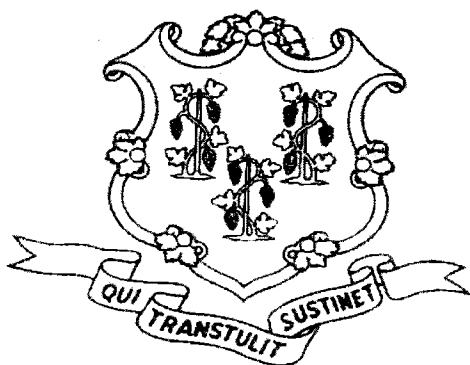


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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)	Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017	

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

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

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General Information

Name of Facility (as licensed) Avon Convalescent Home, Inc., d/b/a Avon Health Cer	License No. 938-C	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Avon Convalescent Home, Inc., d/b/a Avon Health Center [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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. {a}

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

(Notary Seal)

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 10/1/2016	To 9/30/2017
Address of Facility 652 West Avon Road, Avon, CT 06001				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/19/2017	
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 9/30/2017	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.
Administrator				
Name of Administrator Tina L. Richardson		Nursing Home Administrator's License No.:	1984	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon H	License No. 938-C	Report for Year Ended 9/30/2017	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	
Leonard Schwartz	652 West Avon Road, Avon, CT 06001	Stockholder	100	
Freda Schwartz	652 West Avon Road, Avon, CT 06001	Pres / Secretary		
Russell Schwartz	652 West Avon Road, Avon, CT 06001	VP / Treasurer		
Names of Stockholders Owning at Least 10% of Shares				
Leonard 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	9/30/2017	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Cen	License No. 938-C	Report for Year Ended 9/30/2017	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				
Avon Realty, LLC	652 West Avon Road, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Rental of Real Property	Various See Attached	499,121	499,121
Avon Realty, LLC	652 West Avon Road, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation (Movable Equipment)	Pg. 22 / Line 7d	40,588	40,588
Avon Realty, LLC	652 West Avon Road, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation (Leasehold Equipment)	Pg. 22 / Line 8c	92,868	92,868
Leonard Schwartz	652 West Avon Road, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>	Salary (Distributions)	Pg. 36 / Line G1		
West Hartford Health and Rehabilitation Center	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>	Nurse Consultant	Pg. 13 / Line B12	39,118	39,118
Brookview/Avon Realty	Various	<input type="radio"/>	<input checked="" type="radio"/>	Related Party Due from/to	See Pgs. 32 & 34		
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input 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, 2017

	Cost Reported	Actual Cost to Provider	Page on Cost Report	Line on Page
Portion Related to Taxes	108,348 {a}	108,348	22	10b
Portion Related to Personal Property Taxes	6,177 {a}	6,177	22	10c
Portion Related to Insurance	67,308 {a}	67,308	27	14a
Portion Related to Mortgage Insurance	20,097 {a}	20,097	22	9
Actual Rent per Cost Report	<u>297,191</u>	<u>297,191</u>	22	9
Total	<u>499,121</u>	<u>499,121</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 9/30/2017	Page 5	of 37
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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.

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.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center	License No. 938-C		Report for Year Ended 9/30/2017			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
DeLage Landen Financial Services, PO Box 41601, Philadelphia, PA 19101	<input type="radio"/> Yes <input checked="" type="radio"/> No	2 Copy Machines	11/01/14	60 Months	11,807	11,807	
Neopost New England, 3 Metal Drive, Southington, CT 06489	<input type="radio"/> Yes <input checked="" type="radio"/> No	Postage Machine	12/01/15	63 Months	935	935	
	<input type="radio"/> Yes <input checked="" type="radio"/> No						
	<input type="radio"/> Yes <input checked="" type="radio"/> No						
	<input type="radio"/> Yes <input checked="" type="radio"/> No						
	<input type="radio"/> Yes <input checked="" type="radio"/> No						
	<input type="radio"/> Yes <input checked="" type="radio"/> No						
	<input type="radio"/> Yes <input checked="" type="radio"/> No						
	<input type="radio"/> Yes <input checked="" type="radio"/> No						
	<input type="radio"/> Yes <input checked="" type="radio"/> No						
	<input type="radio"/> Yes <input checked="" type="radio"/> No						
	<input type="radio"/> Yes <input checked="" type="radio"/> No						
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input type="radio"/> No
Total ***						12,742	

* 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 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Cohn Reznick	1780 Glastonbury Blvd, Glastonbury, CT 06033
3	
4	

Services Provided by This Firm (*describe fully*)

1 General Accounting, Financial Statements, Prepare Medicaid & Medicare Cost Reports, Reimbursement Consulting	\$ 26,778
2 Tax Returns	\$ 10,850
3	\$
4	\$
	Charge for Services Provided
	\$ 37,628

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	Telephone Number
1 Jackson Lewis	914-328-0404
2 Murtha Cullina	860-240-6000
3 Musillo Unkenhilt, LLC	513-381-8472
4 Shipman Shalken & Schwefel, LLC	860-952-3715
5	

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

- 1 1 North Broadway, White Plains, NY 10601
- 2 185 Asylum Street, Hartford, CT 06013
- 3 205 West Fourth Street Suite 1200, Cincinnati, OH 45202
- 4 433 South Main St Suite 319 West Hartford, CT 06110
- 5

Services Provided by This Firm (*describe fully*)

1 Employment/Consulting	\$ 7,118
2 Regulatory Compliance & Collections (Collections of \$8,767 Disallowed Pg. 28)	\$ 23,084
3 Foreign Nurse Recruitment	\$ 3,525
4 Verizon Lease Agreement (Disallowed Pg. 28)	\$ 822
5	\$
	Charge for Services Provided
	\$ 34,549

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 9/30/2017				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	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	110	110		110	110		108	108		
B. As of midnight of THIS report period	111	111		108	108		111	111		
3. Total Number of Days Care Provided During Period										
A. Medicare	5,694	5,694		4,384	4,384		1,310	1,310		
B. Medicaid (Conn.)	26,232	26,232		19,437	19,437		6,795	6,795		
C. Medicaid (other states)										
D. Private Pay	6,479	6,479		4,853	4,853		1,626	1,626		
E. State SSI for RCH										
F. Other (Specify) Hospice & Commercial Insurance	819	819		600	600		219	219		
G. Total Care Days During Period (3A thru F)	39,224	39,224		29,274	29,274		9,950	9,950		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days	2	2		2	2					
B. Other Bed Reserve Days	89	89		88	88		1	1		
5. Total Resident Days (3G + 4A + 4B)	39,315	39,315		29,364	29,364		9,951	9,951		

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 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	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	16	73		22				
Per Diem Rate								
a. One bed rm.	Various	233.40		488.00				
b. Two bed rms.	Various	233.40		470.00				
c. Three or more bed rms.	Various	233.40		406.00				

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,565	3,565		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	8	8		
2. Restorative Treatments				
C. Other	12,152	12,152		
D. Total Physical Therapy Treatments	15,725	15,725		

8. Total Number of Speech Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	666	666		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,160	1,160		
D. Total Speech Therapy Treatments	1,826	1,826		

9. Total Number of Occupational Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,703	2,703		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	8	8		
2. Restorative Treatments				
C. Other	10,321	10,321		
D. Total Occupational Therapy Treatments	13,032	13,032		

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 9/30/2017	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)	98,629	2,116				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	351,309	12,109				
5. Dietary Service						
a. Head Dietitian	41,738	1,050				
b. Food Service Supervisor	67,955	2,184				
c. Dietary Workers	452,446	28,435				
6. Housekeeping Service						
a. Head Housekeeper	46,177	2,132				
b. Other Housekeeping Workers	305,858	20,445				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	67,725	2,163				
b. Other Maintenance Workers	50,171	2,179				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	97,587	4,624				
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	205,457	4,259				
b. RN						
1. Direct Care	1,356,488	37,868				
2. Administrative**	374,775	12,909				
c. LPN						
1. Direct Care	520,147	16,113				
2. Administrative**						
d. Aides and Attendants	2,002,264	120,795				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	152,968	7,194				
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	174,653	6,077				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,366,347	282,652				

* 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	\$ 500	4				
Medical Records	14,653	120				
Clinical Liaison	39,118	894				
Total	\$ 54,271	1,018	\$ -	-	\$ -	-

**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	9/30/2017		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									
Leonard J. Schwartz (No salary paid)			Dental Insurance (See page 28a)	President			Brookview Corp., 130 Loomis Drive, West Hartford, CT		
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	115,748		Non Discrim	Director of Operations	2,091	A4			

* 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) Avon Convalescent Home, Inc., d/b/a Avon Health Center		License No. 938-C		Report for Year Ended 9/30/2017		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Tina L. Richardson	98,629		Non Discrim	Administrator	2,116	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Avon Convalescent Home, Inc., d/b/a Avon Health C	938-C	9/30/2017	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	7,827	54				
3. Pharmacist	6,873	203				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	274,934	4,529				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	58,185	1,024				
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) Psychiatrist	1,667	10				
9. Speech Therapist						
a. Resident Care	68,014	1,092				
b. Other						
10. Occupational Therapist						
a. Resident Care	231,684	4,384				
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	54,271	1,018				
B-13 Total Fees Paid in Lieu of Salaries	703,455	12,314				

* 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 Cente		License No. 938-C	Report for Year Ended 9/30/2017	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, Wethersfield, CT 06129	Dentist - Dental Consultant Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ValueRX Pharmacy Services, 54 Tuttle Place, Middletown, CT 06457	Pharmacist - Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Alliance Rehab, 1520 Kensington Road, Oak Brook, IL 60523	Rehab - Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hartford Hospital (Jeffrey Robbins, MD), 80 Seymour Street, Hartford, CT 06102	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Bloomfield Internists (Munish Shastri, MD), 6 Northwestern Drive #201, Bloomfield, CT 06002	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
University Physicians (Dawn Murphy, MD), PO Box 660, Hartford, CT 06143	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
St. Francis Medical Group (Raymond Chagnon), 114 Woodland Street, Hartford, CT 06105	Physiatrist - Subacute consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Alliance Rehab, 1520 Kensington Road, Oak Brook, IL 60523	Rehab - Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics, 21 Waterville Road, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MassTex Imaging, 3 Electronics Ave, Suite 201 Danvers, MA 01923-1099	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Alliance Rehab, 1520 Kensington Road, Oak Brook, IL 60523	Rehab - Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Valley Psychiatrists, 558 Hopmeadow Street, Simsbury, CT 06070	Psychiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, Maureen McCarthy, RN, BS, 507 East Main Street, Torrington, CT 06790	Medical Records, Compliance Audits, Education	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mary Alice Spratto	Clinical Liaison	<input checked="" type="radio"/>	<input type="radio"/>	West Hartford Health & Rehabilitation Center	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon Health	938-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 152,103	152,103		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 68,521	68,521		
4. Social Security (F.I.C.A.)	\$ 427,562	427,562		
5. Health Insurance	\$ 782,096	782,096		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 105,605	105,605		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 6,395	6,395		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 87,500	87,500		
d. Accounting and Auditing	\$ 37,628	37,628		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 34,549	34,549		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 30,553	30,553		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,574	8,574		
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*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 707,344	707,344		
Subtotal	\$ 2,448,984	2,448,984		

* 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**

Avon Convalescent Home, Inc., d/b/a Avon Health Center
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
New Hire Expense	\$ 4,542		
Employee Physicals/Medication	1,853		
Total	\$ 6,395	\$ -	\$ -

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	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,448,984	2,448,984			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 27,590	27,590			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 3,581	3,581			
5. Education Expenses Related to Seminars and Conventions	\$ 20,470	20,470			
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>)	\$ 2,787	2,787			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 24,850	24,850			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 6,031	6,031			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,283	10,283			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 140	140			
9. Subscriptions	\$ 2,431	2,431			
10. Contributions*** See Attached Schedule	\$ 2,208	2,208			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 46,988	46,988			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 98,379	98,379			
C-14 Total Administrative & General Expenditures	\$ 2,694,722	2,694,722			

* 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)
	-		
Business Promotion	\$ 24,850		
Total Other Advertising	\$ 24,850	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
ALTCFM Dues	\$ 207		
ACHCA Dues	310		
CAHCF Dues	9,571		
Farmington Exchange Club	195		
Total Dues	\$ 10,283	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donation Expense	\$ 2,208		
Total Contributions	\$ 2,208	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 446		
Purchased Services Office	6,966		
Bank Charges	6,401		
Computer Services	84,338		
Volunteer Expense	183		
AMEX Membership Fee	45		
Total Other Administrative and General	\$ 98,379	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Avon Convalescent Home, Inc., d/b/a Avo	License No. 938-C	Report for Year Ended 9/30/2017	Page 17 of 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Cen		License No. 938-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	249,784	249,784		
2. Non-Food Supplies	\$	42,397	42,397		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	280	280	
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$	292,461	292,461	
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		
I. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
L. Is any revenue collected from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
O. Is any revenue collected from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
P. 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.

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

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	9/30/2017	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. \$	9,914	9,914	
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. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	7,396	7,396	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	17,310	17,310	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue 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)			

* 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 3E.

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

*** 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 Hea		938-C	9/30/2017		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. \$	43,490	43,490		
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.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	43,490	43,490		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmacy	\$	294,185	294,185		
b.	Medicine Cabinet Drugs	\$	269,823	269,823		
c.	Medical and Therapeutic Supplies	\$	3,412	3,412		
d.	Ambulance/Limousine***	\$	1,855	1,855		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	16,045	16,045		
f.	X-rays and Related Radiological Procedures***	\$	10,782	10,782		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	47,158	47,158		
i.	Recreation	\$	28,317	28,317		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	69,591	69,591		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	741,168	741,168		

* 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	\$ 12,988		
Physical Therapy Supplies	4,919		
Supplies Patient Personal	375		
Nursing Equipment Rental	6,026		
Nursing Equipment Med A	7,489		
Medical Software Subscriptions	37,794		
Total Other Resident Care	\$ 69,591	\$ -	\$ -

**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 9/30/2017	Total Cost/Page Ref.***				Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Paylocity	Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	22,509			16	m11
Paine's Rubbish Removal	P.O. Box 307, Simsbury, CT 06070	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal/recycling	18,654			22	6f
Procaire	P.O. Box 801, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Equipment, Nursing Supplies	22,134			Var	Var
St. Francis Laboratory	114 Woodland Street, Hartford, CT 06105	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab	35,026			20	5h
NOA Diagnostics	150, Syosset, NY 11791- 4462	<input type="radio"/>	<input checked="" type="radio"/>	N/A	X-Ray	10,782			20	5f
Sigmacare	Floor, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Clinical Software	34,683			20	5j
TM Technology Systems	Wallingford, CT 06492- 1904	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT/Technology Support	65,898			16	m13
Aegis Energ Services, Inc.	Springfield, MA 01101- 2511	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cogeneration Maintenance	10,486			22	6f
Pete's Landscaping	806 Hillstown Road, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Groundskeeping	14,860			22	6f
Goldstar Property Maintenance	Avenue, Unionville, CT 06085	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	15,875			22	6f
LTC Consulting Services	Americas Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Monthly Accounting Services	14,524			16	m11
		<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 Ho	938-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 60,451	60,451				
b. Heat	\$ 76,594	76,594				
c. Light & Power	\$ 52,676	52,676				
d. Water	\$ 35,545	35,545				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 12,742	12,742				
f. Other (<i>itemize</i>)	\$ 89,742	89,742				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 327,750	327,750				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 375	375				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 84,336	84,336				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 84,711	84,711				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 225,098	225,098				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 225,098	225,098				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 317,288	317,288				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 108,348	108,348				
c. Personal property taxes	\$ 17,564	17,564				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 753,009	753,009				

* 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	\$ 16,750		
Rubbish Removal	18,654		
Snow Removal	15,875		
Purchased Maintenance Contract	38,463		
Total Other Repairs and Maintenance	\$ 89,742	\$ -	\$ -

Depreciation Schedule

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center		License No. 938-C		Report for Year Ended 9/30/2017				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	750	S/L	20 Yrs	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									
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									84,336
									84,711

Avon Convalescent Home, Inc., d/b/a Avon Health Center
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2016	6 Tables Sales Tax	\$ 127	15	\$ 8
11/30/2016	hp laserjet pro	2,095	3	698
12/31/2016	new computer for reception, new computer for hr	1,813	5	363
1/31/2017	digital pop up press label maker	770	5	154
1/31/2017	glider chair between a&b wing	1,030	15	69
3/31/2017	hp probook 450	1,143	3	381
4/30/2017	tablet for admissions	1,201	5	240
5/31/2017	hp for mds nurse	850	3	283
6/30/2017	wheelchair scale	2,909	10	291
7/31/2017	new scale	1,016	10	102
7/31/2017	3 rosebud vital sign caarts	4,038	10	404
7/31/2017	use tax on Life systems purchase (above)	256	10	26
8/31/2017	Cisco wireless access point (capital lease)	12,906	5	2,581
8/31/2017	replacement of the scale portion	1,532	10	153
9/30/2017	jeron pro alert 640 system	4,075	10	408
9/30/2017	HP Probook	723	3	241
Total additions for Movable Equipment		\$ 36,484		\$ 6,402 *
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:				
11/30/2016	50% dposit on back wing 3 ea. Shower stalls, common area, 1 bathroom	\$ 3,656		\$ 244
12/31/2016	wade drains for back wing shower project	1,318		88
1/31/2017	new fire door on the elevator machine room	935		47
1/31/2017	replaced 9 dry sidewall sprinklers above rear double doors & 2 dry pend. Sprin	1,820		73
2/14/2017	shower renovation phase ii, removed and replaced 4 shower stainers in a wing	1,787		119
3/13/2017	balance due on the back wing	3,656		244
7/31/2017	first installment for replacement of indoor fan	1,695		339
9/30/2017	additional secure care system	1,728		173
9/30/2017	final installment for replacement of indoor fan motor	1,594		319
10/25/2016	HVAC rooftop unit- B wing	18,335		1,222
Total additions for Leasehold Improvement		\$ 36,524		\$ 2,868 *
Deletions:				
Total deletions for Leasehold Improvement				
		\$ -		\$ - **

*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)	MONTHLY DEPREC.	Accum. 30-Sep-16	Depreciation 30-Sep-17	Accum. 30-Sep-17	NET VALUE
<i>2015 Additions:</i>											
RC Restoration	Storage Shed	9/14/2015	7,495	7,495	S/L	20	-	750	375	1,125	6,370
2017 Balance		Totals	\$ 7,495	\$ 7,495				\$ 750	\$ 375	\$ 1,125	\$ 6,370

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (IN YEARS)	MONTHLY DEPRECIATION	ACC'D EXPENSE as of 9/30/16	Depreciation EXPENSE FY 2017	ACC'D EXPENSE as of 9/30/17	NET VALUE
	Lower Level Emp Entrance	6/28/2011	4,140	4,140	S/L	15		1,462	276	1,738	2,402
	Wiring for Security Cameras	2/20/2011	2,473	2,473	S/L	5		2,794	(321)	2,473	-
	Deliver Entrance Doors	9/16/2011	4,850	4,850	S/L	10		2,448	485	2,933	1,917
	Windows for N & S Wings	3/20/2012	25,577	25,577	S/L	20		5,115	1,279	6,394	19,183
	Install pull-down stairs by N & S	6/7/2012	2,400	2,400	S/L	10		960	240	1,200	1,200
	New fire alarm panel & annunciator	7/11/2012	3,403	3,403	S/L	10		1,361	340	1,701	1,702
	Parking Lot Repairs	10/29/2011	14,384	14,384	S/L	8		7,192	1,798	8,990	5,394
	Oil Tank Removal	3/5/2012	2,800	2,800	S/L	20		560	140	700	2,100
	7.5 Ton AC Rooftop Unit #5	6/18/2013	13,695	13,695	S/L	10		5,478	1,370	6,848	6,847
	Elevator Upgrades	11/30/2012	95,544	95,544	S/L	20		19,109	4,777	23,886	71,658
	Stainless Steel Door Buck Wraps	5/29/2013	2,355	2,355	S/L	15		628	157	785	1,570
	Carpet for Rehab Gym	4/23/2013	2,394	2,394	S/L	5		1,916	479	2,394	-
	Rehab Gym Renovation	4/5/2013	1,850	1,850	S/L	15		493	123	616	1,234
	Electrical Panel-Connector Hall	9/24/2013	2,840	2,840	S/L	10		1,136	284	1,420	1,420
	Front Column Repairs	7/23/2013	1,025	1,025	S/L	10		410	103	513	512
	2.5 ton AC Unit for Lobby	10/15/2013	10,665	10,665	S/L	10		3,200	1,067	4,267	6,399
	Rooftop kitchen air unit	3/31/2014	22,110	22,110	S/L	15		4,422	1,474	5,896	16,214
	North Wing AC Condenser	8/5/2014	15,225	15,225	S/L	15		3,045	1,015	4,060	11,165
	Wallpaper Northington/Dining/Ele	12/17/2013	24,929	24,929	S/L	5		14,958	4,986	19,944	4,986
	Corridors & Lounges Wallpaper	9/12/2014	59,293	59,293	S/L	5		35,576	11,859	47,435	11,858
	Repair to rear parking lot	7/18/2014	11,029	11,029	S/L	8		4,136	1,379	5,515	5,514
	New ductless split A/C unit for kit	8/20/2015	9,085	9,085	S/L	10		1,818	909	2,727	6,359
	Dining Room 10ton AC rooftop	6/30/2015	17,990	17,990	S/L	10		3,598	1,799	5,397	12,593
	New cabinets/workstations/counters	3/10/2015	5,271	5,271	S/L	15		702	351	1,053	4,218
	Modify HVAC ductwork nurse su	3/6/2015	980	980	S/L	20		98	49	147	833
	Relocate 2 Sprinklers Nurse Spr	2/23/2015	700	700	S/L	25		56	28	84	616
	Wall /poclet door Nurse Super	2/10/2015	3,420	3,420	S/L	15		456	228	684	2,736
	New Carpeting Social Service	2/10/2015	3,415	3,415	S/L	5		1,366	683	2,049	1,366
	Reseal/insulate windows&wrap	8/29/2015	12,299	12,299	S/L	5		4,920	2,460	7,380	4,919
	New handrails for North & South	9/28/2015	8,454	8,454	S/L	20		846	423	1,269	7,185
	Exterior doors in lower hall way	9/28/2015	26,651	26,651	S/L	20		2,666	1,333	3,999	22,652
	1 set Exterior doors in rehab	12/10/2015	4,887	4,887	S/L	10		489	489	978	3,909
	Two Doors Exterior	1/1/2016	9,774	9,774	S/L	10		977	977	1,954	7,819
	Sign & Post Front of Building	5/1/2016	3,026	3,026	S/L	10		303	303	606	2,420
	New Shingled Roof	9/30/2016	78,870	78,870	S/L	30		2,629	2,629	5,258	73,612
	Parking lot repairs; drainage insta	12/2/2015	9,200	9,200	S/L	8		1,150	1,150	2,300	6,900
	HVAC rooftop unit- B wing	10/25/2016	18,335	18,335	S/L	15		-	1,222	1,222	17,113
			<u>\$ 1,295,352</u>	<u>\$ 1,295,352</u>				<u>\$ 556,445</u>	<u>\$ 92,868</u>	<u>\$ 649,313</u>	<u>\$ 646,039</u>

LHI Combined Totals for Cost Report

\$ 4,415,680	\$ 4,415,434	\$ 2,813,805	\$ 223,452	\$ 3,037,257	\$ 1,378,177
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Leasehold Improvements	\$ 3,120,082	2,257,360	130,584	2,387,944	\$ 732,138
Additions	18,189		1,646	1,646	16,543
Disposals	-		-	-	-
Related Party Leasehold improvements	1,277,017	556,182	91,646	647,828	629,189
Related Party Additions	18,335		1,222	1,222	17,113
Prior Year C/R Variance					
Total	\$ 4,433,623	\$ 2,813,542	\$ 225,098	\$ 3,038,640	\$ 1,394,983

AVON HEALTH CENTER
LEASEHOLD IMPROVEMENTS

Description	DATE OF ACQUISITION	HISTORICAL COST	ADJ.	BASIS FOR DEPRECIATION	DEPR. METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	EXPENSE FY 2016	ACC'D DEPRECIATION 9/30/2016
2017 Additions:									
50% dposit on back wing 3 ea. Shower stalls, common art	11/30/2016	\$ 3,656		\$ 3,656	S/L	15	\$ 20	\$ 244	\$ 244
wade drains for back wing shower project	12/31/2016	1,318		1,318	S/L	15	7	88	88
new fire door on the elevator machine room	1/31/2017	935		935	S/L	20	4	47	47
replaced 9 dry sidewall sprinklers above rear double doors	1/31/2017	1,820		1,820	S/L	25	6	73	73
shower renovation phase ii, removed and replaced 4 show-	2/14/2017	1,787		1,787	S/L	15	10	119	119
balance due on the back wing	3/13/2017	3,656		3,656	S/L	15	20	244	244
first installment for replacement of indoor fan	7/31/2017	1,695		1,695	S/L	5	28	339	339
additional secure care system	9/30/2017	1,728		1,728	S/L	10	14	173	173
final installment for replacement of indoor fan motor	9/30/2017	1,594		1,594	S/L	5	27	319	319
Totals				\$ 18,189			\$ 125	\$ 1,646	\$ 1,646
2017 Related Party Additions:									
HVAC rooftop unit- B wing	10/25/2016	18,335		18,335	S/L	15	102	1,222	1,222
Totals				\$ 18,335			\$ 102	\$ 1,222	\$ 1,222
Combined Totals				\$ 36,524			\$ 227	\$ 2,868	\$ 2,868

AVON HEALTH CENTER
FURNITURE FIXTURES

Vendor	Description	DATE OF ACQUISITION	HISTORICAL COST	ADJ.	BASIS FOR DEPRECIATION	DEPR METHOD	USEFUL LIFE (YEARS)	MONTHLY DEPREC	EXPENSE FY 2016	ACC'D DEPRECIATION 9/30/2016
2017 Additions:										
Space Tables	6 Tables Sales Tax	10/31/2016	127	-	127	S/L	15	\$ 1	\$ 8	\$ 8
TM Technology	hp laserjet pro	11/30/2016	2,095	-	2,095	S/L	3	58	698	698
TM Technology	new computer for reception, new comput	12/31/2016	1,813	-	1,813	S/L	5	30	363	363
EZProducts	digital pop up press label maker	1/31/2017	770	-	770	S/L	5	13	154	154
LPA Medical	glider chair between a&b wing	1/31/2017	1,030	-	1,030	S/L	15	6	69	69
TM Technology	hp probook 450	3/31/2017	1,143	-	1,143	S/L	3	32	381	381
American Express- Microsoft	tablet for admissions	4/30/2017	1,201	-	1,201	S/L	5	20	240	240
TM Technology	hp for mds nurse	5/31/2017	850	-	850	S/L	3	24	283	283
McKesson Medical	wheelchair scale	6/30/2017	2,909	-	2,909	S/L	10	24	291	291
Arjo	new scale	7/31/2017	1,016	-	1,016	S/L	10	8	102	102
Life Systems, Inc	3 rosebud vital sign caarts	7/31/2017	4,038	-	4,038	S/L	10	34	404	404
Dept of Revenue	use tax on Life systems purchase (above)	7/31/2017	256	-	256	S/L	10	2	26	26
Cisco	wireless access point (capital lease)	8/31/2017	12,906	-	12,906	S/L	5	215	2,581	2,581
Arjo	replacement of the scale portion	8/31/2017	1,532	-	1,532	S/L	10	13	153	153
Raintech	jeron pro alert 640 system	9/30/2017	4,075	-	4,075	S/L	10	34	408	408
TM Technology	HP Probook	9/30/2017	723	-	723	S/L	3	20	241	241
		Totals Additions			\$ 36,484			\$ 533	\$ 6,402	\$ 6,402
2017 Related Party Additions:										
NONE										
		Totals			\$ -			\$ -	\$ -	\$ -
		Combined Totals			\$ 36,484			\$ 6,402	\$ 6,402	\$ 6,402

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon Health Center	License No. 938-C		Report for Year Ended 9/30/2017		Page 24	of 37
	Date of Acquisition Month	Year	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
A. Organization Expense						Totals
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	4,397,099	S/L	222,230	
2. Disposals (attach schedule)						
3. Acquired during this report period (attach schedule)	Var	Var	36,524	S/L	2,868	
C-4. Subtotal						
D. Total Amortization						225,098
						225,098

* 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 9/30/2017	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes

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 4th Mortgage

1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	08/26/13			
c. Interest Rate for the Cost Year	4.05%			
d. Term of Mortgage (number of years)	30			
e. Amount of Principal Borrowed	3,903,200			
f. Principal balance outstanding as of 9/30/2017	3,625,298			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a		938-C	9/30/2017		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		9/30/2017		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)				\$	917	917	
Capital Lease Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	917	917	
14. Insurance							
a. Insurance on Property (buildings only)				\$	77,483	77,483	
b. Insurance on Automobiles				\$	250	250	
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)				\$	77,733	77,733	
15. Total All Expenditures (A-13 thru C-14)				\$	12,018,362	12,018,362	

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	9/30/2017	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	\$ 231,684	231,684		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 87,500	87,500		
10.	15	1e	Accounting & Legal	\$ 9,589	9,589		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 19,960	19,960		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
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.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 24,850	24,850		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 2,208	2,208		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 722	722		
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)				\$ 376,513	376,513		

* 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	Chamber of Commerce Dues	\$ 140		
16	1a5	Owner's Health Insurance (Dental)	387		
16	m8a	Farmington Exchange Club	195		
Total Other A&G Adjustments			\$ 722	\$ -	\$ -

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	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 376,513	376,513		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 294,185	294,185		
28.	20	5d	Ambulance/Limousine	\$ 1,855	1,855		
29.	20	5f	X-rays, etc	\$ 10,782	10,782		
30.	20	5h	Laboratory	\$ 47,158	47,158		
31.	20	5c	Medical Supplies	\$ 1,939	1,939		
32.	20	5e2	Oxygen (non emergency)	\$ 16,045	16,045		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 13,750	13,750		
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.	27	14b	Property Insurance	\$ 250	250		
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 12,870	12,870		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 775,347	775,347		

*** 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.

Avon Convalescent Home, Inc., d/b/a Avon Health Center
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Supplies Patient Personal	\$ 375		
20	5j	Nursing Equipment Med A	7,489		
20	5j	Therapy Equipment Rental - OT Disallowance (See Attached)	5,886		
Total Other Ancillary Costs			\$ 13,750	\$ -	\$ -

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)
30	IV 8	Insurance Other Dividends	\$ 12,870		
Total Other Adjustments			\$ 12,870	\$ -	\$ -

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, 2017

	<u># of Treatments Page 9</u>	<u>Percentage</u>	
Physical Therapy	15,725	54.68%	
Occupational Therapy	13,032	45.32%	{a}
	<hr/> 28,757	100.00%	

Therapy Equipment Rental Pg. 20 / Line 5j 12,988 {b}

OT Equipment Rental Disallowed Pg. 29 attachment **5,886** {a} x {b}

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Avon Convalescent Home, Inc., d/b/a Av	938-C	9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,014,299	11,014,299			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,107,888)	(5,107,888)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,867,851	1,867,851			
b. Medicare Room and Board Contractual Allowance **	\$ 224,643	224,643			
4. a. Private-Pay Residents and Other	\$ 4,155,788	4,155,788			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 250,292	250,292			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (255,816)	(255,816)			
c. Prescription Drugs - Non-Medicare	\$ 45,219	45,219			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (45,219)	(45,219)			
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	\$ 148,378	148,378			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (63,191)	(63,191)			
c. Physical Therapy - Non-Medicare	\$ 66,959	66,959			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (67,210)	(67,210)			
4. a. Speech Therapy - Medicare	\$ 167,161	167,161			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (105,752)	(105,752)			
c. Speech Therapy - Non-Medicare	\$ 33,588	33,588			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (33,606)	(33,606)			
5. a. Occupational Therapy - Medicare	\$ 254,862	254,862			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (162,459)	(162,459)			
c. Occupational Therapy - Non-Medicare	\$ 59,355	59,355			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (60,227)	(60,227)			
6. a. Other (<i>Specify</i>) - Medicare	\$ (15,609)	(15,609)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (224)	(224)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,371,194	12,371,194			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 9,622	9,622			
V. Total Other Revenue (1 thru 8)	\$ 9,622	9,622			
VI. Total All Revenue (III + V)	\$ 12,380,816	12,380,816			

* 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	\$ (37,098)		
30 II 6a	Lab Medicare A	35,409		
30 II 6a	Allow Lab MCR A	(35,409)		
30 II 6a	X-ray Medicare A	11,141		
30 II 6a	Allow X-ray MCR A	(11,141)		
30 II 6a	Pharmacy MCR B	14,733		
30 II 6a	Lab Insurance B	7,449		
30 II 6a	Allow Lab Insurance B	(693)		
Total Other Resident Revenue - Medicare		\$ (15,609)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Allow OT MCD	\$ (266)		
30 II 6b	Lab Insurance Other	45,487		
30 II 6b	Allow Lab Insurance Other	(45,445)		
30 II 6b	X-ray Insurance Other	3,365		
30 II 6b	Allow X-ray Insurance Other	(3,365)		
Total Other Resident Revenue		\$ (224)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Retro Ancillaries	\$ (3,248)		
30 IV 8	Insurance Other Dividends	12,870		
Total Other Revenue		\$ 9,622	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a A	938-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	639,750
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,683,265
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	32,765
5. Prepaid Expenses			\$	60,990
a. Prepaid Insurance	45,158			
b. Prepaid Other	15,832			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	2,416,770
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>7,495</u>		\$	6,370
	Accum. Depreciation <u>1,125</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>4,433,623</u>		\$	1,394,983
	Accum. Depreciation <u>3,038,640</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,557,442</u>		\$	313,197
	Accum. Depreciation <u>1,244,245</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	25,967
F/S vs C/R NBV	25,967			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,740,517

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Avon Convalescent Home, Inc., d/b/a A	License No. 938-C	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	4,157,287
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>)			\$	518,157
Name and Address		Amount	Loan Date	
Due from West Hartford		518,157		
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	518,157
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,675,444

* 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

G. Balance Sheet (cont'd)

Name of Facility Avon Convalescent Home, Inc., d/b/a Avon He		License No. 938-C	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	184,909
2. Notes Payable (<i>itemize</i>)				\$	9,838
Capital Lease Payable					9,838
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>)				\$	277,966
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	8,401
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>)				\$	713,920
Credit Balance Liabilities		365,806	Accrued User Fee	181,319	
Due to Cash Resident Funds		17,494	Accrued Property Taxes	1,720	
Accrued Pension		101,733	Accrued Insurance Finan	26,101	
Accrued Accounting		15,800	Accrued Expense Other	3,947	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,195,034

* 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 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,195,034	
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>)				\$ 26	
Name and Address of Lender	Amount	Loan Date			
Due to Avon Realty	26				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 26	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,195,060	

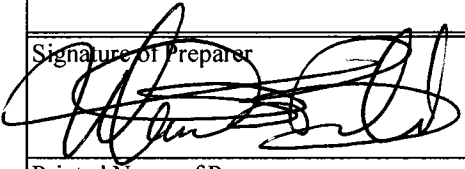
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Avon Convalescent Home, Inc., d/b/a A	938-C	9/30/2017	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>)			\$	819,113	
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			\$	819,113	
B. Net Worth					
1. Owner's Capital			\$		
2. Capital Stock			\$	156,000	
3. Paid-in Surplus			\$		
4. Treasury Stock			\$		
5. Cumulated Earnings			\$	1,994,471	
6. Gain or Loss for Period					
	10/1/2016	thru	9/30/2017	\$	510,800
7. Total Net Worth			\$	2,661,271	
C. Total Reserves and Net Worth			\$	3,480,384	
D. Total Liabilities, Reserves, and Net Worth			\$	4,675,444	

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Avon Convalescent Home, Inc., d/b/a Avon	938-C	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	2,332,319
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	12,380,816
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,870,016
D. Net Income or Deficit			\$	510,800
E. Balance			\$	2,843,119
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27	\$12,018,362			
F/S vs C/R Depreciation	(148,346)			
Total Expenses Per F/S	\$11,870,016			
2. Other (<i>itemize</i>)				
Prior Year Bad Debt Adj		(25,000)		
Rounding		2		
F-3. Total Additions			\$	(24,998)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	156,850
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
Leonard Schwartz	Owner	156,850		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose	Amount			
3. Total Deductions			\$	156,850
H. Balance at End of Period			\$	2,661,271
	09/30/17			

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 9/30/2017	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 PRINCIPAL	Date Signed 1/15/18		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

MARCUM

ADVISORY GROUP

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Avon Convalescent Home, Inc. for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Avon Convalescent Home, Inc.. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 9, 2018



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

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

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

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation:

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
11020	Petty Cash	300.00			300.00
11140	Cash Operating Account	621,956.00			621,956.00
11620	Cash Resident Funds	17,494.00			17,494.00
13010	A/R Private	492,823.00			492,823.00
13020	A/R Medicaid	724,774.00			724,774.00
13040	A/R Medicare A	152,632.00			152,632.00
13050	A/R Medicare B	29,230.00			29,230.00
13060	A/R Coinsurance	66,365.00			66,365.00
13080	A/R Insurance Other	313,201.00			313,201.00
13290	Allowance for Doubtful Accounts	(117,791.00)			(117,791.00)
13300	A/R Refunds	5,535.00			5,535.00
13600	A/R Suspense	(436.00)			(436.00)
13700	A/R Other	16,932.00			16,932.00
15300	Prepaid Insurance	45,158.00			45,158.00
15380	Inventory	32,765.00			32,765.00
15800	Prepaid Other	15,832.00			15,832.00
17700	Due from West Hartford Rehab	518,157.00			518,157.00
19220	Buildings	7,495.00			7,495.00
19290	Accum Depr Buildings	(781.00)			(781.00)
19420	Leasehold Improvements	3,138,269.00			3,138,269.00
19490	Accum Depr Leasehold Impvmts	(2,384,432.00)			(2,384,432.00)
19520	Furniture & Equipment	1,094,852.00			1,094,852.00
19590	Accum Depr Furniture & Equipmt	(933,999.00)			(933,999.00)
21020	Accounts Payable Trade	(184,909.00)			(184,909.00)
21300	Credit Balance Liabilities	(365,806.00)			(365,806.00)
21610	Due to Cash Resident Funds	(17,494.00)			(17,494.00)
22100	Capital Lease Payable	(5,297.00)			(5,297.00)
22100M	Capital Lease Current Portion	(4,541.00)			(4,541.00)
25360	P/R Garnishment	(33.00)			(33.00)
25500	Accrued Payroll	(126,545.00)			(126,545.00)
25600	Accrued FICA Taxes	(7,967.00)			(7,967.00)
25610	Accrued SUI Taxes	(372.00)			(372.00)
25620	Accrued FUI Taxes	(62.00)			(62.00)
25650	Accrued Vac Personal Sick	(151,388.00)			(151,388.00)
25680	Accrued Pension	(101,733.00)			(101,733.00)
26100	Accrued Accounting	(15,800.00)			(15,800.00)
26110	Accrued User Fee	(181,319.00)			(181,319.00)
26120	Accrued Property Taxes	(1,720.00)			(1,720.00)
26130	Accrued Insurance Financing	(26,101.00)			(26,101.00)
26150	Accrued Expense Other	(3,947.00)			(3,947.00)
29650	Due to Avon Realty	(26.00)			(26.00)
30100	Shareholder Distributions	156,850.00			156,850.00
30110	Capital Stock	(156,000.00)			(156,000.00)
30120	Retained Earnings	(2,151,321.00)			(2,151,321.00)
40100	Room & Board Private	(2,852,128.00)			(2,852,128.00)
40110	Private Discounts	33,402.00			33,402.00
40220	PT Private	259.00			259.00
40230	OT Private	1,239.00			1,239.00
40240	ST Private	18.00			18.00
41100	Room & Board Medicaid	(11,014,299.00)			(11,014,299.00)
41110	Allowance R&B Medicaid	4,903,476.00			4,903,476.00
41220	PT Medicaid	(405.00)			(405.00)
41225	Allow PT MCD	405.00			405.00
41230	OT Medicaid	(266.00)			(266.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
41235	Allow OT MCD	266.00			266.00
43100	Room & Board Medicare	(1,854,877.00)			(1,854,877.00)
43110	Allowance R&B Medicare	(224,643.00)			(224,643.00)
43120	Medicare Discounts	37,098.00			37,098.00
43210	Pharmacy Medicare A	(250,292.00)			(250,292.00)
43215	Allow Phar MCR A	249,133.00			249,133.00
43220	PT Medicare A	(144,947.00)			(144,947.00)
43225	Allow PT MCR A	148,098.00			148,098.00
43230	OT Medicare A	(131,193.00)			(131,193.00)
43235	Allow OT MCR A	132,681.00			132,681.00
43240	ST Medicare A	(76,029.00)			(76,029.00)
43245	Allow ST MCR A	74,779.00			74,779.00
43250	Lab Medicare A	(35,409.00)			(35,409.00)
43255	Allow Lab MCR A	35,409.00			35,409.00
43270	X-ray Medicare A	(11,141.00)			(11,141.00)
43275	Allow X-ray MCR A	11,141.00			11,141.00
43310	Pharmacy MCR B	(14,733.00)			(14,733.00)
43315	Allow Pharmacy MCR B	6,683.00			6,683.00
43320	PT Medicare B	(105,344.00)			(105,344.00)
43325	Allow PT MCR B	63,191.00			63,191.00
43330	OT Medicare B	(90,145.00)			(90,145.00)
43335	Allow OT MCR B	31,001.00			31,001.00
43340	ST Medicare B	(44,744.00)			(44,744.00)
43345	Allow ST MCR B	14,380.00			14,380.00
44100	Room & Board Insurance Other	(1,086,454.00)			(1,086,454.00)
44110	Allowance R&B Insurance Other	95,101.00			95,101.00
44120	Insurance Other Dividends	(12,870.00)			(12,870.00)
44510	Pharmacy Insurance Other	(45,219.00)			(45,219.00)
44515	Allow Phar Insurance Other	45,219.00			45,219.00
44520	PT Insurance Other	(66,813.00)			(66,813.00)
44525	Allow PT Insurance Other	66,805.00			66,805.00
44530	OT Insurance Other	(60,328.00)			(60,328.00)
44535	Allow OT Insurance Other	60,227.00			60,227.00
44540	ST Insurance Other	(33,606.00)			(33,606.00)
44545	Allow ST Insurance Other	33,606.00			33,606.00
44550	Lab Insurance Other	(45,487.00)			(45,487.00)
44555	Allow Lab Insurance Other	45,445.00			45,445.00
44570	X-ray Insurance Other	(3,365.00)			(3,365.00)
44575	Allow X-ray Insurance Other	3,365.00			3,365.00
44820	PT Insurance B	(58,071.00)			(58,071.00)
44825	Allow PT Insurance B	11,886.00			11,886.00
44830	OT Insurance B	(33,524.00)			(33,524.00)
44835	Allow OT Insurance B	(1,223.00)			(1,223.00)
44840	ST Insurance B	(46,388.00)			(46,388.00)
44845	Allow ST Insurance B	16,593.00			16,593.00
44850	Lab Insurance B	(7,449.00)			(7,449.00)
44855	Allow Lab Insurance B	693.00			693.00
48000	Room & Board Retro Private	(307,552.00)			(307,552.00)
48100	Room & Board Retro Medicaid	204,412.00			204,412.00
48300	Room & Board Retro Medicare	(12,974.00)			(12,974.00)
48400	Room & Board Retro Ins Other	(38,157.00)			(38,157.00)
48600	Retro Ancillaries	3,248.00			3,248.00
51010	P/R Administrator	98,629.00			98,629.00
51020	P/R Director of Operations	115,748.00			115,748.00
51150	P/R Office	235,561.00			235,561.00
51240	Legal Fees	35,825.00		(1,276.00)	34,549.00
51260	Accounting Fees	51,951.00		(14,323.00)	37,628.00
51280	Professional Fees	8,880.00			8,880.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
51290	Telephone	8,574.00			8,574.00
51300	Cellular Phones	554.00			554.00
51310	Advertising Help Wanted	2,787.00			2,787.00
51330	Business Promotion	24,850.00			24,850.00
51340	Dues Chamber Of Commerce	140.00			140.00
51350	Dues / Association	10,328.00		(45.00)	10,283.00
51360	Subscriptions	2,431.00			2,431.00
51370	Licenses	446.00			446.00
51380	Office Supplies	30,553.00			30,553.00
51390	Purchased Services Office	6,966.00			6,966.00
51400	Courier & Postage	6,031.00			6,031.00
51410	Office Equipment Rental	12,742.00			12,742.00
51420	Employee Travel	3,581.00			3,581.00
51430	Professional Development	20,470.00			20,470.00
51450	Bank Charges	6,401.00			6,401.00
51460	Payroll Processing	22,509.00			22,509.00
51470	Donation Expense	2,208.00			2,208.00
51480	Employee Relations	27,590.00			27,590.00
51500	Computer Services	84,338.00			84,338.00
51570	Bad Debt Expense	87,500.00			87,500.00
51700	Other Insurance	10,175.00			10,175.00
51750	Auto Insurance	250.00			250.00
51950	State Provider Tax	707,344.00			707,344.00
53600	Fica Tax	427,562.00			427,562.00
53610	State Unemployment Taxes	60,237.00			60,237.00
53620	Federal Unemployment Taxes	8,284.00			8,284.00
53630	Workers Compensation Ins	152,103.00			152,103.00
53640	Employee Group Insurance	782,096.00			782,096.00
53660	Pension Expense	105,605.00			105,605.00
53780	New Hire Expense	4,542.00			4,542.00
53790	Employee Physicals/Medication	1,853.00			1,853.00
55010	P/R Maintenance Supervisor	67,725.00			67,725.00
55150	P/R Maintenance Staff	50,171.00			50,171.00
55380	Maintenance Supplies	23,459.00			23,459.00
55390	Repair & Maintenance	36,992.00			36,992.00
55430	Groundskeeping	16,750.00			16,750.00
55470	Rubbish Removal	18,654.00			18,654.00
55480	Snow Removal	15,875.00			15,875.00
55490	Purchased Maintenance Contract	38,463.00			38,463.00
5566-010	PERSONAL PROPERTY TAX	0.00		6,177.00	6,177.00
55660	Personal Property Taxes	11,387.00			11,387.00
55710	Water & Sewer	35,545.00			35,545.00
55720	Gas	76,594.00			76,594.00
55740	Electricity	52,676.00			52,676.00
57150	P/R Laundry Staff	97,587.00			97,587.00
57380	Laundry Supplies	7,396.00			7,396.00
57400	Linen & Bedding	9,914.00			9,914.00
59010	P/R Housekeeping Supervisor	46,177.00			46,177.00
59150	P/R Housekeeping Staff	305,858.00			305,858.00
59380	Housekeeping Supplies	43,490.00			43,490.00
63010	P/R Food Supervisor	67,955.00			67,955.00
63030	P/R Dietician	41,738.00			41,738.00
63150	P/R Dietary Staff	452,446.00			452,446.00
63340	Raw Food	249,784.00			249,784.00
63380	Dietary Supplies	42,397.00			42,397.00
63390	Dietary Purchase Services	280.00			280.00
65010	P/R Recreation Director	69,179.00			69,179.00
65150	P/R Recreation Staff	83,789.00			83,789.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
65380	Recreation Supplies	4,607.00			4,607.00
65400	Resident & Family Entertainment	17,383.00			17,383.00
65450	Cable TV	6,327.00			6,327.00
65500	Volunteer Expense	183.00			183.00
67010	P/R Social Service Supervisor	67,429.00			67,429.00
67150	P/R Social Service Staff	107,224.00			107,224.00
70200	Medical Director	33,761.00		24,424.00	58,185.00
70210	Medical Director Program	26,091.00		(24,424.00)	1,667.00
70280	Consult Psychiatrist	500.00			500.00
70300	Consult Pharmacist	6,873.00			6,873.00
70920	Consult Dentist	7,827.00			7,827.00
73160	Therapy Equipment Rental	12,988.00			12,988.00
73170	Purchased Physical Therapy	274,934.00			274,934.00
73180	Physical Therapy Supplies	4,919.00			4,919.00
73190	Purchased Speech Therapy	68,014.00			68,014.00
73200	Purchased Occupational Therapy	231,684.00			231,684.00
76290	Pharmacy	7,940.00			7,940.00
76380	Oxygen Supplies	16,045.00			16,045.00
76400	Pharmacy Other	22,613.00			22,613.00
76500	Pharmacy Medicare	263,632.00			263,632.00
76700	Lab Expense	47,158.00			47,158.00
76760	X-Ray Expense	10,782.00			10,782.00
76860	Resident Travel	1,855.00			1,855.00
76900	Supplies Patient Personal	375.00			375.00
83010	P/R Director Of Nursing	112,016.00			112,016.00
83030	P/R Asst Director Of Nursing	93,441.00			93,441.00
83050	P/R Nursing Support Staff	99,783.00			99,783.00
83070	P/R Nursing Support RN	212,350.00			212,350.00
83080	P/R Infection Control Nurse	62,642.00			62,642.00
83100	P/R Nursing Supervisors	451,653.00			451,653.00
83110	P/R RN	904,835.00			904,835.00
83120	P/R LPN	520,147.00			520,147.00
83130	P/R Aides	2,002,264.00			2,002,264.00
83370	Nursing Equipment Rental	6,026.00			6,026.00
83375	Nursing Equipment Med A	7,489.00			7,489.00
83380	Nursing Supplies	269,823.00			269,823.00
83385	Non Qual T19 Part B Supplies	1,473.00			1,473.00
83395	Non Qual Other Part B Supplies	1,939.00			1,939.00
83400	Medical Software Subscriptions	37,794.00			37,794.00
83510	Nursing Dept Consultant	53,771.00			53,771.00
97000	Interest	917.00			917.00
97700	Rent	499,121.00		(201,930.00)	297,191.00
9780-010	Related Taxes	0.00		108,348.00	108,348.00
9781-010	Related Insurance	0.00		67,308.00	67,308.00
9782-010	Related Mortgage Insurance	0.00		20,097.00	20,097.00
98260	Depr Leasehold Improvement	125,959.00			125,959.00
98270	Depr Furniture & Equipment	35,129.00			35,129.00
98290	Depr Buildings	375.00			375.00
Marcum 103	Contracted Purchased Services	0.00		15,599.00	15,599.00
Marcum 105	American Express Membership Fee	0.00		45.00	45.00
Total		0.00		0.00	0.00

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report - P&L**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE 9/30/2017	FINAL 9/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
51010	P/R Administrator	98,629.00		0.00	98,629.00
Subtotal [2]	Administrators	98,629.00		0.00	98,629.00
Subgroup : [4]	Other Administrative Salaries				
51020	P/R Director of Operations	115,748.00		0.00	115,748.00
51150	P/R Office	235,561.00		0.00	235,561.00
Subtotal [4]	Other Administrative Salaries	351,309.00		0.00	351,309.00
Subgroup : [5A]	Head Dietitian				
63030	P/R Dietician	41,738.00		0.00	41,738.00
Subtotal [5A]	Head Dietitian	41,738.00		0.00	41,738.00
Subgroup : [5B]	Food Service Supervisor				
63010	P/R Food Supervisor	67,955.00		0.00	67,955.00
Subtotal [5B]	Food Service Supervisor	67,955.00		0.00	67,955.00
Subgroup : [5C]	Dietary Workers				
63150	P/R Dietary Staff	452,446.00		0.00	452,446.00
Subtotal [5C]	Dietary Workers	452,446.00		0.00	452,446.00
Subgroup : [6A]	Head Housekeeper				
59010	P/R Housekeeping Supervisor	46,177.00		0.00	46,177.00
Subtotal [6A]	Head Housekeeper	46,177.00		0.00	46,177.00
Subgroup : [6B]	Other Housekeeping Workers				
59150	P/R Housekeeping Staff	305,858.00		0.00	305,858.00
Subtotal [6B]	Other Housekeeping Workers	305,858.00		0.00	305,858.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
55010	P/R Maintenance Supervisor	67,725.00		0.00	67,725.00
Subtotal [7A]	Engineer or Chief of Maintenance	67,725.00		0.00	67,725.00
Subgroup : [7B]	Other Maintenance Workers				
55150	P/R Maintenance Staff	50,171.00		0.00	50,171.00
Subtotal [7B]	Other Maintenance Workers	50,171.00		0.00	50,171.00
Subgroup : [8B]	Other Laundry Workers				
57150	P/R Laundry Staff	97,587.00		0.00	97,587.00
Subtotal [8B]	Other Laundry Workers	97,587.00		0.00	97,587.00
Subgroup : [12A]	Director of Nurses				
83010	P/R Director Of Nursing	112,016.00		0.00	112,016.00
83030	P/R Asst Director Of Nursing	93,441.00		0.00	93,441.00
Subtotal [12A]	Director of Nurses	205,457.00		0.00	205,457.00
Subgroup : [12B1]	RNs - Direct Care				
83100	P/R Nursing Supervisors	451,653.00		0.00	451,653.00
83110	P/R RN	904,835.00		0.00	904,835.00
Subtotal [12B1]	RNs - Direct Care	1,356,488.00		0.00	1,356,488.00
Subgroup : [12B2]	RNs - Administrative				
83050	P/R Nursing Support Staff	99,783.00		0.00	99,783.00
83070	P/R Nursing Support RN	212,350.00		0.00	212,350.00
83080	P/R Infection Control Nurse	62,642.00		0.00	62,642.00
Subtotal [12B2]	RNs - Administrative	374,775.00		0.00	374,775.00
Subgroup : [12C1]	LPNs - Direct Care				
83120	P/R LPN	520,147.00		0.00	520,147.00
Subtotal [12C1]	LPNs - Direct Care	520,147.00		0.00	520,147.00
Subgroup : [12D]	Aides and Attendants				
83130	P/R Aides	2,002,264.00		0.00	2,002,264.00
Subtotal [12D]	Aides and Attendants	2,002,264.00		0.00	2,002,264.00
Subgroup : [12H]	Recreation Workers				
65010	P/R Recreation Director	69,179.00		0.00	69,179.00
65150	P/R Recreation Staff	83,789.00		0.00	83,789.00
Subtotal [12H]	Recreation Workers	152,968.00		0.00	152,968.00
Subgroup : [12M]	Social Workers/Case Management				

67010	P/R Social Service Supervisor	67,429.00	0.00	67,429.00
67150	P/R Social Service Staff	107,224.00	0.00	107,224.00
Subtotal [12M]	Social Workers/Case Management	174,653.00	0.00	174,653.00
Total [10-A]	Salaries and Wages	6,366,347.00	0.00	6,366,347.00
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
70920	Consult Dentist	7,827.00	0.00	7,827.00
Subtotal [2]	Dentist	7,827.00	0.00	7,827.00
Subgroup : [3]	Pharmacist			
70300	Consult Pharmacist	6,873.00	0.00	6,873.00
Subtotal [3]	Pharmacist	6,873.00	0.00	6,873.00
Subgroup : [5A]	PT - Resident Care			
73170	Purchased Physical Therapy	274,934.00	0.00	274,934.00
Subtotal [5A]	PT - Resident Care	274,934.00	0.00	274,934.00
Subgroup : [8A]	Medical Director			
70200	Medical Director	33,761.00	24,424.00	58,185.00
			RJE - 2 12,500.00	
			RJE - 2 11,924.00	
Subtotal [8A]	Medical Director	33,761.00	24,424.00	58,185.00
Subgroup : [8E]	Other			
70210	Medical Director Program	26,091.00	(24,424.00)	1,667.00
			RJE - 2 (24,424.00)	
Subtotal [8E]	Other	26,091.00	(24,424.00)	1,667.00
Subgroup : [9A]	ST - Resident Care			
73190	Purchased Speech Therapy	68,014.00	0.00	68,014.00
Subtotal [9A]	ST - Resident Care	68,014.00	0.00	68,014.00
Subgroup : [10A]	OT - Resident Care			
73200	Purchased Occupational Therapy	231,684.00	0.00	231,684.00
Subtotal [10A]	OT - Resident Care	231,684.00	0.00	231,684.00
Subgroup : [12]	Other			
70280	Consult Psychiatrist	500.00	0.00	500.00
83510	Nursing Dept Consultant	53,771.00	0.00	53,771.00
Subtotal [12]	Other	54,271.00	0.00	54,271.00
Total [13-B]	Professional Fees	703,455.00	0.00	703,455.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
53630	Workers Compensation Ins	152,103.00	0.00	152,103.00
Subtotal [1A1]	Workmen's Compensation	152,103.00	0.00	152,103.00
Subgroup : [1A3]	Unemployment Insurance			
53610	State Unemployment Taxes	60,237.00	0.00	60,237.00
53620	Federal Unemployment Taxes	8,284.00	0.00	8,284.00
Subtotal [1A3]	Unemployment Insurance	68,521.00	0.00	68,521.00
Subgroup : [1A4]	Social Security (FICA)			
53600	Fica Tax	427,562.00	0.00	427,562.00
Subtotal [1A4]	Social Security (FICA)	427,562.00	0.00	427,562.00
Subgroup : [1A5]	Health Insurance			
53640	Employee Group Insurance	782,096.00	0.00	782,096.00
Subtotal [1A5]	Health Insurance	782,096.00	0.00	782,096.00
Subgroup : [1A7]	Pensions			
53660	Pension Expense	105,605.00	0.00	105,605.00
Subtotal [1A7]	Pensions	105,605.00	0.00	105,605.00
Subgroup : [1A9]	Other			
53760	New Hire Expense	4,542.00	0.00	4,542.00
53790	Employee Physicals/Medication	1,853.00	0.00	1,853.00
Subtotal [1A9]	Other	6,395.00	0.00	6,395.00
Subgroup : [1C]	Bad Debts			
51570	Bad Debt Expense	87,500.00	0.00	87,500.00
Subtotal [1C]	Bad Debts	87,500.00	0.00	87,500.00
Subgroup : [1D]	Accounting and Auditing			
51260	Accounting Fees	51,951.00	(14,323.00)	37,628.00
			RJE - 4 1,276.00	
			RJE - 5 (14,524.00)	

Subtotal [1D]	Accounting and Auditing	51,951.00	RJE - 5	(1,075.00)	37,628.00
				(14,323.00)	
Subgroup : [1E]	Legal				
51240	Legal Fees	35,825.00		(1,276.00)	34,549.00
Subtotal [1E]	Legal	35,825.00	RJE - 4	(1,276.00)	34,549.00
				(1,276.00)	
Subgroup : [1G]	Office Supplies				
51380	Office Supplies	30,553.00		0.00	30,553.00
Subtotal [1G]	Office Supplies	30,553.00		0.00	30,553.00
Subgroup : [1H1]	Telephone and Telegraph				
51290	Telephone	8,574.00		0.00	8,574.00
Subtotal [1H1]	Telephone and Telegraph	8,574.00		0.00	8,574.00
Subgroup : [1H2]	Cellular Phones and Beepers				
51300	Cellular Phones	554.00		0.00	554.00
Subtotal [1H2]	Cellular Phones and Beepers	554.00		0.00	554.00
Subgroup : [1K3]	Resident Day User Fee				
51950	State Provider Tax	707,344.00		0.00	707,344.00
Subtotal [1K3]	Resident Day User Fee	707,344.00		0.00	707,344.00
Total [15]	Expenditures Other than Salaries	2,464,583.00		(15,599.00)	2,448,984.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
51480	Employee Relations	27,590.00		0.00	27,590.00
Subtotal [2]	Holiday Parties for Staff	27,590.00		0.00	27,590.00
Subgroup : [4]	Employee Travel				
51420	Employee Travel	3,581.00		0.00	3,581.00
Subtotal [4]	Employee Travel	3,581.00		0.00	3,581.00
Subgroup : [5]	Education Expense				
51430	Professional Development	20,470.00		0.00	20,470.00
Subtotal [5]	Education Expense	20,470.00		0.00	20,470.00
Subgroup : [M1]	Advertising Help Wanted				
51310	Advertising Help Wanted	2,787.00		0.00	2,787.00
Subtotal [M1]	Advertising Help Wanted	2,787.00		0.00	2,787.00
Subgroup : [M3]	Advertising Other				
51330	Business Promotion	24,850.00		0.00	24,850.00
Subtotal [M3]	Advertising Other	24,850.00		0.00	24,850.00
Subgroup : [M7]	Postage				
51400	Courier & Postage	6,031.00		0.00	6,031.00
Subtotal [M7]	Postage	6,031.00		0.00	6,031.00
Subgroup : [M8]	Dues				
51350	Dues / Association	10,328.00		(45.00)	10,283.00
Subtotal [M8]	Dues	10,328.00	RJE - 3	(45.00)	10,283.00
				(45.00)	
Subgroup : [M8A]	Dues to Chamber of Commerce				
51340	Dues Chamber Of Commerce	140.00		0.00	140.00
Subtotal [M8A]	Dues to Chamber of Commerce	140.00		0.00	140.00
Subgroup : [M9]	Subscriptions				
51360	Subscriptions	2,431.00		0.00	2,431.00
Subtotal [M9]	Subscriptions	2,431.00		0.00	2,431.00
Subgroup : [M10]	Contributions				
51470	Donation Expense	2,208.00		0.00	2,208.00
Subtotal [M10]	Contributions	2,208.00		0.00	2,208.00
Subgroup : [M11]	Services Provided by Contract				
51280	Professional Fees	8,880.00		0.00	8,880.00
51460	Payroll Processing	22,509.00		0.00	22,509.00
Marcum 103	Contracted Purchased Services	0.00		15,599.00	15,599.00
Subtotal [M11]	Services Provided by Contract	31,389.00	RJE - 5	15,599.00	46,988.00
				15,599.00	
Subgroup : [M13]	Other				
51370	Licenses	446.00		0.00	446.00
51390	Purchased Services Office	6,966.00		0.00	6,966.00
51450	Bank Charges	6,401.00		0.00	6,401.00
51500	Computer Services	84,338.00		0.00	84,338.00

65500	Volunteer Expense	183.00	0.00	183.00
Marcum 105	American Express Membership Fee	0.00	45.00	45.00
Subtotal [M13]	Other	98,334.00	45.00	98,379.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	230,139.00	15,599.00	245,738.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
63340	Raw Food	249,784.00	0.00	249,784.00
Subtotal [2A1]	Raw Food	249,784.00	0.00	249,784.00
Subgroup : [2A2]	Non-Food Supplies			
63380	Dietary Supplies	42,397.00	0.00	42,397.00
Subtotal [2A2]	Non-Food Supplies	42,397.00	0.00	42,397.00
Subgroup : [2B]	Purchased Services			
63390	Dietary Purchase Services	280.00	0.00	280.00
Subtotal [2B]	Purchased Services	280.00	0.00	280.00
Total [18]	Dietary Basis for Allocation of Costs	292,461.00	0.00	292,461.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..			
57400	Linen & Bedding	9,914.00	0.00	9,914.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	9,914.00	0.00	9,914.00
Subgroup : [3D]	Other			
57380	Laundry Supplies	7,396.00	0.00	7,396.00
Subtotal [3D]	Other	7,396.00	0.00	7,396.00
Total [19]	Laundry-Basis for Allocation of Costs	17,310.00	0.00	17,310.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-Houe Care Supplies			
59380	Housekeeping Supplies	43,490.00	0.00	43,490.00
Subtotal [4A1]	In-Houe Care Supplies	43,490.00	0.00	43,490.00
Subgroup : [5A2]	Purchased From			
76290	Pharmacy	7,940.00	0.00	7,940.00
76400	Pharmacy Other	22,613.00	0.00	22,613.00
76500	Pharmacy Medicare	263,632.00	0.00	263,632.00
Subtotal [5A2]	Purchased From	294,185.00	0.00	294,185.00
Subgroup : [5B]	Medicine Cabinet Drugs			
83380	Nursing Supplies	269,823.00	0.00	269,823.00
Subtotal [5B]	Medicine Cabinet Drugs	269,823.00	0.00	269,823.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
83385	Non Qual T19 Part B Supplies	1,473.00	0.00	1,473.00
83395	Non Qual Other Part B Supplies	1,939.00	0.00	1,939.00
Subtotal [5C]	Medical and Therapeutic Supplies	3,412.00	0.00	3,412.00
Subgroup : [5D]	Ambulance/Limousine			
76860	Resident Travel	1,855.00	0.00	1,855.00
Subtotal [5D]	Ambulance/Limousine	1,855.00	0.00	1,855.00
Subgroup : [5E2]	Oxygen - Other			
76380	Oxygen Supplies	16,045.00	0.00	16,045.00
Subtotal [5E2]	Oxygen - Other	16,045.00	0.00	16,045.00
Subgroup : [5F]	X-Rays and related radiological			
76760	X-Ray Expense	10,782.00	0.00	10,782.00
Subtotal [5F]	X-Rays and related radiological	10,782.00	0.00	10,782.00
Subgroup : [5H]	Laboratory			
76700	Lab Expense	47,158.00	0.00	47,158.00
Subtotal [5H]	Laboratory	47,158.00	0.00	47,158.00
Subgroup : [5I]	Recreation			
65380	Recreation Supplies	4,607.00	0.00	4,607.00
65400	Resident & Family Entertainment	17,383.00	0.00	17,383.00
65450	Cable TV	6,327.00	0.00	6,327.00
Subtotal [5I]	Recreation	28,317.00	0.00	28,317.00
Subgroup : [5J]	Other			
73160	Therapy Equipment Rental	12,988.00	0.00	12,988.00
73180	Physical Therapy Supplies	4,919.00	0.00	4,919.00
76900	Supplies Patient Personal	375.00	0.00	375.00
83370	Nursing Equipment Rental	6,026.00	0.00	6,026.00

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83375	Nursing Equipment Med A	7,489.00	0.00	7,489.00
83400	Medical Software Subscriptions	37,794.00	0.00	37,794.00
Subtotal [5J]	Other	69,591.00	0.00	69,591.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	784,658.00	0.00	784,658.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
55380	Maintenance Supplies	23,459.00	0.00	23,459.00
55390	Repair & Maintenance	36,992.00	0.00	36,992.00
Subtotal [6A]	Repairs and Maintenance	60,451.00	0.00	60,451.00
Subgroup : [6B]	Heat			
55720	Gas	76,594.00	0.00	76,594.00
Subtotal [6B]	Heat	76,594.00	0.00	76,594.00
Subgroup : [6C]	Light & Power			
55740	Electricity	52,676.00	0.00	52,676.00
Subtotal [6C]	Light & Power	52,676.00	0.00	52,676.00
Subgroup : [6D]	Water			
55710	Water & Sewer	35,545.00	0.00	35,545.00
Subtotal [6D]	Water	35,545.00	0.00	35,545.00
Subgroup : [6E]	Equipment Lease			
51410	Office Equipment Rental	12,742.00	0.00	12,742.00
Subtotal [6E]	Equipment Lease	12,742.00	0.00	12,742.00
Subgroup : [6F]	Other			
55430	Groundskeeping	16,750.00	0.00	16,750.00
55470	Rubbish Removal	18,654.00	0.00	18,654.00
55480	Snow Removal	15,875.00	0.00	15,875.00
55490	Purchased Maintenance Contract	38,463.00	0.00	38,463.00
Subtotal [6F]	Other	89,742.00	0.00	89,742.00
Subgroup : [7B]	Building & Building Improvements			
98290	Depr Buildings	375.00	0.00	375.00
Subtotal [7B]	Building & Building Improvements	375.00	0.00	375.00
Subgroup : [7D]	Movable Equipment			
98270	Depr Furniture & Equipment	35,129.00	0.00	35,129.00
Subtotal [7D]	Movable Equipment	35,129.00	0.00	35,129.00
Subgroup : [8C]	Leasehold Improvements			
98260	Depr Leasehold Improvement	125,959.00	0.00	125,959.00
Subtotal [8C]	Leasehold Improvements	125,959.00	0.00	125,959.00
Subgroup : [9]	Rental Payments			
97700	Rent	499,121.00	(201,930.00)	297,191.00
9782-010	Related Mortgage Insurance	0.00	20,097.00	20,097.00
Subtotal [9]	Rental Payments	499,121.00	(181,833.00)	317,288.00
Subgroup : [10B]	Real estate taxes paid by lessor			
9780-010	Related Taxes	0.00	108,348.00	108,348.00
Subtotal [10B]	Real estate taxes paid by lessor	0.00	108,348.00	108,348.00
Subgroup : [10C]	Personal property taxes			
5566-010	PERSONAL PROPERTY TAX	0.00	6,177.00	6,177.00
55660	Personal Property Taxes	11,387.00	0.00	11,387.00
Subtotal [10C]	Personal property taxes	11,387.00	6,177.00	17,564.00
Total [22]	Maintenance and Property	999,721.00	(67,308.00)	932,413.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
97000	Interest	917.00	0.00	917.00
Subtotal [12D]	Other Interest Expense	917.00	0.00	917.00
Subgroup : [14A]	Insurance on Property			
51700	Other Insurance	10,175.00	0.00	10,175.00
9781-010	Related Insurance	0.00	67,308.00	67,308.00
Subtotal [14A]	Insurance on Property	10,175.00	67,308.00	77,483.00
Subgroup : [14B]	Insurance of Automobiles			
51750	Auto Insurance	250.00	0.00	250.00

Subtotal [14B]	Insurance of Automobiles	250.00	0.00	250.00
Total [27]	Interest and Insurance	11,342.00	67,308.00	78,650.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
41100	Room & Board Medicaid	(11,014,299.00)	0.00	(11,014,299.00)
Subtotal [1A]	Medicaid Residents (CT only)	(11,014,299.00)	0.00	(11,014,299.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
41110	Allowance R&B Medicaid	4,903,476.00	0.00	4,903,476.00
48100	Room & Board Retro Medicaid	204,412.00	0.00	204,412.00
Subtotal [1B]	Medicaid room and board contractual allowance	5,107,888.00	0.00	5,107,888.00
Subgroup : [3A]	Medicare Residents (All inclusive)			
43100	Room & Board Medicare	(1,854,877.00)	0.00	(1,854,877.00)
48300	Room & Board Retro Medicare	(12,974.00)	0.00	(12,974.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(1,867,851.00)	0.00	(1,867,851.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
43110	Allowance R&B Medicare	(224,643.00)	0.00	(224,643.00)
Subtotal [3B]	Medicare room and board contractual allowance	(224,643.00)	0.00	(224,643.00)
Subgroup : [4A]	Private-pay residents and other			
40100	Room & Board Private	(2,852,128.00)	0.00	(2,852,128.00)
40110	Private Discounts	33,402.00	0.00	33,402.00
44100	Room & Board Insurance Other	(1,086,454.00)	0.00	(1,086,454.00)
44110	Allowance R&B Insurance Other	95,101.00	0.00	95,101.00
48000	Room & Board Retro Private	(307,552.00)	0.00	(307,552.00)
48400	Room & Board Retro Ins Other	(38,157.00)	0.00	(38,157.00)
Subtotal [4A]	Private-pay residents and other	(4,155,788.00)	0.00	(4,155,788.00)
Subgroup : [5A]	Prescription Drugs - Medicare			
43210	Pharmacy Medicare A	(250,292.00)	0.00	(250,292.00)
Subtotal [5A]	Prescription Drugs - Medicare	(250,292.00)	0.00	(250,292.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
43215	Allow Phar MCR A	249,133.00	0.00	249,133.00
43315	Allow Pharmacy MCR B	6,683.00	0.00	6,683.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	255,816.00	0.00	255,816.00
Subgroup : [5C]	Prescription Drugs - Non-medicare			
44510	Pharmacy Insurance Other	(45,219.00)	0.00	(45,219.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(45,219.00)	0.00	(45,219.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance			
44515	Allow Phar Insurance Other	45,219.00	0.00	45,219.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	45,219.00	0.00	45,219.00
Subgroup : [7A]	Physical Therapy - Medicare			
43220	PT Medicare A	(144,947.00)	0.00	(144,947.00)
43225	Allow PT MCR A	148,098.00	0.00	148,098.00
43320	PT Medicare B	(105,344.00)	0.00	(105,344.00)
44820	PT Insurance B	(58,071.00)	0.00	(58,071.00)
44825	Allow PT Insurance B	11,886.00	0.00	11,886.00
Subtotal [7A]	Physical Therapy - Medicare	(148,378.00)	0.00	(148,378.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
43325	Allow PT MCR B	63,191.00	0.00	63,191.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	63,191.00	0.00	63,191.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
40220	PT Private	259.00	0.00	259.00
41220	PT Medicaid	(405.00)	0.00	(405.00)
44520	PT Insurance Other	(66,813.00)	0.00	(66,813.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(66,959.00)	0.00	(66,959.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
41225	Allow PT MCD	405.00	0.00	405.00
44525	Allow PT Insurance Other	66,805.00	0.00	66,805.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	67,210.00	0.00	67,210.00
Subgroup : [8A]	Speech Therapy - Medicare			
43240	ST Medicare A	(76,029.00)	0.00	(76,029.00)
43340	ST Medicare B	(44,744.00)	0.00	(44,744.00)
44840	ST Insurance B	(46,388.00)	0.00	(46,388.00)
Subtotal [8A]	Speech Therapy - Medicare	(167,161.00)	0.00	(167,161.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
43245	Allow ST MCR A	74,779.00	0.00	74,779.00

43345	Allow ST MCR B	14,380.00	0.00	14,380.00
44845	Allow ST Insurance B	16,593.00	0.00	16,593.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	105,752.00	0.00	105,752.00
Subgroup : [8C] Speech Therapy - Non-medicare				
40240	ST Private	18.00	0.00	18.00
44540	ST Insurance Other	(33,606.00)	0.00	(33,606.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(33,588.00)	0.00	(33,588.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance				
44545	Allow ST Insurance Other	33,606.00	0.00	33,606.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	33,606.00	0.00	33,606.00
Subgroup : [9A] Occupational Therapy - Medicare				
43230	OT Medicare A	(131,193.00)	0.00	(131,193.00)
43330	OT Medicare B	(90,145.00)	0.00	(90,145.00)
44830	OT Insurance B	(33,524.00)	0.00	(33,524.00)
Subtotal [9A]	Occupational Therapy - Medicare	(254,862.00)	0.00	(254,862.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance				
43235	Allow OT MCR A	132,681.00	0.00	132,681.00
43335	Allow OT MCR B	31,001.00	0.00	31,001.00
44835	Allow OT Insurance B	(1,223.00)	0.00	(1,223.00)
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	162,459.00	0.00	162,459.00
Subgroup : [9C] Occupational Therapy - Non-medicare				
40230	OT Private	1,239.00	0.00	1,239.00
41230	OT Medicaid	(266.00)	0.00	(266.00)
44530	OT Insurance Other	(60,328.00)	0.00	(60,328.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(59,355.00)	0.00	(59,355.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance				
44535	Allow OT Insurance Other	60,227.00	0.00	60,227.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	60,227.00	0.00	60,227.00
Subgroup : [10A] Other - Medicare				
43120	Medicare Discounts	37,098.00	0.00	37,098.00
43250	Lab Medicare A	(35,409.00)	0.00	(35,409.00)
43255	Allow Lab MCR A	35,409.00	0.00	35,409.00
43270	X-ray Medicare A	(11,141.00)	0.00	(11,141.00)
43275	Allow X-ray MCR A	11,141.00	0.00	11,141.00
43310	Pharmacy MCR B	(14,733.00)	0.00	(14,733.00)
44850	Lab Insurance B	(7,449.00)	0.00	(7,449.00)
44855	Allow Lab Insurance B	693.00	0.00	693.00
Subtotal [10A]	Other - Medicare	15,609.00	0.00	15,609.00
Subgroup : [10B] Other - Non-medicare				
41235	Allow OT MCD	266.00	0.00	266.00
44550	Lab Insurance Other	(45,487.00)	0.00	(45,487.00)
44555	Allow Lab Insurance Other	45,445.00	0.00	45,445.00
44570	X-ray Insurance Other	(3,365.00)	0.00	(3,365.00)
44575	Allow X-ray Insurance Other	3,365.00	0.00	3,365.00
Subtotal [10B]	Other - Non-medicare	224.00	0.00	224.00
Subgroup : [18] Other Revenue				
44120	Insurance Other Dividends	(12,870.00)	0.00	(12,870.00)
48600	Retro Ancillaries	3,248.00	0.00	3,248.00
Subtotal [18]	Other Revenue	(9,622.00)	0.00	(9,622.00)
Total [30]	Statement of Revenue	(12,380,816.00)	0.00	(12,380,816.00)
	NET (INCOME) LOSS	(510,800.00)	0.00	(510,800.00)

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Group : [31-32] Assets					
Subgroup : [A1] Cash					
11020	Petty Cash	300.00		0.00	300.00
11140	Cash Operating Account	621,956.00		0.00	621,956.00
11620	Cash Resident Funds	17,494.00		0.00	17,494.00
Subtotal [A1] Cash		639,750.00		0.00	639,750.00
Subgroup : [A2] A/R					
13010	A/R Private	492,823.00		0.00	492,823.00
13020	A/R Medicaid	724,774.00		0.00	724,774.00
13040	A/R Medicare A	152,632.00		0.00	152,632.00
13050	A/R Medicare B	29,230.00		0.00	29,230.00
13060	A/R Coinsurance	66,365.00		0.00	66,365.00
13080	A/R Insurance Other	313,201.00		0.00	313,201.00
13290	Allowance for Doubtful Accounts	(117,791.00)		0.00	(117,791.00)
13300	A/R Refunds	5,535.00		0.00	5,535.00
13600	A/R Suspense	(436.00)		0.00	(436.00)
13700	A/R Other	16,932.00		0.00	16,932.00
Subtotal [A2] A/R		1,683,265.00		0.00	1,683,265.00
Subgroup : [A4] Inventories					
15380	Inventory	32,765.00		0.00	32,765.00
Subtotal [A4] Inventories		32,765.00		0.00	32,765.00
Subgroup : [A5] Prepaid Expenses					
15300	Prepaid Insurance	45,158.00		0.00	45,158.00
15800	Prepaid Other	15,832.00		0.00	15,832.00
Subtotal [A5] Prepaid Expenses		60,990.00		0.00	60,990.00
Subgroup : [B3] Buildings					
19220	Buildings	7,495.00		0.00	7,495.00
19290	Accum Depr Buildings	(781.00)		0.00	(781.00)
Subtotal [B3] Buildings		6,714.00		0.00	6,714.00
Subgroup : [B4] Leasehold Improvements					
19420	Leasehold Improvements	3,138,269.00		0.00	3,138,269.00
19490	Accum Depr Leasehold Impvmts	(2,384,432.00)		0.00	(2,384,432.00)
Subtotal [B4] Leasehold Improvements		753,837.00		0.00	753,837.00
Subgroup : [B6] Movable Equipment					
19520	Furniture & Equipment	1,094,852.00		0.00	1,094,852.00
19590	Accum Depr Furniture & Equipmt	(933,999.00)		0.00	(933,999.00)
Subtotal [B6] Movable Equipment		160,853.00		0.00	160,853.00
Subgroup : [D6] Loans to Owners or Related Parties					
17700	Due from West Hartford Rehab	518,157.00		0.00	518,157.00
Subtotal [D6] Loans to Owners or Related Parties		518,157.00		0.00	518,157.00
Total [31-32] Assets		3,856,331.00		0.00	3,856,331.00
Group : [33-34] Liabilities					
Subgroup : [A1] A/P					
21020	Accounts Payable Trade	(184,909.00)		0.00	(184,909.00)
Subtotal [A1] A/P		(184,909.00)		0.00	(184,909.00)
Subgroup : [A2] Notes Payable					
22100	Capital Lease Payable	(5,297.00)		0.00	(5,297.00)
22100M	Capital Lease Current Portion	(4,541.00)		0.00	(4,541.00)
Subtotal [A2] Notes Payable		(9,838.00)		0.00	(9,838.00)
Subgroup : [A4] Accrued Payroll					
25360	P/R Garnishment	(33.00)		0.00	(33.00)
25500	Accrued Payroll	(126,545.00)		0.00	(126,545.00)
25650	Accrued Vac Personal Sick	(151,388.00)		0.00	(151,388.00)
Subtotal [A4] Accrued Payroll		(277,966.00)		0.00	(277,966.00)

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2017 Cost Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [A6]	Accrued Payroll Taxes Payable				
25600	Accrued FICA Taxes	(7,967.00)		0.00	(7,967.00)
25610	Accrued SUI Taxes	(372.00)		0.00	(372.00)
25620	Accrued FUI Taxes	(62.00)		0.00	(62.00)
	Subtotal [A6] Accrued Payroll Taxes Payable	(8,401.00)		0.00	(8,401.00)
Subgroup : [A12]	Other Current Liabilities				
21300	Credit Balance Liabilities	(365,806.00)		0.00	(365,806.00)
21610	Due to Cash Resident Funds	(17,494.00)		0.00	(17,494.00)
25680	Accrued Pension	(101,733.00)		0.00	(101,733.00)
26100	Accrued Accounting	(15,800.00)		0.00	(15,800.00)
26110	Accrued User Fee	(181,319.00)		0.00	(181,319.00)
26120	Accrued Property Taxes	(1,720.00)		0.00	(1,720.00)
26130	Accrued Insurance Financing	(26,101.00)		0.00	(26,101.00)
26150	Accrued Expense Other	(3,947.00)		0.00	(3,947.00)
	Subtotal [A12] Other Current Liabilities	(713,920.00)		0.00	(713,920.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
29650	Due to Avon Realty	(26.00)		0.00	(26.00)
	Subtotal [B3] Loans from Owners or Related Parties	(26.00)		0.00	(26.00)
	Total [33-34] Liabilities	(1,195,060.00)		0.00	(1,195,060.00)
Group : [35]	Equity				
Subgroup : [B2]	Capital Stock				
30110	Capital Stock	(156,000.00)		0.00	(156,000.00)
	Subtotal [B2] Capital Stock	(156,000.00)		0.00	(156,000.00)
Subgroup : [B5]	Cumulated Earnings				
30100	Shareholder Distributions	156,850.00		0.00	156,850.00
30120	Retained Earnings	(2,151,321.00)		0.00	(2,151,321.00)
	Subtotal [B5] Cumulated Earnings	(1,994,471.00)		0.00	(1,994,471.00)
	Total [35] Equity	(2,150,471.00)		0.00	(2,150,471.00)
	Sum of Account Groups	510,800.00		0.00	510,800.00
	Net (Income) Loss	(510,800.00)		0.00	(510,800.00)

Client: **Avon Health Care**
 Engagement: **Medicaid - Avon Health Care 2017 Cost Report**
 Period Ending: **9/30/2017**
 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.01		
To reclass taxes, insurance and mortgage insurance to correct cost centers from rent				
5566-010	PERSONAL PROPERTY TAX		6,177.00	
9780-010	Related Taxes		108,348.00	
9781-010	Related Insurance		67,308.00	
9782-010	Related Mortgage Insurance		20,097.00	
97700	Rent			201,930.00
Total			201,930.00	201,930.00
Reclassifying Journal Entries JE # 2		D.01, pg. 22		
To reclass assistant medical director professional fees				
70200	Medical Director		11,924.00	
70200	Medical Director		12,500.00	
70210	Medical Director Program			24,424.00
Total			24,424.00	24,424.00
Reclassifying Journal Entries JE # 3		N.02		
To reclass AMEX membership fee from dues line				
Marcum 105	American Express Membership Fee		45.00	
51350	Dues / Association			45.00
Total			45.00	45.00
Reclassifying Journal Entries JE # 4		D.01 - Page 3		
To reclass accounting expenses to the proper account				
51260	Accounting Fees		1,276.00	
51240	Legal Fees			1,276.00
Total			1,276.00	1,276.00
Reclassifying Journal Entries JE # 5		N.01/D.01		
Reclass bookkeeping services to admin purchased services				
Marcum 103	Contracted Purchased Services		15,599.00	
51260	Accounting Fees			1,075.00
51260	Accounting Fees			14,524.00
Total			15,599.00	15,599.00



Provider Name: Avon Health Care Center
Provider Number: 938-C
Period Ended: 9/30/17

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: