

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Vernon Manor Health Care	
Address (No. & Street, City, State, Zip Code) 180 Regan Road, Vernon, CT 06066	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

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

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General Information

Name of Facility (as licensed) Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2015	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, 2014 and ending September 30, 2015, 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) Kristi C. Dougherty			Printed Name (Owner) Paul T. Liistro		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Vernon Manor Health Care		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 180 Regan Road, Vernon, CT 06066				
Report Prepared By Marinela Shqina, CFO		Phone Number (860) 533-2515	Date 2/2/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$ 383,441	383,441		
2. Laundry wages paid	\$ 87,827	87,827		
3. Housekeeping wages paid	\$ 165,535	165,535		
4. Nursing wages paid	\$ 3,941,857	3,941,857		
5. All other wages paid	\$ 961,121	961,121		
6. Total Wages Paid	\$ 5,539,780	5,539,780		
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 5,539,780	5,539,780		

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 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Vernon Manor Health Care		Address (No. & Street, City, State, Zip) 180 Regan Road, Vernon, CT 06066		
License Numbers:	CCNH 991-C	RHNS	(Specify)	Medicare Provider No. 07-5334
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Kristi C. Dougherty		Nursing Home Administrator's License No.:	1964	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Related Parties***

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2015	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	%**				
		<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.
 ** 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 9/30/2015	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.

The Carriage House Business Office handles all financial aspects of the Nursing Homes and the other entities owned by the Liistro Family. As a result, the Carriage House expenses are allocated as follows: 40% to Manchester Manor, 40% to Vernon Manor, 10% to the Arbors of Hop Brook, and 10% to FennWoode Development. The Carriage House staff salaries are also allocated using the same method. However, for the members of our staff who work exclusively for the nursing homes, the salary is allocated 50/50 between Vernon Manor and Manchester Manor. Attached are

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Vernon Manor Health Care			License No. 991-C	Report for Year Ended 9/30/2015			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
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	1,108	1,108	
Novareus US, Inc., 111 North Canal, Suite 165, Chicago, IL 60606	<input type="radio"/>	<input checked="" type="radio"/>	Airborne Infection Control	02/01/14		13,918	13,918	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> No
Total ***							15,949	

* 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 Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2015	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
 If "No," explain.
 No

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 CohnReznick, LLP	350 Church Street, Hartford, CT 06103-1136
2 Marcum, LLP	555 Long Wharf Drive, 12th Floor, New Haven, CT 06511
3 MBH Architecture, LLC	433 South Main Street, Suite 301, West Hartford, CT 06110
4	

Services Provided by This Firm (*describe fully*)

1 Audit Review, Tax Returns, and Corporate Matters	\$	25,058
2 Medicare Cost Reports	\$	2,620
3 Space Allocation Plans for Cost Reports	\$	2,205
4	\$	
Charge for Services Provided		
\$		29,883

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, LLP	(914) 514-6060
2 Murtha Cullina, LLP	(860) 240-6000
3 Bascetta, Pagani, Kearns & Small, LLC	(860) 721-1777
4	
5	

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

1 PO BOX 416019, Boston, MA 02241
2 185 Asylum St, Hartford, CT 06103
3 1331 Silas Deane Hwy. Wethersfield, CT 06109
4
5

Services Provided by This Firm (*describe fully*)

1 Consulting on Employee Matters	\$	3,415
2 General Matters and Seminars	\$	650
3 Collection Matters	\$	5,000
4	\$	
5	\$	
Charge for Services Provided		
\$		9,065

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 Vernon Manor Health Care			License No. 991-C		Report for Year Ended 9/30/2015				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	110	110			110	110			103	103			
B. As of midnight of THIS report period	112	112			98	98			112	112			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,351	5,351			3,791	3,791			1,560	1,560			
B. Medicaid (Conn.)	24,033	24,033			18,161	18,161			5,872	5,872			
C. Medicaid (other states)													
D. Private Pay	4,918	4,918			3,631	3,631			1,287	1,287			
E. State SSI for RCH													
F. Other (Specify) Managed Care	3,235	3,235			2,558	2,558			677	677			
G. Total Care Days During Period (3A thru F)	37,537	37,537			28,141	28,141			9,396	9,396			
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	48	48			30	30			18	18			
5. Total Resident Days (3G + 4A + 4B)	37,585	37,585			28,171	28,171			9,414	9,414			

Schedule of Resident Statistics (Cont'd)

Name of Facility Vernon Manor Health Care			License No. 991-C			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	24		65		17		6						
Per Diem Rate													
a. One bed rm.			200.54		423-442								
b. Two bed rms.			200.54		392-417								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									617	617			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									18	18			
2. Restorative Treatments													
C. Other									5,880	5,880			
D. Total Physical Therapy Treatments									6,515	6,515			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									399	399			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									6	6			
2. Restorative Treatments													
C. Other									1,917	1,917			
D. Total Speech Therapy Treatments									2,322	2,322			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									418	418			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1	1			
2. Restorative Treatments													
C. Other									5,258	5,258			
D. Total Occupational Therapy Treatments									5,677	5,677			

Report of Expenditures - Salaries & Wages

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2015	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)	111,396	2,302				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	402,821	19,110				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	383,441	25,525				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	165,535	12,424				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	115,682	6,272				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	87,827	6,906				
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	177,612	4,299				
b. RN						
1. Direct Care	809,902	23,900				
2. Administrative**						
c. LPN						
1. Direct Care	1,239,211	46,709				
2. Administrative**	62,886	2,208				
d. Aides and Attendants	1,652,245	111,303				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	149,007	10,226				
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	173,510	6,545				
n. Marketing	8,704	382				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,539,780	278,112				

* 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 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	9/30/2015			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended				Page	of
Vernon Manor Health Care				991-C	9/30/2015				12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Kristi C. Dougherty	111,396			Standard	Responsible for daily operations of the facility	2,302	A.2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Vernon Manor Health Care	991-C	9/30/2015	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	4,320	96				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	352,653	7,982				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	41,400	399				
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	104,134	1,749				
b. Other						
10. Occupational Therapist						
a. Resident Care	300,893	6,723				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	803,401	16,949				

* 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.

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	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 228,167	228,167			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 120,205	120,205			
4. Social Security (F.I.C.A.)	\$ 416,824	416,824			
5. Health Insurance	\$ 409,513	409,513			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 56,923	56,923			
8. Uniform Allowance	\$ 7,682	7,682			
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*	\$ 104,993	104,993			
d. Accounting and Auditing	\$ 29,933	29,933			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 9,065	9,065			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 41,489	41,489			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 75,328	75,328			
2. Cellular Phones	\$ 2,748	2,748			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250			
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	\$ 622,255	622,255			
Subtotal	\$ 2,125,373	2,125,373			

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Vernon Manor Health Care	991-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,125,373	2,125,373		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 7,417	7,417			
2. Holiday Parties for Staff	\$ 1,319	1,319			
3. Gifts to Staff and Residents	\$ 26,267	26,267			
4. Employee Travel	\$ 15,472	15,472			
5. Education Expenses Related to Seminars and Conventions	\$ 8,026	8,026			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 4,206	4,206			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,950	1,950			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 85,693	85,693			
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	\$ 4,615	4,615			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,171	8,171			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 400	400			
9. Subscriptions	\$ 5,965	5,965			
10. Contributions*** See Attached Schedule	\$ (403)	(403)			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 139,610	139,610			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 7,209	7,209			
C-14 Total Administrative & General Expenditures	\$ 2,441,290	2,441,290			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
ADVERTISING PUBLIC RELATIONS	\$ 85,029		
ADVERTISING - CREATIVE	\$ 664		
Total Other Advertising	\$ 85,693	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
AHCA	\$ 155		
ALTCFM	\$ 160		
C.A.H.C.F. INC.	\$ 7,506		
RUSSELL PHILLIPS & ASSOCIATES	\$ 350		
Total Dues	\$ 8,171	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
HOCKANUM VALLEY COMMUNITY COUNCIL	\$ 50		
CANICATTINESE SOCIETY	\$ 375		
Flowers, Gift Baskets	\$ 312		
Breast Cancer fund raising reimb from previous year	\$ (1,140)		
Total Contributions	\$ (403)	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
EMPLOYMENT SCREENING	\$ 739		
LICENSE FEES	\$ 1,367		
BANKING FEES/ADMIN. FEES	\$ 3,414		
EMPLOYEE PHYSICALS	\$ 1,690		
Total Other Administrative and General	\$ 7,209	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2015	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 #
Sodexo Food & Service Management 86 Hopmeadow St. Simsbury, CT 06089-9693	99,878	Food Preparation and Distribution	Page 18 Line 2c

* 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 9/30/2015	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 313,385	313,385		
2.	Non-Food Supplies	\$ 52,114	52,114		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Management Services**					
		\$ 99,878	99,878		
d. Other (Specify) _____					
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 465,377	465,377		
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 9/30/2015	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. \$	11,856	11,856	
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. \$	7,572	7,572	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	19,428	19,428	
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	9/30/2015	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. \$	30,564	30,564		
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)	\$	30,564	30,564		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Omnicare	\$	366,856	366,856		
b. Medicine Cabinet Drugs	\$	60,348	60,348		
c. Medical and Therapeutic Supplies	\$	203,264	203,264		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other****	\$	46,168	46,168		
f. X-rays and Related Radiological Procedures***	\$	11,349	11,349		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$				
i. Recreation	\$	4,568	4,568		
j. Other (Specify)**** See Attached Schedule	\$	204	204		
5K. Total Resident Care Expenditures (5a - 5j)	\$	692,758	692,758		

* 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)
MANAGED CARE - SPEECH THERAPY	\$ 204		
Total Other Resident Care	\$ 204	\$ -	\$ -

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 9/30/2015	Page 21	of 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
Sage Age Strategies		<input type="radio"/>	<input checked="" type="radio"/>		Website Redesign	13,303			16	m11
Wescom Solutions		<input type="radio"/>	<input checked="" type="radio"/>		PointClickCare	21,652			16	m11
ADP		<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	41,938				
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Vernon Manor Health Care	991-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 186,140	186,140				
b. Heat	\$ 87,858	87,858				
c. Light & Power	\$ 77,139	77,139				
d. Water	\$ 48,709	48,709				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 15,949	15,949				
f. Other (<i>itemize</i>)	\$ 67,502	67,502				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 483,297	483,297				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 23,551	23,551				
b. Building & Building Improvements	\$ 110,976	110,976				
c. Non-Movable Equipment	\$ 31,012	31,012				
d. Movable Equipment	\$ 84,327	84,327				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 249,868	249,868				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,467	4,467				
c. Leasehold Improvements	\$ (374)	(374)				
d. Other (<i>Specify</i>)	\$ 10,024	10,024				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 14,117	14,117				
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	\$ 120,000	120,000				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 11,525	11,525				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 395,510	395,510				

* 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	\$ 36,453		
SNOW REMOVAL	\$ 31,049		
Total Other Repairs and Maintenance	\$ 67,502	\$ -	\$ -

Vernon Manor Health Care
9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/31/2014	Sitework	\$ 2,384	20	\$ 89
6/12/2015	Side Walk Repairs	\$ 5,700	8	\$ 238
Total additions for Land Improvements		\$ 8,084		\$ 327 *
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:				
11/30/2014	1st Floor Shower	\$ 7,238	15	\$ 402
12/31/2014	Recreation Renovations - Building	\$ 106,620	39	\$ 2,050
12/31/2014	1 & 2 East Renovations - Building	\$ 218,571	39	\$ 4,203
12/31/2014	North Wing - Building	\$ 3,097	39	\$ 60
12/31/2014	Rehab - Building	\$ 13,373	39	\$ 257
12/31/2014	South Wing - Building	\$ 22,501	39	\$ 433
2/9/2015	Room Renovations	\$ 27,673	7	\$ 329
1/6/2015	Roof Repair	\$ 61,686	10	\$ 2,056
Total additions for Building Improvements		\$ 460,758		\$ 9,791 *
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:				
5/6/2015	Front Hall Condensor	\$ 2,747	12	\$ 76
5/6/2015	Unit #2 Compressor	\$ 3,562	12	\$ 99
10/8/2015	Hot Water Heating Coil	\$ 5,328	10	\$ 89
4/30/2015	Cogenerator Repairs	\$ 3,228.26	15	\$ 90
Total additions for Non-Movable Equipment		\$ 14,865		\$ 354 *
Deletions:				

Total deletions for Non-Movable Equipment	\$	-	\$	-
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** Attachment Pages 23 24

*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:				
11/30/2014	Radio Pocket Page Sytem	\$ 3,856	5	\$ 643
11/30/2014	Freezer Repairs	\$ 3,292	5	\$ 548.70
12/31/2014	Recreation - FF&E	\$ 14,802	10	\$ 1,110.17
12/31/2014	1 & 2 East and West - FF&E	\$ 33,349	10	\$ 2,501.20
12/31/2014	North Wing - FF&E	\$ 31,143	10	\$ 2,335.75
12/31/2014	Rehab - FF&E	\$ 1,886	10	\$ 141.48
12/31/2014	South Wing - FF&E	\$ 26,238	10	\$ 1,967.87
1/31/2015	Ruckus WiFi	\$ 22,026	5	\$ 2,936.81
6/1/2015	New Phone System	\$ 30,327	10	\$ 1,010.89
9/1/2015	Copiers	\$ 19,821	5	\$ 330.34
8/1/2015	Range and Casters	\$ 2,975	5	\$ 99.18
2/9/2015	Medical Equipment	\$ 12,331	5	\$ 1,644
9/30/2015	CH Copiers	\$ 8,481	5	\$ -
Total additions for Movable Equipment		\$ 210,529		\$ 15,269 *
Deletions:				
9/30/2015	5 New Copiers - GE	\$ 39,837		
Total deletions for Movable Equipment		\$ 39,837		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Vernon Manor Health Care			License No. 991-C		Report for Year Ended 9/30/2015			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				156,749	54,177	Various		(374)	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									(374)
D. Total Amortization									(374)

* 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 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase		03/01/77			
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		120			
6. Square Footage		36,732			
7. Acquisition Cost					
a. Land		120,000			
b. Building		1,442,533			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	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 Rate + 2%			
d. Term of Mortgage (number of years)		10			
e. Amount of Principal Borrowed		2,200,000			
f. Principal balance outstanding as of _____		1,750,833			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Vernon Manor Health Care		991-C	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 39,824	39,824		
Name of Lender		Rate				
People's United Bank		Variable (Libor Rate + 2%)				
Address of Lender						
265 Church Street, Suite 701New Haven, CT 06150-7013						
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)			\$ 39,824	39,824		

(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		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				39,824	39,824		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$ 20,250	20,250		
A. Item		Rate	Amount				
Morgan Stanley		Libor + .7	19,854				
Lender							
Address of Lender							
B. Item		Rate	Amount				
GE Capital Solutions & Unives		7.00%	621				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$ 20,250	20,250		
12. D. Other Interest Expense (Specify)				\$ 1,825	1,825		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 61,899	61,899		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 42,155	42,155		
b. Insurance on Automobiles				\$ 2,037	2,037		
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)				\$ 44,192	44,192		
15. Total All Expenditures (A-13 thru C-14)				\$ 10,977,496	10,977,496		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Vernon Manor Health Care			991-C	9/30/2015	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	\$ 8,704	8,704		
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$ 300,893	300,893		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 104,993	104,993		
10.			Accounting & Legal	\$ 5,050	5,050		
11.			Telephone	\$			
12.			Cellular Telephone	\$ 2,748	2,748		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 1,680	1,680		
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)	\$ 4,206	4,206		
18.			Unallowable Advertising *	\$ 85,693	85,693		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$ (403)	(403)		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 3,335	3,335		
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)				\$ 516,899	516,899		

* 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	m.13	Bank Fees	\$ 3,414		
30	III.IV.8	Miscellaneous Income	\$ (78)		
Total Other A&G Adjustments			\$ 3,335	\$ -	\$ -

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	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 516,899	516,899		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$ 366,856	366,856		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$ 11,349	11,349		
30.			Laboratory	\$			
31.			Medical Supplies	\$ 52,170	52,170		
32.			Oxygen (non emergency)	\$ 46,168	46,168		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$ 2,037	2,037		
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$ 8,986	8,986		
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	\$ 218	218		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
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)			\$ 1,004,683	1,004,683		

*** 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
9/30/2015

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Vernon Manor Health Care	991-C	9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,399,173	9,399,173				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,601,347)	(4,601,347)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,714,541	3,714,541				
b. Medicare Room and Board Contractual Allowance **	\$ 481,161	481,161				
4. a. Private-Pay Residents and Other	\$ 2,102,990	2,102,990				
b. Private-Pay Room and Board Contractual Allowance **	\$ (180,579)	(180,579)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 375,856	375,856				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (375,856)	(375,856)				
c. Prescription Drugs - Non-Medicare	\$ 3,786	3,786				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (3,786)	(3,786)				
2. a. Medical Supplies - Medicare	\$ 1,409	1,409				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (1,409)	(1,409)				
c. Medical Supplies - Non-Medicare	\$ 122	122				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (122)	(122)				
3. a. Physical Therapy - Medicare	\$ 791,558	791,558				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (695,387)	(695,387)				
c. Physical Therapy - Non-Medicare	\$ 2,157	2,157				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (2,157)	(2,157)				
4. a. Speech Therapy - Medicare	\$ 228,155	228,155				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (178,102)	(178,102)				
c. Speech Therapy - Non-Medicare	\$ 830	830				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (830)	(830)				
5. a. Occupational Therapy - Medicare	\$ 709,649	709,649				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (649,039)	(649,039)				
c. Occupational Therapy - Non-Medicare	\$ 168	168				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (168)	(168)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 2,513	2,513				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 5,934	5,934				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,131,219	11,131,219				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 286	286				
4. Rental of Television and Cable Services	\$ 8,701	8,701				
5. Interest Income (<i>Specify</i>)	\$ 81,088	81,088				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 540	540				
8. Other (<i>Specify</i>)	\$ 15,762	15,762				
V. Total Other Revenue (1 thru 8)	\$ 106,376	106,376				
VI. Total All Revenue (III +V)	\$ 11,237,595	11,237,595				

* 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 II6a	MED B PHYSICIAN SERVICES	\$ 1,926		
30 II6a	RADIOLOGY - MED A	\$ 587		
Total Other Resident Revenue - Medicare		\$ 2,513	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II6b	OTHER EXPENSES	\$ 52		
30 II6b	VACCINES - MNGD CARE B	\$ 1,329		
30 II6b	LAB MANAGED CARE B	\$ 4,554		
Total Other Resident Revenue		\$ 5,934	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30	INTEREST INCOME - RESERVES		\$ 3		
30	INTEREST INCOME - TAX FREE		\$ -		
30	INTEREST - LATE PAYMENT		\$ 218		
30	DIVIDEND INCOME		\$ 5,819		
30	CAPITAL GAIN DISTRIBUTIONS		\$ -		
30	INVESTMENT EXPENSE		\$ -		
30	REALIZED GAIN OR <LOSS>		\$ 77,041		
30	GAIN/LOSS-SALE OF FIXED ASSETS		\$ (1,992)		
Total Interest Income			\$ 81,088	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	LABORATORY PRIVATE PAY	\$ -		
30 IV8	OCCUPATION THERAPY - PR	\$ -		
30 IV8	CREDIT CARD FEE	\$ -		
30 IV8	QUALITY INCENTIVE PAYMENTS	\$ 15,840		
30 IV8	MISC INCOME OR EXPENSE	\$ -		
30 IV8	MISCELLANEOUS - OTHER	\$ (78)		
Total Other Revenue		\$ 15,762	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Vernon Manor Health Care	991-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	953,938
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	935,583
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	3,019
4. Inventories			\$	
5. Prepaid Expenses			\$	39,932
a. PREPAID INSURANCE				
b. PREPAID OTHER	39,932			
c. FEDERAL INCOME W/H				
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)			\$	1,932,473
B. Fixed Assets				
1. Land			\$	120,000
2. Land Improvements	*Historical Cost	476,415	\$	399,983
	Accum. Depreciation	76,432	Net	
3. Buildings	*Historical Cost	5,680,007	\$	2,938,065
	Accum. Depreciation	2,741,942	Net	
4. Leasehold Improvements	*Historical Cost	156,749	\$	102,946
	Accum. Depreciation	53,803	Net	
5. Non-Movable Equipment	*Historical Cost	892,179	\$	302,521
	Accum. Depreciation	589,657	Net	
6. Movable Equipment	*Historical Cost	1,404,430	\$	610,128
	Accum. Depreciation	794,301	Net	
7. Motor Vehicles	*Historical Cost	50,119	\$	35,918
	Accum. Depreciation	14,200	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	98,488
ACC. DEPR. PRIOR BOOK/TAX	98,488			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,608,050

* 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	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	6,540,523
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>)			\$	(277)
Name and Address	Amount	Loan Date		
	(277)			
7. Other Assets (<i>itemize</i>)			\$	26,431
	PREPAID MORTGAGE COSTS	44,673		
	ACCUM. AMORTIZATION - MORTGAGE	(18,241)		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	26,154
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,566,677

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

G. Balance Sheet (cont'd)

Name of Facility Vernon Manor Health Care		License No. 991-C	Report for Year Ended 9/30/2015	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	778,561
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>)				\$	304,311
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>)				\$	1,558
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	301,426
RECOUPMENT/HELD APPLIED I		97,018	TAXES PAYABLE - CT	180	
TAXES PAYABLE - REAL PROPE		49,648			
TAX PAYABLE - PROVIDER TA		154,580			
TAXES PAYABLE - PERSONAL P					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,495,856

* 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 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,495,856	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 1,640,833	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,736,248	
Name and Address of Lender	Amount	Loan Date			
Arrowwood Group	1,736,248	5/13/14			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,377,081	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,872,938	

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	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	1,433,641
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	260,099
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	1,693,740
C. Total Reserves and Net Worth			\$	1,693,740
D. Total Liabilities, Reserves, and Net Worth			\$	6,566,677

H. Changes in Total Net Worth

Name of Facility Vernon Manor Health Care		License No. 991-C	Report for Year Ended 9/30/2015	Page 36	of 37
Account				Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014				\$	3,155,099
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$	11,237,595
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$	10,977,496
D. Net Income or Deficit				\$	260,099
E. Balance				\$	735,828
F. Additions					
1. Additional Capital Contributed (<i>itemize</i>)					
2. Other (<i>itemize</i>) Write off Intercompany loans to capital 957,912					
F-3. Total Additions				\$	957,912
G. Deductions					
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount		
2. Other Withdrawings (<i>Specify</i>)				\$	
Purpose		Amount			
3. Total Deductions				\$	
H. Balance at End of Period		09/30/15		\$	1,693,740

I. Preparer's/Reviewer's Certification

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Marinela Shqina				
Address Address			Phone Number	
385 West Center Street, Manchester, CT 06040			860-533-2515	

Error Check

Level	Item	Reported as		
	Page 23 - Historical Cost of Land Improvements	476,415	is inconsistent with Page 31	476,415
	Page 23 - Historical Cost of Non-Movable Eq.	892,179	is inconsistent with Page 31	892,179
	Page 23 - Historical Cost of Motor Vehicles	50,119	is inconsistent with Page 31	50,119
	Page 23 - Historical Cost of Movable Eq.	1,404,429	is inconsistent with Page 31	1,404,430
	Page 23 - Accumulated Dep. of Land Imp.	76,432	is inconsistent with Page 31	76,432
	Page 23 - Accumulated Dep. of Non-Movable Eq.	589,657	is inconsistent with Page 31	589,657
	Page 23 - Accumulated Dep. of Motor Vehicles	14,201	is inconsistent with Page 31	14,200
	Page 23 - Accumulated Dep. of Movable Eq.	794,300	is inconsistent with Page 31	794,301
	Page 24 - Accumulated Amort. of Org. Expense	-	is inconsistent with Page 32	-
	Page 24 - Historical Cost of Leasehold Imp.	156,749	is inconsistent with Page 31	156,749
	Page 24 - Accumulated Amort. of Leasehold Imp.	53,803	is inconsistent with Page 31	53,803
	Page 25 - Total Bed Capacity	120	is inconsistent with page 8	120
-	Page 35 - Total Liabilities, Reserves and Net Worth	6,566,677	Total Assets	6,566,677