

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Vernon Manor Health Care	
Address (No. & Street, City, State, Zip Code) 180 Regan Rd., Vernon, CT 06066	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 991-C	RHNS	(Specify)	Medicare Provider 07-5334
------------------	---------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 9910	RHNS	ICF-IID
----------------------------	--------------	------	---------

For Department Use Only

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

Table of Contents

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

General Information

Name of Facility (as licensed) Vernon Manor Health Care	License No. 991-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 Vernon Manor Health Care [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.

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Vernon Manor Health Care	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 180 Regan Rd., Vernon, CT 06066				
Report Prepared By CJLC LLC	Phone Number 860-610-9009	Date 1/28/2022		
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 860-871-0385		Report for Year Ended 9/30/2021		Page 2	of 37
Name of Facility (as shown on license) Vernon Manor Health Care			Address (No. & Street, City, State, Zip) 180 Regan Rd., Vernon, CT 06066		
License Numbers:	CCNH 991-C	RHNS	(Specify)	Medicare Provider No. 07-5334	
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 checked="" type="radio"/> Partnership <input 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.					
Administrator					
Name of Administrator Angela Perry			Nursing Home Administrator's License No.:	1964	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Vernon Manor Health Care	License No. 991-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	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			

Names of Stockholders Owning at Least 10% of Shares			

**General Information and Questionnaire
Related Parties***

Name of Facility Vernon Manor Health Care	License No. 991-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? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Arbors of Hop Brook, LP	403 West Center Street, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>		Common Pension Plan	15/1A7	98,703	98,703
Arbors of Hop Brook, LP	403 West Center Street, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>		Shared Office Staff	10/A4	67,640	67,640
Arbors of Hop Brook, LP	403 West Center Street, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>		Shared EE Insurance Plan	15/1A5	478,150	478,150
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Vernon Manor Health Care	License No. 991-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.

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

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

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

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 Vernon Manor Health Care			License No. 991-C	Report for Year Ended 9/30/2021			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
MailFinance 385 West Center St, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	04/25/18	63 Months	877	877	
Pitney Bowes PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Carriage House Postage Machine Allocation 40%	08/31/13	63 months	832	832	
	<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 ***
								1,709

* 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

Table with 4 columns: Name of Facility, License No., Report for Year Ended, Page of. Values: Vernon Manor Health Care, 991-C, 9/30/2021, 7 of 37.

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

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

Independent Accounting Firm

Table with 2 columns: Name of Accounting Firm, Address (No. & Street, City, State, Zip Code). Lists CJLC, LLC and William T. Craig CPA LLC.

Services Provided by This Firm (describe fully)

Table listing services provided: Reviewed Financials & Medicaid/Medicare Cost Reports, Tax Returns, Corporate Matters, with associated charges.

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

Legal Services Information

Table with 2 columns: Name of Legal Firm or Independent Attorney, Telephone Number. Lists Jackson Lewis LLP, Murtha Cullina LLP, Rogin Nassau, LLC.

Address (No. & Street, City, State, Zip Code) PO Box 416019, Boston, MA 02241, 185 Asylum St, Hartford, CT 06103, 185 Asylum St, Hartford, CT 06103

Services Provided by This Firm (describe fully)

Table listing services provided: Employment Matters, Regulatory & Resident Matters, Financing, with associated charges.

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

Schedule of Resident Statistics

Name of Facility Vernon Manor Health Care		License No. 991-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			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	98	98			98	98			94	94			
B. As of midnight of THIS report period	90	90			94	94			90	90			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,976	2,976			2,517	2,517			459	459			
B. Medicaid (Conn.)	20,982	20,982			15,565	15,565			5,417	5,417			
C. Medicaid (other states)													
D. Private Pay	5,180	5,180			3,188	3,188			1,992	1,992			
E. State SSI for RCH													
F. Other (Specify) Mgd Care	3,588	3,588			3,168	3,168			420	420			
G. Total Care Days During Period (3A thru F)	32,726	32,726			24,438	24,438			8,288	8,288			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	204	204			168	168			36	36			
B. Other Bed Reserve Days	59	59			49	49			10	10			
5. Total Resident Days (3G + 4A + 4B)	32,989	32,989			24,655	24,655			8,334	8,334			

Schedule of Resident Statistics (Cont'd)

Name of Facility Vernon Manor Health Care			License No. 991-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		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	6		57			27							
Per Diem Rate													
a. One bed rm.			250.44			467.00							
b. Two bed rms.						441.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									841	841			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									17	17			
C. Other									5,369	5,369			
D. Total Physical Therapy Treatments									6,227	6,227			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									100	100			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									2	2			
C. Other									638	638			
D. Total Speech Therapy Treatments									740	740			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									662	662			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									13	13			
C. Other									4,226	4,226			
D. Total Occupational Therapy Treatments									4,901	4,901			

Report of Expenditures - Salaries & Wages

Name of Facility Vernon Manor Health Care	License No. 991-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)	117,477	2,054				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	483,145	22,111				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	464,992	24,378				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	178,445	11,478				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	139,237	5,978				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	116,057	6,329				
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	225,581	4,146				
b. RN						
1. Direct Care	823,240	19,648				
2. Administrative**	343,057	3,821				
c. LPN						
1. Direct Care	1,412,671	43,034				
2. Administrative**		4,137				
d. Aides and Attendants	1,914,121	92,625				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	144,668	6,970				
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	215,639	5,921				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	<i>6,578,333</i>	<i>252,630</i>				

* 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
Total	\$ -	-	\$ -	-	\$ -	-

**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	
Vernon Manor Health Care				991-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).										

* 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	
Vernon Manor Health Care				991-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***										
Angela Perry	117,477			Standard	Responsible for daily operations of the facility	2,054	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Vernon Manor Health Care	991-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						
2. Dentist	7,716	Contract				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	269,858	4,007				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	40,444	167				
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)						
9. Speech Therapist						
a. Resident Care	32,664	548				
b. Other						
10. Occupational Therapist						
a. Resident Care	292,009	5,391				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	642,690	10,112				

* 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 Vernon Manor Health Care		License No. 991-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		
Healthpro Heritage, 307 International Circle Ste 100, Hunt Valley, MD 21030	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>		
Kristin Giannini, MD, 33 Riverside Dr., South Windsor, CT 06074	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Laura Brenes, MD, Claim, LLC, 76 Batterson Park Rd., Ste. 106, Farmington, CT 06032	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
GeriDent Solutions, LLC, PO Box 290539, Wethersfield, Connecticut	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<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
Vernon Manor Health Care	991-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 101,240	101,240		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 63,909	63,909		
4. Social Security (F.I.C.A.)	\$ 503,524	503,524		
5. Health Insurance	\$ 478,150	478,150		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 98,703	98,703		
8. Uniform Allowance	\$ 13,144	13,144		
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 74,091	74,091		
d. Accounting and Auditing	\$ 19,000	19,000		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 8,514	8,514		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 34,355	34,355		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 52,299	52,299		
2. Cellular Phones	\$ 4,438	4,438		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 3,487	3,487		
3. Resident Day User Fee	\$ 552,784	552,784		
Subtotal	\$ 2,007,638	2,007,638		

* 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**

Vernon Manor Health Care
9/30/2021

Attachment Page 15

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
CT Business Use Taxes for Building R&M and Nursing Supplies E	\$ 3,487		
Total	\$ 3,487	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Vernon Manor Health Care	991-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,007,638	2,007,638		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 13,393	13,393			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 37,320	37,320			
4. Employee Travel	\$ 4,933	4,933			
5. Education Expenses Related to Seminars and Conventions	\$ 23,703	23,703			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 4,032	4,032			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 40,192	40,192			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 12,422	12,422			
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	\$ 5,914	5,914			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,889	9,889			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 875	875			
9. Subscriptions	\$ 5,849	5,849			
10. Contributions*** See Attached Schedule	\$ 1,900	1,900			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 184,564	184,564			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 12,226	12,226			
C-14 Total Administrative & General Expenditures	\$ 2,364,851	2,364,851			

* 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)
Advertising-Public Relations	\$ 12,422		
Total Other Advertising	\$ 12,422	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 8,270		
ALTCFM	\$ 200		
AHCA	\$ 1,200		
SHRM	\$ 219		
Total Dues	\$ 9,889	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Contributions - Gifts	\$ 1,900		
Total Contributions	\$ 1,900	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Employee Screening Exp	\$ 3,510		
Licenses Fees	\$ 1,337		
Banking Fees/Admin Fees	\$ 4,276		
Employee Physicals	\$ 3,103		
Total Other Administrative and General	\$ 12,226	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Vernon Manor Health Care	License No. 991-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 #

*** 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 Vernon Manor Health Care		License No. 991-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	\$	260,632	260,632		
2. Non-Food Supplies	\$	10,834	10,834		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$	271,466	271,466	
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 Vernon Manor Health Care		License No. 991-C	Report for Year Ended 9/30/2021	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	6,979	6,979	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Supplies		\$	13,655	13,655	
3D. Total Laundry Expenditures (3a + b + c)		\$	20,634	20,634	
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
Vernon Manor Health Care		991-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. \$	42,621	42,621		
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)		\$ 42,621	42,621		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	146,816	146,816		
	b. Medicine Cabinet Drugs	\$	67,398	67,398		
	c. Medical and Therapeutic Supplies	\$	157,008	157,008		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	32,023	32,023		
	f. X-rays and Related Radiological Procedures***	\$	23,439	23,439		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	748	748		
	i. Recreation	\$	5,117	5,117		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	176,213	176,213		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 608,762	608,762		

* 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.

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

Name of Facility Vernon Manor Health Care			License No. 991-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
Wescom Solutions	Suite 155, Bloomington, MN 55431	<input type="radio"/>	<input checked="" type="radio"/>		Point Click Care	92,801			16	m11
ADP	100 Corporate Dr., Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	44,479			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Vernon Manor Health Care	991-C	9/30/2021			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	231,952	231,952			
b. Heat	\$	52,935	52,935			
c. Light & Power	\$	107,749	107,749			
d. Water	\$	61,560	61,560			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	1,709	1,709			
f. Other (<i>itemize</i>)	\$	52,040	52,040			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	507,945	507,945			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$	22,231	22,231			
b. Building & Building Improvements	\$	133,087	133,087			
c. Non-Movable Equipment	\$	36,854	36,854			
d. Movable Equipment	\$	98,106	98,106			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	290,278	290,278			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$	4,095	4,095			
c. Leasehold Improvements	\$	4,055	4,055			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	8,150	8,150			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$	116,512	116,512			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	18,430	18,430			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	433,370	433,370			

* 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)
Waste Removal	\$ 33,839		
Snow Removal	\$ 18,201		
Total Other Repairs and Maintenance	\$ 52,040	\$ -	\$ -

Depreciation Schedule

Name of Facility Vernon Manor Health Care			License No. 991-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	467,895		467,895	173,694	Var		22,231				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
A-4. Subtotal								22,231			
B. Building and Building Improvements											
1. Acquired prior to this report period	5,780,061		5,780,061	3,247,676	Var		132,739				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	11,031						348				
B-4. Subtotal								133,087			
C. Non-Movable Equipment											
1. Acquired prior to this report period	1,027,813		1,027,813	680,912	Var		34,992				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	59,006						1,862				
C-4. Subtotal								36,854			
	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. 2020 Tesla Y											
		X	9	2020	66,132		66,132			4	16,533
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period											
					1,407,224		1,407,224	Var		81,263	
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)											
					8,230					310	
D-3. Subtotal											98,106
E. Total Depreciation											290,278

Vernon Manor Health Care
9/30/2021

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/31/2020	Security Alarm Panel/Sensors	\$ 1,995	10	\$ 150
1/21/2021	Replace Shut Off Ball valves	\$ 3,785	25	\$ 101
6/23/2021	Fire Alarm Heat Detector/Sensor	\$ 2,565	10	\$ 64
7/7/2021	Sub Assembly-Elevator Door	\$ 2,685	20	\$ 34
Total additions for Building Improvements		\$ 11,031		\$ 348 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/16/2020	Generator Exhaust Insulation	\$ 1,574	5	\$ 289
11/10/2020	Basement Fence for PPE Energy Supply	\$ 7,258	15	\$ 444
11/23/2020	Greenheck Exhaust fans	\$ 3,489	15	\$ 194
12/10/2020	Replacement Hydronic coils	\$ 5,619	15	\$ 312
2/5/2021	Replace Mixing Valves	\$ 2,859	10	\$ 191
2/25/2021	CH Boiler Replacement - Vernon Allocation	\$ 2,445	20	\$ 71
3/22/2021	Multiple Sprinkler Heads Replaced	\$ 3,622	25	\$ 72
4/20/2021	New Boiler Pump	\$ 4,605	15	\$ 128
6/3/2021	Rooftop AC - New Compressor	\$ 3,793	15	\$ 84
6/9/2021	Staff Lounge AC System	\$ 3,490	15	\$ 78
9/18/2021	New Mixing Value	\$ 2,964	10	\$ -
9/23/2021	Rooftop HVAC Unit	\$ 17,289	15	\$ -
Total additions for Non-Movable Equipment		\$ 59,006		\$ 1,862 *
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:				
12/14/2020	New Snow Blower	\$ 1,383	5	\$ 231
6/25/2021	Hot Food Serving Table	\$ 2,708	15	\$ 45
9/13/2021	2 Door Reach In Cooler	\$ 4,138	10	\$ 34
Total additions for Movable Equipment		\$ 8,230		\$ 310 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Vernon Manor Health Care			License No. 991-C		Report for Year Ended 9/30/2021			Page 24	of 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. Prepaid Mortgage Costs	8	2011	10 Years	44,673	40,577			4,096	
2.									
3.									
B-4. Subtotal									4,096
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Var	156,749	78,328	Var		4,055	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									4,055
D. Total Amortization									8,151

* 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 Vernon Manor Health Care	License No. 991-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 type="radio"/> Yes	<input checked="" 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	03/01/77			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	120			
6. Square Footage	36,732			
7. Acquisition Cost				
a. Land	120,000			
b. Building	1,442,533			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	05/24/21			
c. Interest Rate for the Cost Year	0.78%			
d. Term of Mortgage (number of years)	10			
e. Amount of Principal Borrowed	1,025,000			
f. Principal balance outstanding as of				
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
Vernon Manor Health Care		991-C	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 19,199	19,199				
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)		\$ 19,199	19,199				

(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
Vernon Manor Health Care		991-C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				19,199	19,199		
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) \$				15	15		
Interest Expense - Operations							
13. Total All Interest Expense (12B7 + 12C3 + 12D) \$				19,215	19,215		
14. Insurance							
a. Insurance on Property (buildings only) \$				91,631	91,631		
b. Insurance on Automobiles \$				2,331	2,331		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage) \$							
2. Fire and Extended Coverage \$							
3. Other (Specify) \$				11,067	11,067		
COVID Insurance							
14d. Total Insurance Expenditures (14a + b + c) \$				105,028	105,028		
15. Total All Expenditures (A-13 thru C-14) \$				11,594,914	11,594,914		

D. Adjustments to Statement of Expenditures

Name of Facility Vernon Manor Health Care				License No. 991-C	Report for Year Ended 9/30/2021	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			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	\$ 292,009	292,009		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 74,091	74,091		
10.			Accounting	\$			
10a.			Legal	\$			
11.	30	IV3	Telephone	\$ 692	692		
12.	15	1h2	Cellular Telephone	\$ 1,638	1,638		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 37,320	37,320		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 18,965	18,965		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 4,032	4,032		
18.	16	m3	Unallowable Advertising *	\$ 12,422	12,422		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,900	1,900		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 5,270	5,270		
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)				\$ 448,339	448,339		

* 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)
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamer of Commerce	\$ 875		
30	IV4	Cable Revenue	\$ 4,282		
30	IV8	Vending Machine Income	\$ 113		
Total Other A&G Adjustments			\$ 5,270	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Vernon Manor Health Care				991-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 448,339	448,339		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 146,816	146,816		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 23,439	23,439		
30.	20	5h	Laboratory	\$ 748	748		
31.	20	5c	Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 32,023	32,023		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 30,728	30,728		
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.	30	IV2	Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14b	Property Insurance	\$ 2,331	2,331		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.	30	IV5	Interest Income on Account Rec.	\$ 197	197		
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)				\$ 684,621	684,621		

*** 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.

Vernon Manor Health Care
9/30/2021

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Therapy Supplies	\$ 4,684		
20	5j	Managed Care - Supplies	\$ 26,044		
Total Other Ancillary Costs			\$ 30,728	\$ -	\$ -

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			\$ -	\$ -	\$ -

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			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Vernon Manor Health Care	991-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>)	\$ 9,003,723	9,003,723				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,910,063)	(3,910,063)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,310,592	1,310,592				
b. Medicare Room and Board Contractual Allowance **	\$ (1,014,735)	(1,014,735)				
4. a. Private-Pay Residents and Other	\$ 3,650,405	3,650,405				
b. Private-Pay Room and Board Contractual Allowance **	\$ (249,904)	(249,904)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 606,558	606,558				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 174,064	174,064				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
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	\$ 576,248	576,248				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 332,798	332,798				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 130,818	130,818				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 72,475	72,475				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 588,218	588,218				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 365,567	365,567				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (218,096)	(218,096)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (601,540)	(601,540)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,817,128	10,817,128				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 692	692				
4. Rental of Television and Cable Services	\$ 4,282	4,282				
5. Interest Income (<i>Specify</i>)	\$ 197	197				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,378,409	1,378,409				
V. Total Other Revenue (1 thru 8)	\$ 1,383,580	1,383,580				
VI. Total All Revenue (III +V)	\$ 12,200,708	12,200,708				

* 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)
	Oxygen - Med A	\$ 802		
	Laboratory - Med A	\$ 63,767		
	Radiology - Med A	\$ 6,116		
	Medicare Part A Cont. Allow.	\$ (621,226)		
	Med B Physician Services	\$ 2,002		
	Glucose - Med B	\$ 3,858		
	Medicare Part B Contr. Allow.	\$ (34,076)		
	Medicare Routine C/A NTA	\$ 340,442		
	Provider Relief Fund Infection Control Distribution Payments	\$ 20,218		
	Total Other Resident Revenue - Medicare	\$ (218,096)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	C/A Managed Care - NTA	\$ 31,751		
	Lab - Medicaid	\$ 3,362		
	Medicaid Ancillary Contr Allow	\$ (14,538)		
	Oxygen - MGD	\$ 816		
	Laboratory - MGD	\$ 68,607		
	X-ray - MGD	\$ 7,887		
	Managed Care Cont. Allow Anc	\$ (679,362)		
	Vaccines - MNGD Care B	\$ 983		
	Glucose - MNGD Care B	\$ 218		
	C/A MNGD Care B Ancillaries	\$ (21,264)		
	Total Other Resident Revenue	\$ (601,540)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest - Late Payment		\$ 197		
	Total Interest Income		\$ 197	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Vending Machine	\$ 113		
	Quality Incentive Payments	\$ 12,150		
	Covid-19 Action Network Program	\$ 6,146		
	PPP Loan Debt Forgiveness Income	\$ 1,360,000		
	Total Other Revenue	\$ 1,378,409	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Vernon Manor Health Care	991-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	428,458
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,534,452
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	19,093

See Schedule		19,093		
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,982,003
B. Fixed Assets				
1. Land			\$	120,000
2. Land Improvements	*Historical Cost	467,894	\$	271,968
	Accum. Depreciation	195,926		Net
3. Buildings	*Historical Cost	5,791,092	\$	2,410,329
	Accum. Depreciation	3,380,763		Net
4. Leasehold Improvements	*Historical Cost	156,749	\$	74,366
	Accum. Depreciation	82,383		Net
5. Non-Movable Equipment	*Historical Cost	1,086,819	\$	369,053
	Accum. Depreciation	717,767		Net
6. Movable Equipment	*Historical Cost	1,415,454	\$	261,897
	Accum. Depreciation	1,153,557		Net
7. Motor Vehicles	*Historical Cost	66,132	\$	49,599
	Accum. Depreciation	16,533		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	94,257

See Schedule		94,257		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,651,469

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

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	
		A/R Intero-Fennwoode Apts	\$ 19,093
Total Other Current Assets (Itemize)			\$ 19,093

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

Page Ref	Line Ref	Description	
		Accum. Dep. - Prior Book/Tax	\$ 98,488
		Book to Cost	\$ (4,231)
Total Other Fixed Assets (Itemize)			\$ 94,257

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	
		Recoupment/Held Applied Income	\$ 227,692
		Taxes Payable - Real Property	\$ 53,278
		Taxes Payable - Provider Tax	\$ 156,284
		Taxes Payable - PTE Tax	\$ (28,000)
		Loans Payable - Medicare Adv.	\$ 257,558
		Loans/Exchanges - FSA	\$ 14,512
		Interest Payable Related Party	\$ 648
Total Other Current Liabilities (Itemize)			\$ 681,973

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 Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2021	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	6,633,472
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
3. Buildings		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
4. Non-Movable Equipment		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
5. Movable Equipment		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
6. Motor Vehicles		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
_____			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date	\$	
			\$	
7. Other Assets (<i>itemize</i>)			\$	
_____			\$	
_____			\$	
See Schedule			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,633,472

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

G. Balance Sheet (cont'd)

Name of Facility Vernon Manor Health Care		License No. 991-C	Report for Year Ended 9/30/2021	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	164,255
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>)				\$	224,109
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	102,500
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	681,973

See Schedule				681,973	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,172,838

* 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 Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount
Total Brought Forward:				1,172,838
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 888,333
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 888,333
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,061,171

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

Name of Facility	License No.	Report for Year Ended	Page	of
Vernon Manor Health Care	991-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			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	3,966,507
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period	10/1/2020	thru 9/30/2021	\$	605,794
7. Total Net Worth			\$	4,572,301
C. Total Reserves and Net Worth			\$	4,572,301
D. Total Liabilities, Reserves, and Net Worth			\$	6,633,472

H. Changes in Total Net Worth

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2021	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	3,055,388
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	12,200,708
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,594,914
D. Net Income or Deficit			\$	605,794
E. Balance			\$	3,661,182
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions				
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	3,661,182
				09/30/21

I. Preparer's/Reviewer's Certification

Name of Facility Vernon Manor Health Care	License No. 991-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		Title		Date Signed
Printed Name of Preparer				
CJLC LLC				
Address Address			Phone Number	
225 Pitkin Street, East Hartford, CT 06108			860-610-9009	
Annual Report Contact			Phone Number	
CJLC			860-610-9009	
Annual Report Contact Email Address				
annualreports@cjlc.com				