	835	-
TM Technology	Epson GTS80 Scanner - Med Record	16-May-12	956	956	S/L	5	16	-	956	-

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECIATION	Depreciation 30-Sep-21	Accum. 30-Sep-21	NET VALUE
Fire Equipment Headquarters	Gas Meter to test air	23-May-12	850	850	S/L	8	9	19	850	-
TM Technology	Desktop for A Wing #524	30-Jun-12	803	803	S/L	5	13	-	803	-
TM Technology	Desktop for Payroll #526	30-Jun-12	936	936	S/L	5	16	-	936	-
WB Mason	5 Task Chairs for Nursing	10-Jul-12	675	675	S/L	15	4	45	383	293
TM Technology	4 Minis-Therapy. 2 NB and Labler Disposals	12-Aug-12	3,751 (3,819)	3,751 (3,819)	S/L	3	104	-	3,751 (3,819)	-
2012 Balance		TOTALS	\$ 1,334,144	\$ 1,334,771				\$ 1,917	\$ 267,046	\$ 39,194

2013 Additions:

HD Supply Facilities	6 Overbed Tables	1-Oct-12	\$ 626	\$ 626	S/L	5	\$ 10	-	626	-
TM Technology	HP Laptop MDS Nurse	21-Oct-12	729	729	S/L	3	20	-	729	-
SigmaCare	eMar/eTar Software & Implementation	31-Oct-12	12,335	12,335	S/L	3	343	-	12,335	-
TM Technology	Printer North & ADNS	15-Nov-12	1,013	1,013	S/L	5	17	-	1,013	-
Fire Equipment Headquarters	Tripod, Winch & Harness	14-Dec-12	2,201	2,201	S/L	20	9	110	990	1,211
Perkins	1 Gallon Blender	31-Dec-12	1,225	1,225	S/L	10	10	122	1,100	125
Bemes Inc.	Spirodoc & Oxi (combo Resp Eq)	25-Jan-13	1,717	1,717	S/L	5	29	-	1,717	-
TM Technology	Fax	10-Mar-13	532	532	S/L	3	15	-	532	-
TM Technology	Dietary Desktop Computer	10-Mar-13	1,664	1,664	S/L	5	28	-	1,664	-
Perkins	Hot Water Dispenser 5 gal	21-Mar-13	888	888	S/L	10	7	89	800	88
Dumouchel Paper	Walk Behind Auto Scrubber	4-Apr-13	4,842	4,842	S/L	5	81	-	4,842	-
Direct Supply	Blood Pressure Unit & Oximeter	5-Apr-13	1,371	1,371	S/L	6	19	-	1,371	-
Surface Solutions	Kaivac Omni Dispense & Vac	7-May-13	862	862	S/L	8	9	-	862	-
WB Mason	Office Furniture for Staff Development	19-Jun-13	1,177	1,177	S/L	15	7	78	704	473
WB Mason	Office Furniture for Staff Development	11-Jul-13	1,170	1,170	S/L	15	7	78	702	468
TM Technology	TM Desktop Machines #563 and 564	13-Jul-13	1,284	1,284	S/L	3	36	-	1,284	-
TM Technology	Inwin Mini Desktop	13-Jul-13	1,957	1,957	S/L	3	54	-	1,957	-
WB Mason	4 Grey Task Chairs - South Unit	19-Jul-13	583	583	S/L	10	5	58	465	118
Perkins	Advolution 20 xp Floor Burnisher	22-Jul-13	1,272	1,272	S/L	5	21	-	1,272	-
TM Technology	Printer Nursing Super & Staff Dev	31-Jul-13	956	956	S/L	5	16	-	956	-
TM Technology	Computer Nursing Supervisor	31-Aug-13	1,637	1,637	S/L	5	27	-	1,637	-
WB Mason	Office Furniture DNS Office Disposals	4-Sep-13	2,003 (316,187)	2,003 (316,187)	S/L	15	11	134	1,204 154,649	798 2,031
2013 Balance		Totals	\$ 1,059,999	\$ 1,060,627				\$ 2,586	\$ 460,456	\$ 44,506

2014 Additions:

TM Technology	Laptop for B Wing	10/31/2013	\$ 850	\$ 850	S/L	3	\$ 24	-	850	-
Arjo	Sit to Stand Sara Lift	12/31/2013	2,911	2,911	S/L	10	24	291	2,328	583
McKesson Medical	2 Blood Pressure Monitors	1/21/2014	1,830	1,830	S/L	6	25	-	1,830	-
TM Technology	HP ProBook and Replicator	2/28/2014	1,070	1,070	S/L	3	30	-	1,070	-
TM Technology	HP ProBook Spare 1	3/31/2014	914	914	S/L	3	25	-	914	-
TM Technology	AP Bookkeeper PC	4/30/2014	1,073	1,073	S/L	5	18	-	1,073	-
TM Technology	QuickBooks Server	4/30/2014	1,282	1,282	S/L	5	21	-	1,282	-
SMD	Paging Transmitter	5/20/2014	1,590	1,590	S/L	20	7	79	633	956
Graham-Field	Bariatric Bed	5/30/2014	1,793	1,793	S/L	12	12	149	1,193	599
Space Tables	3 Oak Tables Northington Dining Room	5/31/2014	1,950	1,950	S/L	15	11	130	1,040	910
TM Technology	Computer Medical Records	5/31/2014	851	851	S/L	5	14	-	851	-
TM Technology	Sigmacare Server Hard Drive	5/31/2014	690	690	S/L	5	12	-	690	-
TM Technology	2 Color Printers and Windows 8.1	6/30/2014	1,216	1,216	S/L	5	20	-	1,216	-
TM Technology	Microsoft Office 2013	7/31/2014	3,191	3,191	S/L	5	53	-	3,191	-
TM Technology	Russell's Laptop	8/31/2014	994	994	S/L	3	28	-	994	-
Space Tables	A Wing Lounge Tables	8/31/2014	680	680	S/L	15	4	45	361	319
TM Technology	DNS Laptop	8/31/2014	744	744	S/L	3	21	-	744	-
TM Technology	Dietary Desktop Computer	8/31/2014	1,010	1,010	S/L	5	17	-	1,010	-
TM Technology	Admissions Desktop Computer	8/31/2014	1,206	1,206	S/L	5	20	-	1,206	-
TM Technology	North Wing Printer & Windows 7	9/30/2014	804	804	S/L	5	13	-	804	-
Arjo		8/31/2001	(3,583)	(3,583)	S/L	7	-	-	(3,583)	-

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	Depreciation 30-Sep-21	Accum. 30-Sep-21	NET VALUE
2014 Balance		Totals	\$ 1,083,064	\$ 1,083,691				\$ 3,280	\$ 480,153	\$ 47,873
2015 Additions:										
WB Mason	Furniture for Infection Control Nurse	10/24/2014	\$ 763	\$ 763	S/L	15	\$ 4	51	357	406
TM Technology	2 HP LaserJet Pro Printers	12/31/2014	596	596	S/L	5	10	-	595	-
TM Technology	Cisco Router with 3 Yr Ent License	12/31/2014	2,953	2,953	S/L	3	82	-	2,953	-
TM Technology	3 Desktops, Printer and Dual Monitors	12/31/2014	1,956	1,956	S/L	5	33	-	1,956	-
TM Technology	Cisco 52 port	4/30/2015	1,442	1,442	S/L	5	24	-	1,441	-
WB Mason	2 Desks for Social Services	4/30/2015	1,926	1,926	S/L	20	8	96	672	1,254
TM Technology	Notebook and Printer	4/30/2015	860	860	S/L	3	24	-	860	-
McKesson Medical	Defibulator	4/8/2015	1,539	1,539	S/L	5	26	-	1,539	-
Sure Response	Portable Radio w/6 earpieces	8/20/2015	1,564	1,564	S/L	5	26	-	1,564	-
TM Technology	New Server	9/30/2015	10,651	10,651	S/L	5	178	-	10,651	-
2015 Disposals:										
ACQUISITIONS		9/30/1990	\$ (2,813)	\$ (2,813)	S/L	5	\$ (47)	-	(2,813)	-
ACQUISITIONS		9/30/1990	(497)	(497)	S/L	10	(4)	-	(497)	-
ACQUISITIONS		9/30/1990	(3,013)	(3,013)	S/L	15	(17)	-	(3,013)	-
ACQUISITIONS		9/30/1991	(3,510)	(3,510)	S/L	3	(98)	-	(3,510)	-
ACQUISITIONS		9/30/1991	(31,379)	(31,379)	S/L	5	(523)	-	(31,379)	-
ACQUISITIONS		9/30/1991	(14,993)	(14,993)	S/L	10	(125)	-	(14,993)	-
ACQUISITIONS		9/30/1991	(1,331)	(1,331)	S/L	15	(7)	-	(1,331)	-
Build 'N Serve		1/1/2009	(7,155)	(7,155)	S/L	5	(119)	-	(7,155)	-
2015 Balance		Totals	\$ 1,042,621	\$ 1,043,249				\$ 3,427	\$ 438,051	\$ 49,533
2016 Additions:										
TM Technology	HP Pro Book / HP Retail Desktop.	11/30/2015	\$ 1,121	\$ 1,121	S/L	3	\$ 31	-	1,121	-
W.B. Mason	Office Furiture Admin Office	3/31/2016	1,819	1,819	S/L	15	10	121	726	1,092
W.B. Mason	Office Furiture Admin Office	3/31/2016	1,808	1,808	S/L	3	50	-	1,808	-
W.B. Mason	new file for admission office	3/31/2016	465	465	S/L	15	3	31	186	279
Direct Supply	5 Classic 4 foot benches	7/31/2016	3,180	3,180	S/L	15	18	212	1,272	1,908
TM Technology	17" Touch Computer	7/31/2016	3,607	3,607	S/L	5	60	2	3,607	-
TM Technology	2 HP ProBooks Spares	7/31/2016	1,117	1,117	S/L	3	31	-	1,117	-
Space Tables	6 Tables	9/30/2016	2,003	2,003	S/L	15	11	134	804	1,199
2016 Disposals:										
ACQUISITIONS		9/30/1991	\$ (829)	\$ (829)	S/L	18	\$ (4)	-	(829)	-
ACQUISITIONS		9/30/1991	(2,076)	(2,076)	S/L	20	(9)	-	(2,076)	-
ACQUISITIONS		9/30/1992	(4,955)	(4,955)	S/L	5	(83)	-	(4,955)	-
ACQUISITIONS		9/30/1992	(6,706)	(6,706)	S/L	10	(56)	-	(6,706)	-
ACQUISITIONS		9/30/1992	(4,330)	(4,330)	S/L	3	(120)	-	(4,330)	-
ACQUISITIONS		9/30/1992	(23,328)	(23,328)	S/L	15	(130)	-	(23,328)	-
ACQUISITIONS		9/30/1993	(4,020)	(4,020)	S/L	5	(67)	-	(4,020)	-
ACQUISITIONS		9/30/1993	(6,714)	(6,714)	S/L	10	(56)	-	(6,714)	-
ACQUISITIONS		9/30/1993	(4,280)	(4,280)	S/L	15	(24)	-	(4,280)	-
2016 Balance		Totals	\$ 1,000,502	\$ 1,001,130				\$ 3,927	\$ 391,454	\$ 54,011
2017 Additions:										
Space Tables	6 Tables Sales Tax	10/31/2016	\$ 127	\$ 127	S/L	15	\$ 1	8	40	87
TM Technology	hp laserjet pro	11/30/2016	2,095	2,095	S/L	3	58	-	2,095	-
TM Technology	new computer for reception, new computer for hr	12/31/2016	1,813	1,813	S/L	5	30	361	1,813	-
EZProducts	digital pop up press label maker	1/31/2017	770	770	S/L	5	13	154	770	-
LPA Medical	glider chair between a&b wing	1/31/2017	1,030	1,030	S/L	15	6	69	345	685
TM Technology	hp probook 450	3/31/2017	1,143	1,143	S/L	3	32	-	1,143	-

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECIATION	Depreciation 30-Sep-21	Accum. 30-Sep-21	NET VALUE
American Express- Microsoft	tablet for admissions	4/30/2017	1,201	1,201	S/L	5	20	240	1,200	1
TM Technology	hp for mds nurse	5/31/2017	850	850	S/L	3	24	-	850	-
McKesson Medical	wheelchair scale	6/30/2017	2,909	2,909	S/L	10	24	291	1,455	1,454
Arjo	new scale	7/31/2017	1,016	1,016	S/L	10	8	102	510	506
Life Systems, Inc	3 rosebud vital sign caarts	7/31/2017	4,038	4,038	S/L	10	34	404	2,020	2,018
Dept of Revenue	use tax on Life systems purchase (above)	7/31/2017	256	256	S/L	10	2	26	130	126
Cisco wireless access point (capital lease)		8/31/2017	12,906	12,906	S/L	5	215	2,581	12,905	1
Arjo	replacement of the scale portion	8/31/2017	1,532	1,532	S/L	10	13	153	765	767
Raintech	jeron pro alert 640 system	9/30/2017	4,075	4,075	S/L	10	34	408	2,040	2,035
TM Technology	HP Probook	9/30/2017	723	723	S/L	3	20	-	723	-
2017 Balance		Totals	\$ 1,036,986	\$ 1,037,614				\$ 8,724	\$ 420,258	\$ 61,691
2018 Additions:										
TM Technology	rehab- notebook; 3 nursing touchscreens	10/31/2017	5,599	5,599	S/L	3	156	1	5,599	-
TM Technology	2 hp notebooks- pam & sheila	11/30/2017	1,813	1,813	S/L	3	50	1	1,813	-
Medline Industries	Trainer, sit to stand, Neurogym	12/31/2017	5,371	5,371	S/L	5	90	1,074	4,296	1,075
Perkins	Epoxy Coated Steel Hose Reel	12/31/2017	967	967	S/L	7	12	138	552	415
Sysco Connecticut	spectrum electric conveyor toaster	2/28/2018	572	572	S/L	10	5	57	228	344
WB Mason	new furniture for HR	3/31/2018	1,429	1,429	S/L	10	12	143	572	857
Lowes	new freezer	7/31/2018	625	625	S/L	5	10	125	500	125
2018 Disposals:										
Disposal of Assets From Prior P	Various	Various	\$ (555,666)	\$ (555,666)	S/L	Var				
2018 Balance		Totals	\$ 497,696	\$ 498,324				\$ 10,263	\$ 433,818	\$ 64,507
2019 Additions:										
	special bed	10/31/2018	3,627	3,627	S/L	12	\$ 25	302	906	2,721
	intel nuc 715BNK mini pc for nursing supervisor's office	10/31/2018	904	904	S/L	5	15	181	543	361
	user refurbished nuc mini pc for south wing nursing station	10/31/2018	978	978	S/L	5	16	196	588	390
	maxi 500 2H SP Bar & Scale	12/31/2018	3,097	3,097	S/L	5	52	619	1,857	1,240
	hardware, software, setup, & installation	12/31/2018	2,556	2,556	S/L	5	43	511	1,533	1,023
	hardware, software, setup, & installation	12/31/2018	2,815	2,815	S/L	5	47	563	1,689	1,126
	ELO 17" all in one touch (backup touchscreens for cnas)	2/28/2019	3,171	3,171	S/L	5	53	634	1,902	1,269
	air curtain refrigerator, dinex model #DXIRAC12LS	3/31/2019	4,707	4,707	S/L	10	39	471	1,413	3,294
	10 chairs, 4 tables for professional development (Marla)	4/30/2019	3,372	3,372	S/L	10	28	337	1,011	2,361
	NUC computers #741, 742 admissions/A/P	7/31/2019	2,122	2,122	S/L	5	35	424	1,272	850
	dinex air curtain refrigerators	9/30/2019	3,767	3,767	S/L	10	31	377	1,131	2,636
	TM nuc 3748-Liz social services, TM nuc #749- south wing	9/30/2019	3,339	3,339	S/L	5	56	668	2,004	1,335
	Vacuum	1/31/2005	(624)	(624)	-	-	-	-	(624)	-
	Call Cord	1/31/2005	(1,945)	(1,945)	-	-	-	-	(1,945)	-
	Computer	3/31/2005	(525)	(525)	-	-	-	-	(525)	-
	Food Warmer	4/30/2005	(4,056)	(4,056)	-	-	-	-	(4,056)	-
	Area Rug	6/30/2005	(1,973)	(1,973)	-	-	-	-	(1,973)	-
	Chart Racks	11/30/2005	(3,168)	(3,168)	-	-	-	-	(3,168)	-
	Rehab equipment	10/31/2006	(3,129)	(3,129)	-	-	-	-	(3,129)	-
	Termal Base to Plate/Tray for patient meals	11/30/2006	(1,475)	(1,475)	-	-	-	-	(1,475)	-
	Secretary/base; server (furniture for lobby)	1/31/2007	(912)	(912)	-	-	-	-	(912)	-
	3 Round tables	6/30/2007	(1,103)	(1,103)	-	-	-	-	(1,103)	-
	12 Arm chairs	6/30/2007	(2,424)	(2,424)	-	-	-	-	(2,424)	-
	27 LCD TV	11/29/2007	(8,589)	(8,589)	-	-	-	-	(8,589)	-
	Rotary Toaster	1/10/2008	(1,032)	(1,032)	-	-	-	-	(1,032)	-
	Bookcase & console	1/31/2008	(1,107)	(1,107)	-	-	-	-	(594)	(513)
	2 LCD TV	2/6/2008	(3,173)	(3,173)	-	-	-	-	(3,173)	-
	Smart Them Base Dinex	4/16/2008	(1,719)	(1,719)	-	-	-	-	(1,719)	-
	Smart Them Base Dinex	8/31/2008	(3,392)	(3,392)	-	-	-	-	(3,392)	-
	8 Overbed Tables	2/25/2009	(856)	(856)	-	-	-	-	(856)	-
	6 Overbed Tables	5/12/2009	(647)	(647)	-	-	-	-	(647)	-

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPRECC	Depreciation 30-Sep-21	Accum. 30-Sep-21	NET VALUE
	3 Refrigerators for Rehab	7/15/2009	(676)	(676)			-	-	(676)	-
	6 Overbed Tables	10/30/2009	(667)	(667)			-	-	(667)	-
	42" LCD HDTV	12/11/2009	(848)	(848)			-	-	(848)	-
	2 HP 2035n Printers	3/14/2010	(732)	(732)			-	-	(732)	-
	6 Overbed Tables	4/9/2010	(665)	(665)			-	-	(665)	-
	6 Overbed Tables	5/14/2010	(665)	(665)			-	-	(665)	-
	6 Overbed Tables	6/17/2010	(658)	(658)			-	-	(658)	-
	Vital Signs Monitor (South Wing)	11/9/2010	(1,604)	(1,604)			-	-	(1,604)	-
	47" TV for PUB	4/12/2011	(954)	(954)			-	-	(954)	-
	HP 4530 Laptop for Dietician	1/31/2012	(1,059)	(1,059)			-	-	(1,059)	-
	Desktop for Medical Records	3/31/2012	(1,579)	(1,579)			-	-	(1,579)	-
	Desktop - Administrator	5/16/2012	(798)	(798)			-	-	(798)	-
	Epson GTS80 Scanner - Med Records	5/16/2012	(956)	(956)			-	-	(956)	-
	Desktop for A Wing #524	6/30/2012	(803)	(803)			-	-	(803)	-
	6 Overbed Tables	10/1/2012	(626)	(626)			-	-	(626)	-
	Blood Pressure Unit & Oximeter	4/5/2013	(1,371)	(1,371)			-	-	(1,371)	-
	TM Desktop Machines #563 and 564	7/13/2013	(1,284)	(1,284)			-	-	(1,284)	-
	Inwin Mini Desktop	7/13/2013	(1,957)	(1,957)			-	-	(1,957)	-
	4 Grey Task Chairs - South Unit	7/19/2013	(583)	(583)			-	-	(349)	(234)
	Computer Nursing Supervisor	8/31/2013	(1,637)	(1,637)			-	-	(1,637)	-
	Microsoft Office 2013	7/31/2014	(3,191)	(3,191)			-	-	(3,191)	-
	DNS Laptop	8/31/2014	(744)	(744)			-	-	(744)	-
	2019 Balance	Totals	\$ 466,248	\$ 466,876			\$ 15,546	\$ 384,511	\$ 82,366	
2020 Additions:										
	panacea wall defender	10/31/2019	5,305	5,305	S/L	7	758	758	1,516	3,789
	new furniture for adns	10/31/2019	1,226	1,226	S/L	10	123	123	246	980
	new furniture for adns	10/31/2019	1,006	1,006	S/L	10	101	101	202	804
	intel nuc- lisa barie recreation	10/31/2019	2,138	2,138	S/L	5	428	428	856	1,282
	elo touch- replacement for cnas in hallway	10/31/2019	1,649	1,649	S/L	5	330	330	660	989
	new hp probook 450 g6 15 gb (carole roberge mds coordinator)	12/31/2019	1,514	1,514	S/L	5	303	303	606	908
	intel nuc for k wood in finance	1/31/2020	1,923	1,923	S/L	5	385	385	770	1,153
	computer NUC #776 HR dept for Lauire Caine	7/31/2020	2,587	2,587	S/L	5	517	517	1,034	1,553
	network upgrade	9/30/2020	6,817	6,817	S/L	10	682	682	1,364	5,453
	Electric Lift	11/30/2004	(3,286)	(3,286)			-	-	(3,286)	-
	Motor	12/31/2004	(1,207)	(1,207)			-	-	(1,207)	-
	Windows	11/30/2005	(970)	(970)			-	-	(970)	-
	Exhaust fan dish machine	1/31/2006	(2,724)	(2,724)			-	-	(2,724)	-
	Casters for lifts	6/30/2006	(730)	(730)			-	-	(730)	-
	Plate heater for kitchen	9/30/2006	(3,409)	(3,409)			-	-	(3,409)	-
	Scale/lift	1/31/2007	(4,872)	(4,872)			-	-	(4,872)	-
	Northington Room Curtains	10/22/2007	(823)	(823)			-	-	(823)	-
	Digital Card System	6/19/2008	(1,655)	(1,655)			-	-	(1,655)	-
	1 Gallon Blender	12/31/2008	(1,145)	(1,145)			-	-	(1,145)	-
	Server Wiring	6/1/2009	(1,458)	(1,458)			-	-	(1,458)	-
	Network Wiring	9/15/2009	(3,751)	(3,751)			-	-	(3,751)	-
	36 Insulated Bases	3/2/2010	(2,210)	(2,210)			-	-	(2,210)	-
	Bed Protectors	5/16/2011	(2,980)	(2,980)			-	-	(2,980)	-
	Laptop - Dietician	5/16/2012	(835)	(835)			-	-	(835)	-
	Fax	3/10/2013	(532)	(532)			-	-	(532)	-
	Dietary Desktop Computer	3/10/2013	(1,664)	(1,664)			-	-	(1,664)	-
	Printer Nursing Super & Staff Dev	7/31/2013	(956)	(956)			-	-	(956)	-
	Laptop for B Wing	10/31/2013	(850)	(850)			-	-	(850)	-
	HP ProBook and Replicator- maintenance	2/28/2014	(1,070)	(1,070)			-	-	(1,070)	-
	HP ProBook Spare 1- spare	3/31/2014	(914)	(914)			-	-	(914)	-
	AP Bookkeeper PC- carol byus	4/30/2014	(1,073)	(1,073)			-	-	(1,073)	-
	QuickBooks Server	4/30/2014	(1,282)	(1,282)			-	-	(1,282)	-
	Computer Medical Records	5/31/2014	(851)	(851)			-	-	(851)	-

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	Depreciation 30-Sep-21	Accum. 30-Sep-21	NET VALUE
	2 Color Printers and Windows 8.1	6/30/2014	(1,216)	(1,216)			-	-	(1,216)	-
	Dietary Desktop Computer	8/31/2014	(1,010)	(1,010)			-	-	(1,010)	-
	Admissions Desktop Computer	8/31/2014	(1,206)	(1,206)			-	-	(1,206)	-
	North Wing Printer & Windows 7	9/30/2014	(804)	(804)			-	-	(804)	-
	2 HP LaserJet Pro Printers	12/31/2014	(596)	(596)			-	-	(596)	-
	Cisco Router with 3 Yr Ent License	12/31/2014	(2,953)	(2,953)			-	-	(2,953)	-
	*	4/30/2015	(1,442)	(1,442)			-	-	(1,442)	-
	Notebook and Printer- nursing office	4/30/2015	(860)	(860)			-	-	(860)	-
	HP Pro Book / HP Retail Desktop.- laptop- joy, desktop- rec videos	11/30/2015	(1,121)	(1,121)			-	-	(1,121)	-
	17" Touch Computer	7/31/2016	(3,607)	(3,607)			-	-	(3,607)	-
2020 Balance		Totals	\$ 434,354	\$ 434,982			\$ 3,627	\$ 19,173	\$ 335,705	\$ 99,277

2021 Additions:

TM Technology	cisco 3 year licenses	10/31/2020	5,254	5,254	S/L	3	146	1,751	1,751	3,503
Medline Industries	veritor test system- helps reduce false positive results	12/31/2020	1,902	1,902	S/L	3	53	634	634	1,268
Medline Industries	veritor test system- helps reduce false positive results	12/31/2020	1,902	1,902	S/L	3	53	634	634	1,268
TM Technology	housekeeping computer+ lan=bor to install meraki mr30h access points	12/31/2020	4,642	4,642	S/L	3	129	1,547	1,547	3,095
TM Technology	cisco 3 year license + meraki access point	12/31/2020	5,267	5,267	S/L	3	146	1,756	1,756	3,511
United Ag & Turf N.E.	2020 Arines ST28DLE snowblower	1/31/2021	2,445	2,445	S/L	5	41	489	489	1,956
Graham-Fields Healthcare	2 bariatric beds	1/31/2021	3,535	3,535	S/L	5	59	707	707	2,828
oxford caster corp	100 medcaster	5/31/201	1,787	1,787	S/L	5	30	357	357	1,430
TM Technology	3 hp probooks for grace blasiak, aida guzman, iwona chute. Hardware & installation	6/30/2021	4,259	4,259	S/L	5	71	852	852	3,407
Advanced Entry	desktop face recognitiontemperature scanning kiosks and printers (1 for upstairs, 1 downstairs)	9/30/2021	2,661	2,661	S/L	5	44	532	532	2,129
Boston Showcase	Reach in refrigerator	4/30/2007	(1,418)	(1,418)	S/L		-	-	(1,418)	-
TM Technology	3 Desktops, Printer and Dual Monitors- desktops- training, printer- soc. Services	12/31/2014	(1,956)	(1,956)	S/L		-	-	(1,956)	-
TM Technology	New Server	9/30/2015	(10,651)	(10,651)	S/L		-	-	(10,651)	-
TM Technology	2 HP ProBooks Spares	7/31/2016	(1,117)	(1,117)	S/L		-	-	(1,117)	-
TM Technology	new computer for reception, new computer for hr	12/31/2016	(1,813)	(1,813)	S/L		-	-	(1,813)	-
TM Technology	user refurbished nuc mini pc for south wing nursing station	10/31/2018	(978)	(978)	S/L		-	-	(978)	-
	Various	1/1/2020	(1,492)	(1,492)	S/L		-	-	(1,492)	-
2021 Balance		Totals	\$ 448,584	\$ 449,212			\$ 4,399	\$ 28,432	\$ 325,539	\$ 123,672

Per TB										
Difference			\$ (51,637)					\$ (2,143)	\$ 68,355	\$ (119,993)

Related Party Assets

Asset No.	Asset Description	Date Acquired	Cost	Method	Life	Depreciation 9/30/2021	Accum Depr 9/30/2021	NET VALUE		
Movable Equipment										
25	56 Electric Beds	9-Feb-09	\$ 73,141	\$	73,141	S/L	12	2,085	73,141	-
17	56 Electric Beds	9-Mar-09	70,348		70,348	S/L	12	2,487	70,348	-
16	120 Chairs, Cabinets & Dressers	12-May-09	166,979		166,979	S/L	15	11,132	138,087	28,892
	21 Arm Chairs	3-Jun-10	6,247		6,247	S/L	15	416	5,133	1,114
	7 Round Table	4-Apr-10	2,041		2,041	S/L	15	136	1,700	341
	2 Ice Makers	14-Jul-10	5,583		5,583	S/L	10	-	5,583	-
	Steam Cooker	14-Dec-10	5,607		5,607	S/L	10	140	5,607	-
	2 Watt Sconces For Lobby	27-Jun-11	204		204	S/L	10	16	204	-
	8 Doz Warming Trays	24-Jun-11	1,583		1,583	S/L	10	112	1,584	-
	Plate Warming System	4-May-11	12,934		12,934	S/L	10	761	12,935	-
	Lobby Chandelairs	20-Apr-11	937		937	S/L	10	47	937	-
	Security Camera	28-Mar-11	9,467		9,467	S/L	5	-	9,467	-
	Lobby & Admin Office Furniture	8-Jul-11	13,616		13,616	S/L	15	908	9,297	4,319
	4 Tilt Tables for Pub	11-May-11	2,444		2,444	S/L	15	163	1,696	748

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	Depreciation 30-Sep-21	Accum. 30-Sep-21	NET VALUE
	Computer Equipment for EMar	3-Aug-11	22,251	22,251	S/L	5		-	22,251	-
	10 Elo touch screen computers	12-Sep-12	12,560	12,560	S/L	5		-	12,560	-
	Computer Equipment EMAR/ETAR	1-Oct-11	23,835	23,835	S/L	5		-	23,835	-
	13 Dining Room Tables for lower	5-Apr-12	7,256	7,256	S/L	15		484	4,595	2,661
	22 Blinds/61 Valances	23-Aug-13	14,615	14,615	S/L	5		-	14,615	-
	Recumbent Stepper Machine	20-Jun-13	4,694	4,694	S/L	10		469	4,223	471
	Wood Blinds for dining room windows	14-Jul-14	772	772	S/L	10		77	546	227
	4 time clocks & time & time & attendance	2-Apr-14	17,022	17,022	S/L	10		1,702	12,056	4,966
	New Arjo Sara 3000 patient fit	19-Mar-14	2,745	2,745	S/L	10		274	1,942	803
	Wood blinds for A & B Wing Lounge	8-Dec-14	459	459	S/L	10		46	322	137
	Light Fixtures for dining room & lo	24-Nov-14	940	940	S/L	15		63	441	499
	3 door reach-in refrigerator to re	14-Apr-15	5,621	5,621	S/L	10		562	3,934	1,687
	Reupholster 24 dining room chair	31-Mar-15	16,793	16,793	S/L	10		1,679	11,753	5,040
	Loveseat for connector hall/sofa	10-Mar-15	2,392	2,392	S/L	12		199	1,393	999
	Samsung Security Camera RearL	27-Feb-15	2,918	2,918	S/L	5		-	2,918	-
	New artwork resident corridors	27-Feb-15	8,418	8,418	S/L	10		842	5,894	2,524
	Pleated Valence North Day Rm	5-Jan-15	1,075	1,075	S/L	10		108	756	320
	Square Scrup floor finish machine	30-Jun-15	3,717	3,717	S/L	5		-	3,717	-
	3 Pictures	1-Jun-15	615	615	S/L	10		62	434	182
	Disposal of 3 Elo Touch Screen Computers	12-Sep-12	(3,768)	(3,768)				-	(3,768)	-
	7 Elo touch screen computers - DISPOSAL	12-Sep-12	(8,792)	(8,792)				-	(8,792)	-
	Computer Equipment for Emar - DISPOSAL	3-Aug-11	(22,251)	(22,251)				-	(22,251)	-
	Computer Equipment for EMAR/ETAR - DISPOSAL	1-Oct-11	(23,835)	(23,835)				-	(23,835)	-
	New Arjo Sara 3000 patient fit	19-Mar-14	(2,745)	(2,745)	S/L	10		(2,745)	(2,745)	-
			\$ 458,437	\$ 458,437				\$ 22,225	\$ 402,509	\$ 55,930
COMBINED TOTALS				\$ 907,649				\$ 50,657	\$ 728,048	\$ 179,602

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	Depreciation 30-Sep-21	Accum. 30-Sep-21	NET VALUE	Variance
	Buildings			\$ 7,495				375	2,625	4,870	
	Additions			-				-	-	-	
	Disposals			-				-	-	-	
	Total			<u>\$ 7,495</u>				<u>\$ 375</u>	<u>\$ 2,625</u>	<u>\$ 4,870</u>	
	Movable Equipment			\$ 415,557				\$ 19,173	\$ 316,280	99,277	
	Additions			33,655				9,259	9,259	24,396	
	Disposals			(19,425)				(19,425)	(19,425)	-	
	Related Party Movable Equipment			461,182				24,970	405,254	55,928	
	Related Party Additions / Disposals			(2,745)				(2,745)	(2,745)	-	
	Prior Year C/R Variance			-				-	-	-	
	Total			<u>\$ 888,224</u>				<u>\$ 31,232</u>	<u>\$ 708,623</u>	<u>\$ 179,601</u>	
	Leasehold Improvements			\$ 2,429,121				127,354	1,934,317	494,804	
	Additions			36,715				4,512	4,512	32,203	
	Disposals			-				-	-	-	
	Related Party Leasehold improvements			1,446,681				62,851	961,136	485,546	
	Related Party Additions			113,903				10,305	10,305	103,598	
	Prior Year C/R Variance			-				-	-	-	
	Total			<u>\$ 4,026,421</u>				<u>\$ 205,022</u>	<u>\$ 2,910,270</u>	<u>\$ 1,116,151</u>	
	Per Trial Balance			\$ 2,985,151				\$ 145,080	\$ 2,298,869	\$ 686,282	
	Per Cost Report Depreciation			4,922,140				236,629	3,621,518	1,300,622	
	Related Party			2,019,022				95,381	1,373,950	645,072	
	F/S vs C/R Variance			82,033				3,832	51,301	30,732	
	Rounding Variance										
								3,832		30,732	
	F/S vs C/R NBV - Page 31, Line 9B									30,732	
	F/S vs C/R Dep. - Page 36, Line F1									3,832	
	Reserve for Dep. - Page 35, Line A3									645,072	

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

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		9/30/2021			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	3,875,803	2,705,247	S/L	Various	127,354	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	36,715		S/L	Various	4,512	
C-4. Subtotal									131,866
D. Total Amortization									131,866

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Avon Convalescent Home, Inc., d/b/a	License No. 938-C	Report for Year Ended 9/30/2021	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		08/26/13		
c. Interest Rate for the Cost Year		3.78%		
d. Term of Mortgage (number of years)		30		
e. Amount of Principal Borrowed		3,903,200		
f. Principal balance outstanding as of 9/30/2021		3,281,414		
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		938-C	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b	938-C	9/30/2021	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify)	\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$			
14. Insurance				
a. Insurance on Property (buildings only)	\$	79,627	79,627	
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)	\$	79,627	79,627	
15. Total All Expenditures (A-13 thru C-14)	\$	12,361,590	12,361,590	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center				938-C	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 304,809	304,809		
7.			Other - See attached Schedule	\$ 1,100	1,100		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 95,000	95,000		
10.			Accounting	\$			
10a.			Legal	\$ 21,817	21,817		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 707	707		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,483	2,483		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 17,847	17,847		
19.	15	k1	Income Tax / Corporate Business Tax	\$ 4,704	4,704		
20.	16	m10	Fund Raising / Contributions	\$ 1,475	1,475		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 30,329	30,329		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 480,271	480,271		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Consult Psychiatrist	\$ 1,100		
Total Other Fees Adjustments			\$ 1,100	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 140		
15	1a9	Tuition Expense	\$ 5,795		
16	m13	Employee Gifts and Food	\$ 24,394		
Total Other A&G Adjustments			\$ 30,329	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health Center				938-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 480,271	480,271		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 248,521	248,521		
28.	20	5d	Ambulance/Limousine	\$ 820	820		
29.	20	5f	X-rays, etc	\$ 4,976	4,976		
30.	20	5h	Laboratory	\$ 33,454	33,454		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 14,488	14,488		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 31,639	31,639		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 6,000	6,000		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 820,169	820,169		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See Attached)	\$ 4,662		
20	51	Therapy Equipment Rental (See Attached)	\$ 7,342		
20	51	IV Therapy Supplies	\$ 10,140		
20	51	Supplies - Patient Personal	\$ 737		
20	51	Nursing Equipment Med A	\$ 5,887		
20	51	Nursing Equipment Rental (Disallowed)	\$ 2,871		
Total Other Ancillary Costs			\$ 31,639	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	University of Mexico	\$ 6,000		
Total Other Adjustments			\$ 6,000	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

Avon Health Care
 OT Therapy Equipment Rental Disallowance
 September 30, 2021

	<u># of Treatments Page 9</u>	<u>Percentage</u>
Physical Therapy	14,674	44.79%
Occupational Therapy	18,086	55.21% {a}
	<hr/> 32,760	<hr/> 100.00%
Therapy Equipment Rental	Pg. 20 / Line 5j	13,298 {b}
OT Equipment Rental Disallowed	Pg. 29 attachment	7,342 {a} x {b}

**Avon Health Care 2021 Cost Report
Disallowance Schedule for Cable TV
September 30, 2021**

	<u>Amount</u>	
Total Cable TV Expense acct #65450	\$ 8,262	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	<u>\$ 3,600</u>	
Disallowed Cable TV	<u><u>\$ 4,662</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Avc938-C		9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 10,475,064	10,475,064			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,430,115)	(4,430,115)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,424,703	2,424,703			
b. Medicare Room and Board Contractual Allowance **	\$ 302,614	302,614			
4. a. Private-Pay Residents and Other	\$ 2,073,977	2,073,977			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 307,106	307,106			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (307,106)	(307,106)			
c. Prescription Drugs - Non-Medicare	\$ 14,807	14,807			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (14,807)	(14,807)			
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	\$ 395,660	395,660			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (244,109)	(244,109)			
c. Physical Therapy - Non-Medicare	\$ 19,974	19,974			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (16,458)	(16,458)			
4. a. Speech Therapy - Medicare	\$ 252,365	252,365			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (154,037)	(154,037)			
c. Speech Therapy - Non-Medicare	\$ 8,152	8,152			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (8,152)	(8,152)			
5. a. Occupational Therapy - Medicare	\$ 698,755	698,755			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (476,473)	(476,473)			
c. Occupational Therapy - Non-Medicare	\$ 19,965	19,965			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (19,002)	(19,002)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 4,878	4,878			
b. Other (<i>Specify</i>) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,327,761	11,327,761			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 6	6			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,744,774	1,744,774			
V. Total Other Revenue (1 thru 8)	\$ 1,744,780	1,744,780			
VI. Total All Revenue (III +V)	\$ 13,072,541	13,072,541			

* 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)
		-		
30 II 6a	Medicare Discounts	\$ 17		
30 II 6a	Pharmacy Med B	\$ 4,861		
Total Other Resident Revenue - Medicare		\$ 4,878	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income		\$ 6		
Total Interest Income			\$ 6	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Insurance Dividends (No Expense Offset Necessary)	\$ 17,425		
30 IV 8	HHS Income	\$ 372,793		
30 IV 8	University of Mexico (Disallow)	\$ 6,000		
30 IV 8	NGS	\$ 6,211		
30 IV 8	Gain on PPP Loan Forgiveness Recognition	\$ 1,342,345		
Total Other Revenue		\$ 1,744,774	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a A	938-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,276,373
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,025,517
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	57,946
4. Inventories			\$	39,943
5. Prepaid Expenses			\$	53,884
a. Prepaid Insurance	47,900			
b. Prepaid Federal Taxes	(12,194)			
c. Prepaid Other	18,178			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,453,663
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
3. Buildings	*Historical Cost <u>7,495</u>		\$	4,870
	Accum. Depreciation <u>2,625</u> Net			
4. Leasehold Improvements	*Historical Cost <u>2,465,836</u>		\$	527,007
	Accum. Depreciation <u>1,938,829</u> Net			
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
6. Movable Equipment	*Historical Cost <u>429,787</u>		\$	123,673
	Accum. Depreciation <u>306,114</u> Net			
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	30,732
F/S vr C/R NBV	30,732			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	686,282

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Property Taxes	\$ 1,948
33	A12	Accrued Insurance	\$ 25,390
33	A12	Accrued Expense Other	\$ 3,439
Total Other Current Liabilities (Itemize)			\$ 30,777

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 A	938-C	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	4,139,945
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	1,560,584		
	Accum. Depreciation	971,441	Net	\$ 589,143
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	458,437		
	Accum. Depreciation	402,509	Net	\$ 55,928
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	645,071
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	845,220
Name and Address		Amount	Loan Date	
Due from Avon Realty / West Hartford Rehab		845,220	Various	
7. Other Assets <i>(itemize)</i>			\$	1
Rounding				1
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	845,221
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,630,237

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon H		938-C	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	190,600
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	287,562
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	5,599
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>)				\$	933,509
Credit Balance Liabilities		207,675	Accrued Pension	117,366	
Medicare Advance		86,342	Accrued Accounting	16,225	
Due to State		109,000	Accrued User Fee	312,273	
Due to Cash Resident Funds		53,851	See Schedule	30,777	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,417,270

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon	License No. 938-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,417,270	
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>)				\$
Misc. HHS Income		312,943		312,943

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 312,943
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,730,213

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	9/30/2021	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			\$	645,072
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			\$	645,072
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	156,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,391,833
6. Gain or Loss for Period			\$	707,119
	10/1/2020	thru	9/30/2021	
7. Total Net Worth			\$	3,254,952
C. Total Reserves and Net Worth			\$	3,900,024
D. Total Liabilities, Reserves, and Net Worth			\$	5,630,237

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Avon Convalescent Home, Inc., d/b/a Av	938-C	9/30/2021	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	2,344,480		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,072,541		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,365,422		
D. Net Income or Deficit			\$	707,119		
E. Balance			\$	3,051,599		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses per Page 27 \$12,381,015						
F/S vs C/R Depreciation \$3,832						
Total Expenses \$12,365,422						
2. Other <i>(itemize)</i>						
Reconciliation of YE Retained Earnings 203,353						
F-3. Total Additions					\$	203,353
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount			
Shareholder Distributions						
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose		Amount				
3. Total Deductions			\$			
H. Balance at End of Period			\$	3,254,952		

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 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/09/2022		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Russell Schwartz		Phone Number 860-673-2521		
Contact Email Address russell.schwartz@sbcglobal.net				



Provider Name: Avon Health Care Center
Provider Number: 938-C
Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2021 Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
11020	Petty Cash	300.00			300.00	300.00
11140	Cash Operating Account	2,222,222.00			2,222,222.00	3,056,553.00
11620	Cash Resident Funds	53,851.00			53,851.00	38,765.00
13010	A/R Private	32,424.00			32,424.00	153,059.00
13020	A/R Medicaid	889,251.00			889,251.00	1,049,068.00
13040	A/R Medicare A	83,000.00			83,000.00	153,825.00
13050	A/R Medicare B	(69,241.00)			(69,241.00)	39,450.00
13070	A/R Medicare Replacement	29,825.00			29,825.00	103,185.00
13080	A/R Insurance Other	73,683.00			73,683.00	81,636.00
13290	Allowance for Doubtful Accounts	(17,472.00)			(17,472.00)	(15,141.00)
13300	A/R Refunds	4,483.00			4,483.00	5,535.00
13600	A/R Suspense	(436.00)			(436.00)	(436.00)
15300	Prepaid Insurance	47,900.00			47,900.00	46,454.00
15380	Inventory	39,943.00			39,943.00	56,367.00
15600	Prepaid Federal Taxes	0.00		(12,194.00)	(12,194.00)	0.00
15800	Prepaid Other	18,178.00			18,178.00	30,912.00
17690	Due from Avon Realty	0.00			0.00	14,817.00
17700	Due from West Hartford Rehab	845,220.00			845,220.00	730,191.00
19220	Buildings	7,495.00			7,495.00	7,495.00
19290	Accum Depr Buildings	(2,280.00)			(2,280.00)	(1,905.00)
19420	Leasehold Improvements	2,476,807.00			2,476,807.00	2,440,092.00
19490	Accum Depr Leasehold Impvmts	(1,916,532.00)			(1,916,532.00)	(1,806,522.00)
19520	Furniture & Equipment	368,708.00			368,708.00	354,478.00
19590	Accum Depr Furniture & Equipmt	(257,184.00)			(257,184.00)	(246,668.00)
19620	Computer Software	132,141.00			132,141.00	132,141.00
19690	Accum Depr Computer Software	(122,873.00)			(122,873.00)	(118,754.00)
21020	Accounts Payable Trade	(190,600.00)			(190,600.00)	(226,586.00)
21300	Credit Balance Liabilities	(207,675.00)			(207,675.00)	(352,176.00)
21400	Medicare Advance	(86,342.00)			(86,342.00)	(250,000.00)
21420	PPP- Covid	0.00			0.00	(1,342,345.00)
21600	Due to State	(109,000.00)			(109,000.00)	(109,000.00)
21610	Due to Cash Resident Funds	(53,851.00)			(53,851.00)	(38,765.00)
22200M	CP of CL&P Loan	0.00			0.00	(2,974.00)
23115	Misc. HHS Income	(312,943.00)			(312,943.00)	(782,488.00)
25360	P/R Garnishment	(33.00)			(33.00)	(33.00)
25500	Accrued Payroll	(81,873.00)			(81,873.00)	(188,327.00)
25600	Accrued FICA Taxes	(5,386.00)			(5,386.00)	(12,229.00)
25610	Accrued SUI Taxes	(187.00)			(187.00)	(448.00)
25620	Accrued FUI Taxes	(26.00)			(26.00)	(74.00)
25650	Accrued Vac Personal Sick	(205,656.00)			(205,656.00)	(175,062.00)
25680	Accrued Pension	(117,366.00)			(117,366.00)	(113,539.00)
26100	Accrued Accounting	(16,225.00)			(16,225.00)	(17,350.00)
26110	Accrued User Fee	(312,273.00)			(312,273.00)	(315,489.00)
26120	Accrued Property Taxes	(1,948.00)			(1,948.00)	(1,882.00)
26130	Accrued Insurance Financing	(25,390.00)			(25,390.00)	(24,822.00)
26150	Accrued Expense Other	(3,439.00)			(3,439.00)	(6,828.00)
30100	Shareholder Distributions	152,700.00			152,700.00	151,200.00
30110	Capital Stock	(156,000.00)			(156,000.00)	(156,000.00)
30120	Retained Earnings	(2,544,533.00)			(2,544,533.00)	(2,521,432.00)
40100	Room & Board Private	(1,824,483.00)			(1,824,483.00)	(1,993,199.00)
40110	Private Discounts	256.00			256.00	0.00
40220	PT Private	(805.00)			(805.00)	(44.00)
40230	OT Private	(963.00)			(963.00)	(76.00)
41100	Room & Board Medicaid	(10,257,053.00)			(10,257,053.00)	(12,426,734.00)
41110	Allowance R&B Medicaid	4,283,363.00			4,283,363.00	5,601,438.00
41150	Rate Adjustment Medicaid- COVID	(108,333.00)			(108,333.00)	(114,524.00)
41210	Pharmacy Medicaid	(1,941.00)			(1,941.00)	(691.00)
41215	Allow Phar MCD	1,941.00			1,941.00	691.00
41220	PT Medicaid	(4,226.00)			(4,226.00)	(1,908.00)
41225	Allow PT MCD	4,226.00			4,226.00	1,908.00
41230	OT Medicaid	(4,066.00)			(4,066.00)	(2,077.00)
41235	Allow OT MCD	4,066.00			4,066.00	2,077.00
41240	ST Medicaid	(1,630.00)			(1,630.00)	(94.00)

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
41245	Allow ST MCD	1,630.00			1,630.00	94.00
43100	Room & Board Medicare	(919,540.00)			(919,540.00)	(945,999.00)
43110	Allowance R&B Medicare	(310,808.00)			(310,808.00)	(290,786.00)
43120	Medicare Discounts	(17.00)			(17.00)	13,851.00
43210	Pharmacy Medicare A	(100,554.00)			(100,554.00)	(100,996.00)
43215	Allow Phar MCR A	100,554.00			100,554.00	100,996.00
43220	PT Medicare A	(146,675.00)			(146,675.00)	(139,125.00)
43225	Allow PT MCR A	146,675.00			146,675.00	139,125.00
43230	OT Medicare A	(151,749.00)			(151,749.00)	(147,376.00)
43235	Allow OT MCR A	151,749.00			151,749.00	147,376.00
43240	ST Medicare A	(56,210.00)			(56,210.00)	(39,726.00)
43245	Allow ST MCR A	56,210.00			56,210.00	39,726.00
43250	Lab Medicare A	(15,813.00)			(15,813.00)	(11,085.00)
43255	Allow Lab MCR A	15,813.00			15,813.00	11,085.00
43270	X-ray Medicare A	(2,569.00)			(2,569.00)	(3,876.00)
43275	Allow X-ray MCR A	2,569.00			2,569.00	3,876.00
43310	Pharmacy MCR B	(4,861.00)			(4,861.00)	(6,077.00)
43320	PT Medicare B	(69,051.00)			(69,051.00)	(77,876.00)
43325	Allow PT MCR B	9,898.00			9,898.00	13,707.00
43330	OT Medicare B	(109,650.00)			(109,650.00)	(94,140.00)
43335	Allow OT MCR B	18,564.00			18,564.00	17,972.00
43340	ST Medicare B	(39,542.00)			(39,542.00)	(35,421.00)
43345	Allow ST MCR B	2,754.00			2,754.00	1,066.00
44100	Room & Board Insurance Other	(83,871.00)			(83,871.00)	(53,150.00)
44110	Allowance R&B Insurance Other	19,129.00			19,129.00	6,248.00
44120	Insurance Other Dividends	(17,425.00)			(17,425.00)	(21,890.00)
44510	Pharmacy Insurance Other	(12,866.00)			(12,866.00)	(1,427.00)
44515	Allow Phar Insurance Other	12,866.00			12,866.00	1,427.00
44520	PT Insurance Other	(14,943.00)			(14,943.00)	(8,582.00)
44525	Allow PT Insurance Other	14,943.00			14,943.00	8,582.00
44530	OT Insurance Other	(14,936.00)			(14,936.00)	(10,030.00)
44535	Allow OT Insurance Other	14,936.00			14,936.00	10,030.00
44540	ST Insurance Other	(6,522.00)			(6,522.00)	(3,921.00)
44545	Allow ST Insurance Other	6,522.00			6,522.00	3,921.00
44550	Lab Insurance Other	(1,436.00)			(1,436.00)	(391.00)
44555	Allow Lab Insurance Other	1,436.00			1,436.00	391.00
44570	X-ray Insurance Other	(241.00)			(241.00)	(85.00)
44575	Allow X-ray Insurance Other	241.00			241.00	85.00
44820	PT Insurance B	(130,244.00)			(130,244.00)	(107,546.00)
44825	Allow PT Insurance B	37,846.00			37,846.00	26,282.00
44830	OT Insurance B	(194,663.00)			(194,663.00)	(130,336.00)
44835	Allow OT Insurance B	63,467.00			63,467.00	28,692.00
44840	ST Insurance B	(71,405.00)			(71,405.00)	(52,658.00)
44845	Allow ST Insurance B	9,865.00			9,865.00	6,302.00
46100	Medicare Replacement Room&Board	(1,460,397.00)			(1,460,397.00)	(1,424,686.00)
46110	Allowance R&B Medicare Replacem	8,194.00			8,194.00	129,859.00
46510	Pharmacy Medicare Replacement	(206,552.00)			(206,552.00)	(119,642.00)
46515	Allow Phar Medicare Replacement	206,552.00			206,552.00	119,642.00
46520	PT Medicare Replacement	(234,211.00)			(234,211.00)	(206,998.00)
46525	Allow PT Medicare Replacement	234,211.00			234,211.00	206,998.00
46530	OT Medicare Replacement	(242,693.00)			(242,693.00)	(217,903.00)
46535	Allow OT Medicare Replacement	242,693.00			242,693.00	217,903.00
46540	ST Medicare Replacement	(85,208.00)			(85,208.00)	(56,154.00)
46545	Allow ST Medicare Replacement	85,208.00			85,208.00	56,154.00
46550	Lab Medicare Replacement	(19,016.00)			(19,016.00)	(17,461.00)
46555	Allow Lab Medicare Replacement	19,016.00			19,016.00	17,461.00
46570	Xray Medicare Replacement	(3,491.00)			(3,491.00)	(3,944.00)
46575	Allow Xray Medicare Replacement	3,491.00			3,491.00	3,944.00
48000	Room & Board Retro Private	(185,008.00)			(185,008.00)	(37,493.00)
48100	Room & Board Retro Medicaid	146,752.00			146,752.00	(1,951.00)
48300	Room & Board Retro Medicare	(2,489.00)			(2,489.00)	(32,871.00)
48400	Room & Board Retro Ins Other	0.00			0.00	(20,112.00)
4846-010	INTEREST INCOME	0.00		(6.00)	(6.00)	0.00
48500	Room & Board Retro Mcr Replacem	(42,277.00)			(42,277.00)	0.00
48600	Retro Ancillaries	(2,711.00)			(2,711.00)	(2,193.00)
49170	Bad Debt Recovery	0.00			0.00	(1,544.00)
49200	Miscellaneous Income	(385,004.00)			(385,004.00)	0.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
49250	Rebate income	0.00			0.00	(17,108.00)
49300	Other Medicaid Revenue- Covid	(109,678.00)			(109,678.00)	(268,317.00)
49400	PPP Loan Forgiveness	(1,342,345.00)			(1,342,345.00)	0.00
51010	P/R Administrator	103,109.00			103,109.00	116,614.00
51020	P/R Director of Operations	119,692.00			119,692.00	123,455.00
51150	P/R Office	254,789.00			254,789.00	392,132.00
51240	Legal Fees	65,387.00			65,387.00	40,290.00
51260	Accounting Fees	57,735.00			57,735.00	43,992.00
51280	Professional Fees	3,033.00			3,033.00	34,128.00
51290	Telephone	8,697.00			8,697.00	8,643.00
51300	Cellular Phones	554.00			554.00	554.00
51310	Advertising Help Wanted	2,232.00			2,232.00	19,323.00
51330	Business Promotion	17,847.00			17,847.00	32,261.00
51340	Dues Chamber Of Commerce	140.00			140.00	140.00
51350	Dues / Association	9,679.00		(26.00)	9,653.00	9,397.00
51360	Subscriptions	2,315.00		26.00	2,341.00	1,053.00
51370	Licenses	3,323.00			3,323.00	2,992.00
51380	Office Supplies	32,499.00			32,499.00	32,270.00
51390	Purchased Services Office	5,616.00			5,616.00	7,657.00
51400	Courier & Postage	5,487.00			5,487.00	6,888.00
51410	Office Equipment Rental	8,276.00			8,276.00	9,204.00
51420	Employee Travel	2,483.00			2,483.00	2,698.00
51430	Professional Development	13,397.00			13,397.00	15,039.00
51450	Bank Charges	0.00			0.00	2,844.00
51460	Payroll Processing	23,162.00			23,162.00	23,499.00
51470	Donation Expense	1,475.00			1,475.00	3,625.00
51480	Employee Relations	25,503.00			25,503.00	33,064.00
51490	Gifts To Residents	707.00			707.00	0.00
51500	Computer Services	73,303.00			73,303.00	69,373.00
51570	Bad Debt Expense	95,000.00			95,000.00	60,000.00
51580	Penalties	0.00			0.00	2,000.00
51700	Other Insurance	16,332.00			16,332.00	16,563.00
51950	State Provider Tax	567,246.00			567,246.00	686,198.00
53600	Fica Tax	418,737.00			418,737.00	439,145.00
53610	State Unemployment Taxes	41,200.00			41,200.00	49,741.00
53620	Federal Unemployment Taxes	6,939.00			6,939.00	8,128.00
53630	Workers Compensation Ins	121,467.00			121,467.00	115,522.00
53640	Employee Group Insurance	757,014.00			757,014.00	822,074.00
53660	Pension Expense	113,398.00			113,398.00	119,001.00
53770	Tuition Expense	5,795.00			5,795.00	1,750.00
53780	New Hire Expense	3,616.00			3,616.00	2,021.00
53790	Employee Physicals/Medication	1,591.00			1,591.00	596.00
55010	P/R Maintenance Supervisor	66,282.00			66,282.00	80,419.00
55150	P/R Maintenance Staff	53,830.00			53,830.00	54,303.00
55380	Maintenance Supplies	32,136.00			32,136.00	36,044.00
55390	Repair & Maintenance	38,229.00			38,229.00	52,846.00
55430	Groundskeeping	20,183.00			20,183.00	18,645.00
55470	Rubbish Removal	21,299.00			21,299.00	22,973.00
55480	Snow Removal	13,294.00			13,294.00	13,294.00
55490	Purchased Maintenance Contract	46,344.00			46,344.00	45,697.00
5566-010	PERSONAL PROPERTY TAX	0.00		5,785.00	5,785.00	5,819.00
55660	Personal Property Taxes	6,744.00			6,744.00	6,352.00
55710	Water & Sewer	41,940.00			41,940.00	43,121.00
55720	Gas	69,880.00			69,880.00	68,854.00
55740	Electricity	36,452.00			36,452.00	27,285.00
57150	P/R Laundry Staff	105,026.00			105,026.00	112,732.00
57380	Laundry Supplies	6,811.00			6,811.00	6,926.00
57400	Linen & Bedding	6,858.00			6,858.00	8,519.00
59010	P/R Housekeeping Supervisor	52,879.00			52,879.00	52,650.00
59150	P/R Housekeeping Staff	316,427.00			316,427.00	328,876.00
59160	Housekeeping Purchased Service	0.00			0.00	592.00
59380	Housekeeping Supplies	40,442.00			40,442.00	47,073.00
63010	P/R Food Supervisor	0.00			0.00	26,762.00
63030	P/R Dietician	0.00			0.00	16,067.00
63150	P/R Dietary Staff	416,260.00			416,260.00	419,198.00
63230	Consult Dietician	55,505.00			55,505.00	35,095.00
63340	Raw Food	220,441.00			220,441.00	260,992.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
63380	Dietary Supplies	50,671.00			50,671.00	55,369.00
63390	Dietary Purchase Services	199,170.00			199,170.00	128,443.00
65010	P/R Recreation Director	73,896.00			73,896.00	73,272.00
65150	P/R Recreation Staff	92,436.00			92,436.00	90,748.00
65380	Recreation Supplies	1,790.00			1,790.00	4,031.00
65400	Resident & Family Entertainment	3,064.00			3,064.00	8,658.00
65450	Cable TV	8,262.00			8,262.00	5,101.00
65500	Volunteer Expense	0.00			0.00	200.00
67010	P/R Social Service Supervisor	78,669.00			78,669.00	76,096.00
67150	P/R Social Service Staff	150,281.00			150,281.00	145,877.00
70200	Medical Director	37,800.00			37,800.00	37,800.00
70210	Medical Director Program	16,380.00			16,380.00	13,500.00
70280	Consult Psychiatrist	1,100.00			1,100.00	1,250.00
70300	Consult Pharmacist	9,303.00			9,303.00	9,817.00
70920	Consult Dentist	7,860.00			7,860.00	7,803.00
73160	Therapy Equipment Rental	13,298.00			13,298.00	10,958.00
73170	Purchased Physical Therapy	249,373.00			249,373.00	241,042.00
73180	Physical Therapy Supplies	6,316.00			6,316.00	3,188.00
73190	Purchased Speech Therapy	111,193.00			111,193.00	71,487.00
73200	Purchased Occupational Therapy	304,809.00			304,809.00	267,388.00
76290	Pharmacy	5,850.00			5,850.00	4,822.00
76380	Oxygen Supplies	14,488.00			14,488.00	12,870.00
76400	Pharmacy Other	13,951.00			13,951.00	10,434.00
76500	Pharmacy Medicare	228,720.00			228,720.00	152,632.00
76600	IV Therapy Expense	10,140.00			10,140.00	7,900.00
76700	Lab Expense	33,454.00			33,454.00	25,366.00
76760	X-Ray Expense	4,976.00			4,976.00	6,145.00
76860	Resident Travel	820.00			820.00	375.00
76900	Supplies Patient Personal	737.00			737.00	2,908.00
83010	P/R Director Of Nursing	125,346.00			125,346.00	121,536.00
83030	P/R Asst Director Of Nursing	90,863.00			90,863.00	95,999.00
83050	P/R Nursing Support Staff	115,831.00			115,831.00	107,377.00
83070	P/R Nursing Support RN	227,249.00			227,249.00	225,737.00
83080	P/R Infection Control Nurse	68,561.00			68,561.00	73,545.00
83100	P/R Nursing Supervisors	523,558.00			523,558.00	508,556.00
83110	P/R RN	517,728.00			517,728.00	703,733.00
83120	P/R LPN	848,252.00			848,252.00	715,736.00
83130	P/R Aides	1,781,711.00			1,781,711.00	1,988,875.00
83370	Nursing Equipment Rental	2,871.00			2,871.00	4,100.00
83375	Nursing Equipment Med A	5,887.00			5,887.00	5,203.00
83380	Nursing Supplies	306,937.00			306,937.00	298,882.00
83385	Non Qual T19 Part B Supplies	1,565.00			1,565.00	1,288.00
83395	Non Qual Other Part B Supplies	686.00			686.00	442.00
83400	Medical Software Subscriptions	46,973.00			46,973.00	50,768.00
83510	Nursing Dept Consultant	65,612.00			65,612.00	71,531.00
83520	Purchased Service LPNs	82,805.00			82,805.00	581.00
83540	Purchased Service Aides	491,319.00			491,319.00	186,738.00
97000	Interest:97600 -+ Interest - Vendors	(6.00)		6.00	0.00	0.00
97700	Rent	526,790.00		(172,890.00)	353,900.00	303,306.00
9780-010	Related Taxes	0.00		90,134.00	90,134.00	118,605.00
9781-010	Related Insurance	0.00		63,295.00	63,295.00	74,401.00
9782-010	Related Mortgage Insurance	0.00		13,676.00	13,676.00	18,791.00
97900	State Corporate Taxes	50,706.00		(45,752.00)	4,954.00	47,128.00
98260	Depr Leasehold Improvement	110,011.00			110,011.00	117,994.00
98270	Depr Furniture & Equipment	30,575.00			30,575.00	27,232.00
98280	Depr Computer Software	4,119.00			4,119.00	4,119.00
98290	Depr Buildings	375.00			375.00	375.00
Marcum 109	Sewage Use	0.00			0.00	0.00
Marcum 110	State Refund Receivable	0.00		57,946.00	57,946.00	0.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		(661,367.00)		(45,752.00)	(707,119.00)	181,752.00

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2021 Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report - P&L**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
51010	P/R Administrator	103,109.00		0.00	103,109.00	116,614.00
Subtotal [2]	Administrators	103,109.00		0.00	103,109.00	116,614.00
Subgroup : [4]	Other Administrative Salaries					
51020	P/R Director of Operations	119,692.00		0.00	119,692.00	123,455.00
51150	P/R Office	254,789.00		0.00	254,789.00	392,132.00
Subtotal [4]	Other Administrative Salaries	374,481.00		0.00	374,481.00	515,587.00
Subgroup : [5A]	Head Dietitian					
63030	P/R Dietician	0.00		0.00	0.00	16,067.00
Subtotal [5A]	Head Dietitian	0.00		0.00	0.00	16,067.00
Subgroup : [5B]	Food Service Supervisor					
63010	P/R Food Supervisor	0.00		0.00	0.00	26,762.00
Subtotal [5B]	Food Service Supervisor	0.00		0.00	0.00	26,762.00
Subgroup : [5C]	Dietary Workers					
63150	P/R Dietary Staff	416,260.00		0.00	416,260.00	419,198.00
Subtotal [5C]	Dietary Workers	416,260.00		0.00	416,260.00	419,198.00
Subgroup : [6A]	Head Housekeeper					
59010	P/R Housekeeping Supervisor	52,879.00		0.00	52,879.00	52,650.00
Subtotal [6A]	Head Housekeeper	52,879.00		0.00	52,879.00	52,650.00
Subgroup : [6B]	Other Housekeeping Workers					
59150	P/R Housekeeping Staff	316,427.00		0.00	316,427.00	328,876.00
Subtotal [6B]	Other Housekeeping Workers	316,427.00		0.00	316,427.00	328,876.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
55010	P/R Maintenance Supervisor	66,282.00		0.00	66,282.00	80,419.00
Subtotal [7A]	Engineer or Chief of Maintenance	66,282.00		0.00	66,282.00	80,419.00
Subgroup : [7B]	Other Maintenance Workers					
55150	P/R Maintenance Staff	53,830.00		0.00	53,830.00	54,303.00
Subtotal [7B]	Other Maintenance Workers	53,830.00		0.00	53,830.00	54,303.00
Subgroup : [8B]	Other Laundry Workers					
57150	P/R Laundry Staff	105,026.00		0.00	105,026.00	112,732.00
Subtotal [8B]	Other Laundry Workers	105,026.00		0.00	105,026.00	112,732.00
Subgroup : [12A]	Director of Nurses					
83010	P/R Director Of Nursing	125,346.00		0.00	125,346.00	121,536.00
83030	P/R Asst Director Of Nursing	90,863.00		0.00	90,863.00	95,999.00
Subtotal [12A]	Director of Nurses	216,209.00		0.00	216,209.00	217,535.00
Subgroup : [12B1]	RNs - Direct Care					
83100	P/R Nursing Supervisors	523,558.00		0.00	523,558.00	508,556.00
83110	P/R RN	517,728.00		0.00	517,728.00	703,733.00
Subtotal [12B1]	RNs - Direct Care	1,041,286.00		0.00	1,041,286.00	1,212,289.00
Subgroup : [12B2]	RNs - Administrative					
83050	P/R Nursing Support Staff	115,831.00		0.00	115,831.00	107,377.00
83070	P/R Nursing Support RN	227,249.00		0.00	227,249.00	225,737.00
83080	P/R Infection Control Nurse	68,561.00		0.00	68,561.00	73,545.00
Subtotal [12B2]	RNs - Administrative	411,641.00		0.00	411,641.00	406,659.00
Subgroup : [12C1]	LPNs - Direct Care					
83120	P/R LPN	848,252.00		0.00	848,252.00	715,736.00
Subtotal [12C1]	LPNs - Direct Care	848,252.00		0.00	848,252.00	715,736.00
Subgroup : [12D]	Aides and Attendants					
83130	P/R Aides	1,781,711.00		0.00	1,781,711.00	1,988,875.00
Subtotal [12D]	Aides and Attendants	1,781,711.00		0.00	1,781,711.00	1,988,875.00
Subgroup : [12H]	Recreation Workers					
65010	P/R Recreation Director	73,896.00		0.00	73,896.00	73,272.00
65150	P/R Recreation Staff	92,436.00		0.00	92,436.00	90,748.00
Subtotal [12H]	Recreation Workers	166,332.00		0.00	166,332.00	164,020.00
Subgroup : [12M]	Social Workers/Case Management					
67010	P/R Social Service Supervisor	78,669.00		0.00	78,669.00	76,096.00
67150	P/R Social Service Staff	150,281.00		0.00	150,281.00	145,877.00
Subtotal [12M]	Social Workers/Case Management	228,950.00		0.00	228,950.00	221,973.00
Total [10-A]	Salaries and Wages	6,182,675.00		0.00	6,182,675.00	6,650,295.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
63230	Consult Dietician	55,505.00		0.00	55,505.00	35,095.00
Subtotal [1]	Dietitian	55,505.00		0.00	55,505.00	35,095.00
Subgroup : [2]	Dentist					

70920	Consult Dentist	7,860.00	0.00	7,860.00	7,803.00
Subtotal [2]	Dentist	7,860.00	0.00	7,860.00	7,803.00
Subgroup : [3]	Pharmacist				
70300	Consult Pharmacist	9,303.00	0.00	9,303.00	9,817.00
Subtotal [3]	Pharmacist	9,303.00	0.00	9,303.00	9,817.00
Subgroup : [5A]	PT - Resident Care				
73170	Purchased Physical Therapy	249,373.00	0.00	249,373.00	241,042.00
Subtotal [5A]	PT - Resident Care	249,373.00	0.00	249,373.00	241,042.00
Subgroup : [8A]	Medical Director				
70200	Medical Director	37,800.00	0.00	37,800.00	37,800.00
Subtotal [8A]	Medical Director	37,800.00	0.00	37,800.00	37,800.00
Subgroup : [8E]	Other				
70210	Medical Director Program	16,380.00	0.00	16,380.00	13,500.00
Subtotal [8E]	Other	16,380.00	0.00	16,380.00	13,500.00
Subgroup : [9A]	ST - Resident Care				
73190	Purchased Speech Therapy	111,193.00	0.00	111,193.00	71,487.00
Subtotal [9A]	ST - Resident Care	111,193.00	0.00	111,193.00	71,487.00
Subgroup : [10A]	OT - Resident Care				
73200	Purchased Occupational Therapy	304,809.00	0.00	304,809.00	267,388.00
Subtotal [10A]	OT - Resident Care	304,809.00	0.00	304,809.00	267,388.00
Subgroup : [11B1]	LPN's - Direct Care				
83520	Purchased Service LPNs	82,805.00	0.00	82,805.00	581.00
Subtotal [11B1]	LPN's - Direct Care	82,805.00	0.00	82,805.00	581.00
Subgroup : [11C]	Aides				
83540	Purchased Service Aides	491,319.00	0.00	491,319.00	186,738.00
Subtotal [11C]	Aides	491,319.00	0.00	491,319.00	186,738.00
Subgroup : [12]	Other				
70280	Consult Psychiatrist	1,100.00	0.00	1,100.00	1,250.00
83510	Nursing Dept Consultant	65,612.00	0.00	65,612.00	71,531.00
Subtotal [12]	Other	66,712.00	0.00	66,712.00	72,781.00
Total [13-B]	Professional Fees	1,433,059.00	0.00	1,433,059.00	944,032.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
53630	Workers Compensation Ins	121,467.00	0.00	121,467.00	115,522.00
Subtotal [1A1]	Workmen's Compensation	121,467.00	0.00	121,467.00	115,522.00
Subgroup : [1A3]	Unemployment Insurance				
53610	State Unemployment Taxes	41,200.00	0.00	41,200.00	49,741.00
53620	Federal Unemployment Taxes	6,939.00	0.00	6,939.00	8,128.00
Subtotal [1A3]	Unemployment Insurance	48,139.00	0.00	48,139.00	57,869.00
Subgroup : [1A4]	Social Security (FICA)				
53600	Fica Tax	418,737.00	0.00	418,737.00	439,145.00
Subtotal [1A4]	Social Security (FICA)	418,737.00	0.00	418,737.00	439,145.00
Subgroup : [1A5]	Health Insurance				
53640	Employee Group Insurance	757,014.00	0.00	757,014.00	822,074.00
Subtotal [1A5]	Health Insurance	757,014.00	0.00	757,014.00	822,074.00
Subgroup : [1A7]	Pensions				
53660	Pension Expense	113,398.00	0.00	113,398.00	119,001.00
Subtotal [1A7]	Pensions	113,398.00	0.00	113,398.00	119,001.00
Subgroup : [1A9]	Other				
53770	Tuition Expense	5,795.00	0.00	5,795.00	1,750.00
53780	New Hire Expense	3,616.00	0.00	3,616.00	2,021.00
53790	Employee Physicals/Medication	1,591.00	0.00	1,591.00	596.00
Subtotal [1A9]	Other	11,002.00	0.00	11,002.00	4,367.00
Subgroup : [1C]	Bad Debts				
51570	Bad Debt Expense	95,000.00	0.00	95,000.00	60,000.00
Subtotal [1C]	Bad Debts	95,000.00	0.00	95,000.00	60,000.00
Subgroup : [1D]	Accounting and Auditing				
51260	Accounting Fees	57,735.00	0.00	57,735.00	43,992.00
Subtotal [1D]	Accounting and Auditing	57,735.00	0.00	57,735.00	43,992.00
Subgroup : [1E]	Legal				
51240	Legal Fees	65,387.00	0.00	65,387.00	40,290.00
Subtotal [1E]	Legal	65,387.00	0.00	65,387.00	40,290.00
Subgroup : [1G]	Office Supplies				
51380	Office Supplies	32,499.00	0.00	32,499.00	32,270.00
Subtotal [1G]	Office Supplies	32,499.00	0.00	32,499.00	32,270.00
Subgroup : [1H1]	Telephone and Telegraph				
51290	Telephone	8,697.00	0.00	8,697.00	8,643.00
Subtotal [1H1]	Telephone and Telegraph	8,697.00	0.00	8,697.00	8,643.00
Subgroup : [1H2]	Cellular Phones and Beepers				
51300	Cellular Phones	554.00	0.00	554.00	554.00

Subtotal [1H2]	Cellular Phones and Beepers	554.00	0.00	554.00	554.00
Subgroup : [1K1]	Income Taxes				
97900	State Corporate Taxes	50,706.00	(45,752.00)	4,954.00	47,128.00
Subtotal [1K1]	Income Taxes	50,706.00	(45,752.00)	4,954.00	47,128.00
Subgroup : [1K3]	Resident Day User Fee				
51950	State Provider Tax	567,246.00	0.00	567,246.00	686,198.00
Subtotal [1K3]	Resident Day User Fee	567,246.00	0.00	567,246.00	686,198.00
Total [15]	Expenditures Other than Salaries	2,347,581.00	(45,752.00)	2,301,829.00	2,477,053.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3]	Gifts to Staff				
51490	Gifts To Residents	707.00	0.00	707.00	0.00
Subtotal [3]	Gifts to Staff	707.00	0.00	707.00	0.00
Subgroup : [4]	Employee Travel				
51420	Employee Travel	2,483.00	0.00	2,483.00	2,698.00
Subtotal [4]	Employee Travel	2,483.00	0.00	2,483.00	2,698.00
Subgroup : [5]	Education Expense				
51430	Professional Development	13,397.00	0.00	13,397.00	15,039.00
Subtotal [5]	Education Expense	13,397.00	0.00	13,397.00	15,039.00
Subgroup : [M1]	Advertising Help Wanted				
51310	Advertising Help Wanted	2,232.00	0.00	2,232.00	19,323.00
Subtotal [M1]	Advertising Help Wanted	2,232.00	0.00	2,232.00	19,323.00
Subgroup : [M3]	Advertising Other				
51330	Business Promotion	17,847.00	0.00	17,847.00	32,261.00
Subtotal [M3]	Advertising Other	17,847.00	0.00	17,847.00	32,261.00
Subgroup : [M7]	Postage				
51400	Courier & Postage	5,487.00	0.00	5,487.00	6,888.00
Subtotal [M7]	Postage	5,487.00	0.00	5,487.00	6,888.00
Subgroup : [M8]	Dues				
51350	Dues / Association	9,679.00	(26.00)	9,653.00	9,397.00
Subtotal [M8]	Dues	9,679.00	(26.00)	9,653.00	9,397.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
51340	Dues Chamber Of Commerce	140.00	0.00	140.00	140.00
Subtotal [M8A]	Dues to Chamber of Commerce	140.00	0.00	140.00	140.00
Subgroup : [M9]	Subscriptions				
51360	Subscriptions	2,315.00	26.00	2,341.00	1,053.00
Subtotal [M9]	Subscriptions	2,315.00	26.00	2,341.00	1,053.00
Subgroup : [M10]	Contributions				
51470	Donation Expense	1,475.00	0.00	1,475.00	3,625.00
Subtotal [M10]	Contributions	1,475.00	0.00	1,475.00	3,625.00
Subgroup : [M11]	Services Provided by Contract				
51280	Professional Fees	3,033.00	0.00	3,033.00	34,128.00
51460	Payroll Processing	23,162.00	0.00	23,162.00	23,499.00
Subtotal [M11]	Services Provided by Contract	26,195.00	0.00	26,195.00	57,627.00
Subgroup : [M13]	Other				
51370	Licenses	3,323.00	0.00	3,323.00	2,992.00
51390	Purchased Services Office	5,616.00	0.00	5,616.00	7,657.00
51450	Bank Charges	0.00	0.00	0.00	2,844.00
51480	Employee Relations	25,503.00	0.00	25,503.00	33,064.00
51500	Computer Services	73,303.00	0.00	73,303.00	69,373.00
51580	Penalties	0.00	0.00	0.00	2,000.00
65500	Volunteer Expense	0.00	0.00	0.00	200.00
Subtotal [M13]	Other	107,745.00	0.00	107,745.00	118,130.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	189,702.00	0.00	189,702.00	266,181.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
63340	Raw Food	220,441.00	0.00	220,441.00	260,992.00
Subtotal [2A1]	Raw Food	220,441.00	0.00	220,441.00	260,992.00
Subgroup : [2A2]	Non-Food Supplies				
63380	Dietary Supplies	50,671.00	0.00	50,671.00	55,369.00
Subtotal [2A2]	Non-Food Supplies	50,671.00	0.00	50,671.00	55,369.00
Subgroup : [2B]	Purchased Services				
63390	Dietary Purchase Services	199,170.00	0.00	199,170.00	128,443.00
Subtotal [2B]	Purchased Services	199,170.00	0.00	199,170.00	128,443.00
Total [18]	Dietary Basis for Allocation of Costs	470,282.00	0.00	470,282.00	444,804.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
57400	Linen & Bedding	6,858.00	0.00	6,858.00	8,519.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	6,858.00	0.00	6,858.00	8,519.00

Subgroup : [3C]	Other				
57380	Laundry Supplies	6,811.00	0.00	6,811.00	6,926.00
Subtotal [3C]	Other	6,811.00	0.00	6,811.00	6,926.00
Total [19]	Laundry-Basis for Allocation of Costs	13,669.00	0.00	13,669.00	15,445.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
59380	Housekeeping Supplies	40,442.00	0.00	40,442.00	47,073.00
Subtotal [4A1]	In-House Care Supplies	40,442.00	0.00	40,442.00	47,073.00
Subgroup : [4B]	Purchased Services				
59160	Housekeeping Purchased Service	0.00	0.00	0.00	592.00
Subtotal [4B]	Purchased Services	0.00	0.00	0.00	592.00
Subgroup : [5A2]	Purchased From				
76290	Pharmacy	5,850.00	0.00	5,850.00	4,822.00
76400	Pharmacy Other	13,951.00	0.00	13,951.00	10,434.00
76500	Pharmacy Medicare	228,720.00	0.00	228,720.00	152,632.00
Subtotal [5A2]	Purchased From	248,521.00	0.00	248,521.00	167,888.00
Subgroup : [5B]	Medicine Cabinet Drugs				
83380	Nursing Supplies	306,937.00	0.00	306,937.00	298,882.00
Subtotal [5B]	Medicine Cabinet Drugs	306,937.00	0.00	306,937.00	298,882.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
83385	Non Qual T 19 Part B Supplies	1,565.00	0.00	1,565.00	1,288.00
83395	Non Qual Other Part B Supplies	686.00	0.00	686.00	442.00
Subtotal [5C]	Medical and Therapeutic Supplies	2,251.00	0.00	2,251.00	1,730.00
Subgroup : [5D]	Ambulance/Limousine				
76860	Resident Travel	820.00	0.00	820.00	375.00
Subtotal [5D]	Ambulance/Limousine	820.00	0.00	820.00	375.00
Subgroup : [5E2]	Oxygen - Other				
76380	Oxygen Supplies	14,488.00	0.00	14,488.00	12,870.00
Subtotal [5E2]	Oxygen - Other	14,488.00	0.00	14,488.00	12,870.00
Subgroup : [5F]	X-Rays and related radiological				
76760	X-Ray Expense	4,976.00	0.00	4,976.00	6,145.00
Subtotal [5F]	X-Rays and related radiological	4,976.00	0.00	4,976.00	6,145.00
Subgroup : [5H]	Laboratory				
76700	Lab Expense	33,454.00	0.00	33,454.00	25,366.00
Subtotal [5H]	Laboratory	33,454.00	0.00	33,454.00	25,366.00
Subgroup : [5I]	Recreation				
65380	Recreation Supplies	1,790.00	0.00	1,790.00	4,031.00
65400	Resident & Family Entertainment	3,064.00	0.00	3,064.00	8,658.00
65450	Cable TV	8,262.00	0.00	8,262.00	5,101.00
Subtotal [5I]	Recreation	13,116.00	0.00	13,116.00	17,790.00
Subgroup : [5L]	Other				
73160	Therapy Equipment Rental	13,298.00	0.00	13,298.00	10,958.00
73180	Physical Therapy Supplies	6,316.00	0.00	6,316.00	3,188.00
76600	IV Therapy Expense	10,140.00	0.00	10,140.00	7,900.00
76900	Supplies Patient Personal	737.00	0.00	737.00	2,908.00
83370	Nursing Equipment Rental	2,871.00	0.00	2,871.00	4,100.00
83375	Nursing Equipment Med A	5,887.00	0.00	5,887.00	5,203.00
83400	Medical Software Subscriptions	46,973.00	0.00	46,973.00	50,768.00
Subtotal [5L]	Other	86,222.00	0.00	86,222.00	85,025.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	751,227.00	0.00	751,227.00	663,736.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
55380	Maintenance Supplies	32,136.00	0.00	32,136.00	36,044.00
55390	Repair & Maintenance	38,229.00	0.00	38,229.00	52,846.00
Subtotal [6A]	Repairs and Maintenance	70,365.00	0.00	70,365.00	88,890.00
Subgroup : [6B]	Heat				
55720	Gas	69,880.00	0.00	69,880.00	68,854.00
Subtotal [6B]	Heat	69,880.00	0.00	69,880.00	68,854.00
Subgroup : [6C]	Light & Power				
55740	Electricity	36,452.00	0.00	36,452.00	27,285.00
Subtotal [6C]	Light & Power	36,452.00	0.00	36,452.00	27,285.00
Subgroup : [6D]	Water				
55710	Water & Sewer	41,940.00	0.00	41,940.00	43,121.00
Subtotal [6D]	Water	41,940.00	0.00	41,940.00	43,121.00
Subgroup : [6E]	Equipment Lease				
51410	Office Equipment Rental	8,276.00	0.00	8,276.00	9,204.00
Subtotal [6E]	Equipment Lease	8,276.00	0.00	8,276.00	9,204.00
Subgroup : [6F]	Other				
55430	Groundskeeping	20,183.00	0.00	20,183.00	18,645.00
55470	Rubbish Removal	21,299.00	0.00	21,299.00	22,973.00
55480	Snow Removal	13,294.00	0.00	13,294.00	13,294.00
55490	Purchased Maintenance Contract	46,344.00	0.00	46,344.00	45,697.00

Subtotal [6F]	Other	<u>101,120.00</u>	<u>0.00</u>	<u>101,120.00</u>	<u>100,609.00</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	30,575.00	0.00	30,575.00	27,232.00
98280	Depr Computer Software	4,119.00	0.00	4,119.00	4,119.00
Subtotal [7D]	Movable Equipment	<u>34,694.00</u>	<u>0.00</u>	<u>34,694.00</u>	<u>31,351.00</u>
Subgroup : [8C]	Leasehold Improvements				
98260	Depr Leasehold Improvement	110,011.00	0.00	110,011.00	117,994.00
Subtotal [8C]	Leasehold Improvements	<u>110,011.00</u>	<u>0.00</u>	<u>110,011.00</u>	<u>117,994.00</u>
Subgroup : [9]	Rental Payments				
97700	Rent	526,790.00	(172,890.00)	353,900.00	303,306.00
9782-010	Related Mortgage Insurance	0.00	(172,890.00)	13,676.00	18,791.00
			13,676.00		
Subtotal [9]	Rental Payments	<u>526,790.00</u>	<u>(159,214.00)</u>	<u>367,576.00</u>	<u>322,097.00</u>
Subgroup : [10B]	Real estate taxes paid by lessor				
9780-010	Related Taxes	0.00	90,134.00	90,134.00	118,605.00
			90,134.00		
Subtotal [10B]	Real estate taxes paid by lessor	<u>0.00</u>	<u>90,134.00</u>	<u>90,134.00</u>	<u>118,605.00</u>
Subgroup : [10C]	Personal property taxes				
5566-010	PERSONAL PROPERTY TAX	0.00	5,785.00	5,785.00	5,819.00
55660	Personal Property Taxes	6,744.00	5,785.00	6,744.00	6,352.00
Subtotal [10C]	Personal property taxes	<u>6,744.00</u>	<u>5,785.00</u>	<u>12,529.00</u>	<u>12,171.00</u>
Total [22]	Maintenance and Property	<u>1,006,647.00</u>	<u>(63,295.00)</u>	<u>943,352.00</u>	<u>940,556.00</u>
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
97000	Interest:97600 → Interest - Vendors	(6.00)	6.00	0.00	0.00
			6.00		
Subtotal [12D]	Other Interest Expense	<u>(6.00)</u>	<u>6.00</u>	<u>0.00</u>	<u>0.00</u>
Subgroup : [14A]	Insurance on Property				
51700	Other Insurance	16,332.00	0.00	16,332.00	16,563.00
9781-010	Related Insurance	0.00	63,295.00	63,295.00	74,401.00
			63,295.00		
Subtotal [14A]	Insurance on Property	<u>16,332.00</u>	<u>63,295.00</u>	<u>79,627.00</u>	<u>90,964.00</u>
Total [27]	Interest and Insurance	<u>16,326.00</u>	<u>63,301.00</u>	<u>79,627.00</u>	<u>90,964.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
41100	Room & Board Medicaid	(10,257,053.00)	0.00	(10,257,053.00)	(12,426,734.00)
41150	Rate Adjustment Medicaid- COVID	(108,333.00)	0.00	(108,333.00)	(114,524.00)
49300	Other Medicaid Revenue- Covid	(109,678.00)	0.00	(109,678.00)	(268,317.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(10,475,064.00)</u>	<u>0.00</u>	<u>(10,475,064.00)</u>	<u>(12,809,575.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance				
41110	Allowance R&B Medicaid	4,283,363.00	0.00	4,283,363.00	5,601,438.00
48100	Room & Board Retro Medicaid	146,752.00	0.00	146,752.00	(1,951.00)
Subtotal [1B]	Medicaid room and board contractual allowance	<u>4,430,115.00</u>	<u>0.00</u>	<u>4,430,115.00</u>	<u>5,599,487.00</u>
Subgroup : [3A]	Medicare Residents (All inclusive)				
43100	Room & Board Medicare	(919,540.00)	0.00	(919,540.00)	(945,999.00)
46100	Medicare Replacement Room&Board	(1,460,397.00)	0.00	(1,460,397.00)	(1,424,686.00)
48300	Room & Board Retro Medicare	(2,489.00)	0.00	(2,489.00)	(32,871.00)
48500	Room & Board Retro Mor Replacem	(42,277.00)	0.00	(42,277.00)	0.00
Subtotal [3A]	Medicare Residents (All inclusive)	<u>(2,424,703.00)</u>	<u>0.00</u>	<u>(2,424,703.00)</u>	<u>(2,403,556.00)</u>
Subgroup : [3B]	Medicare room and board contractual allowance				
43110	Allowance R&B Medicare	(310,808.00)	0.00	(310,808.00)	(290,786.00)
46110	Allowance R&B Medicare Replacem	8,194.00	0.00	8,194.00	129,859.00
Subtotal [3B]	Medicare room and board contractual allowance	<u>(302,614.00)</u>	<u>0.00</u>	<u>(302,614.00)</u>	<u>(160,927.00)</u>
Subgroup : [4A]	Private-pay residents and other				
40100	Room & Board Private	(1,824,483.00)	0.00	(1,824,483.00)	(1,993,199.00)
40110	Private Discounts	256.00	0.00	256.00	0.00
44100	Room & Board Insurance Other	(83,871.00)	0.00	(83,871.00)	(53,150.00)
44110	Allowance R&B Insurance Other	19,129.00	0.00	19,129.00	6,248.00
48000	Room & Board Retro Private	(185,008.00)	0.00	(185,008.00)	(37,493.00)
48400	Room & Board Retro Ins Other	0.00	0.00	0.00	(20,112.00)
Subtotal [4A]	Private-pay residents and other	<u>(2,073,977.00)</u>	<u>0.00</u>	<u>(2,073,977.00)</u>	<u>(2,097,706.00)</u>
Subgroup : [5A]	Prescription Drugs - Medicare				
43210	Pharmacy Medicare A	(100,554.00)	0.00	(100,554.00)	(100,996.00)
46510	Pharmacy Medicare Replacement	(206,552.00)	0.00	(206,552.00)	(119,642.00)
Subtotal [5A]	Prescription Drugs - Medicare	<u>(307,106.00)</u>	<u>0.00</u>	<u>(307,106.00)</u>	<u>(220,638.00)</u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
43215	Allow Phar MCR A	100,554.00	0.00	100,554.00	100,996.00
46515	Allow Phar Medicare Replacement	206,552.00	0.00	206,552.00	119,642.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	<u>307,106.00</u>	<u>0.00</u>	<u>307,106.00</u>	<u>220,638.00</u>

Subgroup : [5C]	Prescription Drugs - Non-medicare				
41210	Pharmacy Medicaid	(1,941.00)	0.00	(1,941.00)	(691.00)
44510	Pharmacy Insurance Other	(12,866.00)	0.00	(12,866.00)	(1,427.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(14,807.00)	0.00	(14,807.00)	(2,118.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
41215	Allow Phar MCD	1,941.00	0.00	1,941.00	691.00
44515	Allow Phar Insurance Other	12,866.00	0.00	12,866.00	1,427.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	14,807.00	0.00	14,807.00	2,118.00
Subgroup : [7A]	Physical Therapy - Medicare				
43220	PT Medicare A	(146,675.00)	0.00	(146,675.00)	(139,125.00)
43225	Allow PT MCR A	146,675.00	0.00	146,675.00	139,125.00
43320	PT Medicare B	(69,051.00)	0.00	(69,051.00)	(77,876.00)
44820	PT Insurance B	(130,244.00)	0.00	(130,244.00)	(107,546.00)
44825	Allow PT Insurance B	37,846.00	0.00	37,846.00	26,282.00
46520	PT Medicare Replacement	(234,211.00)	0.00	(234,211.00)	(206,998.00)
Subtotal [7A]	Physical Therapy - Medicare	(395,660.00)	0.00	(395,660.00)	(366,138.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
43325	Allow PT MCR B	9,898.00	0.00	9,898.00	13,707.00
46525	Allow PT Medicare Replacement	234,211.00	0.00	234,211.00	206,998.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	244,109.00	0.00	244,109.00	220,705.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
40220	PT Private	(805.00)	0.00	(805.00)	(44.00)
41220	PT Medicaid	(4,226.00)	0.00	(4,226.00)	(1,908.00)
44520	PT Insurance Other	(14,943.00)	0.00	(14,943.00)	(8,582.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(19,974.00)	0.00	(19,974.00)	(10,534.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
41225	Allow PT MCD	4,226.00	0.00	4,226.00	1,908.00
44525	Allow PT Insurance Other	14,943.00	0.00	14,943.00	8,582.00
48600	Retro Ancillaries	(2,711.00)	0.00	(2,711.00)	(2,193.00)
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	16,458.00	0.00	16,458.00	8,297.00
Subgroup : [8A]	Speech Therapy - Medicare				
43240	ST Medicare A	(56,210.00)	0.00	(56,210.00)	(39,726.00)
43340	ST Medicare B	(39,542.00)	0.00	(39,542.00)	(35,421.00)
44840	ST Insurance B	(71,405.00)	0.00	(71,405.00)	(52,658.00)
46540	ST Medicare Replacement	(85,208.00)	0.00	(85,208.00)	(56,154.00)
Subtotal [8A]	Speech Therapy - Medicare	(252,365.00)	0.00	(252,365.00)	(183,959.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
43245	Allow ST MCR A	56,210.00	0.00	56,210.00	39,726.00
43345	Allow ST MCR B	2,754.00	0.00	2,754.00	1,066.00
44845	Allow ST Insurance B	9,865.00	0.00	9,865.00	6,302.00
46545	Allow ST Medicare Replacement	85,208.00	0.00	85,208.00	56,154.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	154,037.00	0.00	154,037.00	103,248.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
41240	ST Medicaid	(1,630.00)	0.00	(1,630.00)	(94.00)
44540	ST Insurance Other	(6,522.00)	0.00	(6,522.00)	(3,921.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(8,152.00)	0.00	(8,152.00)	(4,015.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
41245	Allow ST MCD	1,630.00	0.00	1,630.00	94.00
44545	Allow ST Insurance Other	6,522.00	0.00	6,522.00	3,921.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	8,152.00	0.00	8,152.00	4,015.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43230	OT Medicare A	(151,749.00)	0.00	(151,749.00)	(147,376.00)
43330	OT Medicare B	(109,650.00)	0.00	(109,650.00)	(94,140.00)
44830	OT Insurance B	(194,663.00)	0.00	(194,663.00)	(130,336.00)
46530	OT Medicare Replacement	(242,693.00)	0.00	(242,693.00)	(217,903.00)
Subtotal [9A]	Occupational Therapy - Medicare	(698,755.00)	0.00	(698,755.00)	(589,755.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43235	Allow OT MCR A	151,749.00	0.00	151,749.00	147,376.00
43335	Allow OT MCR B	18,564.00	0.00	18,564.00	17,972.00
44835	Allow OT Insurance B	63,467.00	0.00	63,467.00	28,692.00
46535	Allow OT Medicare Replacement	242,693.00	0.00	242,693.00	217,903.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	476,473.00	0.00	476,473.00	411,943.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
40230	OT Private	(963.00)	0.00	(963.00)	(76.00)
41230	OT Medicaid	(4,066.00)	0.00	(4,066.00)	(2,077.00)
44530	OT Insurance Other	(14,936.00)	0.00	(14,936.00)	(10,030.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(19,965.00)	0.00	(19,965.00)	(12,183.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
41235	Allow OT MCD	4,066.00	0.00	4,066.00	2,077.00
44535	Allow OT Insurance Other	14,936.00	0.00	14,936.00	10,030.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	19,002.00	0.00	19,002.00	12,107.00
Subgroup : [10A]	Other - Medicare				
43120	Medicare Discounts	(17.00)	0.00	(17.00)	13,851.00
43250	Lab Medicare A	(15,813.00)	0.00	(15,813.00)	(11,085.00)
43255	Allow Lab MCR A	15,813.00	0.00	15,813.00	11,085.00
43270	X-ray Medicare A	(2,569.00)	0.00	(2,569.00)	(3,876.00)
43275	Allow X-ray MCR A	2,569.00	0.00	2,569.00	3,876.00
43310	Pharmacy MCR B	(4,861.00)	0.00	(4,861.00)	(6,077.00)
46550	Lab Medicare Replacement	(19,016.00)	0.00	(19,016.00)	(17,461.00)

46555	Allow Lab Medicare Replacement	19,016.00	0.00	19,016.00	17,461.00
46570	Xray Medicare Replacement	(3,491.00)	0.00	(3,491.00)	(3,944.00)
46575	Allow Xray Medicare Replacement	3,491.00	0.00	3,491.00	3,944.00
Subtotal [10A]	Other - Medicare	<u>(4,878.00)</u>	<u>0.00</u>	<u>(4,878.00)</u>	<u>7,774.00</u>
Subgroup : [10B]	Other - Non-medicare				
44550	Lab Insurance Other	(1,436.00)	0.00	(1,436.00)	(391.00)
44555	Allow Lab Insurance Other	1,436.00	0.00	1,436.00	391.00
44570	X-ray Insurance Other	(241.00)	0.00	(241.00)	(85.00)
44575	Allow X-ray Insurance Other	241.00	0.00	241.00	85.00
Subtotal [10B]	Other - Non-medicare	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subgroup : [15]	Interest Income				
4846-010	INTEREST INCOME	0.00	(6.00)	(6.00)	0.00
			RJE - 4 (6.00)		
Subtotal [15]	Interest Income	<u>0.00</u>	<u>(6.00)</u>	<u>(6.00)</u>	<u>0.00</u>
Subgroup : [18]	Other Revenue				
44120	Insurance Other Dividends	(17,425.00)	0.00	(17,425.00)	(21,890.00)
49170	Bad Debt Recovery	0.00	0.00	0.00	(1,544.00)
49200	Miscellaneous Income	(385,004.00)	0.00	(385,004.00)	0.00
49250	Rebate income	0.00	0.00	0.00	(17,108.00)
49400	PPP Loan Forgiveness	(1,342,345.00)	0.00	(1,342,345.00)	0.00
Subtotal [18]	Other Revenue	<u>(1,744,774.00)</u>	<u>0.00</u>	<u>(1,744,774.00)</u>	<u>(40,542.00)</u>
Total [30]	Statement of Revenue	<u>(13,072,535.00)</u>	<u>(6.00)</u>	<u>(13,072,541.00)</u>	<u>(12,311,314.00)</u>
	NET (INCOME) LOSS	<u><u>(661,367.00)</u></u>	<u><u>(45,752.00)</u></u>	<u><u>(707,119.00)</u></u>	<u><u>181,752.00</u></u>

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2021 Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Group : [31-32] Assets						
Subgroup : [A1] Cash						
11020	Petty Cash	300.00		0.00	300.00	300.00
11140	Cash Operating Account	2,222,222.00		0.00	2,222,222.00	3,056,553.00
11620	Cash Resident Funds	53,851.00		0.00	53,851.00	38,765.00
Subtotal [A1] Cash		2,276,373.00		0.00	2,276,373.00	3,095,618.00
Subgroup : [A2] A/R						
13010	A/R Private	32,424.00		0.00	32,424.00	153,059.00
13020	A/R Medicaid	889,251.00		0.00	889,251.00	1,049,068.00
13040	A/R Medicare A	83,000.00		0.00	83,000.00	153,825.00
13050	A/R Medicare B	(69,241.00)		0.00	(69,241.00)	39,450.00
13070	A/R Medicare Replacement	29,825.00		0.00	29,825.00	103,185.00
13080	A/R Insurance Other	73,683.00		0.00	73,683.00	81,636.00
13290	Allowance for Doubtful Accounts	(17,472.00)		0.00	(17,472.00)	(15,141.00)
13300	A/R Refunds	4,483.00		0.00	4,483.00	5,535.00
13600	A/R Suspense	(436.00)		0.00	(436.00)	(436.00)
Subtotal [A2] A/R		1,025,517.00		0.00	1,025,517.00	1,570,181.00
Subgroup : [A3] A/R Other						
Marcum 110	State Refund Receivable	0.00		57,946.00	57,946.00	0.00
			RJE - 2	57,946.00		
Subtotal [A3] A/R Other		0.00		57,946.00	57,946.00	0.00
Subgroup : [A4] Inventories						
15380	Inventory	39,943.00		0.00	39,943.00	56,367.00
Subtotal [A4] Inventories		39,943.00		0.00	39,943.00	56,367.00
Subgroup : [A5] Prepaid Expenses						
15300	Prepaid Insurance	47,900.00		0.00	47,900.00	46,454.00
15600	Prepaid Federal Taxes	0.00		(12,194.00)	(12,194.00)	0.00
			RJE - 2	(12,194.00)		
15800	Prepaid Other	18,178.00		0.00	18,178.00	30,912.00
Subtotal [A5] Prepaid Expenses		66,078.00		(12,194.00)	53,884.00	77,366.00
Subgroup : [B3] Buildings						
19220	Buildings	7,495.00		0.00	7,495.00	7,495.00
19290	Accum Depr Buildings	(2,280.00)		0.00	(2,280.00)	(1,905.00)
Subtotal [B3] Buildings		5,215.00		0.00	5,215.00	5,590.00
Subgroup : [B4] Leasehold Improvements						
19420	Leasehold Improvements	2,476,807.00		0.00	2,476,807.00	2,440,092.00
19490	Accum Depr Leasehold Impvmts	(1,916,532.00)		0.00	(1,916,532.00)	(1,806,522.00)
Subtotal [B4] Leasehold Improvements		560,275.00		0.00	560,275.00	633,570.00
Subgroup : [B6] Movable Equipment						
19520	Furniture & Equipment	368,708.00		0.00	368,708.00	354,478.00
19590	Accum Depr Furniture & Equipmt	(257,184.00)		0.00	(257,184.00)	(246,668.00)
19620	Computer Software	132,141.00		0.00	132,141.00	132,141.00
19690	Accum Depr Computer Software	(122,873.00)		0.00	(122,873.00)	(118,754.00)
Subtotal [B6] Movable Equipment		120,792.00		0.00	120,792.00	121,197.00
Subgroup : [D6] Loans to Owners or Related Parties						
17690	Due from Avon Realty	0.00		0.00	0.00	14,817.00
17700	Due from West Hartford Rehab	845,220.00		0.00	845,220.00	730,191.00
Subtotal [D6] Loans to Owners or Related Parties		845,220.00		0.00	845,220.00	745,008.00
Total [31-32] Assets		4,939,413.00		45,752.00	4,985,165.00	6,304,897.00
Group : [33-34] Liabilities						
Subgroup : [A1] A/P						
21020	Accounts Payable Trade	(190,600.00)		0.00	(190,600.00)	(226,586.00)
Subtotal [A1] A/P		(190,600.00)		0.00	(190,600.00)	(226,586.00)
Subgroup : [A3] Loans Payable for Equipment						
22200M	CP of CL&P Loan	0.00		0.00	0.00	(2,974.00)
Subtotal [A3] Loans Payable for Equipment		0.00		0.00	0.00	(2,974.00)
Subgroup : [A4] Accrued Payroll						
25360	P/R Garnishment	(33.00)		0.00	(33.00)	(33.00)
25500	Accrued Payroll	(81,873.00)		0.00	(81,873.00)	(188,327.00)
25650	Accrued Vac Personal Sick	(205,656.00)		0.00	(205,656.00)	(175,062.00)
Subtotal [A4] Accrued Payroll		(287,562.00)		0.00	(287,562.00)	(363,422.00)
Subgroup : [A6] Accrued Payroll Taxes Payable						

Client: **Avon Health Care**
Engagement: **Medicaid - Avon Health Care 2021 Cost Report**
Period Ending: **9/30/2021**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
25600	Accrued FICA Taxes	(5,386.00)		0.00	(5,386.00)	(12,229.00)
25610	Accrued SUI Taxes	(187.00)		0.00	(187.00)	(448.00)
25620	Accrued FUI Taxes	(26.00)		0.00	(26.00)	(74.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(5,599.00)		0.00	(5,599.00)	(12,751.00)
Subgroup : [A12] Other Current Liabilities						
21300	Credit Balance Liabilities	(207,675.00)		0.00	(207,675.00)	(352,176.00)
21400	Medicare Advance	(86,342.00)		0.00	(86,342.00)	(250,000.00)
21600	Due to State	(109,000.00)		0.00	(109,000.00)	(109,000.00)
21610	Due to Cash Resident Funds	(53,851.00)		0.00	(53,851.00)	(38,765.00)
25680	Accrued Pension	(117,366.00)		0.00	(117,366.00)	(113,539.00)
26100	Accrued Accounting	(16,225.00)		0.00	(16,225.00)	(17,350.00)
26110	Accrued User Fee	(312,273.00)		0.00	(312,273.00)	(315,489.00)
26120	Accrued Property Taxes	(1,948.00)		0.00	(1,948.00)	(1,882.00)
26130	Accrued Insurance Financing	(25,390.00)		0.00	(25,390.00)	(24,822.00)
26150	Accrued Expense Other	(3,439.00)		0.00	(3,439.00)	(6,828.00)
Subtotal [A12] Other Current Liabilities		(933,509.00)		0.00	(933,509.00)	(1,229,851.00)
Subgroup : [B4] Other Long-Term Liabilities						
21420	PPP- Covid	0.00		0.00	0.00	(1,342,345.00)
23115	Misc. HHS Income	(312,943.00)		0.00	(312,943.00)	(782,488.00)
Subtotal [B4] Other Long-Term Liabilities		(312,943.00)		0.00	(312,943.00)	(2,124,833.00)
Total [33-34] Liabilities		(1,730,213.00)		0.00	(1,730,213.00)	(3,960,417.00)
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	152,700.00		0.00	152,700.00	151,200.00
30120	Retained Earnings	(2,544,533.00)		0.00	(2,544,533.00)	(2,521,432.00)
Subtotal [B5] Cumulated Earnings		(2,391,833.00)		0.00	(2,391,833.00)	(2,370,232.00)
Total [35] Equity		(2,547,833.00)		0.00	(2,547,833.00)	(2,526,232.00)
Sum of Account Groups		661,367.00		45,752.00	707,119.00	(181,752.00)
Net (Income) Loss		(661,367.00)		(45,752.00)	(707,119.00)	181,752.00

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2021 Cost Report**
 Period Ending: **9/30/2021**
 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.02		
To reclass taxes, insurance and mortgage insurance to correct cost centers from rent				
5566-010	PERSONAL PROPERTY TAX		5,785.00	
9780-010	Related Taxes		90,134.00	
9781-010	Related Insurance		63,295.00	
9782-010	Related Mortgage Insurance		13,676.00	
97700	Rent			172,890.00
Marcum 109	Sewage Use			
Total			172,890.00	172,890.00
Reclassifying Journal Entries JE # 2		N.01f		
To reclass State Refund out of State Corporate Taxes				
Marcum 110	State Refund Receivable		57,946.00	
15600	Prepaid Federal Taxes			12,194.00
97900	State Corporate Taxes			45,752.00
Total			57,946.00	57,946.00
Reclassifying Journal Entries JE # 3		D.01 - Tab Dues		
To reclass Visa/Amazon Prime out of dues and into the subscriptions account				
51360	Subscriptions		26.00	
51350	Dues / Association			26.00
Total			26.00	26.00
Reclassifying Journal Entries JE # 4		N/A		
To reclass interest income out of the interest expense account				
97000	Interest:97600 -+ Interest - Vendors		6.00	
4846-010	INTEREST INCOME			6.00
Total			6.00	6.00