

# State of Connecticut



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

Name of Facility (as licensed) Vernon Manor Health Care	
Address (No. & Street, City, State, Zip Code) 180 Regan Rd., Vernon, CT 06066	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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

# Table of Contents

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

**General Information**

Name of Facility (as licensed) Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017	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 Vernon Manor Health Care [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.

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

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Vernon Manor Health Care	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 180 Regan Rd., Vernon, CT 06066				
Report Prepared By CJLC LLC	Phone Number 860-610-9009	Date		
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-871-0385		Report for Year Ended 9/30/2017		Page 2	of 37
Name of Facility (as shown on license) Vernon Manor Health Care			Address (No. & Street, City, State, Zip) 180 Regan Rd., Vernon, CT 06066		
License Numbers:	CCNH 991-C	RHNS	(Specify)	Medicare Provider No. 07-5334	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No   If "Yes," explain fully.					
<b>Administrator</b>					
Name of Administrator Paul Liistro			Nursing Home Administrator's License No.:	531	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	

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

Names of Stockholders Owning at Least 10% of Shares			

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility
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N/A
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**General Information and Questionnaire**  
**Related Parties\***

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
The Arbors of Hop Brook, LLC	385 West Center Street, Manchester CT	<input type="radio"/>	<input checked="" type="radio"/>		Common Pension Plan	15 / 1A7	55,014	N/A
The Arbors of Hop Brook, LLC		<input type="radio"/>	<input checked="" type="radio"/>		Shared Office Staff	10/A4	265,017	265,017
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017	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.

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			License No.	Report for Year Ended			Page	of
Vernon Manor Health Care			991-C	9/30/2017			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Pitney Bowes PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	07/18/11	42 months	924		924
Pitney Bowes PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Carriage House Postage Machine Allocation 40%	08/13/13	63 months	831		831
Novareus US, Inc. 111 North Canal, Suite 165, Chicago, IL 60606	<input type="radio"/>	<input checked="" type="radio"/>	Airborne Infection Control	02/01/14		14,070		14,070
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" 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"/>						
							<b>Total ***</b>	15,825

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

\* 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.

**Annual Report of Long-Term Care Facility**

CSP-7 Rev. 6/95

**General Information and Questionnaire  
Accounting Basis**

Name of Facility Vernon Manor Health Care	License No. 991-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 1 CJLC, LLC 2 Cohn Reznick, LLP 3 4	Address (No. & Street, City, State, Zip Code) 225 Pitkin Street, East Hartford, CT 06108 350 Church St., Hartford, CT 06103-1136
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Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare Cost Report, Audit Support	\$ 16,875
2 Tax Returns, Corporate Matters	\$ 5,750
3	\$
4	\$
	Charge for Services Provided \$ 22,625

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Jackson Lewis LLP 2 Murtha Cullina LLP 3 4 5	Telephone Number (914)514-6060 (860)240-6000
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Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 PO Box 416019, Boston MA 02241 2 185 Asylum St, Hartford CT 06106 3 4 5
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Services Provided by This Firm (*describe fully*)

1 Consulting on Employee Matters	\$ 6,849
2 General Matters & Residential Issues	\$ 8,320
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 15,169

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

### Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Vernon Manor Health Care		991-C			9/30/2017				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	112	112			112	112			103	103			
B. As of midnight of THIS report period	106	106			103	103			106	106			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,710	4,710			3,819	3,819			891	891			
B. Medicaid (Conn.)	23,173	23,173			17,083	17,083			6,090	6,090			
C. Medicaid (other states)													
D. Private Pay	10,795	10,795			7,999	7,999			2,796	2,796			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	38,678	38,678			28,901	28,901			9,777	9,777			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	38,678	38,678			28,901	28,901			9,777	9,777			

### Schedule of Resident Statistics (Cont'd)

Name of Facility Vernon Manor Health Care			License No. 991-C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(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-IID				
No. of Residents													
Per Diem Rate													
a. One bed rm.													
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									734	734			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									44	44			
C. Other									5,835	5,835			
<b>D. Total Physical Therapy Treatments</b>									6,613	6,613			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									505	505			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									3	3			
C. Other									1,410	1,410			
<b>D. Total Speech Therapy Treatments</b>									1,918	1,918			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									577	577			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									23	23			
C. Other									5,121	5,121			
<b>D. Total Occupational Therapy Treatments</b>									5,721	5,721			

### Report of Expenditures - Salaries & Wages

Name of Facility Vernon Manor Health Care	License No. 991-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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	68,464	1,336				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	10,286	272				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	418,228	22,543				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	429,919	26,357				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	199,693	14,639				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	132,125	6,578				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	93,396	7,059				
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	202,656	4,323				
b. RN						
1. Direct Care	784,945	21,716				
2. Administrative**						
c. LPN						
1. Direct Care	1,475,069	52,506				
2. Administrative**	110,167	2,190				
d. Aides and Attendants	1,683,421	106,462				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	143,206	8,663				
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	202,709	6,995				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,954,282	281,641				

\* 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
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

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Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Vernon Manor Health Care				991-C	9/30/2017			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)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Vernon Manor Health Care				991-C	9/30/2017			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Kristi Dougherty (10/1/16 to 5/16/17)	68,464			Standard	Responsible for daily operations of the facility	1,336	A2			
Paul Liistro (5/17/17 - 9/30/17)										
<b>Section IV - Assistant Administrators</b>										
Tracy Newport (10/1/16-11/10/16)	10,286			Standard	Assist with the responsibilities for daily operations of the	272	A3			

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Vernon Manor Health Care	991-C	9/30/2017	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	7,560	42				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	366,430	8,767				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	41,400	291				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	89,441	1,398				
b. Other						
10. Occupational Therapist						
a. Resident Care	329,779	7,510				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>834,610</b>	<b>18,008</b>				

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

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

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

### Report of Expenditures

#### Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\*

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
RehabCare Group, Inc. 680 S 4th St, Louisville, KY 40202	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	
Anil Nair, MD 515 Middle Turnpike W., Manchester, CT 06040	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	
Kristin Giannini, MD 33 Riverside Dr., South Windsor, CT 06074	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	
GeriDent Solutions, LLC P.O. Box 290539, Wethersfield, Connecticut	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<input type="radio"/>	
		<input type="radio"/>	<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
Vernon Manor Health Care	991-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 152,177	152,177		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 94,814	94,814		
4. Social Security (F.I.C.A.)	\$ 448,134	448,134		
5. Health Insurance	\$ 368,151	368,151		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 55,014	55,014		
8. Uniform Allowance	\$ 11,425	11,425		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 34,116	34,116		
d. Accounting and Auditing	\$ 22,625	22,625		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 15,169	15,169		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 54,434	54,434		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 45,100	45,100		
2. Cellular Phones	\$ 4,359	4,359		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 290	290		
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	\$ 646,345	646,345		
<b>Subtotal</b>	\$ 1,952,154	1,952,154		

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

(Carry Subtotals forward to next page)

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

Vernon Manor Health Care  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

-----

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

-----

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

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017		Page 16	of 37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		1,952,154	1,952,154		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 11,941	11,941			
2. Holiday Parties for Staff	\$ 12,436	12,436			
3. Gifts to Staff and Residents	\$ 80	80			
4. Employee Travel	\$ 13,250	13,250			
5. Education Expenses Related to Seminars and Conventions	\$ 13,304	13,304			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 4,989	4,989			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 4,873	4,873			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 58,212	58,212			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,013	3,013			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 8,814	8,814			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,275	1,275			
9. Subscriptions	\$ 6,332	6,332			
10. Contributions*** See Attached Schedule	\$ 329	329			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 208,009	208,009			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 21,347	21,347			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,320,357	2,320,357			

\* 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)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
ADVERTISING-PUBLIC RELATIONS	\$ 58,212		
<b>Total Other Advertising</b>	\$ 58,212	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 8,539		
ALTCFM	\$ 213		
HFMA	\$ 62		
<b>Total Dues</b>	\$ 8,814	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
CONTRIBUTIONS - GIFTS	\$ 329		
<b>Total Contributions</b>	\$ 329	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
FINES	\$ 9,555		
EMPLOYMENET SCREENING EXP	\$ 5,155		
LICENSE FEES	\$ 625		
BANKING FEES/ADMIN FEES	\$ 2,354		
EMPLOYEE PHYSICALS	\$ 2,337		
LOSS ON DISP OF ASSETS	\$ 1,321		
Rounding	\$ (0)		
<b>Total Other Administrative and General</b>	\$ 21,347	\$ -	\$ -



**Schedule C-1 - Management Services\***

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility Vernon Manor Health Care		License No. 991-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	266,816	266,816		
2. Non-Food Supplies	\$	35,962	35,962		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) _____		\$			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>		\$	302,778	302,778	
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 Vernon Manor Health Care		License No. 991-C	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	9,832	9,832		
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. \$	6,277	6,277		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$				
d. Other (Specify)	\$				
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>	<b>\$</b>	<b>16,110</b>	<b>16,110</b>		
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-1, 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
Vernon Manor Health Care		991-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. \$	33,345	33,345		
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.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	33,345	33,345		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	308,219	308,219		
b.	Medicine Cabinet Drugs	\$	57,163	57,163		
c.	Medical and Therapeutic Supplies	\$	238,054	238,054		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	56,869	56,869		
f.	X-rays and Related Radiological Procedures***	\$	17,716	17,716		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$				
i.	Recreation	\$	3,790	3,790		
j.	Other (Specify)**** See Attached Schedule	\$	27,767	27,767		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	709,577	709,577		

\* 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)
PROGRAM FEES - ALT. PAYMENTS	\$ 27,767		
<b>Total Other Resident Care</b>	\$ 27,767	\$ -	\$ -

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

Name of Facility Vernon Manor Health Care			License No. 991-C		Report for Year Ended 9/30/2017				Page of 21   37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Wescom Solutions	3500 American Blvd W., Suite 155, Bloomington,	<input type="radio"/>	<input checked="" type="radio"/>		Point Click Care	32,316			16	m11
ADP	100 Corporate Dr., Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	61,789			16	m11
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
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		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Vernon Manor Health Care	991-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 195,709	195,709				
b. Heat	\$ 57,223	57,223				
c. Light & Power	\$ 74,435	74,435				
d. Water	\$ 42,765	42,765				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 15,825	15,825				
f. Other ( <i>itemize</i> )	\$ 50,054	50,054				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 436,010	436,010				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 23,686	23,686				
b. Building & Building Improvements	\$ 117,675	117,675				
c. Non-Movable Equipment	\$ 33,206	33,206				
d. Movable Equipment	\$ 98,954	98,954				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 273,521	273,521				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,467	4,467				
c. Leasehold Improvements	\$ 5,005	5,005				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 9,472	9,472				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 135,375	135,375				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 21,868	21,868				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 440,236	440,236				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
WASTE REMOVAL	\$ 31,929		
SNOW REMOVAL	\$ 18,125		
<b>Total Other Repairs and Maintenance</b>	\$ 50,054	\$ -	\$ -

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Vernon Manor Health Care  
9/30/2017

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
9/16/2017	Front Sidewalk	\$ 7,140	15	\$ -
<b>Total additions for Land Improvements</b>		\$ 7,140		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
8/3/2017	Clinical Asst Office Cabinets	\$ 5,080	15	\$ 56
9/3/2017	DNS Office Carpet	\$ 7,210	5	\$ 120
2/22/2017	Employee Lounge Tile	\$ 4,125	10	\$ 241
4/1/2017	Employee Lounge Plumbing	\$ 4,370	20	\$ 109
4/3/2017	Employee Lounge Walls	\$ 7,548	5	\$ 755
3/7/2017	Employee Lounge Cabinets/Counters	\$ 12,276	15	\$ 477
3/1/2017	Employee Lounge Electrical	\$ 5,784	18	\$ 187
9/28/2017	Fire Doors	\$ 12,019	20	\$ -
6/4/2017	MDS Office Counter & Shelving	\$ 8,284	15	\$ 184
9/3/2017	Kitchen Walls	\$ 2,770	5	\$ 46
7/31/2017	Nursing Supervisor Office Carpet	\$ 5,328	5	\$ 178
<b>Total additions for Building Improvements</b>		\$ 74,795		\$ 2,354 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
10/31/2016	UniMac Dryer	\$ 6,066	10	\$ 556
7/27/2017	UniMac Dryer	\$ 6,101		\$ 102
<b>Total additions for Non-Movable Equipment</b>		\$ 12,168		\$ 658 *
<b>Deletions:</b>				

<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ -

\*\*

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

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## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
9/12/2017	Pager System	\$ 3,104	5	\$ 52
12/31/2016	Mobile Vitals Equipmetn	\$ 8,008	10	\$ 601
3/31/2017	(2) Ricoh Copiers MP601SPF	\$ 7,062	5	\$ 706
8/17/2017	Ricoh Copier MP402SPF	\$ 3,063	5	\$ 51
5/8/2017	Cold Food Vending Machine	\$ 3,297	10	\$ 137
2/24/2017	Employee Lounge Table & Chairs	\$ 5,198	15	\$ 202
3/20/2017	Mantowic Ice Machine	\$ 5,490	10	\$ 274
4/1/2017	Resident Room Drapery	\$ 3,247	5	\$ 325
7/27/2017	Nursing Supervisor Office Furniture	\$ 2,677	7	\$ 64
9/30/2017	13 Patient Signa APM Mattress	\$ 23,259	7	\$ -
9/15/2017	Electric Low Beds	\$ 3,031	15	\$ 17
9/30/2017	Bed Railings & Control Boxes	\$ 5,996	7	\$ -
9/30/2017	Vollrath 38004 ServeWell Electric	\$ 2,889	10	\$ -
<b>Total additions for Movable Equipment</b>		\$ 76,320		\$ 2,429*
<b>Deletions:</b>				
9/30/2017	Ice Maker	\$ (2,232)		
<b>Total deletions for Movable Equipment</b>		\$ (2,232)		\$ -**

\*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
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		\$ -		\$ -*
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ -**

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

### Amortization Schedule\*

Name of Facility Vernon Manor Health Care			License No. 991-C		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Var	156,749	59,079	Var		5,005	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									5,005
<b>D. Total Amortization</b>									5,005

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017	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 <b>NOT</b> Original Owner, Date of Purchase	3/1/1977
4. Date of Initial Licensure	
5. Total Licensed Bed Capacity	120
6. Square Footage	36,732
7. Acquisition Cost	
a. Land	120,000
b. Building	1,442,533

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	08/23/11			
c. Interest Rate for the Cost Year	Libor + 2%			
d. Term of Mortgage (number of years)	10			
e. Amount of Principal Borrowed	2,200,000			
f. Principal balance outstanding as of	1,530,833			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

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

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

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Vernon Manor Health Care		991-C	9/30/2017			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 46,517	46,517				
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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$ 46,517	46,517				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
Vernon Manor Health Care		991-C		9/30/2017		27   37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				46,517	46,517		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$ 109	109		
A. Item		Rate	Amount				
INTEREST - OTHER							
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$ 109	109		
12. D. Other Interest Expense (Specify)				\$ 370	370		
INTEREST EXPENSE - OPERATIONS							
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$ 46,996	46,996		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 55,248	55,248		
b. Insurance on Automobiles				\$ 2,520	2,520		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 57,768	57,768		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 11,152,070	11,152,070		



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Vernon Manor Health Care				991-C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 329,779	329,779		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 34,116	34,116		
10.			Accounting & Legal	\$			
11.	30	IV3	Telephone	\$ 832	832		
12.	15	1H2	Cellular Telephone	\$ 2,919	2,919		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 80	80		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 3,599	3,599		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 4,989	4,989		
18.	16	m3	Unallowable Advertising *	\$ 58,212	58,212		
19.		1j	Income Tax / Corporate Business Tax	\$ 40	40		
20.	16	m10	Fund Raising / Contributions	\$ 329	329		
21.			Unallowable Management Fees	\$			
22.	30	IV7	Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 26,941	26,941		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 461,835	461,835		

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B10A	OCCUPATIONAL THERAPY	\$ 329,779		
<b>Total Other Fees Adjustments</b>			\$ 329,779	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	FINES	\$ 9,555		
16	M13	BANKING FEES/ADMIN FEES	\$ 2,354		
16	M13	LOSS ON DISP OF ASSETS	\$ 1,321		
16	L3	Employee Welfare	\$ 12,436		
16		Chamber of Commerce	\$ 1,275		
<b>Total Other A&amp;G Adjustments</b>			\$ 26,941	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Vernon Manor Health Care				991-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 461,835	461,835		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 308,219	308,219		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 17,716	17,716		
30.			Laboratory	\$			
31.	20	5c	Medical Supplies	\$ 83,391	83,391		
32.	20	500	Oxygen (non emergency)	\$ 56,869	56,869		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 27,767	27,767		
<b>Page 22 - Maintenance and Property</b>							
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	\$ 483	483		
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14b	Property Insurance	\$ 2,520	2,520		
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.	30	IV4&	Radio and Television Revenue	\$ 7,233	7,233		
44.	30	IV8	Vending Machine Revenue	\$ 8,949	8,949		
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.	30	IV5	Interest Income on Accounts Rec	\$ 247	247		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 975,229	975,229		

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

Vernon Manor Health Care  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	PROGRAM FEES - ALT. PAYMENTS	\$ 27,767		
<b>Total Other Ancillary Costs</b>			\$ 27,767	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Vernon Manor Health Care	991-C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 10,256,954	10,256,954				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,972,804)	(4,972,804)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,593,016	3,593,016				
b. Medicare Room and Board Contractual Allowance **	\$ 342,511	342,511				
4. a. Private-Pay Residents and Other	\$ 1,929,350	1,929,350				
b. Private-Pay Room and Board Contractual Allowance **	\$ (4,628)	(4,628)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 305,408	305,408				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 4,987	4,987				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 231,901	231,901				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (2,095,759)	(2,095,759)				
c. Medical Supplies - Non-Medicare	\$ 1,511	1,511				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 792,432	792,432				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 50,023	50,023				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 162,401	162,401				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 40,805	40,805				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 752,129	752,129				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 28,432	28,432				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 1,068	1,068				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 3,075	3,075				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 11,422,811	11,422,811				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 832	832				
4. Rental of Television and Cable Services	\$ 7,233	7,233				
5. Interest Income ( <i>Specify</i> )	\$ 4,991	4,991				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 483	483				
8. Other ( <i>Specify</i> )	\$ 21,368	21,368				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 34,908	34,908				
<b>VI. Total All Revenue</b> (III +V)	\$ 11,457,719	11,457,719				

\* 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)
30II6a	MED B PHYSICIAN SERVICES	\$ 1,068		
<b>Total Other Resident Revenue - Medicare</b>		\$ 1,068	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30II6b	VACCINES - MNGD CARE B	\$ 1,880		
30II6b	LAB MANAGED CARE B	\$ 1,195		
<b>Total Other Resident Revenue</b>		\$ 3,075	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30IV5	INTEREST INCOME - RESERVES		\$ 22		
30IV5	INTEREST - LATE PAYMENT		\$ 247		
30IV5	DIVIDEND INCOME		\$ 4,722		
<b>Total Interest Income</b>			\$ 4,991	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30IV8	VENDING MACHINE	\$ 8,949		
30IV8	QUALITY INCENTIVE PAYMENTS	\$ 11,790		
30IV8	MISCELLANEOUS - OTHER	\$ 630		
<b>Total Other Revenue</b>		\$ 21,368	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Vernon Manor Health Care	991-C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	740,645
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	931,251
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	11,430
a. PREPAID OTHER	11,430			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,683,326
B. Fixed Assets				
1. Land			\$	120,000
2. Land Improvements	*Historical Cost	483,555	\$	359,383
	Accum. Depreciation	124,172		Net
3. Buildings	*Historical Cost	5,754,802	\$	2,769,185
	Accum. Depreciation	2,985,617		Net
4. Leasehold Improvements	*Historical Cost	156,749	\$	92,665
	Accum. Depreciation	64,084		Net
5. Non-Movable Equipment	*Historical Cost	924,617	\$	269,353
	Accum. Depreciation	655,264		Net
6. Movable Equipment	*Historical Cost	1,491,583	\$	528,386
	Accum. Depreciation	963,197		Net
7. Motor Vehicles	*Historical Cost	50,119	\$	15,871
	Accum. Depreciation	34,248		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	99,691
ACCUM. DEP. - Prior Book/Tax	99,323			
CONSTRUCTION IN PROGRESS	368			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	4,254,536

\* 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	License No.	Report for Year Ended	Page	of
Vernon Manor Health Care	991-C	9/30/2017	32	37
<b>Account</b>			<b>Amount</b>	
Total Brought Forward:			\$	5,937,862
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	17,497
	PREPAID MORTGAGE COSTS	44,673		
	ACCUM. AMORTIZATION - MORTGAGE	(27,176)		
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	17,497
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	5,955,358

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Vernon Manor Health Care		991-C	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	480,658
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
_____					
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> )				\$	227,296
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	110,000
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	2,065
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	329,368
RECOUPMENT/HELD APPLIED I		105,827			
TAXES PAYABLE - REAL PROPI		53,278			
TAXES PAYABLE - FICA EMPLC		0			
TAXES PAYABLE - PROVIDER		170,262			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>1,149,386</b>

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

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount
Total Brought Forward:				1,149,386
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 1,431,351
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
_____				
_____				
_____				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,431,351
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,580,737

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

Name of Facility	License No.	Report for Year Ended	Page	of
Vernon Manor Health Care	991-C	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	3,068,973
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	305,649
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	3,374,622
<b>C. Total Reserves and Net Worth</b>			\$	3,374,622
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,955,359

### H. Changes in Total Net Worth

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2017	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	1,812,124
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,457,719
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,152,070
D. Net Income or Deficit			\$	305,649
E. Balance			\$	2,117,773
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	2,117,773
				09/30/17

### I. Preparer's/Reviewer's Certification

Name of Facility Vernon Manor Health Care	License No. 991-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)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
CJLC LLC				
Address		Phone Number		
225 Pitkin Street, East Hartford, CT 06108		860-610-9009		