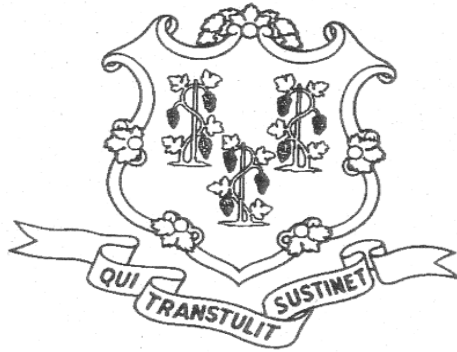


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 991-C	RHNS	Other	Medicare Provider 07-5334
------------------	---------------	------	-------	------------------------------

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

General Information

Name of Facility (as licensed) Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2018	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, 2017 and ending September 30, 2018, 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 Dougherty			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)

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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 10/1/2017	To 9/30/2018	
Address of Facility 180 Regan Rd., Vernon, CT 06066				
Report Prepared By CJLC LLC	Phone Number 860-610-9009	Date		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-871-0385		Report for Year Ended 9/30/2018		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	Other	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 checked="" type="checkbox"/> Other	
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 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

Basis for Allocation of Costs

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> 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 9/30/2018			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	695	695	
Pitney Bowes PO Box 856460, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Carriage House Postage Machine Allocation 40%	08/31/13	63 months	784	784	
Novareus US, Inc. 111 North Canal, Suite 165, Chicago, IL 60606	<input type="radio"/>	<input checked="" type="radio"/>	Airborne Infection Control	02/01/14		12,898	12,898	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total *** 14,377

* 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 9/30/2018	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 William T. Craig CPA LLC 3 4	Address (No. & Street, City, State, Zip Code) 225 Pitkin Street, East Hartford, CT 06108 14-16 Masons Island Rd., Suite 2A, Mystic, CT 06355
--	--

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare Cost Report, Audit Support	\$ 13,950
2 Tax Returns, Corporate Matters	\$ 3,500
3	\$
4	\$
	Charge for Services Provided \$ 17,450

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 Cicchiello & Cicchiello, LLP 4 Jackson Lewis LLP 5	Telephone Number (914)514-6060 (860)240-6000 (860)866-1024 (914)514-6060
---	--

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

- 1 PO Box 416019, Boston MA 02241
 2 185 Asylum St, Hartford CT 06106
 3 364 Franklin Ave., Hartford, CT 06114
 4 PO Box 416019, Boston MA 02241
 5

Services Provided by This Firm (*describe fully*)

1 Consulting on Employee Matters	\$ 12,781
2 Collection and Resident Issues, General Matters	\$ 1,466
3 Reimbursement of Attorney Fees for Employee Lawsuit - Disallowed	\$ 4,454
4 Union Avoidance Training/Education - Disallowed	\$ 1,204
5	\$
	Charge for Services Provided \$ 19,905

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

- Yes No Pg 15/1e

Schedule of Resident Statistics

Name of Facility Vernon Manor Health Care			License No. 991-C			Report for Year Ended 9/30/2018				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other	
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	106	106			106	106			106	106			
B. As of midnight of THIS report period	109	109			106	106			109	109			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,330	4,330			3,223	3,223			1,107	1,107			
B. Medicaid (Conn.)	26,008	26,008			19,148	19,148			6,860	6,860			
C. Medicaid (other states)													
D. Private Pay	7,944	7,944			5,906	5,906			2,038	2,038			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	38,282	38,282			28,277	28,277			10,005	10,005			
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	63	63			35	35			28	28			
5. Total Resident Days (3G + 4A + 4B)	38,345	38,345			28,312	28,312			10,033	10,033			

Schedule of Resident Statistics (Cont'd)

Name of Facility Vernon Manor Health Care			License No. 991-C			Report for Year Ended 9/30/2018			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	Other	Lost			Gained			CCNH	RHNS	Other	
	(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	Other		
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	Other	R.C.H.	ICF-MR				
No. of Residents			77		21			11					
Per Diem Rate													
a. One bed rm.			205.19		455.00								
b. Two bed rms.					436.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Other	
A. Medicare - Part B									859	859			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									9	9			
2. Restorative Treatments													
C. Other									6,740	6,740			
D. Total Physical Therapy Treatments									7,608	7,608			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									551	551			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									1,523	1,523			
D. Total Speech Therapy Treatments									2,074	2,074			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									619	619			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									6,391	6,391			
D. Total Occupational Therapy Treatments									7,010	7,010			

Report of Expenditures - Salaries & Wages

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2018	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	Other	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)	89,880	1,558				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	419,379	18,674				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	444,135	26,452				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	172,849	12,203				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	127,563	6,388				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	72,647	5,135				
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	210,676	4,132				
b. RN						
1. Direct Care	750,823	19,572				
2. Administrative**	280,439	7,716				
c. LPN						
1. Direct Care	1,554,509	53,229				
2. Administrative**	31,596	1,043				
d. Aides and Attendants	1,764,312	111,051				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	162,394	8,896				
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	160,151	5,126				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,241,355	281,175				

* 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	9/30/2018			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	Other							
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	9/30/2018			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	Other							
Section III - Administrators***										
Paul Liistro (10/1/17 to 1/1/18)				Standard	Responsible for daily operations of the facility		A2			
Andrew Steiner (1/2/18 to 9/30/18)	89,880			Standard	Responsible for daily operations of the facility	1,558	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Vernon Manor Health Care	991-C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	7,560	146				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	399,291	8,906				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	41,400	204				
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) Medical Staff	8,333	24				
9. Speech Therapist						
a. Resident Care	99,429	1,547				
b. Other						
10. Occupational Therapist						
a. Resident Care	384,723	8,159				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	38,658	540				
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	979,394	19,526				

* 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 9/30/2018	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"/>		
Starling Physician 2110 Silas Deane Highway, Rocky Hill, CT 06067	CHF & COPD Doctors (Medical Staff)	<input type="radio"/>	<input checked="" type="radio"/>		
Patricia Gannon	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>		
Celtic Consulting 507 E Main Street, Torrington CT 06790	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>		
West Hartford Health & Rehab 130 Loomis Drive, West Hartford, CT 06107	Clinical Liason	<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"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Vernon Manor Health Care	991-C	9/30/2018		15	37
Item	Total	CCNH	RHNS	Other	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 161,345	161,345			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 90,264	90,264			
4. Social Security (F.I.C.A.)	\$ 466,825	466,825			
5. Health Insurance	\$ 433,111	433,111			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 60,385	60,385			
8. Uniform Allowance	\$ 13,834	13,834			
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*	\$ 70,394	70,394			
d. Accounting and Auditing	\$ 17,450	17,450			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 19,905	19,905			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 57,555	57,555			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 48,254	48,254			
2. Cellular Phones	\$ 3,574	3,574			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 17,310	17,310			
3. Resident Day User Fee	\$ 627,002	627,002			
Subtotal	\$ 2,087,209	2,087,209			

* 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	9/30/2018		16	37
Item	Total	CCNH	RHNS	Other	
Subtotals Brought Forward:	2,087,209	2,087,209			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 6,014	6,014			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 44,961	44,961			
4. Employee Travel	\$ 14,237	14,237			
5. Education Expenses Related to Seminars and Conventions	\$ 13,764	13,764			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 8,269	8,269			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 8,343	8,343			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 40,303	40,303			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,772	5,772			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,342	9,342			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 800	800			
9. Subscriptions	\$ 3,508	3,508			
10. Contributions*** See Attached Schedule	\$ 6,003	6,003			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 244,173	244,173			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 13,764	13,764			
C-14 Total Administrative & General Expenditures	\$ 2,506,461	2,506,461			

* 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	Other
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Advertising-Public Relations	\$ 40,303		
Total Other Advertising	\$ 40,303	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
CAHCF	\$ 8,974		
ALTCFM	\$ 213		
ACHCA	\$ 155		
Total Dues	\$ 9,342	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
Contributions - Gifts	\$ 6,003		
Total Contributions	\$ 6,003	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Employee Screening Exp	\$ 5,943		
Licenses Fees	\$ 4,114		
Banking Fees/Admin Fees	\$ 2,589		
Employee Physicals	\$ 1,119		
Total Other Administrative and General	\$ 13,764	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2018	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 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	Other
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	262,030	262,030		
2. Non-Food Supplies	\$	38,697	38,697		
3. Other (<i>Specify</i>) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services (Complete Schedule C-2 att. Page 21)</i>)		\$			
c. Other (<i>Specify</i>) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$	300,727	300,727	
2F. Dietary Questionnaire		Total	CCNH	RHNS	Other
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.

**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 9/30/2018		Page 19	of 37
Item		Total	CCNH	RHNS	Other	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	6,516	6,516		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Supplies		\$	9,714	9,714		
3D. Total Laundry Expenditures (3a + b + c)		\$	16,229	16,229		
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.

*** 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	9/30/2018		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	36,035	36,035		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other (<i>Specify</i>)		\$			
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 36,035	36,035		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	233,584	233,584		
	b. Medicine Cabinet Drugs	\$	43,516	43,516		
	c. Medical and Therapeutic Supplies	\$	219,625	219,625		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	61,756	61,756		
	f. X-rays and Related Radiological Procedures***	\$	15,416	15,416		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$				
	i. Recreation	\$	6,636	6,636		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (<i>Specify</i>)**** See Attached Schedule	\$	5,082	5,082		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 585,615	585,615		

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

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

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

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

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

Name of Facility Vernon Manor Health Care			License No. 991-C		Report for Year Ended 9/30/2018			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	Other	Pg	Line
Wescom Solutions	Suite 155, Bloomington, MN 55431	<input type="radio"/>	<input checked="" type="radio"/>		Point Click Care	81,596			16	m11
ADP	100 Corporate Dr., Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	50,727			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2018			Page 22	of 37
Item		Total	CCNH	RHNS	Other	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	159,599	159,599			
b. Heat	\$	72,844	72,844			
c. Light & Power	\$	103,618	103,618			
d. Water	\$	46,926	46,926			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	14,377	14,377			
f. Other (<i>itemize</i>)	\$	53,545	53,545			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	450,908	450,908			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$	24,590	24,590			
b. Building & Building Improvements	\$	124,704	124,704			
c. Non-Movable Equipment	\$	33,618	33,618			
d. Movable Equipment	\$	107,513	107,513			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	290,425	290,425			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$	4,467	4,467			
c. Leasehold Improvements	\$	4,748	4,748			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	9,216	9,216			
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	\$	115,404	115,404			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	23,058	23,058			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	438,103	438,103			

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

Vernon Manor Health Care
9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/1/2018	Fire Hydrant and Manhole Coring	\$ 6,594	15	\$ 330
1/1/2018	Front Door Concret Cap	\$ 2,074	15	\$ 104
Total additions for Land Improvements		\$ 8,668		\$ 433 *
Deletions:				
	Disposals	\$ (29,654)		
Total deletions for Land Improvements		\$ (29,654)		\$ - **

*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:				
10/19/2017	Entry/Hallway Carpet	\$ 11,453	5	\$ 2,100
4/17/2018	Elevator Cab Flooring	\$ 2,090	10	\$ 87
6/30/2018	Resident Room Baseboards - 9 Rooms	\$ 3,445	15	\$ 57
4/30/2018	Flooring & Walls - Rm 207	\$ 5,824	5	\$ 485
4/30/2018	Flooring & Walls - Rm 213	\$ 6,569	5	\$ 547
1/1/2018	Vinyl Flooring Basemend Storage Room	\$ 2,080	10	\$ 156
Total additions for Building Improvements		\$ 31,462		\$ 3,433 *
Deletions:				
	Disposals	\$ (158,369)		
Total deletions for Building Improvements		\$ (158,369)		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2017	Fire Protection Sprinkler Supply Line	\$ 3,286	25	\$ 120
9/30/2018	Boiler	\$ 150,832	20	
3/24/2018	Cogen Engine	\$ 10,862	15	\$ 362
2/28/2018	Drier Fan & Mark Timer	\$ 2,813	5	\$ 328
Total additions for Non-Movable Equipment		\$ 167,792		\$ 811 *
Deletions:				
	Disposals	\$ (106,452)		
Total deletions for Non-Movable Equipment		\$ (106,452)		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/4/2017	Nurses Station Shelving	\$ 4,397	20	\$ 183
12/19/2017	Office Furniture	\$ 2,490	15	\$ 124
1/1/2018	LED Lighting Upgrades	\$ 8,235	5	\$ 1,235
5/24/2015	Roller Shades	\$ 6,514	5	\$ 434
5/22/2018	29 Metal Stacking Chairs - Resident	\$ 2,313	10	\$ 77
3/31/2018	Patient Bed - Head and Foot Rails	\$ 7,017	5	701.74
4/30/2018	28 Wood Conference Chairs	\$ 6,439	15	178.87
5/22/2018	88 Mattress Extenders	\$ 2,407	5	160.47
9/30/2018	Employee Lockers	\$ 2,253	12	
9/30/2018	GlobalSearch Software	\$ 12,864	5	
Total additions for Movable Equipment		\$ 54,928		\$ 3,095 *
Deletions:				
	Disposals	\$ (179,725)		
Total deletions for Movable Equipment		\$ (179,725)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Vernon Manor Health Care			License No. 991-C		Report for Year Ended 9/30/2018			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	Var	Var	Var	156,749	64,084	Var		4,748	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									4,748
D. Total Amortization									4,748

* 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 9/30/2018	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 + 2%			
d. Term of Mortgage (number of years)	10			
e. Amount of Principal Borrowed	2,200,000			
f. Principal balance outstanding as of	1,420,833			
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	9/30/2018	26	37
Item	Total	CCNH	RHNS	Other
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$ 55660.52	55,661		
Name of Lender	Rate			
Address of Lender				
2. Second Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
B. CHEFA Loan Information				
1. Original Loan Amount	\$			
2. Loan Origination Date				
3. Interest Rate %				
4. Term				
5. CHEFA Interest Expense				
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$ 55,661	55,661		

(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		9/30/2018		27	37
Item				Total	CCNH	RHNS	Other
Subtotals Brought Forward:				55,661	55,661		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	9,095	9,095	
Interest Expense - Operations							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	64,756	64,756	
14. Insurance							
a. Insurance on Property (buildings only)				\$	54,799	54,799	
b. Insurance on Automobiles				\$	2,433	2,433	
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)				\$	57,232	57,232	
15. Total All Expenditures (A-13 thru C-14)				\$	11,676,817	11,676,817	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Vernon Manor Health Care				991-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 384,723	384,723		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 70,394	70,394		
10.			Accounting	\$			
10a.			Legal	\$ 5,658	5,658		
11.	30	IV3	Telephone	\$ 1,028	1,028		
12.	15	1h2	Cellular Telephone	\$ 2,494	2,494		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 44,961	44,961		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 4,410	4,410		
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)	\$ 8,269	8,269		
18.	16	m13	Unallowable Advertising *	\$ 40,303	40,303		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 6,003	6,003		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 19,442	19,442		
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)				\$ 587,685	587,685		

* 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	Other
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m8a	Chamer of Commerce	\$ 800		
30	IV4	Cable Revenue	\$ 7,252		
30	IV8	Vending	\$ 9,640		
30	IV8	Consulting Fee - Medicaid APP	\$ 1,750		
Total Other A&G Adjustments			\$ 19,442	\$ -	\$ -

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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 587,685	587,685		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 233,584	233,584		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 15,416	15,416		
30.			Laboratory	\$			
31.	20	5c	Medical Supplies	\$ 50,161	50,161		
32.	20	5e2	Oxygen (non emergency)	\$ 61,756	61,756		
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.	30	IV2	Rental of Building Space or Rooms	\$ 55	55		
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14a/1	Property Insurance	\$ 7,433	7,433		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.	30	IV5	Interest Income on Account Rec.	\$ 81	81		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 956,170	956,170		

*** 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
9/30/2018

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
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	9/30/2018			30	37
Item	Total	CCNH	RHNS	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 10,436,665	10,436,665				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,078,462)	(5,078,462)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,866,794	1,866,794				
b. Medicare Room and Board Contractual Allowance **	\$ 556,224	556,224				
4. a. Private-Pay Residents and Other	\$ 3,406,111	3,406,111				
b. Private-Pay Room and Board Contractual Allowance **	\$ (101,833)	(101,833)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 118,276	118,276				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 120,317	120,317				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 530	530				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 1,450	1,450				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (5,654)	(5,654)				
3. a. Physical Therapy - Medicare	\$ 612,011	612,011				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 316,023	316,023				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 169,172	169,172				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 45,889	45,889				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 609,373	609,373				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 329,945	329,945				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,124,797)	(1,124,797)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (849,897)	(849,897)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,428,136	11,428,136				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$ 55	55				
3. Telephone	\$ 1,028	1,028				
4. Rental of Television and Cable Services	\$ 7,252	7,252				
5. Interest Income (<i>Specify</i>)	\$ 86	86				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ (31,985)	(31,985)				
V. Total Other Revenue (1 thru 8)	\$ (23,564)	(23,564)				
VI. Total All Revenue (III +V)	\$ 11,404,572	11,404,572				

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Vernon Manor Health Care	991-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	612,407
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	861,253
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	103,078
a. _____				
b. _____				
c. _____				
d. See Schedule		103,078		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	16,876

See Schedule		16,876		
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,593,613
B. Fixed Assets				
1. Land			\$	120,000
2. Land Improvements	*Historical Cost	462,568	\$	335,135
	Accum. Depreciation	127,433		
	Net			
3. Buildings	*Historical Cost	5,627,894	\$	2,637,364
	Accum. Depreciation	2,990,530		
	Net			
4. Leasehold Improvements	*Historical Cost	156,749	\$	87,917
	Accum. Depreciation	68,832		
	Net			
5. Non-Movable Equipment	*Historical Cost	985,958	\$	375,671
	Accum. Depreciation	610,286		
	Net			
6. Movable Equipment	*Historical Cost	1,366,787	\$	477,702
	Accum. Depreciation	889,084		
	Net			
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
	Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	104,843

See Schedule		104,843		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,138,633

* 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	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	5,732,246
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	13,030

See Schedule			13,030	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	13,030
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,745,276

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
		Prepaid Other	\$ 103,078
		Total Prepaid Expenses	\$ 103,078

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

Page Ref	Line Ref	Description	
		A/R Interco-Fennwoode Apts	\$ 16,876
		Total Other Current Assets (Itemize)	\$ 16,876

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

Page Ref	Line Ref	Description	
		Accum. Dep. - Prior Book/Tax	\$ 98,488
		Construction in Progress	\$ 6,355
		Total Other Fixed Assets (Itemize)	\$ 104,843

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Prepaid Mortgage Costs	\$ 44,673
		Accum. Amortization - Mortgage	\$ (31,643)
		Total Other Assets	\$ 13,030

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
		Total Notes Payable	\$ -

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

Page Ref	Line Ref	Description	
		Recoupment/Held Applied Income	\$ 105,827
		Taxes Payable - Real Property	\$ 53,278
		Taxes Payable - Provider Tax	\$ 167,571
		Loans/Exchanges - FSA	\$ 12,476
		Total Other Current Liabilities (Itemize)	\$ 339,153

Schedule of Other Long-Term Liabilities (itemize) Page 34 Line B4

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

G. Balance Sheet (cont'd)

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount
Total Brought Forward:				1,301,315
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 1,310,833
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,310,833
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,612,148

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	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	3,405,372
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period	10/1/2017	thru 9/30/2018	\$	(272,245)
7. Total Net Worth			\$	3,133,127
C. Total Reserves and Net Worth			\$	3,133,127
D. Total Liabilities, Reserves, and Net Worth			\$	5,745,276

H. Changes in Total Net Worth

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	2,117,773
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	11,404,572
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,676,817
D. Net Income or Deficit			\$	(272,245)
E. Balance			\$	1,845,528
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	1,845,528

I. Preparer's/Reviewer's Certification

Name of Facility Vernon Manor Health Care	License No. 991-C	Report for Year Ended 9/30/2018	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 checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
CJLC LLC				
Address Address		Phone Number		
225 Pitkin Street, East Hartford, CT 06108		860-610-9009		
Annual Report Contact		Phone Number		
CJLC		860-610-9009		
Annual Report Contact Email Address				
annualreports@cjlc.com				