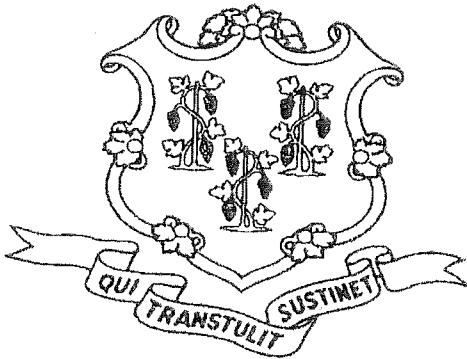


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 78 Viets Street, New London, CT 06320-3354	
Type of Facility	
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2436	RHNS	(Specify)	Medicare Provider 07-5146
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 000009647	RHNS	ICF-IID
----------------------------	-------------------	------	---------

### For Department Use Only

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

# Table of Contents

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

State of Connecticut

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

CSP-1 Rev.9/2002

**General Information**

Name of Facility (as licensed) WV-Crossings East, LLC d/b/a Harbor Village North	License No. 2436	Report for Year Ended 9/30/2019	Page 1	of 37
---	---------------------	------------------------------------	-----------	----------

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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.

{a} Subject to Desk Audit

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center	Period Covered: From 10/1/2018 To 9/30/2019		
Address of Facility 78 Viets Street, NewLondon, CT 06320-3354			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/15/2020	
Item	Total	CCNH	RHNS
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

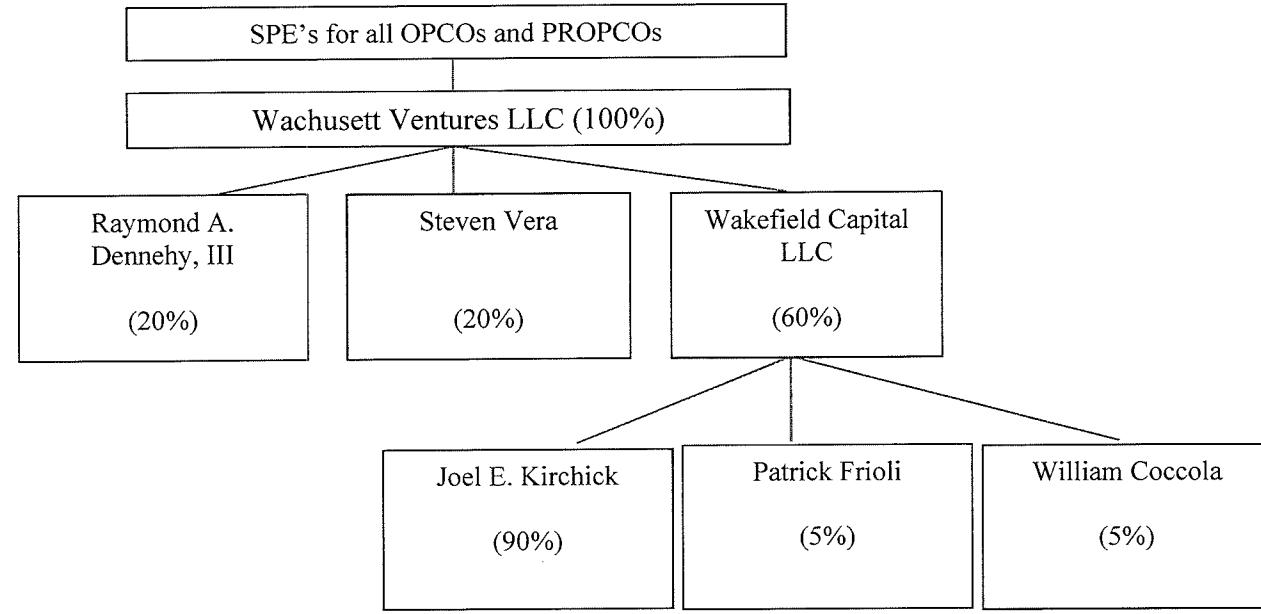
Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**

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

	Phone No. of Facility 860-447-1416	Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) WV-Crossings East, LLC d/b/a Harbor Village North Health &	Address (No. & Street, City, State, Zip) 78 Viets Street, NewLondon, CT 06320-3354			
License Numbers: CCNH 2436	RHNS	(Specify)		Medicare Provider No. 07-5146
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input 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.  N/A		
<b>Administrator</b> Name of Administrator Troy T. Guntulis				
		Nursing Home Administrator's License No.:	001810	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

## **General Information and Questionnaire Partners/Members**



State of Connecticut

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

CSP-3A Rev. 10/2005

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor Villag	License No. 2436	Report for Year Ended 9/30/2019	Page of 3A   37
--	---------------------	------------------------------------	--------------------

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation N/A	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers N/A	Business Address		
Names of Stockholders Owning at Least 10% of Shares N/A			

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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village No	2436	9/30/2019	3B	37

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

Owner(s) of Facility

N/A

## General Information and Questionnaire

### Related Parties\*

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North H	License No. 2436	Report for Year Ended 9/30/2019			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.				
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:				
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg. 16 / Line m12	543,156	468,882
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

\*\* Provide the percentage amount of revenue received from non-related parties.

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village	License No. 2436	Report for Year Ended 9/30/2019	Page 5	of 37
---	---------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required?       Yes       No      If "No," explain fully why such allocation was not made.

N/A

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

N/A

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.

N/A

State of Connecticut

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

CSP-6 Rev. 9/2002

**General Information and Questionnaire  
Leases (Excluding Real Property)**

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

Name of Facility		License No.		Report for Year Ended			Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health		2436		9/30/2019			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		
	Yes	No					Amount Claimed	
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno NV 89502	<input type="radio"/>	<input checked="" type="radio"/>	Lease contract service fee, Omnisound 300 E, Omnisound 500 Pro OmniStim FX2 Pro etc.	06/01/15	Monthly as needed	12,454	12,454	
Mail Finance, 478 Wheelers Farms Rd, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	02/05/15	Monthly as needed	1,254	1,254	
First Data	<input type="radio"/>	<input checked="" type="radio"/>	Credit Card Machine	05/01/16	36 Months / Mnthly	704	704	
Ecolab, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Dish Machine	11/01/14	24 Months / Mnthly	2,360	2,360	
Xerox Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines (See attached)	03/26/19	39 Months	4,637	4,637	
	<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		<b>Total ***</b>	21,409	

\* 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.



MANAGED SERVICES AGREEMENT  
IMAGETECH – A Xerox Company

70 Shawmut Rd, Canton, MA 02021

Phone: 781-302-1426 www.goimagetech.com

**BILL TO:**

Customer Name: WV-Crossings East LLC dba Harbor Village North Health & Rehabilitation Center  
Bill To Address: 78 Viets St.  
City/State/Zip: New London, CT 06320  
Account Payable Contact: Troy Guntulis  
Accounts Payable Phone: (860) 447-1416  
Accounts Payable Email: tguntulis@harborvillage.care

**EQUIPMENT LOCATION:**

Customer Name: Same  
Install Address: \_\_\_\_\_  
City/State/Zip: \_\_\_\_\_  
Site Phone: \_\_\_\_\_  
Meter Read Contact: \_\_\_\_\_  
Meter Read Email: \_\_\_\_\_

Contract Term (In Months): 39

See Attached Printer Schedule:

**Serviced Devices:**

Model	Serial Number	ID#	B&W Meter	Color Meter
VersaLinkB400 (1)				
VersaLinkB405 (5)				
AltaLinkC8055 (1)				

**Pricing: Usage and Base Payment Amounts Must Match Billing Period**

<u>0</u>	B&W Copy Usage	<u>\$0</u>	Base Payment	<u>\$005</u> Overage Rate
<u>0</u>	Color Copy Usage	<u>\$0</u>	Base Payment	<u>\$055</u> Overage Rate
	B&W Print Usage		Base Payment	
	Color Print Usage		Base Payment	
	B&W Flat Fee Units		Base Payment	
	Color Flat Fee Units		Base Payment	

ImageTech to Bill Base Payment  Leasing Company to Bill Base Payment \*Overage charges to be billed by ImageTech

**Billing Period:**

Monthly  Quarterly  Semi-Annually  Annually

**Notes:** Image Tech is responsible for the removal of the devices at end of the term. At 90 days the customer has the right to amend the allowances.

**ITS 360 Diagnostic Application**

ITS is committed to provide exceptional customer support during the term of this agreement. Obtaining accurate real time equipment information such as supply levels and meter readings is vital in providing this level of support. Installation of the 360 Diagnostic Application will allow automatic meter acquisition, resulting in improved billing integrity and proactive toner management, including automatic delivery.

ITS 360 Diagnostic Application installed?

Yes  No

If ITS 360 Diagnostic Application is declined, manual meter acquisitions will be charged at a rate of \$25 per billing period and will be included on customers invoice.

Customer acknowledges receipt of the terms of this agreement which consists of 2 pages, including this face page.

Print Name: Troy Guntulis

FOR INTERNAL IMAGETECH USE ONLY:

Signature: Troy Guntulis

Sales Representative: \_\_\_\_\_

Date: 3-26-19 Purchase Order #: \_\_\_\_\_

Approved by: \_\_\_\_\_

## TERMS AND CONDITIONS

**1. SERVICES.** Throughout this Agreement the words "We," "Our," and "Us" refers to Image Technology Specialists, Inc (hereinafter referred to as ITS). The words "You" and "Your" refer to the Customer indicated on the reverse. This Agreement covers both the labor and materials for adjustments, repairs, and replacement of parts necessitated by normal use of the Equipment listed on the face of this Agreement ("Services"). Services does not include the following: (a) repairs due to misuse, neglect, or abuse (including, without limitation, improper voltage or use of supplies that do not conform to the manufacturer's specifications); (b) use of options, accessories or products not provided by ITS; (c) non-ITS alterations, relocation, service or supplies; (d) loss or damage resulting from accidents, fire, or theft; (e) maintenance requested outside ITS's normal business hours, (f) Thermal heads, process units, and fuser units for Facsimile Machines, (g) Thermal Heads and Mic Toner for Laser Printers and parts and labor for all non-laser printers, and/or (h) parts for Scanners. Replacement parts may be new, reprocessed, or recovered. Supplies provided by ITS are in accordance with the copy volume set forth on the face of this Agreement and within the manufacturer's stated yields. Supplies are to be used exclusively for the Equipment and remain ITS property until consumed. You will return, or allow ITS to retrieve, any unused supplies at the termination/expiration of this Agreement. You are responsible for the cost of excess supplies. You authorize Equipment to be connected to an automatic meter reading device or, if we otherwise request, you will provide us with accurate meter readings for each item of the Equipment when and by such means as we request. If you do not permit the ITS to use automatic meter reading devices, ITS may charge a monthly fee of \$25.00 per billing period for manually performing meter reads. If you do not provide meter reads as required, ITS may estimate the reading and bill accordingly. In the event additional printers are added to the Customer's network and appears on FMA (FM Audit); if applicable, the Customer understands notification may be sent to the Customer contact person on record along with an ITS Equipment ID Tag; said equipment will also be added to the existing Maintenance Agreement. Non-networked printers may be added provided applicable paperwork is completed and signed by the Customer. The addition of networked and/or non-networked equipment may result in additional costs to the Customer at current ITS rates. You shall provide adequate space and electrical service for the operation of the Equipment in accordance with ITS and/or manufacturer's specifications. Supplies will be shipped via Ground. All shipping methods will be billed to the Customer and may include special processing fees. Customer is responsible for shipping and handling for any shipping method other than UPS Ground. Service provided outside ITS's normal business hours will be at ITS hourly rates in effect at the time of Service. If, at any time during the Term of this Agreement, Customer upgrades, modifies, or adds Equipment, Customer shall promptly notify ITS. ITS maintains the right to inspect any upgrades and modifications to equipment and/or additional equipment and, in its sole discretion, determine whether equipment is eligible for Service. If approved, the Agreement will be amended to include such changes, including pricing modifications. Unless otherwise agreed to in writing, Customer remains solely responsible for any and all Customer data stored within the Equipment and the removal of such data upon termination of this Agreement.

**2. TERM AND PAYMENT.** Except as otherwise provided for herein, this Agreement is non-cancelable. The commencement date for this contract shall be the later of: A. The date of delivery for equipment purchased or leased from ITS; Or B. The date of the signing of the contract by ITS and customer for all other equipment. Unless notified in writing by certified mail, return receipt requested, and received and signed by ITS no less than sixty (60) days prior to its expiration, this Agreement shall automatically renew for additional one (1) year periods. You agree to pay ITS the Minimum Monthly Payment and all other sums when due and payable. The Minimum Monthly Payment entitles you to Services for a specific number and type (i.e. black & white, color, scan) of Prints/Copies as identified on the face of this Agreement and will be billed in advance. In addition, you agree to pay the Overage Rate for each Print/Copy that exceeds the applicable number and type of Prints/Copies provided in the Minimum Monthly Payment which amount shall be billed in arrears. A Print/Copy is defined as standard 8.5x11" copy (larger size copies may register two meter clicks). Scans, in excess of prints/copies, are subject to Overage Rates. No credit will be applied towards unused copies/prints. Your obligation to pay all sums when due shall be absolute and unconditional and is not subject to any abatement, offset, defense or counterclaim. If any payment is not paid within 10 days of its due date, you will pay a late charge not to exceed 7% of each late payment (or such lesser rate as is the maximum allowable by law). ITS has the right to withhold service and supplies, without recourse, for any non-payment. Unless otherwise stated on the face of this Agreement, ITS may increase the Base Charge and/or the Overage Rates on an annual basis, in an amount not to exceed 15%. ITS retains the right to have all or some of the amounts due hereunder billed and/or collected by third parties. If Customer requires any specialized billing procedure or invoicing, ITS reserves to bill an administrative fee not to exceed \$100 per invoice.

**3. TAXES.** Payments are exclusive of all state and local sales, use, excise, privilege and similar taxes. You will pay when due, either directly or to Us upon demand, all taxes, fines and penalties relating to this Agreement that are now or in the future assessed or levied.

**4. WARRANTY.** You acknowledge that the Equipment covered by this Agreement was selected by You based upon your own judgment. ITS MAKES NO REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, ORAL OR WRITTEN, INCLUDING, WITHOUT LIMITATION, IMPLIED WARRANTIES OF NON-INFRINGEMENT; IMPLIED WARRANTIES OF MERCHANTABILITY; OR, FITNESS FOR A PARTICULAR PURPOSE, ALL OF WHICH ARE SPECIFICALLY AND UNRESERVEDLY EXCLUDED. IN PARTICULAR, BUT WITHOUT LIMITATION, NO WARRANTY IS GIVEN THAT EQUIPMENT IS SUITABLE FOR PURPOSES INTENDED BY CUSTOMER.

**5. LIMITATION OF LIABILITY.** In no event, shall ITS be liable for any indirect, special, incidental or consequential damages (including loss profits) whether based in contract, tort, or any other legal theory and irrespective of whether ITS has notice of the possibility of such damages.

**6. BREACH OR DEFAULT.** A. Breach or Default by Customer shall include but not limited to any of the following: 1. Failure to pay on time any amount due hereunder; 2. Breach of any terms of this Contract; 3. Ceasing to do business as a going concern; 4. Filing of a petition by or against Customer under any of the provisions or chapters of the Bankruptcy Act or any Amendment thereto; 5. Assignment by Customer for the benefit of creditors; 6. Calling of a general meeting of creditors; 6. Attempts to make an informal arrangement or composition with creditors; 7. Appointment of a receiver or any officer of a court to have control of any of Customer's property; 8. If ITS deems the Agreement to be in jeopardy or if ITS feels insecure; 9. Physical moving or

relocation of equipment by Customer or by anyone else other than ITS; 10. Misuse of the equipment as

determined by ITS; 11. Transfer of title, ownership or possession of the equipment; or 12. Relocation of Customer's place of business to a state other than the state where the equipment was delivered or located at the Commencement of the Contract; 13. Use of any supply item which causes machine damage, requires unreasonable excessive service or does not meet current minimum physical property guidelines which ITS may have for such supply items; or 14. If Equipment is modified, damaged, altered or serviced or repaired by anyone other than employees of ITS; or 15. Placing Equipment in an area which violates ITS's approved space, electrical or environmental requirements. B. REMEDIES In the event of breach or default by Customer, 1. ITS, in addition to any other legal remedies it may have, may terminate this Contract effective upon written notice to Customer. 2. In addition, Customer agrees to pay to ITS reasonable attorney's fees (at no less than \$200 per hour) and legal expenses (including but limited to court filing fees and anniversary fees, sheriff and constable fees, witness fees, stenographer and deposition transcript fees, and other expenses related to collection or litigation) incurred in exercising any of its rights and remedies upon breach or default by Customer, plus interest at a rate of 1 1/2 % per month. 3. Full contract price (including amounts due and payable, and amounts not yet due or payable) shall become immediately due and payable.

**7. ASSIGNMENT:** You may not sell, transfer, or assign this Agreement without the prior written consent of ITS. ITS may sell, assign or transfer this Agreement.

**8. NOTICES:** All notices required or permitted under this Agreement shall be by registered mail to such party at the address set for in this Agreement, or at such other address as such party may designate in writing from time to time. Any notice from ITS to you shall be effective three days after it has been deposited in the mail, duly addressed. All such notices to ITS from you shall be effective after it has been received via registered U.S. Mail.

**9. INDEMNIFICATION.** You are responsible for and agree to indemnify and hold us harmless from, any and all (a) losses, damages, penalties, claims, suits and actions (collectively, "Claims"), whether based on a theory of contract, tort, strict liability or otherwise caused by or related to Your use or possession of the Equipment, and (b) all costs and attorneys fees incurred by us relating to such claim.

**10. FAX EXECUTION.** A faxed or electronically transmitted version of this Agreement may be considered the original and you will not have the right to challenge in court the authenticity or binding effect of any faxed or scanned copy or signature thereon. This Agreement may be signed in counterparts and all counterparts will be considered and constitute the same Agreement.

**11. MISCELLANEOUS.** (a) **Choice of Law.** This Agreement shall be governed by the laws of the Massachusetts (without regard to the conflict of laws or principles of such states) (b) **Jury Trial.** YOU EXPRESSLY WAIVE TRIAL BY JURY AS TO ALL ISSUES ARISING OUT OF OR RELATED TO THIS AGREEMENT, (c) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements, proposals or negotiations, whether oral or written. (d) **Enforceability.** If any provision of this Agreement is unenforceable, illegal or invalid, the remaining provisions will remain in full force and effect, (e) **Amendments.** This Agreement may not be amended or modified except by a writing signed by the parties; provided you agree that we are authorized, without notice to you, to supply missing information or correct obvious errors provided that such change does not materially alter your obligations, (f) **Force Majeure.** ITS shall not be responsible for delays or inability to service caused directly or indirectly by strikes, conditions, climate conditions, parts availability, unsafe travel conditions, or other reasons beyond our control, (g) ITS has the right to modify/correct any clerical corrections.

**12. DEVELOPER.** ITS has the sole right to install and remove developer. Developer will be removed according to ITS's sole discretion.

**13. LOANER POLICY.** ITS shall be under no obligation to provide a "loaner" or substitute equipment to customer. The provision of any such equipment by ITS shall be deemed gratuitous and a gesture of goodwill and shall not bind or obligate ITS in any manner. ITS may charge customer for delivery, installation, maintenance, service, repairs, supplies, copies, and use of said loaner of such equipment.

**14. NETWORK SUPPORT - IMAGETECH MAINTENANCE AGREEMENT DOES NOT SUPPORT INITIAL NETWORK INSTALLATION OF EQUIPMENT. (PLEASE REFER TO IMAGETECH "NETWORK / CONNECTIVITY CONSULTING CONTRACT" FOR ALL CHARGES AND FEES ASSOCIATED WITH NETWORKING)**

**15. RELOCATION OF EQUIPMENT.** NO ONE OTHER THAN ITS SHALL MOVE OR RELOCATE THE EQUIPMENT. Customer will be liable for all costs associated with any Equipment relocation. These costs will include all applicable installation and removal charges, special rigging charges, and any parts and Technical Representative labor connected with the relocation. Technical Representative labor and parts will be charged in accordance with the ITS hourly rates and parts prices in effect at the time of the relocation.

**16. PRINTER SCHEDULE.** All printers (currently owned or after acquired) must be listed on the attached Printer Schedule to be eligible for service under the Agreement. Should Customer become aware of any printers not on the attached Schedule, or should Customer obtain any new printers during the Term (hereinafter "Non-Supported Printer(s)"), Customer shall provide notice to ITS within 10 days after learning of a Non-Supported Printer. ITS is not responsible for any devices not listed on the Schedule (Original or by way of addendum).

Customer Initials: 

## DELIVERY FORM

70 Shawmut Road • Canton, MA 02021

Phone (781) 830-9911 • Fax (781) 828-5883

www.goimagetech.com

## LOCATION

WV-Crossings East, LLC d/b/a Harbor Village North Health &amp; Rehabilitation Center

Elevator  Yes  No

Company Name (Installation)

Troy Guntulis

Loading Dock  Yes  No

Delivery Contact

(860) 447-1416

Stairs  Yes  No

Phone

tguntulis@harborvillage.care

How Many? 

Email

78 Viets St.

## SPECIAL INSTRUCTIONS

Straight Shot in-only 1 floor.

Delivery Address

New London  CT  06320City  State  Zip code

## EQUIPMENT INFORMATION

Product #	Part #	Instructions	DESCRIPTION	QTY
CXNE04	100S14177		Veraslink B400DN	1
3XNE01	100S14169		Veraslink B405DN	5
	100S14271/097S04834/008R 13061		ALATALINK C8055H2	1
097S04920		MUST CHOOSE ONE:	OFFICE FINISHER (2K SHEET CAPACITY W/ 50 SHEET STAPLE) (NOT AVAIL ON C8070)	1
497K16430		OPTIONAL - MAY CHOOSE ANY	1 LINE FAX	1

Customer Initial: 

# Cost Per Image Agreement



Supplier Name-Address: Image Technology Specialists Inc.-70 Shawmut Rd. Canton, MA 02021

Owner: XEROX FINANCIAL SERVICES LLC – 201 Merritt 7, Norwalk, CT 06851

Agreement Number:

## CUSTOMER INFORMATION

CUSTOMER	Full Legal Name: WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center		Phone: (860) 447 1416	
	Billing Address: 78 Viets St.		Contact Name: Troy Guntulis	
	City: New London	State: CT	Zip Code: 06320	Contact Email: tguntulis@harborvillage.care

EQUIPMENT	QTY	MODEL and DESCRIPTION	MONTHLY IMAGE ALLOWANCE*		EXCESS IMAGE CHARGE**	
			B&W	COLOR	B&W	COLOR
	1	VersaLink B400DN	0	0	.005	.055
	5	VersaLink B405DN	0	0	.005	.055
	1	AltaLink C8055H2 w/ Office Finisher & 1 Line Fax	0	0	.005	.055

Meter Billing Frequency (Monthly unless checked):  (Other) \* Included in Base Payment \*\* Plus applicable taxes

TERM	BASE PAYMENT (Monthly frequency unless otherwise noted)	Equipment Location (if different from Billing Address):
Initial Term: 39 (in months)	Base Payment (plus applicable taxes): \$705.87 Frequency: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually	

## CUSTOMER ACCEPTANCE

BY YOUR SIGNATURE BELOW, YOU ACKNOWLEDGE THAT YOU ARE ENTERING INTO A NON-CANCELABLE AGREEMENT AND THAT YOU HAVE READ AND AGREED TO ALL APPLICABLE TERMS AND CONDITIONS SET FORTH ON PAGES 1 AND 2 HEREOF.

Authorized Signer X: <i>Troy Guntulis</i>	Date: 3-16-19	Federal Tax ID # (Required): 36-4830809
Print Name: <i>Troy Guntulis</i>	Title: Executive Director	

## OWNER ACCEPTANCE

Accepted By: Xerox Financial Services LLC	Name and Title:	Date:
---	-----------------	-------

## TERMS & CONDITIONS

**1. Definitions.** The words "you" and "your" mean the legal entity identified in "Customer Information" above, and "XFS," "we," "us," "Owner" and "our" mean Xerox Financial Services LLC. "Party" means you or XFS, and "Parties" means both you and XFS. "Supplier" means the entity identified as "Supplier" above. "Acceptance Date" means the date you irrevocably determine Equipment has been delivered, installed and operating satisfactorily. "Agreement" means this Cost Per Image Agreement, including any attached Equipment schedule. "Commencement Date" will be a date after the Acceptance Date, as set forth in our first invoice, for facilitating an orderly transition and to provide a uniform billing cycle. "Discount Rate" means 3% per annum. "Equipment" means the items identified in "Equipment" above and in any attached Equipment schedule, plus any Software (defined in section 3 hereof), attachments, accessories, replacements, replacement parts, substitutions, additions and repairs thereto. "Excess Charges" means the applicable excess image charges. "Interim Period" means the period, if any, between the Acceptance Date and the Commencement Date. "Interim Payment" means one thirtieth of the Base Payment multiplied by the number of days in the Interim Period. "Payment" means the Base Payment specified above, which may include an amount payable to Supplier under the Maintenance Agreement to account for the Monthly Image Allowances listed above, the Excess Charges (unless otherwise agreed by you, Supplier and XFS), Taxes and other charges you, Supplier and XFS agree will be invoiced by XFS. "Maintenance Agreement" means a separate agreement between you and Supplier for maintenance and support purposes. "Origination Fee" means a one-time fee of \$125 billed on your first invoice, which you agree to pay, covering origination, documentation, processing and other initial costs. "Term" means the Interim Period, if any, together with the Initial Term plus any subsequent renewal or extension terms. "UCC" means the Uniform Commercial Code of the State(s) where XFS must file UCC-1 financing statements to perfect its interest in the Equipment.

**2. Agreement, Payments and Late Payments.** You agree and represent that the Equipment was selected, configured and negotiated by you based on your judgment and supplied by Supplier. At your request, XFS will acquire same from Supplier to lease to you hereunder and you agree to lease same from XFS. The Initial Term commences on the Commencement Date. You agree to pay XFS the first Payment plus any applicable Interim Payment no later than 30 days after the Commencement Date; each subsequent Payment shall be payable on the same date of each month thereafter. You agree to pay us all sums due under each invoice via check, Automated Clearing House debit, Electronic Funds Transfer or direct debit from your bank account by the due date. If any Payment is not paid in full within 5 days after its due date, you will pay a late charge of the greater of 10% of the amount due or \$25, not to exceed the maximum amount permitted by law. For each dishonored or returned Payment, you will be assessed the applicable fee, not to exceed \$35. Restrictive covenants on any method of payment will be ineffective.

**3. Equipment and Software.** To the extent that the Equipment includes intangible property or associated services such as software licenses, such intangible property shall be referred to as "Software." You acknowledge and agree that XFS is not the licensor of such Software, and therefore has no right, title or interest in it and you will comply throughout the Term with any license and/or other agreement ("Software License") with the supplier of the Software ("Software Supplier"). You are responsible for determining with the Supplier whether any Software Licenses are required, and entering into them with the Software Supplier(s) no later than 30 days after the Acceptance Date. YOU AGREE THE EQUIPMENT IS FOR YOUR LAWFUL BUSINESS USE IN THE UNITED STATES, WILL NOT BE USED FOR PERSONAL, HOUSEHOLD OR FAMILY PURPOSES, AND IS NOT BEING ACQUIRED FOR RESALE. You will not attach the Equipment as a fixture to real estate or make any permanent alterations to it.

**4. Non-Cancellable Agreement.** THIS AGREEMENT CANNOT BE CANCELLED OR TERMINATED BY YOU PRIOR TO THE END OF THE INITIAL TERM. YOUR OBLIGATION TO MAKE ALL PAYMENTS IS ABSOLUTE AND UNCONDITIONAL AND NOT SUBJECT TO DELAY, REDUCTION, SET-OFF, DEFENSE, COUNTERCLAIM OR RECOUPMENT FOR ANY REASON WHATSOEVER, IRRESPECTIVE OF THE PERFORMANCE OF THE EQUIPMENT, SUPPLIER, ANY THIRD PARTY, OR XFS. Any pursued claim by you against XFS for alleged breach of our obligations hereunder shall be asserted solely in a separate action; provided, however, that your obligations hereunder shall continue unabated.

**5. End of Agreement Options.** If you are not in default and if you provide no greater than 150 days and no less than 60 days' prior written notice to XFS, you may, at the end of the Initial Term or any renewal term ("End Date"), either (a) purchase all, but not less than all, of the Equipment by paying its fair market value, as determined by XFS in its sole but reasonable discretion ("Determined FMV"), plus Taxes, or (b) return the Equipment within 30 days of the End Date, at your expense, fully insured, to a continental US location XFS shall specify. You cannot return Equipment more than 30 days prior to the End Date without our consent. If we consent, we may charge you, in addition to all undiscounted amounts due hereunder, an early termination fee. If you have not elected one of the above options, this Agreement shall renew for successive 3-month terms. Either party may terminate the Agreement as of the end of any 3-month renewal term on 30 days' prior written notice and by taking one of the actions identified in (a) or (b) in the preceding sentence of this section. Purchase options shall be exercised with respect to each item of Equipment on the day immediately following the date of expiration of the Term of such item, and by the delivery at such time by you to XFS of payment, in form acceptable to XFS, of the amount of the applicable purchase price. Upon payment of the applicable amount, XFS shall transfer our interest in the Equipment to you on an "AS IS, WHERE IS," "WITH ALL FAULTS" basis, without representation or warranty of any kind.

**6. Equipment Return.** If the Equipment is returned to XFS, it shall be in the same condition as when delivered to you, except for "ordinary wear and tear" and, if not in such condition, you will be liable for all expenses XFS incurs to return the Equipment to such condition. IT IS SOLELY YOUR RESPONSIBILITY TO SECURE ANY SENSITIVE DATA AND PERMANENTLY DELETE SUCH DATA FROM THE INTERNAL MEDIA STORAGE PRIOR TO RETURNING THE EQUIPMENT TO XFS. YOU SHALL HOLD XFS HARMLESS FROM YOUR FAILURE TO SECURE AND PERMANENTLY DELETE ALL SUCH CUSTOMER DATA AS OUTLINED IN THIS SECTION.

**7. Equipment Delivery and Maintenance.** You should arrange with Supplier to have the Equipment delivered to you at the location(s) specified herein, and you agree to execute a Delivery & Acceptance Certificate at XFS's request (and confirm same via telephone and/or electronically) confirming when you have received, inspected and irrevocably accepted the Equipment, and authorize XFS to fund Supplier for the Equipment. If you fail to accept the Equipment, you shall no longer have any obligations hereunder; however, you remain liable for any Equipment purchase order or other contract issued on your behalf directly with Supplier. Equipment may not be moved to another physical location without XFS's prior written consent, which shall not be unreasonably withheld or delayed. You agree that you will not take the Equipment out of service during the Term. You shall permit XFS or its agent to inspect Equipment and any maintenance records relating thereto during your normal business hours upon reasonable notice. You represent you have entered into a Maintenance Agreement to maintain the Equipment in good working order in accordance with the manufacturer's maintenance guidelines and to provide you with Equipment supplies. You acknowledge that XFS is acting solely as an administrator for Supplier with respect to the billing and collecting of the charges under any Maintenance Agreement. XFS IS NOT LIABLE FOR ANY BREACH BY SUPPLIER OF ANY OF ITS OBLIGATIONS TO YOU, NOR WILL ANY OF YOUR OBLIGATIONS HEREUNDER BE MODIFIED, RELEASED OR EXCUSED BY ANY ALLEGED BREACH BY SUPPLIER.

**8. Meter Readings and Annual Adjustments.** You agree that Meter Reading submittal is covered by the Maintenance Agreement. At any time after 12 months from the Commencement Date and for each successive 12 month period thereafter during the Term, XFS may increase your Base Payment and the Excess Charges by a maximum of fifteen percent (15%) of the then-current Base Payment therefor and you agree to pay such increased amounts.

**9. Equipment Ownership, Labelling and UCC Filing.** If and to the extent a court deems this Agreement to be a security agreement under the UCC, and otherwise for precautionary purposes only, you grant XFS a first priority security interest in your interest in the Equipment as defined on the first page hereof in order to secure your performance hereunder. XFS is and shall remain the sole owner of the Equipment, except the Software. You authorize XFS to file a UCC financing statement to show, and to do all other acts to protect, our interest in the Equipment. You agree to pay any filing fees and administrative costs for the filing of such financing statements. You agree to keep the Equipment free from any liens or encumbrances and to promptly notify XFS if there is any change in your organization such that a refiling or amendment to XFS's financing statement against you becomes necessary.

**10. Assignment.** YOU MAY NOT ASSIGN, SELL, PLEDGE, TRANSFER, SUBLEASE OR PART WITH POSSESSION OF THE EQUIPMENT, THIS AGREEMENT OR ANY OF YOUR RIGHTS OR OBLIGATIONS UNDER THIS AGREEMENT (COLLECTIVELY "ASSIGNMENT") WITHOUT XFS'S PRIOR WRITTEN CONSENT, WHICH SHALL NOT BE UNREASONABLY WITHHELD, BUT SUBJECT TO THE SOLE EXERCISE OF XFS'S REASONABLE CREDIT DISCRETION AND EXECUTION OF ANY NECESSARY ASSIGNMENT DOCUMENTATION. If XFS agrees to an Assignment, you agree to pay the applicable assignment fee and reimburse XFS for any costs we incur in connection with that Assignment, which in the aggregate shall not exceed \$250. XFS may sell, assign or transfer all or any part of the Equipment, this Agreement and/or any of our rights (but none of our obligations except for invoicing and tax administration) hereunder. XFS's assignee will have the same rights that we have to the extent assigned, YOU AGREE NOT TO ASSERT AGAINST SUCH ASSIGNEE ANY CLAIMS, DEFENSES, COUNTERCLAIMS, RECOUPMENTS, OR SET-OFFS THAT YOU MAY HAVE AGAINST XFS, and you agree to remit Payments to such Assignee if so designated. XFS agrees and acknowledges that any Assignment by us will not materially change your obligations hereunder.

**11. Taxes.** You will be responsible for, indemnify and hold XFS harmless from, all applicable taxes, fees or charges (including sales, use, personal property and transfer taxes (other than net income taxes), plus interest and penalties) assessed by any governmental entity on you, the Equipment, this Agreement, or the amounts payable hereunder (collectively, "Taxes"), which will be included in XFS's invoices to you unless you timely provide continuing proof of your tax-exempt status. Regardless of your tax-exempt status, XFS reserves the right to pass through, and you agree to pay, any such Taxes that are actually assessed by the applicable State on XFS as lessor of the Equipment for jurisdictions where certain taxes are calculated and paid at the time of agreement initiation, you authorize XFS to finance and adjust your Base Payment to include such Taxes over the Term. Unless and until XFS notifies you in writing to the contrary, the following shall apply to personal property taxes and returns. XFS will file all personal property tax returns covering the Equipment, pay the personal property taxes levied or assessed thereon, and collect from your account all such personal property taxes. XFS MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE TAX OR ACCOUNTING TREATMENT OF THIS AGREEMENT.

**12. Equipment Warranty Information and Disclaimers.** XFS HAS NO INVOLVEMENT IN THE DESIGN, MANUFACTURE, SALE, DELIVERY, INSTALLATION, USE OR MAINTENANCE OF THE EQUIPMENT. THEREFORE, XFS DISCLAIMS, AND YOU WAIVE SOLELY AGAINST XFS, ALL EQUIPMENT WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT AND FITNESS FOR PARTICULAR PURPOSE, AND XFS MAKES NO REPRESENTATIONS WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, THE EQUIPMENT'S SUITABILITY, FUNCTIONALITY, DURABILITY OR CONDITION. Since you have selected the Equipment and Supplier, you acknowledge that you are aware of the name of the manufacturer of each item of Equipment, Supplier's contact information, and agree that you will contact manufacturer and/or Supplier for a description of any warranty rights you may have under the Equipment supply contract, sales order, or otherwise. Provided you are not in default hereunder, XFS hereby assigns to you any Equipment warranty rights we may have against Supplier or manufacturer thereof. If the Equipment is returned to XFS or you are in default, such rights are deemed reassigned by you to XFS. IF THE EQUIPMENT IS NOT PROPERLY INSTALLED, DOES NOT OPERATE AS WARRANTED, BECOMES OBSOLETE, OR IS UNSATISFACTORY FOR ANY REASON, YOU SHALL MAKE ALL RELATED CLAIMS SOLELY AGAINST MANUFACTURER OR SUPPLIER AND NOT AGAINST XFS, AND YOU SHALL NEVERTHELESS CONTINUE TO PAY ALL PAYMENTS AND OTHER SUMS PAYABLE UNDER THIS AGREEMENT.

**13. Liability and Indemnification.** XFS IS NOT RESPONSIBLE FOR ANY LOSSES, DAMAGES, EXPENSES OR INJURIES OF ANY KIND OR TYPE, INCLUDING, BUT NOT LIMITED TO, ANY SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES (COLLECTIVELY, "CLAIMS") TO YOU OR ANY THIRD PARTY CAUSED BY THE EQUIPMENT OR ITS USE. You assume the risk of liability for, and hereby agree to indemnify and hold safe and harmless, and covenant to defend, XFS, its employees, officers and agents from and against: (a) any and all Claims (including legal expenses of every kind and nature) arising out of the acceptance or rejection, ownership, leasing, possession, operation, use, return or other disposition of the Equipment; and (b) any and all loss or damage of or to the Equipment. Neither sentence in this Section shall apply to Claims arising directly and proximately from XFS's gross negligence or willful misconduct.

**14. Default and Remedies.** You will be in default hereunder if XFS does not receive any Payment within 10 days after its due date, or you breach any other material obligation hereunder or any other agreement with XFS. If you default, and such default continues for 10 days after XFS provides notice to you, XFS may, in addition to other remedies (including disabling or repossessing the Equipment and/or requesting Supplier to cease performing under the Maintenance Agreement), immediately require you to do one or more of the following: (a) as liquidated damages for loss of bargain and not as a penalty, pay the sum of (i) all amounts then past due, plus interest from the due date until paid at the rate of 1.5% per month; (ii) the Payments remaining in the Term (including the fixed maintenance component thereof, if permitted under the Maintenance Agreement), discounted at the Discount Rate to the date of default; (iii) the Equipment's booked residual; and (iv) Taxes; and (b) require you to return the Equipment as provided in Sections 5 and 6 hereof. You agree to pay all reasonable costs, including attorneys' fees and disbursements, incurred by XFS to enforce this Agreement.

**15. Risk of Loss and Insurance.** You assume and agree to bear the entire risk of loss, theft, destruction or other impairment of the Equipment upon delivery. You, at your own expense, (i) shall keep Equipment insured against loss or damage at a minimum of full replacement value thereof, and (ii) shall carry liability insurance against bodily injury, including death, and against property damage in the amount of at least \$2 million (collectively, "Required Insurance"). All such Equipment loss/damage Insurance shall be with lender's loss payable to "XFS, its successors and/or assigns, as their interests may appear," and shall be with companies reasonably acceptable to XFS. XFS shall be named as an additional insured on all liability Insurance policies. The Required Insurance shall provide for 30 days' prior notice to XFS of cancellation.

YOU MUST PROVIDE XFS OR OUR DESIGNEES WITH SATISFACTORY WRITTEN EVIDENCE OF REQUIRED INSURANCE WITHIN 30 DAYS OF THE ACCEPTANCE DATE AND ANY SUBSEQUENT WRITTEN REQUEST BY XFS OR OUR DESIGNEES. IF YOU DO NOT DO SO, THEN IN LIEU OF OTHER REMEDIES FOR DEFAULT, XFS IN OUR DISCRETION AND AT OUR SOLE OPTION MAY (BUT IS NOT REQUIRED TO) OBTAIN INSURANCE FROM AN INSURER OF XFS'S CHOOSING, WHICH MAY BE AN XFS AFFILIATE, IN SUCH FORMS AND AMOUNTS AS XFS DEEMS REASONABLE TO PROTECT XFS'S INTERESTS (COLLECTIVELY "EQUIPMENT INSURANCE"). EQUIPMENT INSURANCE WILL COVER THE EQUIPMENT AND XFS; IT WILL NOT NAME YOU AS AN INSURED AND MAY NOT COVER ALL OF YOUR INTEREST IN THE EQUIPMENT AND WILL BE SUBJECT TO CANCELLATION AT ANY TIME. YOU AGREE TO PAY XFS PERIODIC CHARGES FOR EQUIPMENT INSURANCE (COLLECTIVELY "INSURANCE CHARGES") THAT INCLUDE: AN INSURANCE PREMIUM THAT MAY BE HIGHER THAN IF YOU MAINTAINED THE REQUIRED INSURANCE SEPARATELY; A FINANCE CHARGE OF UP TO 1.5% PER MONTH ON ANY ADVANCES MADE BY XFS OR OUR AGENTS; AND COMMISSIONS, BILLING AND PROCESSING FEES; ANY OR ALL OF WHICH MAY GENERATE A PROFIT TO XFS OR OUR AGENTS. XFS MAY ADD INSURANCE CHARGES TO EACH PAYMENT. XFS shall discontinue billing or debiting Insurance Charges for Equipment Insurance upon receipt and review of satisfactory evidence of Required Insurance.

You must promptly notify XFS of any loss or damage to Equipment which makes any item of Equipment unfit for continued or repairable use. You hereby irrevocably appoint XFS as your attorney-in-fact to execute and endorse all checks or drafts in your name to collect under any such Required Insurance. Insurance proceeds from Required Insurance or Equipment Insurance received shall be applied, at XFS's option, to (x) restore the Equipment so that it is in the same condition as when delivered to you (normal wear and tear excepted), or (y) if the Equipment is not restorable, to replace it with like-kind condition Equipment from the same manufacturer, or (z) pay to XFS the greater of (i) the total unpaid Payments for the entire Term hereof (discounted to present value at the Discount Rate) plus XFS's residual interest in such Equipment (herein agreed to be 20% of the Equipment's original cost to XFS) plus any other amounts due to XFS hereunder, or (ii) the Determined FMV immediately prior to the loss or damage. NO LOSS OR DAMAGE TO EQUIPMENT, OR XFS'S RECEIPT AND APPLICATION OF INSURANCE PROCEEDS, SHALL RELIEVE YOU OF ANY OF YOUR REMAINING OBLIGATIONS UNDER THIS AGREEMENT. Notwithstanding procurement of Equipment Insurance or Required Insurance, you remain primarily liable for performance under this Section in the event the applicable insurance carrier fails or refuses to pay any claim. YOU AGREE (I) AT XFS'S SOLE ELECTION TO ARBITRATE ANY DISPUTE WITH XFS, OUR AGENTS OR ASSIGNS REGARDING THE EQUIPMENT INSURANCE UNDER THE RULES OF THE AMERICAN ARBITRATION ASSOCIATION IN FAIRFIELD COUNTY, CT; (II) THAT IF XFS MAKES THE FOREGOING ELECTION ARBITRATION (NOT A COURT) SHALL BE THE EXCLUSIVE REMEDY FOR SUCH DISPUTES; AND (III) THAT CLASS ARBITRATION IS NOT PERMITTED. This arbitration option does not apply to any other provision of this Agreement.

**16. Finance Lease and Customer Waivers.** The parties agree this Agreement shall be construed as a "finance lease" under UCC Article 2A. Customer waives its rights as a lessee under UCC 2A Sections 508-522.

**17. Authorization of Signer and Credit Review.** You represent that you may lawfully enter into, and perform, this Agreement, that the individual signing this Agreement on your behalf has all necessary authority to do so, and that all financial information you provide accurately represents your financial condition. You agree to furnish financial information that XFS may request now, including your Federal Tax ID, and you authorize XFS to obtain credit reports on you in the future should you default or fail to make prompt payments hereunder.

**18. Original and Sole Controlling Document; No Modifications Unless in Writing.** This Agreement constitutes the entire agreement between the Parties as to the subjects addressed herein, and representations or statements not included herein are not part of this Agreement and are not binding on the Parties. You agree that an executed copy of this Agreement that is signed by your authorized representative and by XFS's authorized representative (an original manual signature or such signature reproduced by means of a reliable electronic form, such as electronic transmission of a facsimile or electronic signature) shall be marked "original" by XFS and shall constitute the only original document for all purposes. To the extent this Agreement constitutes UCC chattel paper, no security interest in this Agreement may be created except by the possession or transfer of the copy marked "original" by XFS. IF A PURCHASE ORDER OR OTHER DOCUMENT IS ISSUED BY YOU, NONE OF ITS TERMS AND CONDITIONS SHALL BE BINDING ON XFS, AS THE TERMS AND CONDITIONS OF THIS AGREEMENT EXCLUSIVELY GOVERN THE TRANSACTION DOCUMENTED HEREIN. SUPPLIER AND ITS REPRESENTATIVES ARE NOT OUR AGENTS AND ARE NOT AUTHORIZED TO MODIFY OR NEGOTIATE THE TERMS OF THIS AGREEMENT. THIS AGREEMENT MAY NOT BE AMENDED OR SUPPLEMENTED EXCEPT IN A WRITTEN AGREEMENT SIGNED BY AUTHORIZED REPRESENTATIVES OF THE PARTIES AND NO PROVISIONS CAN BE WAIVED EXCEPT IN A WRITING SIGNED BY XFS. You authorize XFS to insert or correct missing information on this Agreement, including but not limited to your proper legal name, agreement numbers, serial numbers and other Equipment information, so long as there is no material impact to your financial obligations.

**19. Governing Law, Jurisdiction, Venue and JURY TRIAL WAIVER.** THIS AGREEMENT IS GOVERNED BY, AND SHALL BE CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF CONNECTICUT. THE JURISDICTION AND VENUE OF ANY ACTION TO ENFORCE THIS AGREEMENT, OR OTHERWISE RELATING TO THIS AGREEMENT, SHALL BE IN A FEDERAL OR STATE COURT IN FAIRFIELD COUNTY, CONNECTICUT OR, EXCLUSIVELY AT XFS'S OPTION, IN ANY OTHER FEDERAL OR STATE COURT WHERE THE EQUIPMENT IS LOCATED OR WHERE XFS'S OR YOUR PRINCIPAL PLACES OF BUSINESS ARE LOCATED, AND YOU HEREBY WAIVE ANY RIGHT TO TRANSFER VENUE. THE PARTIES HEREBY WAIVE ANY RIGHT TO TRIAL BY JURY IN ANY ACTION RELATED TO OR ARISING OUT OF THIS AGREEMENT.

**20. Miscellaneous.** Your obligations under the "Taxes" and "Liability" Sections commence upon execution, and survive the expiration or earlier termination, of this Agreement. Notices hereunder must be in writing. Notices to you will be sent to the "Billing Address" provided on the first page hereof, and notices to XFS shall be sent to our address provided on the first page hereof. Notices will be deemed given 5 days after mailing by first class mail or 2 days after sending by nationally recognized overnight courier. Invoices are not considered notices and are not governed by the notice terms hereof. You authorize XFS to communicate with you by any electronic means (including cellular phone, email, automatic dialing and recorded messages) using any phone number (including cellular) or electronic address you provide to us. If a court finds any term of this Agreement unenforceable, the remaining terms will remain in effect. The failure by either Party to exercise any right or remedy will not constitute a waiver of such right or remedy. If more than one party has signed this Agreement as Customer, each such party agrees that its liability is joint and several. The following four sentences control over every other part of this Agreement: Both Parties will comply with applicable laws. XFS will not charge or collect any amounts in excess of those allowed by applicable law. Any part of this Agreement that would, but for the last four sentences of this Section, be read under any circumstances to allow for a charge higher than that allowed under any applicable legal limit, is modified by this Section to limit the amounts chargeable hereunder to the maximum amount allowed under the legal limit. If, in any circumstances, any amount in excess of that allowed by law is charged or received, any such charge will be deemed limited by the amount legally allowed and any amount received by XFS in excess of that legally allowed will be applied by us to the payment of amounts legally owed hereunder or refunded to you.

Xerox Financial Services LLC  
201 Merritt 7  
Norwalk, CT 06851



**Addendum to Xerox Financial Services LLC  
Lease Agreement # 010-0064326-001**

**The following sections replace or modify the corresponding sections in the Agreement and are hereby incorporated therein. In the event of any conflict between the terms of the Agreement and the terms below, the terms below shall control.**

**5. End of Agreement Options.** *The 2<sup>nd</sup> sentence is modified to read:* If an FMV purchase option is designated, if you are not in default and if you provide no greater than 150 days and no less than 60 days' prior written notice to XFS, you may, at the end of the Initial Term or any renewal term ("End Date"), either (a) purchase all, but not less than all, of the Equipment by paying its fair market value, as determined by XFS in its sole but reasonable discretion ("Determined FMV"), not to exceed 20 % of the equipment's original MSRP, plus Taxes, or (b) return the Equipment within 30 days of the End Date, at your expense, fully insured, to a continental US location XFS shall specify.

Customer Acceptance:

WV - CROSSINGS EAST, LLC

Authorized Signor: Troy C. Stiles  
Print Name: Troy C. Stiles  
Title: Executive Director  
Date: 3-22-19

Lessor Acceptance:

Xerox Financial Services

Accepted by: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

\* Signor for the Lease Agreement and the Addendum must be the same.

## General Information and Questionnaire

### Accounting Basis

Name of Facility WV-Crossings East, LLC d/b/a Ha	License No. 2436	Report for Year Ended 9/30/2019	Page 7	of 37
---	---------------------	------------------------------------	-----------	----------

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

Accrual     Cash     Modified Cash

Is the accounting basis for this

period the same as for the  
previous period?

Yes  
 No

If "No," explain.

N/A

#### Independent Accounting Firm

Name of Accounting Firm 1    Marcum 2    CliftonLarsonAllen 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 300 Crown Colony Plaza, Ste 310, Quincy, MA 02169
---	---

Services Provided by This Firm (*describe fully*)

1    Cost Report Preparation, Advisory Reimbursement Services, A/P Processing	\$    15,618
2    Assurance Services	\$    8,400
3	\$
4	\$
	Charge for Services Provided \$    24,018

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 1    New London Probate Court 2    Siegel, O'Connor, O'Donnell & Beck, P.C. 3    Law Office of Jason G. Degenaro, LLC 4    CT Corporation 5	Telephone Number 860-443-7121 860-727-8900 203-453-4101
---	--

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

1    181 State St, Room 2, PO Box 148, New London, CT 06320
2    150 Trumbull St. Hartford, CT 06103
3    29 Water St., Guilford, CT 06437
4    PO Box 4349, Carol Stream, IL 60197
5

Services Provided by This Firm (*describe fully*)

1    Conservatorship	\$    983
2    General Matters Relating to Employees	\$    11,015
3    General Matters	\$    1,381
4    Domestic Representation	\$    150
5    New London Probate Court	\$    750
	Charge for Services Provided \$    14,279

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 WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabil			License No. 2436				Report for Year Ended 9/30/2019				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					128	128			128	128		
A. On last day of PREVIOUS report period	128	128							128	128		
B. On last day of THIS report period	128	128			128	128			128	128		
2. Number of Residents					117	117			124	124		
A. As of midnight of PREVIOUS report period	117	117							124	124		
B. As of midnight of THIS report period	122	122			124	124			122	122		
3. Total Number of Days Care Provided During Period					2,058	2,058			514	514		
A. Medicare	2,572	2,572										
B. Medicaid (Conn.)	37,003	37,003			27,520	27,520			9,483	9,483		
C. Medicaid (other states)												
D. Private Pay	2,132	2,132			1,773	1,773			359	359		
E. State SSI for RCH												
F. Other (Specify) Mgd Care, Hospice, Insurance	2,393	2,393			1,397	1,397			996	996		
G. Total Care Days During Period (3A thru F)	44,100	44,100			32,748	32,748			11,352	11,352		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	<b>44,100</b>	<b>44,100</b>			<b>32,748</b>	<b>32,748</b>			<b>11,352</b>	<b>11,352</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility WV-Crossings East, LLC d/b/a Harbor Villag	License No. 2436	Report for Year Ended 9/30/2019	Page 9	of 37
--	---------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
				(1)	(2)	(3)	(1)	(2)	(3)					

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			
1st change						
2nd change						
3rd change						
4th change						

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	7	100		15				
Per Diem Rate								
a. One bed rm.	Various	193.35		436.00				
b. Two bed rms.	Various	193.35		425.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
B. Medicaid (Exclusive of Part B)		6,540	6,540		
1. Maintenance Treatments					
2. Restorative Treatments		1,417	1,417		
C. Other		7,579	7,579		
D. <b>Total Physical Therapy Treatments</b>		15,536	15,536		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		979	979		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		248	248		
2. Restorative Treatments					
C. Other		696	696		
D. <b>Total Speech Therapy Treatments</b>		1,923	1,923		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		5,687	5,687		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		1,395	1,395		
2. Restorative Treatments					
C. Other		8,557	8,557		
D. <b>Total Occupational Therapy Treatments</b>		15,639	15,639		

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health	2436	9/30/2019		10	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)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	162,760	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	189,387	7,861			
5. Dietary Service					
a. Head Dietitian	37,613	1,049			
b. Food Service Supervisor	60,744	2,080			
c. Dietary Workers	275,686	18,383			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers					
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	89,635	2,080			
b. Other Maintenance Workers	31,497	2,067			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers					
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	164,282	2,862			
b. RN					
1. Direct Care	386,789	9,607			
2. Administrative**	178,148	6,319			
c. LPN					
1. Direct Care	1,154,681	39,303			
2. Administrative**					
d. Aides and Attendants	1,425,983	87,733			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	112,566	7,429			
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	125,263	4,557			
n. Marketing	43,611	1,009			
o. Other (Specify)					
See Attached Schedule	2,000	100			
<i>A-13. Total Salary Expenditures</i>	4,440,645	194,519			

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

**Schedule of Other Salaries and Wages (Page 10)**

**Schedule of Other Fees (Page 13)**

State of Connecticut

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

CSP-11 Rev. 10/2005

**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
WV-Crossings East, LLC d/b/a Harbor Village North Health & Reha				2436		9/30/2019			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

State of Connecticut

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

CSP-12 Rev. 10/2005

**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
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabi				2436		9/30/2019			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Troy Guntulis	162,760			Non Discrim	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

\*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
	2436	9/30/2019		13	37
Item	Total Cost and Hours				
	CCNH	Hours	RHNS	Hours	(Specify) Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	1,920	Monthly			
3. Pharmacist	24,449	Monthly			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	316,432	3,884			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	33,600	Monthly			
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	40,878	481			
b. Other					
10. Occupational Therapist					
a. Resident Care	311,456	3,910			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	16,620	256			
2. Administrative***					
b. LPN					
1. Direct Care	24,313	2,156			
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	18,721				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	788,389	10,687			

\* 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\***

\* 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
		9/30/2019		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 128,009	128,009			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 343,294	343,294			
5. Health Insurance	\$ 273,764	273,764			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 734	734			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 14,960	14,960			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 73,538	73,538			
d. Accounting and Auditing	\$ 24,018	24,018			
e. Legal (Services should be fully described on Page 7)	\$ 14,279	14,279			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 39,641	39,641			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 22,406	22,406			
2. Cellular Phones	\$ 5,118	5,118			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax )	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$ 62,142	62,142			
2. Other (Specify) See Attached Schedule	\$ 539	539			
3. Resident Day User Fee	\$ 862,428	862,428			
<b>Subtotal</b>	\$ 1,864,870	1,864,870			

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

## **Schedule of Other Employee Benefits**

### Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Sales & Use Tax	\$ 289		
Other Tax CBT	\$ 250		
<b>Total</b>	<b>\$ 539</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2019		16	37
Item		Total	CCNH	RHNS	(Specify)
	<b><i>Subtotals Brought Forward:</i></b>	1,864,870	1,864,870		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 8,315	8,315			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 734	734			
5. Education Expenses Related to Seminars and Conventions	\$ 2,175	2,175			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 9,997	9,997			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 2,992	2,992			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 4,908	4,908			
4. Fund-Raising***	\$				
5. Medical Records	\$ 5,731	5,731			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,823	1,823			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 9,953	9,953			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 2,977	2,977			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 320,655	320,655			
12. Administrative Management Services**	\$ 543,156	543,156			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 91,465	91,465			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,869,751	2,869,751			

\* 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)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Supp-Marketing	\$ 3,554		
Advert-Public Relations	\$ 1,354		
<b>Total Other Advertising</b>	<b>\$ 4,908</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CT Association of Healthcare Facilities	\$ 9,953		
<b>Total Dues</b>	<b>\$ 9,953</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Supp-Storage Fees	\$ 2,209		
Utilities-Internet Services	\$ 1,109		
Licenses & Permits	\$ 991		
Bank Service Charge	\$ 5,740		
NAC- Fines & Penalties	\$ 71,859		
NAC - Other	\$ (225)		
Licenses & Permits	\$ 280		
Utilities - Fuel	\$ 664		
Discounts	\$ 12		
Contract Buyout	\$ 3,500		
Fin Charges - Unused Line Fee	\$ 5,326		
<b>Total Other Administrative and General</b>	<b>\$ 91,465</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

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

CSP-17 Rev. 10/97

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

Name of Facility	License No.	Report for Year Ended	Page of
WV-Crossings East, LLC d/b/a Harbor Vi	2436	9/30/2019	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 #
Wachusetts Ventures	543,156	Management Company	P16 M12

\* 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	License No.	Report for Year Ended		Page of
WV-Crossings East, LLC d/b/a Harbor Village North H	2436	9/30/2019		18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 262,925	262,925		
2. Non-Food Supplies	\$ 65,928	65,928		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 453	453		
c. Other (Specify) _____ Other Dietary Supplies	\$ 550	550		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 329,856</b>	<b>329,856</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

Name of Facility	License No.	Report for Year Ended		Page	of
	2436	9/30/2019		19	37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	77	77		
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 ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	175,113	175,113		
c. Other ( <i>Specify</i> ) Laundry	\$	34	34		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>175,224</b>	<b>175,224</b>		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

\*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2019		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 1,300	1,300		
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
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.	\$ 267,597	267,597		
C. Other ( <i>Specify</i> )	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	<b>268,897</b>	<b>268,897</b>		
5. Resident Care (Supplies)**					
a. Prescription Drugs***	\$				
1. Own Pharmacy	\$				
2. Purchased from Pharmerica	\$	182,299	182,299		
b. Medicine Cabinet Drugs	\$	1,452	1,452		
c. Medical and Therapeutic Supplies	\$	57,228	57,228		
d. Ambulance/Limousine***	\$				
e. Oxygen	\$				
1. For Emergency Use	\$				
2. Other***	\$	10,538	10,538		
f. X-rays and Related Radiological Procedures***	\$	4,800	4,800		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	18,440	18,440		
i. Recreation	\$	26,354	26,354		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )**** See Attached Schedule	\$	126,060	126,060		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>427,171</b>	<b>427,171</b>		

\* 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)
	0		
Supp-Wound Care	\$ 8,105		
Supp-Prosthetic Device	\$ 6,036		
Supp-Respiratory Supplies	\$ 1,709		
Supplies-IV	\$ 675		
Supp-Routine Hygiene	\$ 11,208		
Supp-Incontinent Supplies	\$ 44,852		
Supp-Other	\$ 385		
ME Lease - Bariatric Equipment	\$ 2,061		
ME Lease - Wound Vacs	\$ 6,313		
ME Lease - Specialty Beds	\$ 1,287		
MEL - Bar Low Airloss Mattress	\$ 128		
ME Lease - Other	\$ 14,098		
Minor Equip Purch	\$ 1,105		
Med Equip Purch	\$ 2,893		
Replace of Res. Personal Prop.	\$ 243		
Supplies - IV	\$ 5,580		
ME Lease - IV Pump	\$ 1,135		
Supp - Phys Therapy	\$ 1,123		
Supp - Occup Therapy	\$ 473		
Supp - Respiratory Supplies	\$ 1,671		
ME Lease - Respiratory Equip	\$ 14,980		
<b>Total Other Resident Care</b>	<b>\$ 126,060</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation			License No. 2436		Report for Year Ended 9/30/2019				Page of 21   37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
PointClickCare	P.O.Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Monthly Billing	19,699				16 m11
VCPI	111 W Michigan St, Milwaukee, WI 53203	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	21,548				16 m11
Ascentis Solutions	400 Eden Prairie, MN 55344	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	27,487				16 m11
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	175,113				19 3b
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	267,597				20 4b
Professional Grounds Maintenance, Inc	P.O. Box 231, Quaker Hill, CT 06375	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	17,936				22 6f
CWPM, LLC	P.O. Box 415, Plainville CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	14,229				22 6f
Smartlinx Solutions	111 S. Wood Ave., Ste 400, Iselin, NJ 08830	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	26,733				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"/>							

\* 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 9/30/2019			Page of 22   37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 13,363	13,363			
b. Heat	\$ 50,436	50,436			
c. Light & Power	\$ 152,206	152,206			
d. Water	\$ 52,305	52,305			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 21,409	21,409			
f. Other ( <i>itemize</i> )	\$ 86,819	86,819			
See Attached Schedule					
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 376,538	376,538			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 74,835	74,835			
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$ 53,173	53,173			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 128,008	128,008			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 3,508	3,508			
d. Other ( <i>Specify</i> )	\$				
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 3,508	3,508			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 258,673	258,673			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 311,789	311,789			
c. Personal property taxes	\$ 5,543	5,543			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 707,521	707,521			

\* 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**

## Depreciation Schedule

**Schedule of Land Improvements Acquired during this report period**

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

\*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
<b>Additions:</b>				
	Call Bell System	\$ 12,710	5	\$ 2,542
	Fujitsu Mini Split System-Rec Room (1/2)	\$ 7,165	5	\$ 1,433
	Timeclock	3078	10	\$ 308
	Storage Box	2550	5	\$ 510
	Fujitsu Mini Split System-Rec Room (2/2)	7165	10	\$ 717
	PTAC (2)	1699	5	\$ 340
	Water Heater (1/2)	10000	10	\$ 1,000
	Hot Water Repairs	3092	10	\$ 309
	Washer	11689	10	\$ 1,169
	Refridgerator	4873	10	\$ 487
<b>Total additions for Movable Equipment</b>		\$ 64,021		\$ 8,815 *
<b>Deletions:</b>				
	Various Assets Disposals	\$ (15,203)	10	\$ (1,520)
<b>Total deletions for Movable Equipment</b>		\$ (15,203)		\$ (1,520) **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
	Chimney Replacement	\$ 3,637	10	\$ 364
	Duct Work	\$ 1,050	10	\$ 105
	Door Repairs	9040	10	\$ 904
	Backflow Repairs	4388	10	\$ 439
<b>Total additions for Leasehold Improvement</b>		\$ 18,115		\$ 1,812 *
<b>Deletions:</b>				
	Various Asset Disposals	\$ (27,699)	10	\$ (2,770)
<b>Total deletions for Leasehold Improvement</b>		\$ (27,699)		\$ (2,770) **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

State of Connecticut

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health			License No. 2436		Report for Year Ended 9/30/2019			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	Various	47,510	10,011	S/L	Var	4,466	
2. Disposals (attach schedule)	Var	Var	Various	(27,699)		S/L	Var	(2,770)	
3. Acquired during this report period (attach schedule)	Var	Var	Various	18,115		S/L	10 Yrs	1,812	
C-4. Subtotal									3,508
D. Total Amortization									3,508

\* 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.

**Harbor Village North Rehab and Nursing  
Depreciation Schedule  
September 30, 2019**

Voucher #	Account Description	Description	Date	Amount	Useful Life	2017	2018	2018	2019	2019	NBV
Leasehold Improvements											
<u>2015 Additions</u>											
10281410	PPE - Leasehold Improvements	New facility sign	12/31/2014	750	10	225	75	300	75	375	375
22317975	PPE - Leasehold Improvements	2 PTAC units	12/31/2014	1,337	10	401	134	535	134	669	668
10293322	PPE - Leasehold Improvements	Code alert door lock	2/28/2015	1,342	10	403	134	537	134	671	671
10322372	PPE - Leasehold Improvements	Code Alert Door Lock key pad	5/31/2015	1,399	10	419	140	559	140	699	700
10349706	PPE - Leasehold Improvements	Relay cord for fire panel	7/31/2015	5,685	10	1,706	569	2,275	569	2,844	2,841
10349707	PPE - Leasehold Improvements	Repair to fire panel and door	8/31/2015	3,833	10	1,149	383	1,532	383	1,915	1,918
10299091	PPE - Leasehold Improvements	Replace ignition control RTU	2/28/2015	1,037	10	312	104	416	104	520	517
10299092	PPE - Leasehold Improvements	Roof and chimney repairs	2/28/2015	975	10	293	98	391	98	489	486
<u>2016 Additions</u>											
10431272	PPE - Leasehold Improvements	Replace Heater Exchange	2/29/2016	2,332	15	311	155	466	155	621	1,711
<u>2017 Additions</u>											
	Furniture & Equipment	Replace Circulator	8/16/2017	1,223	10	121	122	243	122	365	858
	Furniture & Equipment	Install water storage tank	8/16/2017	4,148	20	205	207	412	207	619	3,529
<u>2018 Additions</u>											
	PPE - Leasehold Improvements	Sprinkler System	3/22/2016	8,100	10	-	810	810	810	1,620	6,480
	PPE - Leasehold Improvements	Electrical work	4/1/2016	2,406	10	-	241	241	241	482	1,924
	PPE - Leasehold Improvements	Reagan Construction Group	4/11/2016	2,765	10	-	277	277	277	554	2,211
	PPE - Leasehold Improvements	Piping for Irrigation System	4/15/2016	1,702	10	-	170	170	170	340	1,362
	PPE - Leasehold Improvements	Reagan Construction Group	5/16/2016	4,653	10	-	465	465	465	930	3,723
	PPE - Leasehold Improvements	Heat exchanger	1/19/2018	3,823	10	-	382	382	382	764	3,059
<u>2019 Additions</u>											
	PPE - Leasehold Improvements	Chimney Replacement	3/20/2019	3,637	10				364	364	3,273
	PPE - Leasehold Improvements	Duct Work	10/22/2018	1,050	10				105	105	945
	PPE - Leasehold Improvements	Door Repairs	12/21/2018	9,040	10				904	904	8,136
	PPE - Leasehold Improvements	Backflow Repairs	2/25/2019	4,388	10				439	439	3,949
<u>2019 Disposals</u>											
	PPE - Leasehold Improvements	Various Asset Disposals		(27,699)	10	-	-	-	(2,770)	(2,770)	(24,929)
	<b>Total Leasehold Improvements</b>			<b>37,926</b>		<b>5,545</b>	<b>4,466</b>	<b>10,011</b>	<b>3,508</b>	<b>13,519</b>	<b>24,407</b>
Movable Equipment											
<u>2015 Additions</u>											
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,791	5	1,074	358	1,432	358	1,790	1
10229699	PPE - Information Technology	Check scanner	11/30/2014	692	5	415	138	553	138	691	1
10349701	PPE - Information Technology	Install 18 new cable drops	7/31/2015	12,404	10	3,721	1,240	4,961	1,240	6,201	6,203
10267503	PPE - Furniture & Equipment	Time clock and annual support	12/31/2014	5,965	10	1,790	597	2,387	597	2,984	2,981
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,458	5	875	292	1,167	291	1,458	-
<u>2016 Additions</u>											
8878709	PPE - Furniture & Equipment	Slider Sheets Employee Safety	10/31/2015	1,900	3	1,266	634	1,900	-	1,900	-
<u>2017 Additions</u>											
	A/D - Furniture & Equipment	Downblast Vent Direct Drive	6/2/2017	745	5	147	149	296	149	445	300
	Furniture & Equipment	Amana DigiSmart 14000 Btu (A/C)	4/19/2017	1,912	5	378	382	760	382	1,142	770

Furniture & Equipment	Ice Machine	8/16/2017	4,825	5	-	965	965	965	1,930	2,895
Furniture & Equipment	PTAC Units (5)	6/26/2018	3,717	5	-	743	743	743	1,486	2,231
Furniture & Equipment	Call bell system	9/25/2018	12,710	5	-	2,542	2,542	2,542	5,084	7,626
A/D - Furniture & Equipment	Downblast Vent Direct Drive	6/2/2017	(745)	5	-	-	(296)	(149)	(445)	(300)

2019 Additions

Furniture & Equipment	Call Bell System	10/9/2018	12,710	5					2,542	2,542	10,168
Furniture & Equipment	Fujitsu Mini Split System-Rec Room (1/2)	11/1/2018	7,165	5					1,433	1,433	5,732
Furniture & Equipment	Timeclock	11/15/2018	3,078	10					308	308	2,770
Furniture & Equipment	Storage Box	11/21/2018	2,550	5					510	510	2,040
Furniture & Equipment	Fujitsu Mini Split System - Rec Room (2/2)	1/7/2019	7,165	10					717	717	6,449
Furniture & Equipment	PTAC (2)	1/29/2019	1,699	5					340	340	1,359
Furniture & Equipment	Water Heater (1/2)	2/26/2019	10,000	10					1,000	1,000	9,000
Furniture & Equipment	Hot Water Repairs	3/13/2019	3,092	10					309	309	2,783
Furniture & Equipment	Washer	6/28/2019	11,689	10					1,169	1,169	10,520
Furniture & Equipment	Refridgerator	7/24/2019	4,873	10					487	487	4,386

2019 Disposals

Furniture & Equipment	Various Asset Disposals	(15,203)	10					(1,520)	(1,520)	(13,683)
<b>Total Movable Equipment</b>		<b>96,192</b>			<b>9,666</b>	<b>8,040</b>	<b>17,410</b>	<b>14,550</b>	<b>31,960</b>	<b>64,232</b>
Per Cost Report		134,118			-	12,506	27,421	18,058	45,479	88,639
Per Trial Balance		134,118				18,949	25,399	18,949	25,399	108,719
Variance		-			-	(6,443)	2,022	(891)	20,080	(20,080)

**Realty Entity - Building Improvements**

2015 Additions

Realty - Building Improvements	Doors/Door Hardware	9/30/2015	57,666	15	8,724	3,844	12,568	3,844	16,412	41,254
Realty - Building Improvements	Windows	9/30/2015	42,627	20	5,029	2,131	7,160	2,131	9,291	33,336
Realty - Building Improvements	Shower Rooms	9/30/2015	30,504	20	3,598	1,525	5,123	1,525	6,648	23,856
Realty - Building Improvements	Plumbing/3 Bed Sinks	9/30/2015	28,008	20	3,304	1,400	4,704	1,400	6,104	21,904
Realty - Building Improvements	Exterior Repair	9/30/2015	8,321	20	982	416	1,398	416	1,814	6,507
Realty - Building Improvements	HVAC/Ductwork	9/30/2015	21,080	15	3,190	1,405	4,595	1,405	6,000	15,080
Realty - Building Improvements	Site Cost	9/30/2015	15,380	20	1,814	769	2,583	769	3,352	12,028
Realty - Building Improvements	Paint	9/30/2015	138,200	10	30,123	13,820	43,943	13,820	57,763	80,437
Realty - Building Improvements	Flooring	9/30/2015	40,801	15	6,173	2,720	8,893	2,720	11,613	29,188
Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	22,225	20	2,621	1,111	3,732	1,111	4,843	17,382
Realty - Building Improvements	General Conditions	9/30/2015	3,560	20	420	178	598	178	776	2,784
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	86,698	20	10,227	4,335	14,562	4,335	18,897	67,801
<b>Total 2015 Additions</b>			<b>495,070</b>		<b>76,205</b>	<b>33,654</b>	<b>109,859</b>	<b>33,654</b>	<b>143,513</b>	<b>351,557</b>

2016 Additions

Realty - Building Improvements	Doors/Door Hardware	9/30/2016	5,543	15	739	370	1,109	370	1,479	4,064
Realty - Building Improvements	Exterior Repair	9/30/2016	3,353	20	335	168	503	168	671	2,682
Realty - Building Improvements	Site Cost	9/30/2016	16,540	20	1,654	827	2,481	827	3,308	13,232
Realty - Building Improvements	Paint	9/30/2016	9,911	10	1,982	991	2,973	991	3,964	5,947
Realty - Building Improvements	Flooring	9/30/2016	648	15	87	43	130	43	173	475
Realty - Building Improvements	General Conditions	9/30/2016	11,726	20	1,173	586	1,759	586	2,345	9,381
Realty - Building Improvements	Contingency	9/30/2016	21,516	20	2,152	1,076	3,228	1,076	4,304	17,212
Realty - Building Improvements	CO # 2 Additional Flooring Work	9/30/2016	12,876	15	1,717	858	2,575	858	3,433	9,443
Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	7,166	20	716	358	1,074	358	1,432	5,734
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	52,473	20	5,247	2,624	7,871	2,624	10,495	41,978
Realty - Building Improvements	Windows	9/30/2016	18,796	20	1,880	940	2,820	940	3,760	15,036
Realty - Building Improvements	Ceilings	9/30/2016	2,073	20	208	104	312	104	416	1,657
Realty - Building Improvements	Exterior Repair	9/30/2016	11,679	20	1,168	584	1,752	584	2,336	9,343
Realty - Building Improvements	Millwork	9/30/2016	102,000	20	10,200	5,100	15,300	5,100	20,400	81,600
Realty - Building Improvements	Paint	9/30/2016	109,278	10	21,855	10,928	32,783	10,928	43,711	65,567
Realty - Building Improvements	Flooring	9/30/2016	108,322	15	14,442	7,221	21,663	7,221	28,884	79,438

Realty - Building Improvements	Hand Rail / Corner Gaurds	9/30/2016	20,757	15	2,768	1,384	4,152	1,384	5,536	15,221
Realty - Building Improvements	General Conditions	9/30/2016	19,830	20	1,983	992	2,975	992	3,967	15,863
Realty - Building Improvements	Contingency	9/30/2016	20,189	20	2,018	1,009	3,027	1,009	4,036	16,153
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	94,709	20	9,471	4,735	14,206	4,735	18,941	75,768
<i>Total 2016 Additions</i>			<b>649,385</b>		<b>81,795</b>	<b>40,898</b>	<b>122,693</b>	<b>40,898</b>	<b>163,591</b>	<b>485,794</b>
<i>2017 Additions</i>										
Realty - Building Improvements	Building Improvement	10/1/2016	283	20	14	14	28	14	42	241
Realty - Building Improvements	Building Improvement	11/1/2016	5,381	20	266	269	535	269	804	4,577
<i>Total 2017 Additions</i>			<b>5,664</b>		<b>280</b>	<b>283</b>	<b>563</b>	<b>283</b>	<b>846</b>	<b>4,818</b>
<b>Realty Entity - Movable Equipment</b>										
<i>2015 Additions</i>										
Realty - Movable Equip	FF&E	9/30/2015	69,466	10	18,524	6,947	25,471	6,947	32,418	37,048
Realty - Movable Equip	Soft Goods	9/30/2015	10,003	10	2,180	1,000	3,180	1,000	4,180	5,823
<i>Total 2015 Additions</i>			<b>79,469</b>		<b>20,704</b>	<b>7,947</b>	<b>28,651</b>	<b>7,947</b>	<b>36,598</b>	<b>42,871</b>
<i>2016 Additions</i>										
Realty - Movable Equip	FF&E	9/30/2016	30,782	10	6,156	3,078	9,234	3,078	12,312	18,470
Realty - Movable Equip	FF&E	9/30/2016	130,431	10	26,086	13,043	39,129	13,043	52,172	78,259
Realty - Movable Equip	Soft Goods	9/30/2016	95,957	10	19,192	9,596	28,788	9,596	38,384	57,573
Realty - Movable Equip	CO # 1 Dressers Add	9/30/2016	47,977	10	9,595	4,798	14,393	4,798	19,191	28,786
<i>Total 2016 Additions</i>			<b>305,147</b>		<b>61,029</b>	<b>30,515</b>	<b>91,544</b>	<b>30,515</b>	<b>122,059</b>	<b>183,088</b>
<i>2017 Additions</i>										
Realty - Movable Equip	Def. lease cost (Dechert)Inv. 1301080	10/31/2016	285	3	94	95	189	95	284	1
Realty - Movable Equip	Deferred Lease Cost (Fultz inv 154697)	2/28/2017	98	3	32	33	65	33	98	-
Realty - Movable Equip	Deferred Lease Cost (CSC inv# 8115957)	3/31/2017	96	3	32	32	64	32	96	-
<i>Total 2017 Additions</i>			<b>479</b>		<b>158</b>	<b>160</b>	<b>318</b>	<b>160</b>	<b>478</b>	<b>1</b>
<b>Total Realty Entity Assets</b>			<b>1,535,214</b>		<b>240,171</b>	<b>113,457</b>	<b>353,628</b>	<b>113,457</b>	<b>467,085</b>	<b>1,068,129</b>
<b>Total Assets 2019</b>			<b>1,669,332</b>		<b>240,171</b>	<b>125,963</b>	<b>381,049</b>	<b>131,515</b>	<b>512,564</b>	<b>1,156,768</b>

F/S vs C/R NBV - Page 31, Line B9

20,080

F/S vs C/R Depreciation - Page 36, Line F1

(112,567) (1) Due to Rounding

Reservse For Leasehold Properties - Page 35, Line A4

1,068,129

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2019	Page 25	of 37																																																												
<b>11. Property Questionnaire</b>																																																																
<b>Part A</b>																																																																
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.																																																												
<p>*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.</p>																																																																
<table border="1"> <thead> <tr> <th>Description</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>1. Date Land Purchased</td><td></td></tr> <tr><td>2. Date Structure Completed</td><td></td></tr> <tr><td>3. If NOT Original Owner, Date of Purchase</td><td></td></tr> <tr><td>4. Date of Initial Licensure</td><td></td></tr> <tr><td>5. Total Licensed Bed Capacity</td><td></td></tr> <tr><td>6. Square Footage</td><td></td></tr> <tr><td>7. Acquisition Cost</td><td></td></tr> <tr><td>    a. Land</td><td></td></tr> <tr><td>    b. Building</td><td></td></tr> </tbody> </table>		Description	Total	1. Date Land Purchased		2. Date Structure Completed		3. If NOT Original Owner, Date of Purchase		4. Date of Initial Licensure		5. Total Licensed Bed Capacity		6. Square Footage		7. Acquisition Cost		a. Land		b. Building		<table border="1"> <thead> <tr><th>1st Mortgage</th><th>2nd Mortgage</th><th>3rd Mortgage</th><th>4th Mortgage</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> </tbody> </table>			1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage																																				
Description	Total																																																															
1. Date Land Purchased																																																																
2. Date Structure Completed																																																																
3. If NOT Original Owner, Date of Purchase																																																																
4. Date of Initial Licensure																																																																
5. Total Licensed Bed Capacity																																																																
6. Square Footage																																																																
7. Acquisition Cost																																																																
a. Land																																																																
b. Building																																																																
1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage																																																													
<b>Part B - Owner and Related Parties</b>																																																																
<table border="1"> <tbody> <tr><td>1. Financing</td><td></td></tr> <tr><td>    a. Type of Financing (e.g., fixed, variable)</td><td></td></tr> <tr><td>    b. Date Mortgage Obtained</td><td></td></tr> <tr><td>    c. Interest Rate for the Cost Year</td><td></td></tr> <tr><td>    d. Term of Mortgage (number of years)</td><td></td></tr> <tr><td>    e. Amount of Principal Borrowed</td><td></td></tr> <tr><td>    f. Principal balance outstanding as of</td><td></td></tr> </tbody> </table>		1. Financing		a. Type of Financing (e.g., fixed, variable)		b. Date Mortgage Obtained		c. Interest Rate for the Cost Year		d. Term of Mortgage (number of years)		e. Amount of Principal Borrowed		f. Principal balance outstanding as of																																																		
1. Financing																																																																
a. Type of Financing (e.g., fixed, variable)																																																																
b. Date Mortgage Obtained																																																																
c. Interest Rate for the Cost Year																																																																
d. Term of Mortgage (number of years)																																																																
e. Amount of Principal Borrowed																																																																
f. Principal balance outstanding as of																																																																
<b>Complete if Mortgage was Refinanced During Current Cost Year</b> <table border="1"> <tbody> <tr><td>g. Type of Financing (e.g., fixed, variable)</td><td></td></tr> <tr><td>h. Date of Refinancing</td><td></td></tr> <tr><td>i. New Interest Rate</td><td></td></tr> <tr><td>j. Term of Mortgage (number of years)</td><td></td></tr> <tr><td>k. Amount of Principal Borrowed</td><td></td></tr> <tr><td>l. Principal Outstanding on Note Paid-Off</td><td></td></tr> </tbody> </table>		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																																																				
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																																																																
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>																																																																
Name and Address of Lessor Sabra, 18500 Von Karman Avenue, Suite 550, Irvine, CA 92612	Property Leased Building & Equipment	Date of Lease 03/01/16	Term of Lease 10 Yrs	Annual Amount of Lease 258,673																																																												

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 9/30/2019			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount	\$					
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$					

(Carry Subtotals forward to next page )

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$	132,796	132,796		
Loan Interest/Other Interest						
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>		\$	132,796	132,796		
14. Insurance						
a. Insurance on Property (buildings only)		\$	17,232	17,232		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	90,905	90,905		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	6,140	6,140		
Cyber Ins/D&O Ins						
14d. <b>Total Insurance Expenditures (14a + b + c)</b>		\$	114,277	114,277		
15. <b>Total All Expenditures (A-13 thru C-14)</b>		\$	10,631,065	10,631,065		

## D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended		Page of
WV-Crossings East, LLC d/b/a Harbor Village North Health &				2436	9/30/2019		28   37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 43,611	43,611		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 311,456	311,456		
7.			Other - See attached Schedule	\$ 2,184	2,184		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 73,538	73,538		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 1,733	1,733		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,678	3,678		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 250	250		
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 734	734		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 4,908	4,908		
19.	15	1K	Income Tax / Corporate Business Tax	\$ 62,142	62,142		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 238,136	238,136		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 308,698	308,698		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,051,068	1,051,068		

\* 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**

### Schedule of Fees Adjustments

### **Schedule of Other A&G Adjustments**

**Harbor Village North Rehab and Nursing  
Disallowance Schedule for Cell Phones  
September 30, 2019**

Pg. 28b

	<u>Amount</u>
Total Cell Phone Expense	5,118 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 1,440
 <b>Disallowed Cell Phone (Page 28, Line 12)</b>	 <u><u>\$ 3,678</u></u>

**Harbor Village North Rehab and Nursing  
Calculation of Allowable Management Fee  
September 30, 2019**

**Pg. 28c**

<b><u>Description</u></b>	<b><u>Amount</u></b>
Management fees Charged	543,156
Patient Days	44,100
Imputed Days - 90% Occupancy (365/365 Days)	<u>42,048</u>
<b>Amount Per Patient Day (Greater of 90% or Actual Days)</b>	<b>\$ 12.92</b>
PPD Allowance Per Rate Agreement	7.51 J.01a
2019 CPI % Increase	<u>0.10140%</u> J.01b
PPD Allowance 9/30/2019	<u><u>7.52</u></u>
 <b>Amount over (Under)</b>	 <b>\$ 5.3999</b>
Total Days	<u>44,100</u> Imputed Days
<b>Disallow Management Fee</b>	<b><u><u>\$ 238,136</u></u></b>

State of Connecticut

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

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.		2436	9/30/2019	29   37
				Total Amount of Decrease	CCNH	RHNS
				(Specify)		
				Subtotals Brought Forward	\$ 1,051,068	1,051,068
<b>Page 20 - Resident Care Supplies***</b>						
27.	20	5a2	Prescription Drugs	\$ 182,299	182,299	
28.	20	5d	Ambulance/Limousine	\$		
29.	20	5f	X-rays, etc	\$ 4,800	4,800	
30.	20	5h	Laboratory	\$ 18,440	18,440	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 10,538	10,538	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 69,406	69,406	
<b>Page 22 - Maintenance and Property</b>						
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$		
36.			Depreciation on Unallowable Motor Vehicles	\$		
37.			Unallowable Property and Real Estate Taxes	\$ 131,468	131,468	
38.			Rental of Building Space or Rooms	\$		
39.			Other - See Attached Schedule	\$		
<b>Page 27 - Insurance</b>						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
<b>Other - Miscellaneous</b>						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$		
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$ 33,370	33,370	
<b>Not For Profit Providers Only</b>						
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$		
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,501,389	1,501,389	

\*\*\* 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.

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Supp - Wound Care	8,105		
20	51	Supp - Prosthetic Device	6,036		
20	51	Supp - Respiratory Supplies	1,709		
20	51	Bariatric Equipment Rental	2,061		
20	51	Wound Vac Equipment Rental	6,313		
20	51	Specialty Bed Rentals	1,287		
20	51	Bar Low Airloss Mattress	128		
20	51	IV Pump	675		
20	51	Replace of Res. Personal Prop.	243		
20	51	Supp - IV	5,580		
20	51	IV Pump	1,135		
20	51	Supp - Occup Therapy	473		
20	51	Supp - Respiratory Supplies	1,709		
20	51	Respiratory Equip	14,980		
		Cable TV Disallowance (See Attached)	18,972		
<b>Total Other Ancillary Costs</b>			<b>\$ 69,406</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

**Schedule of Other - Indirect Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)

<b>Total Other Adjustments</b>		\$ -	\$ -	\$ -	

**Schedule of Other - Miscellaneous Administrative Adjustments**

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

### Schedule of Other - Direct Adjustments

Attachment Page 29

### Schedule of Unallowable Building Interest

**Harbor Village North Rehab and Nursing  
Disallowance Schedule for Cable TV  
September 30, 2019**

**Pg. 29b**

	<u>Amount</u>
Total Cable TV Expense	Account #
2069501	\$ 22,572 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 3,600
<b>Disallowed Cable TV</b>	<b><u>\$ 18,972</u></b>

Real Estate Tax Bill	Amount	12 Month	FY19
2018	171,602.82	14,300.24	42,900.71
2019	166,070.10	13,839.18	124,552.58

FY19 Real Estate Tax	167,453.00
----------------------	------------

TB Linked

298,921

Disallowed Pg. 28a

131,468.00

To Eliminate Excessive Real Estate

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 7,363,110	7,363,110				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,519,734	1,519,734				
b. Medicare Room and Board Contractual Allowance **	\$ (1,228)	(1,228)				
4. a. Private-Pay Residents and Other	\$ 1,397,740	1,397,740				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 101,370	101,370				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (98,992)	(98,992)				
c. Prescription Drugs - Non-Medicare	\$ 74,556	74,556				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (73,353)	(73,353)				
2. a. Medical Supplies - Medicare	\$ 2,433	2,433				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (2,433)	(2,433)				
c. Medical Supplies - Non-Medicare	\$ 10,775	10,775				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (8,860)	(8,860)				
3. a. Physical Therapy - Medicare	\$ 466,531	466,531				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (255,693)	(255,693)				
c. Physical Therapy - Non-Medicare	\$ 88,511	88,511				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (87,788)	(87,788)				
4. a. Speech Therapy - Medicare	\$ 62,330	62,330				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (26,009)	(26,009)				
c. Speech Therapy - Non-Medicare	\$ 15,033	15,033				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (13,805)	(13,805)				
5. a. Occupational Therapy - Medicare	\$ 486,927	486,927				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (301,729)	(301,729)				
c. Occupational Therapy - Non-Medicare	\$ 101,448	101,448				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (88,806)	(88,806)				
6. a. Other (Specify) - Medicare	\$ (7,040)	(7,040)				
b. Other (Specify) - Non-Medicare	\$ 421	421				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 10,725,183	10,725,183				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 5	5				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 8	8				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 575,097	575,097				
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 575,110	575,110				
<b>VI. Total All Revenue (III +V)</b>	\$ 11,300,293	11,300,293				

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

\*\* Facility should report all contractual allowances and/or payer discounts.

## Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Oxygen Revenue-Medicare A	0		
30 II 6a	Oxygen -C/A-Medicare A	\$ 1,442		
30 II 6a	Lab - Medicare A	(1,442)		
30 II 6a	Lab - C/A - Medicare A	12,190		
30 II 6a	X-Ray - Medicare A	(12,190)		
30 II 6a	X - Ray - C/A Medicare A	4,320		
30 II 6a	IV Charges - Medicare A	(4,320)		
30 II 6a	IV Charges - C/A Medicare A	556		
30 II 6a	MCR -B 2% Sequestration	(556)		
	<b>Total Other Resident Revenue - Medicare</b>	<b>(7,040)</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Oxygen Medicaid	0		
30 II 6b	Oxygen Private Pay	\$ 16,555		
30 II 6b	Oxygen Hospice	293		
30 II 6b	Oxygen C/A Medicaid	73		
30 II 6b	Oxygen - C/A - HMO	(16,555)		
30 II 6b	Oxygen C/A Hospice	(135)		
30 II 6b	Med Equip - Medicaid	107		
30 II 6b	Med Equip C/A- Medicaid	3,302		
30 II 6b	Med Equip - Private	(3,302)		
30 II 6b	Lab - Medicaid	3,347		
30 II 6b	Lab - HMO	5,014		
30 II 6b	Lab - Private	83		
30 II 6b	Lab - Comm Ins	195		
30 II 6b	Lab-Hospice	(3,347)		
30 II 6b	Lab - C/A - Medicaid	(5,014)		
30 II 6b	Lab - C/A - HMO	195		
30 II 6b	Lab - C/A - Comm Ins	240		
30 II 6b	Lab - C/A - Hospice	240		
30 II 6b	X-Ray - HMO	80		
30 II 6b	X-ray Medicaid	(240)		
30 II 6b	X-ray Comm Ins	(240)		
30 II 6b	X-Ray - C/A - HMO	80		
30 II 6b	X-Ray - C/A - Medicaid	2,371		
30 II 6b	X-Ray - C/A - Comm Ins	(2,371)		
	<b>Total Other Resident Revenue</b>	<b>\$ 421</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income A/R Accounts	N/A	\$ 8		
	<b>Total Interest Income</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>\$ -</b>	

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	Prior Period Rate Adjustment (No related expenses)	0		
30 IV8	Prior Year Revenue Adjustment	\$ 93,817		
30 IV8	Medical Records Revenue	\$ 28,880		
30 IV8	Miscellaneous Revenue	\$ 20		
30 IV8	Gain / Loss on Restructuring	\$ 128		
		\$ 452,252		
	<b>Total Other Revenue</b>	<b>\$ 575,097</b>	<b>\$ -</b>	<b>\$ -</b>

## **G. Balance Sheet**

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2019	Page 31	of 37
Account		Amount		
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$ 30,798	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 1,016,116	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$ 69,088	
a. Prepaid Expenses		11,660		
b. Prepaid Insurance		57,428		
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____ _____ _____ See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$ 1,116,002	
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	_____	\$	
	Accum. Depreciation	Net		
4. Leasehold Improvements	*Historical Cost	37,926	\$	24,407
	Accum. Depreciation	13,519 Net		
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	96,192	\$	64,232
	Accum. Depreciation	31,960 Net		
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$ 20,080	
	F/S vs C/R NBV	20,080		
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$ 108,719	

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

(Carry Total forward to next page)

**Schedule of Prepaid Expenses Page 31 Line A5**

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

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

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

Page Ref	Line Ref	Description	
<b>Total Other Other Fixed Assets (Itemize)</b>			<b>\$ -</b>

**Schedule of Other Assets Page 32 Line D7**

**Schedule of Notes Payable (Itemize) Page 33 Line A2**

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

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

## G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2019	32	37
Account				Amount
Total Brought Forward:				\$ 1,224,721
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	Net	\$	
3. Buildings	*Historical Cost	1,150,119		
	Accum. Depreciation	307,950 Net	\$	842,169
4. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	Net	\$	
5. Movable Equipment	*Historical Cost	385,095		
	Accum. Depreciation	159,135 Net	\$	225,960
6. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	Net	\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	1,068,129
D. Investment and Other Assets				
1. Deferred Deposits			\$	27,160
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> )			\$	907
Due to/from Parkway	11,981			
Due to/from West	(11,074)			
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	28,067
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,320,917

\* 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 WV-Crossings East, LLC d/b/a Harbor Village	License No. 2436	Report for Year Ended 9/30/2019	Page 33	of 37																				
Account				Amount																				
<b>Liabilities</b>																								
A. Current Liabilities																								
1. Trade Accounts Payable				\$ 325,135																				
2. Notes Payable ( <i>itemize</i> )				\$																				
See Schedule																								
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 2px;">Name of Lender</th> <th style="text-align: left; padding: 2px;">Purpose</th> <th style="text-align: left; padding: 2px;">Amount</th> <th style="text-align: left; padding: 2px;">Date Due</th> <th style="text-align: left; padding: 2px;"></th> </tr> </thead> <tbody> <tr><td style="height: 150px;"></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>					Name of Lender	Purpose	Amount	Date Due																
Name of Lender	Purpose	Amount	Date Due																					
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$ 206,895																				
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$																				
6. Accrued Payroll Taxes Payable				\$ 7,670																				
7. Medicare Final Settlement Payable				\$ 261																				
8. Medicare Current Financing Payable				\$																				
9. Mortgage Payable ( <i>Current Portion</i> )				\$																				
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$																				
11. Accrued Income Taxes*				\$																				
12. Other Current Liabilities ( <i>itemize</i> )				\$ 543,494																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td style="width: 30%;">Medicaid Settlement</td><td style="width: 30%;">(332) Accrued Expenses</td><td style="width: 10%; text-align: right;">10,040</td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr> <tr><td>Accrued Rent</td><td>106,314 UNUM Life</td><td style="text-align: right;">1,080</td><td></td><td></td></tr> <tr><td>Deferred Rent - S.L. Portion</td><td>24,395 AFLAC Disability and L</td><td style="text-align: right;">1,408</td><td></td><td></td></tr> <tr><td>Accrued Provider Tax</td><td>388,047 See Schedule</td><td style="text-align: right;">12,542</td><td></td><td></td></tr> </tbody> </table>					Medicaid Settlement	(332) Accrued Expenses	10,040			Accrued Rent	106,314 UNUM Life	1,080			Deferred Rent - S.L. Portion	24,395 AFLAC Disability and L	1,408			Accrued Provider Tax	388,047 See Schedule	12,542		
Medicaid Settlement	(332) Accrued Expenses	10,040																						
Accrued Rent	106,314 UNUM Life	1,080																						
Deferred Rent - S.L. Portion	24,395 AFLAC Disability and L	1,408																						
Accrued Provider Tax	388,047 See Schedule	12,542																						
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				<b>\$ 1,083,455</b>																				

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

(Carry Total forward to next page)

State of Connecticut

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

CSP-34 Rev. 6/95

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor Vill	License No. 2436	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount
Total Brought Forward:				1,083,455
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ (453,462)
Name and Address of Lender	Amount	Loan Date		
	(453,462)			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,556,722
N/P-CCP	526,603			
N/P-SABRA DIP	737,387			
N/P-SABRA Deferred Rent	252,862			
See Schedule	39,870			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,103,260
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,186,715

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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2019	35	37
Account				Amount
<b>A. Reserves</b>				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$ 1,068,129
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$ 1,068,129
<b>B. Net Worth</b>				
1. Owner's Capital				\$
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ (1,715,722)
6. Gain or Loss for Period		10/1/2018	thru	9/30/2019
				\$ 781,795
7. Total Net Worth				\$ (933,927)
<b>C. Total Reserves and Net Worth</b>				\$ 134,202
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 2,320,917

## H. Changes in Total Net Worth

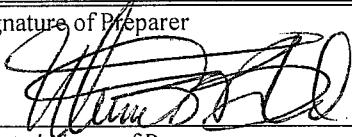
Name of Facility WV-Crossings East, LLC d/b/a Harbor V	License No. 2436	Report for Year Ended 9/30/2019	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(1,709,874)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	11,300,293
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	10,518,498
D. Net Income or Deficit			\$	781,795
E. Balance			\$	(928,079)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Total Expenditures Pg. 27	\$10,631,065			
Depreciation Amount	\$(112,567)			
Total Expenditures	\$10,518,498			
2. Other ( <i>itemize</i> )				
Prior Period Adjustment	(5,848)			
F-3. Total Additions			\$	(5,848)
G. Deductions			\$	
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address (No., City, State, Zip)	Title	Amount		
2. Other Withdrawals ( <i>Specify</i> )			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <i>Balance at End of Period</i>	09/30/19		\$	(933,927)

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input 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

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.

Signature of Preparer 	Title PRINCIPAL	Date Signed 2/5/20
Printed Name of Preparer Matthew S. Bavolack		
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Steven Vera		Phone Number 781-943-3104
Contact Email Address Svera@wachusethc.com		

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass salary accounts				
2050401	Payroll - Business Office Manag	I.01		
2050403	P/R - Billing/ AR/ Assistant BO		555.00	
2050404	P/R- P/R Benefit Coord/ HR Mana		306.00	
2050405	Payroll - Receptionist		428.00	
2050805	Payroll - Administrator		211.00	
1050001	Payroll - RN		1,282.00	
1050002	Payroll - RN Supervisor			
1050011	Payroll - Holiday Worked			
1050111	Payroll - LPN			
1050113	CNA			
1052002	Emp Ben - Sick			
1052004	Emp Ben - Holiday			
1052013	Emp Ben - Bonuses - Other			
1052099	Emp Ben - Other			
1150011	Payroll - Holiday Worked			
1150127	P/R - SDC - RN			
1150133	P/R - Staff Coordinator			
1150141	Payroll - MDS RN Coordinator			
1150144	P/R - MDS Director			
1150151	P/R - DON			
1150155	P/R - ADON			
1152002	Emp Ben - Sick			
1152004	Emp Ben - Holiday		704.00	
1152013	Emp Ben - Bonuses - Other			
2050001	S&W - Regular			
2050806	Payroll- HR Coordinator			
2050807	Payroll - Exec Director / NHA			
2052002	Emp Ben - Sick			
2052004	Emp Ben - Holiday			
2052013	Emp Ben - Bonuses - Other			
2052022	Emp Ben - Other			
2052099	Emp Ben - Other		2,078.00	
3050252	P/R - Registered Dietitian			
3050253	P/R - Food Service Manager			
3050255	P/R - Dietary Aide			
3050256	P/R - Cook			
3052002	Emp Ben - Sick			
3052004	Emp Ben - Holiday			
3052013	Emp Ben - Bonuses - Other			
3450601	P/R - Maintenance Director			
3450602	P/R - Maintenance Technician			
3452002	Emp Ben - Sick			
3452004	Emp Ben - Holiday			
3452013	Emp Ben - Bonuses - Other			
<b>Total</b>			<b>2,782.00</b>	<b>2,782.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass legal fees to appropriate account				
2064021	Pro Fees - Legal - AR Collect	D.02		
3761101	Pro Fees - Social Service			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass credit balance expenses				
1061102	Pro Fees - Nurse Consultant	D.02		

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Marcum 110	Credit Balance Expenses			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>D.02</b>		
To reclass legal settlement payment made to vendor				
2069950	Legal - Settlement			
Marcum 111	Legal Settlement Payment			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>D.02</b>		
To Reclass Ambulance related transportation from Non- Ambulance transportation				
5463012	Patient Med Trans - Non-Amb			
6301354000	Patient Med Trans - Ambulance			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
<b>Reclassifying Journal Entries JE # 6</b>		<b>D.02</b>		
To reclass expenses from dues account				
3169001	Dues - Dues & Subscriptions			
Marcum 103	Subscriptions			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
<b>Reclassifying Journal Entries JE # 7</b>		<b>E.03 - 2064000</b>		
To reclass expenses from account 2064000				
2064020	Pro Fees - Legal - General		750.00	
2064000	Professional Fees			750.00
2064021	Pro Fees - Legal - AR Collect			
2069701	Bank Service Charges			
Marcum 107	Patient Specific Svcs			
<b>Total</b>			<b>750.00</b>	<b>750.00</b>
<b>Reclassifying Journal Entries JE # 8</b>		<b>N.01a</b>		
To reclass expenses from account 2064099				
Marcum 101	Dentist		1,920.00	
2064099	Pro Fees - Other			1,920.00
Marcum 107	Patient Specific Svcs			
<b>Total</b>			<b>1,920.00</b>	<b>1,920.00</b>
<b>Reclassifying Journal Entries JE # 9</b>		<b>D.01</b>		
To reclass subscriptions from the dues line				
Marcum 103	Subscriptions		2,977.00	
2069001	Dues - Dues & Subscriptions			2,977.00
<b>Total</b>			<b>2,977.00</b>	<b>2,977.00</b>
<b>Reclassifying Journal Entries JE # 10</b>		<b>E.02</b>		
To reclass RE taxes				
5660025	Rent Expense			
Marcum 108	Real Estate Taxes			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
<b>Reclassifying Journal Entries JE # 11</b>		<b>G.01</b>		
To reclass direct expenses from Mgmt fee expense				
5660010	Management Fee			
Marcum 105	Accounting Fees			

Client: **Wachusetts Cost Reports**  
Engagement: **Medicaid - Harbor Village North Rehab and Nursing**  
Period Ending: **9/30/2019**  
Trial Balance: **A.01 - TB-CCNH**  
Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
Reclassifying Journal Entries JE # 12		N.02a		
To reclass equipment lease				
2071003	Lease - Equipment		973.00	
2062109	Supp-Postage			973.00
<b>Total</b>			<b>973.00</b>	<b>973.00</b>