

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 19 Poplar Street, New Milford, CT 06776	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> 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 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2330	RHNS	(Specify)	Medicare Provider 07-5208
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Medicaid Provider Numbers:	CCNH 8771	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) New Milford Crossings, LLC / DBA Village Crest Ce	License No. 2330	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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) Erin Healy		Printed Name (Owner) Marvin J. Ostreicher	
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public			

(Notary Seal)

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

Data Required for Real Wage Adjustment				Page 1A	of 37
Name of Facility New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation	Period Covered: From 10/1/2019	To 9/30/2020			
Address of Facility 19 Poplar Street, New Milford, CT 06776					
Report Prepared By Marcum LLP	Phone Number 203-781-9600		Date 2/8/2021		
Item	Total	CCNH	RHNS	(Specify)	
1. Dietary wages paid	\$				
2. Laundry wages paid	\$				
3. Housekeeping wages paid	\$				
4. Nursing wages paid	\$				
5. All other wages paid	\$				
6. Total Wages Paid	\$				
7. Total salaries paid	\$				
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

	Phone No. of Facility 203-354-9365	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) New Milford Crossings, LLC / DBA Village Crest Center for		Address (No. & Street, City, State, Zip) 19 Poplar Street, New Milford, CT 06776		
License Numbers:	CCNH 2330	RHNS	(Specify)	Medicare Provider No. 07-5208
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input 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				
Administrator Name of Administrator Erin Healy Nursing Home Administrator's License No.: 2088				
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire

Partners/Members

Village Crest Center for Health & Rehab

Page 3 Attachment

9/30/2020

Owner	Ownership Percentage
Agnes Zitter	2.083%
Albert David	1.667%
Barry Bokow	1.000%
BNB Healthcare Funds LLC	6.667%
Chaim Goldenberg	5.000%
David Cohen	6.667%
Gerald Neuman	3.333%
Ira Geffner	1.000%
Josef Skocylas	2.000%
Tzivy Roberts	6.667%
Magda Manela	5.000%
Marvin J. Ostreicher	30.749%
Michael Lipman	5.000%
Mordechai Eisen	2.500%
Morris Fuchs	8.333%
Moshe Shaya-Mograby	1.667%
Nathan Pollack	4.167%
Shmuel Rubenstein	2.500%
Tali Skocylas	4.000%
	<hr/>
	100.000%

General Information and Questionnaire

Corporate Owners

Name of Facility New Milford Crossings, LLC / DBA Village	License No. 2330	Report for Year Ended 9/30/2020	Page of 3A 37
If this facility is owned or operated as a corporation, provide the following information:			
Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

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CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility New Milford Crossings, LLC / DBA Village Crest	License No. 2330	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility New Milford Crossings, LLC / DBA Village Crest Cen	License No. 2330	Report for Year Ended 9/30/2020			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			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg 16 / Line m12	11,313	11,313
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	Pg 27 Line 12d	4,295	4,295
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg 16 / Line m12	428,138	428,138
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	1,440	1,440
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	8,944	8,944
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services/Consulting	Various	718,854	692,473
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg. 20 / Line 5f	20,043	18,366
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drug/OTC/Rx Consulting	Various	317,961	284,165
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,395,251	1,395,251

* Use additional sheets if necessary.

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

State of Connecticut

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CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

Name of Facility Village Crest Center for Health & Rehab		License No. 2330			Report for Year Ended 9/30/2020		Page 4a	of 37
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	% **				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	439,487	439,487
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	16,479	16,479
EP New Milford Acquisitions, LLC	850 SILAS DEANE HGWY, WETHERSFIELD CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	372,000	372,000
Regency House of Wallingford	181 East Main Street, Wallingford, CT 06492-3947	<input type="radio"/>	<input checked="" type="radio"/>	0%	Dietician	Page 13 / Line 1	394	394
Preferred Professional Services	20 Sunrise Highway, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	518,730	518,730
Bethel Health Care Center	13 PARKLAWN DR, BETHEL, CT 06801	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting Lab Fees	Page 20 / Line 5h	1,876	1,876
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	COVID Expenses	Various	40,159	40,159
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Travel Reimbursement PPS Nurse	Various	6,126	6,126
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				

* Use additional sheets if necessary.

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

*** N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility New Milford Crossings, LLC / DBA Village Cre	License No. 2330	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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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
New Milford Crossings, LLC / DBA Village Crest Center fo		2330		9/30/2020			6 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	3,178	3,178
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	27,339	27,339
De Lage Landen #501862 PO Box 41602 Philadelphia PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	01/01/19	39 Months	9,440	9,412
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		Total ***	39,929

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire

Accounting Basis

Name of Facility New Milford Crossings, LLC / DBA	License No. 2330	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

⊕ Accrual ○ Cash ○ Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 185 Asylum st Harford, CT 06103
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Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$ 32,986
2		\$
3		\$
4		\$
Charge for Services Provided		
		\$ 32,986

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

Yes No | Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Goldman, Gruder & Woods	203-899-8900
2 Treasurer State of CT	860-702-3000
3 Corporation Service Company	800-927-9800
4 Rogin Nassau, LLC	860-278-7480
5 Murtha Cullina LLP	860-240-6000

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

- 1 200 CT Ave, Norwalk, CT 06854
- 2 55 Elm St #2, Hartford, CT 06106
- 3 251 Little Falls Drive, Wilmington, DE 19808-1674
- 4 185 Asylum Street -22nd Floor Hartford CT 06103-3460
- 5 PO Box 150435, Hartford CT 06115

Services Provided by This Firm (*describe fully*)

1	Collections (Disallowed on Pg 28)	\$	2,180
2	Conservatorship (Disallowed on Pg 28)	\$	310
3	Statutory Representation	\$	156
4	VT Entity Tax Issues (Disallowed on Pg 28)	\$	486
5	Legal Consult on Mask Usage by DNS	\$	149
		Charge for Services Provided	
		\$	3,281

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

Page 15, Line 1e

Yes No

Schedule of Resident Statistics

Name of Facility New Milford Crossings, LLC / DBA Village Crest Center for Health and			License No. 2330				Report for Year Ended 9/30/2020				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					95	95						
A. On last day of PREVIOUS report period	95	95										
B. On last day of THIS report period	95	95							95	95		
2. Number of Residents					84	84						
A. As of midnight of PREVIOUS report period	84	84										
B. As of midnight of THIS report period	69	69							69	69		
3. Total Number of Days Care Provided During Period					3,446	3,446			1,211	1,211		
A. Medicare	4,657	4,657										
B. Medicaid (Conn.)	19,807	19,807			15,485	15,485			4,322	4,322		
C. Medicaid (other states)												
D. Private Pay	1,613	1,613			1,114	1,114			499	499		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	2,125	2,125			1,653	1,653			472	472		
G. Total Care Days During Period (3A thru F)	28,202	28,202			21,698	21,698			6,504	6,504		
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. Total Resident Days (3G + 4A + 4B)	28,202	28,202			21,698	21,698			6,504	6,504		

Schedule of Resident Statistics (Cont'd)

Name of Facility New Milford Crossings, LLC / DBA Village C	License No. 2330	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
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	9	50		10				
Per Diem Rate								
a. One bed rm.	Various	243.78		485.00				
b. Two bed rms.	Various	243.78		455.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	4,494	4,494	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	1,032	1,032	
C. Other	11,224	11,224	
D. Total Physical Therapy Treatments	16,750	16,750	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	324	324	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	82	82	
C. Other	1,394	1,394	
D. Total Speech Therapy Treatments	1,800	1,800	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,706	2,706	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	738	738	
C. Other	9,688	9,688	
D. Total Occupational Therapy Treatments	13,132	13,132	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		2330	9/30/2020	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
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	149,027	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	183,977	9,093			
5. Dietary Service					
a. Head Dietitian	20,868	466			
b. Food Service Supervisor	58,242	2,168			
c. Dietary Workers	279,907	15,729			
6. Housekeeping Service					
a. Head Housekeeper	43,435	1,850			
b. Other Housekeeping Workers	241,128	13,870			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	75,488	2,205			
b. Other Maintenance Workers	44,408	2,147			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	82,202	5,227			
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	140,767	1,880			
b. RN					
1. Direct Care	485,330	8,615			
2. Administrative**	217,250	5,404			
c. LPN					
1. Direct Care	748,731	25,264			
2. Administrative**					
d. Aides and Attendants	1,005,697	54,260			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	182,884	8,227			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	84,377	2,695			
n. Marketing					
o. Other (Specify)	57,017	2,144			
See Attached Schedule					
A-13. Total Salary Expenditures	4,100,735	163,324			

* 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 New Milford Crossings, LLC / DBA Village Crest Center for Health and			License No. 2330		Report for Year Ended 9/30/2020			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher				Non Discriminatory	Supervises Operations, Deals with DNS	55		See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

	TOTAL	BEDS	Allocated Benefits	Total w/ Bnft
Augusta	52.00	72	5.01	57.01
Belair	45.85	102	7.10	52.95
Bethel	47.10	161	11.20	58.30
Bloomfield	50.50	120	8.35	58.85
Brattleboro	46.00	80	5.57	51.57
Brentwood	46.75	78	5.43	52.18
Brewer	47.75	111	7.72	55.47
Bristol	52.60	132	9.18	61.78
Cambridge	53.10	160	11.13	64.23
Catskill	52.00	136	9.46	61.46
Colony	49.75	92	6.40	56.15
Country	50.00	111	7.72	57.72
Dover	51.00	112	7.79	58.79
Eastside	51.00	69	4.80	55.80
Eliot	49.50	114	7.93	57.43
Glen Falls	52.10	120	8.35	60.45
Hebrew Home	60.35	257	17.88	78.23
Huntington	50.60	320	22.26	72.86
Kennebunk	50.75	78	5.43	56.18
Ludlowe	52.60	144	10.02	62.62
Maple View	50.60	120	8.35	58.95
Marlborough	54.10	120	8.35	62.45
Maywood	52.60	120	8.35	60.95
Milford	52.00	120	8.35	60.35
Newton Wellseley	50.85	110	7.65	58.50
Norway	49.85	70	4.87	54.72
Poughkeepsie	51.70	200	13.91	65.61
Regency	54.85	130	9.04	63.89
Reservoir	51.10	144	10.02	61.12
Riverside	55.00	345	24.00	79.00
Rutland	50.95	125	8.70	59.65
Sachem	52.00	111	7.72	59.72
Sands Point	51.10	180	12.52	63.62
Utica	52.25	117	8.14	60.39
Village Crest	54.95	95	6.61	61.56
Water's Edge	53.75	150	10.44	64.19
Westgate	40.35	104	7.24	47.59
Winship	50.20	72	5.01	55.21
 Vacation	272.00			
Sick	0.00			
Personal	4.00			
Holiday	72.00			
 Total	2287.50	5,002	348	2,287.50

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
New Milford Crossings, LLC / DBA Village Crest Center for Health a				2330		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Erin Healy	149,027			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	2330	9/30/2020		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	394	10			
2. Dentist	6,776	189			
3. Pharmacist	10,884	109			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	349,387	5,799			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	57,900	241			
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	90,506	1,279			
b. Other					
10. Occupational Therapist					
a. Resident Care	281,295	5,016			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	77,527	1,427			
2. Administrative***					
b. LPN					
1. Direct Care	209,442	4,415			
2. Administrative***					
c. Aides	293,742	10,801			
d. Other					
12. Other (Specify)					
See Attached Schedule	21,669	249			
B-13 Total Fees Paid in Lieu of Salaries	1,399,522	29,535			

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

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

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

Report of Expenditures

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Regency House of Wallingford 181 E Main St Wallingford CT 06492	Dietician	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
NEW MILFORD MEDICAL GROUP LLC 11 Old Park Lane Road New Milford, CT 06776	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. John Mullen - 131 Kent Road, New Milford, CT 06776	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care - 3303 Main Street, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
The Nurse Network - 653 Main Street, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Favorite Healthcare Staffing Inc PO Box 26225 Overland Park, KS 66225	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
NURSE FINDERS P.O. Box 91038,Dallas, TX 75391	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
GERONNURSING REGISTRY NORTHWEST INC-P.O. Box 552-New Milford,CT 06776	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
WORLDWIDE STAFFING 2222 Sedwick Road Durham, NC 277713	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<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.

** 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
New Milford Crossings, LLC / DBA Village Cre	2330	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 189,467	189,467		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 58,910	58,910		
4. Social Security (F.I.C.A.)	\$ 302,026	302,026		
5. Health Insurance	\$ 439,487	439,487		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 7,993	7,993		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 4,486	4,486		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 318,561	318,561		
d. Accounting and Auditing	\$ 32,986	32,986		
e. Legal (Services should be fully described on Page 7)	\$ 3,281	3,281		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 11,024	11,024		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 42,562	42,562		
2. Cellular Phones	\$ 1,955	1,955		
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*	\$ 23,946	23,946		
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 457,332	457,332		
Subtotal	\$ 1,894,016	1,894,016		

* 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)
	-		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	1,894,016	1,894,016		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	1,036	1,036		
3. Gifts to Staff and Residents	\$	14,156	14,156		
4. Employee Travel	\$	1,055	1,055		
5. Education Expenses Related to Seminars and Conventions	\$	6,575	6,575		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	1,712	1,712		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	1,257	1,257		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	14,815	14,815		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	2,688	2,688		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	7,783	7,783		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	300	300		
9. Subscriptions	\$	4,832	4,832		
10. Contributions*** See Attached Schedule	\$	950	950		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	95,988	95,988		
12. Administrative Management Services**	\$	449,835	449,835		
13. Other (<i>Specify</i>) See Attached Schedule	\$	120,932	120,932		
<i>C-14 Total Administrative & General Expenditures</i>	\$	2,617,930	2,617,930		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional Advertising (Disallowed on Pg 28)	\$ 14,090		
Marketing Supplies (Disallowed on Pg 28)	725		
Total Other Advertising	\$ 14,815	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 6,833		
CT Association of Health Dues	950		
Total Dues	\$ 7,783	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Political Contributions (Disallowed on Pg 28)	\$ 950		
Total Contributions	\$ 950	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Amortization Expense - Goodwill (Disallowed on Pg 28a)	\$ 79,000		
Licenses and Permits	1,735		
Penalties (Disallowed on Pg 28a)	15,310		
Routine Bank Charges	20,674		
Miscellaneous Expense (Disallowed on Pg 28a)	4,213		
Total Other Administrative and General	\$ 120,932	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility New Milford Crossings, LLC / DBA Villa	License No. 2330	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	449,835	Shared Expenses	Page 16 / Line 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
		9/30/2020		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 207,253	207,253		
2. Non-Food Supplies	\$ 42,758	42,758		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 7,029	7,029		
c. Other (Specify) _____ Dietary Equipment Rental	\$ 1,849	1,849		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 258,889	258,889		
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 New Milford Crossings, LLC / DBA Village Crest Center	License No. 2330	Report for Year Ended 9/30/2020		Page of 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. \$	39,196	39,196	
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> <i>(Complete Schedule C-2 att. Page 21)</i>	\$			
c. Other <i>(Specify)</i> Other Laundry Supplies	\$	30,207	30,207	
3D. Total Laundry Expenditures (3a + b + c)	\$	69,403	69,403	
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
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	25,190	25,190		
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (Specify)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	25,190	25,190		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	278,992	278,992		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	12,438	12,438		
c. Medical and Therapeutic Supplies	\$	65,428	65,428		
d. Ambulance/Limousine***	\$	2,528	2,528		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	4,525	4,525		
f. X-rays and Related Radiological Procedures***	\$	20,043	20,043		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	35,377	35,377		
i. Recreation	\$	20,689	20,689		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	48,063	48,063		
5M. Total Resident Care Expenditures (5a - 5j)	\$	488,083	488,083		

* 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)
Supplies - COVID19	\$ -		
IV Thy Supplies - Rehab Tpy and Ancll (Disallowed on Pg 29a)	7,399		
Purch Services - Nursing	452		
Equip Rental - Nursing (Disallowed on Pg 29a)	20,096		
Equip Rental - Rehab Tpy and Anclly (Disallowed on Pg 29a)	9,995		
Equip Rental - Respiratory (Disallowed on Pg 29a)	13,082		
Total Other Resident Care	\$ 48,063	\$ -	\$ -

Report of Expenditures

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

* 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 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	13,930	13,930			
c. Light & Power	\$	178,462	178,462			
d. Water	\$	53,224	53,224			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	39,929	39,929			
f. Other <i>(itemize)</i>	\$	112,552	112,552			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	398,097	398,097			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	47,714	47,714			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	47,714	47,714			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$	9,432	9,432			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	134,212	134,212			
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	143,644	143,644			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	372,000	372,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	82,082	82,082			
c. Personal property taxes	\$	6,911	6,911			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	652,351	652,351			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Supplies - Maintenance	\$ 29,478		
Purch Services - Maintenance	43,757		
Ground Services - Maintenance	18,533		
Pest Control - Maintenance	1,462		
Carting - Maintenance	16,706		
Equip Rental - Maintenance	2,552		
COVID Supplies	64		
Total Other Repairs and Maintenance	\$ 112,552	\$ -	\$ -

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
Additions:				
10/31/2019	Plant Furniture	\$ 903	10	90
11/30/2019	Vital Spot Monitor	2,034	7	291
1/31/2020	Floor Machine	757	10	76
12/31/2019	Air conditiontiiioning unit	782	5	156
1/31/2020	Vitals Monitor Machine	2,573	8	322
12/31/2019	Hair Dresssing Equipment	2,918	5	584
4/30/2020	Inducttion Charger	6,672	5	1,334
12/31/2019	Fridge Freezer	1,412	10	141
4/30/2020	Lenovo Ideapad Laptop	845	3	282
12/31/2019	Fridge Freezer	702	10	70
5/31/2020	Bariatric Shower chair	1,021	5	204
6/30/2020	GE Zoneline PTAC Air condition	819	10	82
9/30/2020	Papr Kit Easy Clean	1,123	5	225
Total additions for Movable Equipment		\$ 22,561		\$ 3,857 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/31/2019	PAINTING PROJECT	\$ 16,108	5	\$ 3,222
10/31/2019	PAINTING PROJECT	3,922	5	784
12/31/2019	Hvac Repair	1,102	15	73
8/31/2020	Fire Door Replacement	3,431	10	343
9/30/2020	HVAC Repair	2,742	15	183
Total additions for Leasehold Improvemer		\$ 27,305		\$ 4,605 *
Deletions:				
Total deletions for Leasehold Improvemer		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility New Milford Crossings, LLC / DBA Village Crest Center for			License No. 2330		Report for Year Ended 9/30/2020			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	1,294,307	439,239	S/L	Various	129,607	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	27,305		S/L	Various	4,605	
C-4. Subtotal									134,212
D. Total Amortization									134,212

* 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.

Village Crest Center for Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
LEASEROLD IMPROVEMENTS											
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,255,905	309,632	121,956	431,588	121,956	553,544	702,361
2019 Additions											
LI	PAINTING PROJECT	10/31/2018	S/L	5	1,890	-	378	378	378	756	1,134
LI	Qty 2 ZoneLine PTAC Heat pumps	11/30/2018	S/L	15	1,502	-	100	100	100	200	1,302
LI	PAINTING PROJECT	11/30/2018	S/L	5	2,918	-	584	584	584	1,168	1,750
LI	PAINTING PROJECT	12/31/2018	S/L	5	765	-	153	153	153	306	459
LI	signage indoor designation	1/31/2019	S/L	5	2,032	-	406	406	406	812	1,220
LI	IT Set up	9/30/2019	S/L	3	1,990	-	663	663	663	1,326	664
LI	IT Setup-Passport Unit	9/30/2019	S/L	3	1,610	-	537	537	537	1,074	536
LI	HVAC	9/30/2019	S/L	15	2,313	-	154	154	154	308	2,005
LI	FACILITY PAINTING PROJECT	9/30/2019	S/L	5	23,382	-	4,676	4,676	4,676	9,352	14,030
2020 Additions											
LI	PAINTING PROJECT	12/31/2019	S/L	5	16,108	-	-	-	3,222	3,222	12,886
LI	PAINTING PROJECT	10/31/2019	S/L	5	3,922	-	-	-	784	784	3,138
LI	Hvac Repair	12/31/2019	S/L	15	1,102	-	-	-	73	73	1,029
LI	Fire Door Replacement	8/31/2020	S/L	10	3,431	-	-	-	343	343	3,088
LI	HVAC Repair	9/30/2020	S/L	15	2,742	-	-	-	183	183	2,559
TOTAL LEASEROLD IMPROVEMENTS					1,321,612	309,632	129,607	439,239	134,212	573,451	748,161
Motor Vehicles											
NME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	15,661	15,661	-	15,661	-	15,661	-
TOTAL Motor Vehicles					15,661	15,661	-	15,661	-	15,661	-
MOVABLE EQUIPMENT											
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	326,418	149,277	37,551	186,828	37,551	224,379	102,039
2019 Additions											
MME	Whitt Trio systemCarpetCleaner	10/31/2018	S/L	5	4,207	-	841	841	841	1,682	2,525
MME	Nobles vacuum	10/31/2018	S/L	10	1,213	-	121	121	121	242	971
MME	ConveyrToaster,InductionCharger	1/31/2019	S/L	10	2,059	-	206	206	206	412	1,647
MME	FoodProcessor,Wax base9"	1/31/2019	S/L	10	1,804	-	180	180	180	360	1,444
MME	replace washing machine parts	2/28/2019	S/L	10	2,546	-	255	255	255	510	2,036
MME	Qty 3 Chromebook laptops	2/28/2019	S/L	3	834	-	278	278	278	556	278
MME	Vital Monitor	4/30/2019	S/L	5	2,033	-	407	407	407	814	1,219
MME	Desktop Mini PC	5/31/2019	S/L	3	772	-	257	257	257	514	258
MME	24 VAC Freedom Wound Monitors	5/31/2019	S/L	5	1,496	-	299	299	299	598	898
MME	23 VAC Freedom Wound Monitors	5/31/2019	S/L	5	1,434	-	287	287	287	574	860
MME	Fire Alarm System	6/30/2019	S/L	10	20,047	-	2,005	2,005	2,005	4,010	16,037
MME	Dell Laptop	7/31/2019	S/L	3	1,501	-	500	500	500	1,000	501
MME	1 Electric Bed	8/31/2019	S/L	12	607	-	51	51	51	102	505
MME	1 Heavy Duty Food Blender	8/31/2019	S/L	10	1,267	-	127	127	127	254	1,013
MME	Laptop	9/30/2019	S/L	3	846	-	282	282	282	564	282
MME	Air Conditioning Unit	9/30/2019	S/L	10	1,563	-	156	156	156	312	1,251
MME	Bed Control Module	9/30/2019	S/L	12	654	-	54	54	54	108	546
2020 Additions											
MME	Plant Furniture	10/31/2019	S/L	10	903	-	-	-	90	90	813
MME	Vital Spot Monitor	11/30/2019	S/L	7	2,034	-	-	-	291	291	1,743
MME	Floor Machine	1/31/2020	S/L	10	757	-	-	-	76	76	681
MME	Air conditioning unit	12/31/2019	S/L	5	782	-	-	-	156	156	626
MME	Vitals Monitor Machine	1/31/2020	S/L	8	2,573	-	-	-	322	322	2,251
MME	Hair Dressing Equipment	12/31/2019	S/L	5	2,918	-	-	-	584	584	2,334
MME	Induction Charger	4/30/2020	S/L	5	6,672	-	-	-	1,334	1,334	5,338
MME	Fridge Freezer	12/31/2019	S/L	10	1,412	-	-	-	141	141	1,271
MME	Lenovo Ideapad Laptop	4/30/2020	S/L	3	845	-	-	-	282	282	563
MME	Fridge Freezer	12/31/2019	S/L	10	702	-	-	-	70	70	632
MME	Bariatric Shower chair	5/31/2020	S/L	5	1,021	-	-	-	204	204	817
MME	GE ZoneLine PTAC Air condition	6/30/2020	S/L	10	819	-	-	-	82	82	737
MME	Papr Kit Easy Clean	9/30/2020	S/L	5	1,123	-	-	-	225	225	898
TOTAL MOVABLE EQUIPMENT					393,862	149,277	43,857	193,134	47,714	240,848	153,014
TOTAL ASSETS PER CR SCHEDULE					1,731,134	474,570	173,464	648,034	181,926	829,960	901,174
TOTAL ASSETS PER TRIAL BALANCE					1,731,135	-	179,642	827,676	179,642	827,676	903,459
ROUNDING					(1)						(1)
VARIANCE					0	474,570	(6,178)	(179,642)	2,284	2,284	(2,284)

F/S vs C/R NBV - Page 31, Line B9
F/S vs C/R Depreciation - Page 36, Line F1

2,284
(2,284)

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

Name of Facility New Milford Crossings, LLC / DBA V	License No. 2330	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

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

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased	08/01/68			
2. Date Structure Completed	06/01/71			
3. If NOT Original Owner, Date of Purchase	02/01/08			
4. Date of Initial Licensure	06/01/71			
5. Total Licensed Bed Capacity	95			
6. Square Footage	44,020			
7. Acquisition Cost				
a. Land	59,000			
b. Building	533,000			

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	07/01/16			
c. Interest Rate for the Cost Year	4.85%			
d. Term of Mortgage (number of years)	5			
e. Amount of Principal Borrowed	1,325,000			
f. Principal balance outstanding as of 9/30/2020	938,428			

Complete if Mortgage was Refinanced

During Current Cost Year

g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

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

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

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2020			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 9/30/2020			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) Property / Admin / Computer Loan Interest		\$	47,215	47,215		
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	47,215	47,215		
14. Insurance						
a. Insurance on Property (buildings only)		\$	13,763	13,763		
b. Insurance on Automobiles		\$	2,177	2,177		
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	9,969	9,969		
2. Fire and Extended Coverage		\$				
3. Other (Specify) Crime / Liability Insurance		\$	48,391	48,391		
14d. Total Insurance Expenditures (14a + b + c)		\$	74,300	74,300		
15. Total All Expenditures (A-13 thru C-14)		\$	10,131,715	10,131,715		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.		CCNH	RHNS	28 37
			Item Description	Total Amount of Decrease		
Page 10 - Salaries and Wages						
1.			Outpatient Service Costs	\$		
2.			Salaries not related to Resident Care	\$		
3.			Occupational Therapy	\$		
4.			Other - See attached Schedule	\$ 11,403	11,403	
Page 13 - Professional Fees						
5.			Resident Care Physicians **	\$		
6.	13	B10a	Occupational Therapy	\$ 281,295	281,295	
7.			Other - See attached Schedule	\$ 21,669	21,669	
Pages 15 & 16 - Administrative and General						
8.			Discriminatory Benefits	\$		
9.	15	1c	Bad Debts	\$ 318,561	318,561	
10.			Accounting	\$		
10a.			Legal	\$ 2,976	2,976	
11.			Telephone	\$		
12.	15	1h2	Cellular Telephone	\$ 875	875	
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$		
14.	16	L3	Gifts, flowers and coffee shops	\$ 14,156	14,156	
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$		
16.	16	L2	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 983	983	
17.			Automobile Expense (e.g. personal use)	\$		
18.	16	m2/3	Unallowable Advertising *	\$ 14,815	14,815	
19.	15	1k1	Income Tax / Corporate Business Tax	\$ 23,946	23,946	
20.	16	m10	Fund Raising / Contributions	\$ 950	950	
21.	16	m12	Unallowable Management Fees	\$ 238,459	238,459	
22.			Barber and Beauty	\$		
23.			Other - See attached Schedule	\$ 101,598	101,598	
Page 18 - Dietary Expenditures						
24.			Meals to employees, guests and others who are not residents	\$		
Page 19 - Laundry Expenditures						
25.			Laundry services to employees, guests and others who are not residents	\$		
Page 20 - Housekeeping Expenditures						
26.			Housekeeping services to employees, guests and others who are not residents	\$		
Subtotal (Items 1 - 26)			\$ 1,031,686	1,031,686		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Admissions Salary relating to Marketing	\$ 11,403		
Total Other Salaries Adjustment			\$ 11,403	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Nursing Consultant	\$ 18,425		
13	B12o	Consulting Rehab	3,244		
Total Other Fees Adjustments			\$ 21,669	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Marketing Salary	\$ 2,775		
16	m13	Amortization Expense - Goodwill	79,000		
16	m13	Penalties	15,310		
16	m13	Miscellaneous Expense	4,213		
15	m8a	Chamber Dues	300		
Total Other A&G Adjustments			\$ 101,598	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2020

Pg. 28b

	<u>Amount</u>
Total Cell Phone Expense	1,955 TB Linked
Cell Phone Allowed Based on Bed Capacity	3
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,080
Days in Cost Report (365 out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 1,080
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 875</u></u>

Village Crest Center for Health & Rehab
Calculation of Allowable Management Fee
September 30, 2020

Pg. 28c

<u>Description</u>	<u>Amount</u>
Management fees Charged	449,835 Page 16, Line m12
Accounting Charges	32,986 Page 15, Line 1d
Total Management Fees Per Agreement	<u>482,821</u>
Patient Days	28,202 Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>31,208</u> Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 15.47
PPD Allowance Per Client 2019	7.82 J.01a
2020 CPI Increase %	<u>1.02%</u>
PPD Allowance 9/30/2020	<u>7.83</u>
 Amount over (Under)	 \$ 7.6411
Total Days	31,208 Page 8 of C/R
Disallowable Management Fee	<u>\$ 238,459</u>

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.	2330	9/30/2020		29 37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 1,031,686	1,031,686	
Page 20 - Resident Care Supplies***						
27.	20	5a2	Prescription Drugs	\$ 278,992	278,992	
28.	20	5d	Ambulance/Limousine	\$ 2,528	2,528	
29.	20	5f	X-rays, etc	\$ 20,043	20,043	
30.	20	5h	Laboratory	\$ 35,377	35,377	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 4,525	4,525	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 69,965	69,965	
Page 22 - Maintenance and Property						
35.			Excess Movable Equipment Depreciation			
			See Attached Schedule	\$ 10,736	10,736	
36.			Depreciation on Unallowable Motor Vehicles	\$		
37.			Unallowable Property and Real Estate Taxes	\$		
38.			Rental of Building Space or Rooms	\$		
39.			Other - See Attached Schedule	\$ 2,177	2,177	
Page 27 - Insurance						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
Other - Miscellaneous						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$		
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$ 29,601	29,601	
Not For Profit Providers Only						
48.			Building/Non Movable Eq. Depreciation			
			Unallowable Building Interest - See Attached Schedule	\$		
49.	Total Amount of Decrease (Items 1 - 48)		\$ 1,485,630	1,485,630		

*** 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	5i	Cable Television Disallowance (See Attached)	\$ 7,338		
20	5c	Med B Nursing Supplies	12,055		
20	51	IV Thy Supplies - Rehab Tpy and Ancll	7,399		
20	51	Equip Rental - Nursing	20,096		
20	51	Equip Rental - Rehab Tpy and Ancllry	9,995		
20	51	Equip Rental - Respiratory	13,082		
Total Other Ancillary Costs			\$ 69,965	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 1,304		
22	8a	Organization Expenses	\$ 9,432		
Total Excess Movable Equipment Depreciation			\$ 10,736	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Insurance on Automobiles	\$ 2,177		
Total Other Property Adjustments			\$ 2,177	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

Total Cable TV Expense	10,938	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	\$ 3,600	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u>\$ 7,338</u>	{a}

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,604,694	7,604,694				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,927,538)	(2,927,538)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,059,201	2,059,201				
b. Medicare Room and Board Contractual Allowance **	\$ (1,640,735)	(1,640,735)				
4. a. Private-Pay Residents and Other	\$ 1,974,816	1,974,816				
b. Private-Pay Room and Board Contractual Allowance **	\$ (218,642)	(218,642)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 165,520	165,520				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (160,216)	(160,216)				
c. Prescription Drugs - Non-Medicare	\$ 104,029	104,029				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (102,102)	(102,102)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 402,653	402,653				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 165,753	165,753				
c. Physical Therapy - Non-Medicare	\$ 215,995	215,995				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (125,018)	(125,018)				
4. a. Speech Therapy - Medicare	\$ 123,594	123,594				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 139,812	139,812				
c. Speech Therapy - Non-Medicare	\$ 44,549	44,549				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (29,025)	(29,025)				
5. a. Occupational Therapy - Medicare	\$ 336,436	336,436				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 157,183	157,183				
c. Occupational Therapy - Non-Medicare	\$ 171,743	171,743				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (107,404)	(107,404)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,500,899	1,500,899				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 61,300	61,300				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,917,497	9,917,497				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 331	331				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 419,311	419,311				
V. Total Other Revenue (1 thru 8)	\$ 419,642	419,642				
VI. Total All Revenue (III +V)	\$ 10,337,139	10,337,139				

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Medicare A NTA Contra	\$ 566,767		
30 II 6a	Medicare A Nsng Comp Contra	920,449		
30 II 6a	Medicare Pt A Lab	18,968		
30 II 6a	Medicare Pt A X-Ray	11,652		
30 II 6a	Medicare Pt A Prior Period	(27,416)		
30 II 6a	Medicare Pt A Settlement	12,265		
30 II 6a	Medicare Pt B Prior Period	(1,786)		
Total Other Resident Revenue - Medicare		\$ 1,500,899	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Hospice Contra Other	\$ 148		
30 II 6b	Hospice Lab	(148)		
30 II 6b	Medicaid Lab-NewMilford	1,718		
30 II 6b	Medicaid X-Ray-NewMilford	27		
30 II 6b	Private Lab-NewMilford	295		
30 II 6b	Private X-Ray-NewMilford	19		
30 II 6b	Comm Ins Lab-NewMilford	1,498		
30 II 6b	Mgd Medicare NTA Contra-NewMilford	18,308		
30 II 6b	Mgd Medicare Nsng Comp Contra-NewMilford	26,219		
30 II 6b	Mgd Medicare Lab	7,234		
30 II 6b	Mgd Medicare X-Ray	8,345		
30 II 6b	Mgd Medicare Prior Period	(2,363)		
Total Other Resident Revenue		\$ 61,300	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest on Money Market Account	92,952	\$ 331		
Total Interest Income		\$ 331	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	\$ 19,464		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	9,945		
30 IV 8	Medical Records Revenue (Disallowed on Pg 29a)	192		
30 IV 8	UHC Income	11,266		
30 IV 8	Long Term CT PET Tax Income	7,811		
30 IV 8	Prior Period Revenue	8,817		
30 IV 8	Stimulus Revenue	361,816		
Total Other Revenue		\$ 419,311	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
New Milford Crossings, LLC / DBA Vi	2330	9/30/2020	31 37
Account			Amount
Assets			
A. Current Assets			
1. Cash (<i>on hand and in banks</i>)			\$ 1,329,768
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 1,245,580
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$
4. Inventories			\$ 95,799
5. Prepaid Expenses			\$ 96,786
a. _____			
b. _____			
c. _____			
d. See Schedule			96,786
6. Interest Receivable			\$
7. Medicare Final Settlement Receivable			\$
8. Other Current Assets (<i>itemize</i>)			\$

See Schedule			
A-9. Total Current Assets (Lines A1 thru 8)			\$ 2,767,933
B. Fixed Assets			
1. Land			\$
2. Land Improvements	*Historical Cost	_____	\$
	Accum. Depreciation	Net	
3. Buildings	*Historical Cost	_____	\$
	Accum. Depreciation	Net	
4. Leasehold Improvements	*Historical Cost	1,321,612	\$ 748,161
	Accum. Depreciation	573,451 Net	
5. Non-Movable Equipment	*Historical Cost	_____	\$
	Accum. Depreciation	Net	
6. Movable Equipment	*Historical Cost	393,862	\$ 153,014
	Accum. Depreciation	240,848 Net	
7. Motor Vehicles	*Historical Cost	15,661	\$
	Accum. Depreciation	15,661 Net	
8. Minor Equipment-Not Depreciable			\$
9. Other Fixed Assets (<i>itemize</i>)			\$ 78,104
See Schedule			78,104
B-10. Total Fixed Assets (Lines B1 thru 9)			\$ 979,279

* 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	
31	A5	Prepaid Workers Comp	\$ 28,125
31	A5	Prepaid General Insurance	6,582
31	A5	Prepaid Expense Other	8,820
31	A5	Prepaid Real Estate Taxes	20,510
31	A5	Prepaid Personal Property Taxes	1,223
31	A5	Prepaid Management Assets	16,256
31	A5	CT PET Deferred Tax	15,270
Total Prepaid Expenses			\$ 96,786

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

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

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

Page Ref	Line Ref	Description	
31	B9	F/S vs C/R NBV	\$ 2,284
31	B9	Construction in Progress	75,820
Total Other Other Fixed Assets (Itemize)			\$ 78,104

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed ADP Checks	\$ 2,917
33	A12	Due to Medicaid	147,631
33	A12	Deferred Revenue RCF	447,880
33	A12	Patient Funds	38,608
33	A12	Accrued Expenses	128,450
33	A12	Accrued Pension	7,993
33	A12	Accrued Workers Comp	55,233
33	A12	CT-PET Tax Accrued Expense	2,088
Total Other Current Liabilities (Itemize)			\$ 830,800

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
New Milford Crossings, LLC / DBA Vi	2330	9/30/2020	32 37
Account			Amount
Total Brought Forward:			\$ 3,747,212
C. Leasehold or like property recorded for Equity Purposes.			
1. Land			\$
2. Land Improvements	*Historical Cost _____	Accum. Depreciation _____ Net	\$
3. Buildings	*Historical Cost _____	Accum. Depreciation _____ Net	\$
4. Non-Movable Equipment	*Historical Cost _____	Accum. Depreciation _____ Net	\$
5. Movable Equipment	*Historical Cost _____	Accum. Depreciation _____ Net	\$
6. Motor Vehicles	*Historical Cost _____	Accum. Depreciation _____ Net	\$
7. Minor Equipment-Not Depreciable			\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$
D. Investment and Other Assets			
1. Deferred Deposits			\$
2. Escrow Deposits			\$
3. Organization Expense	*Historical Cost 94,317	Accum. Depreciation 37,728 Net	\$ 56,589
4. Goodwill (Purchased Only)			\$ 474,000
5. Investments Related to Resident Care (itemize)			\$
6. Loans to Owners or Related Parties (itemize)			\$ 98,031
Name and Address	Amount	Loan Date	
Due from Related	98,031		
7. Other Assets (itemize)			\$
See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 628,620
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 4,375,832

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of										
New Milford Crossings, LLC / DBA Village C	2330	9/30/2020	33	37										
Account				Amount										
Liabilities														
A. Current Liabilities														
1. Trade Accounts Payable				\$ 323,128										
2. Notes Payable (<i>itemize</i>)				\$ 18,024										
Notes / Loans Payable S/T				18,024										
See Schedule														
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$ 32,828										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Lender</th> <th>Purpose</th> <th>Amount</th> <th>Date Due</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td>Equipment Obligation</td> <td style="text-align: right;">32,828</td> <td></td> <td></td> </tr> </tbody> </table>					Name of Lender	Purpose	Amount	Date Due			Equipment Obligation	32,828		
Name of Lender	Purpose	Amount	Date Due											
	Equipment Obligation	32,828												
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 265,251										
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$										
6. Accrued Payroll Taxes Payable				\$										
7. Medicare Final Settlement Payable				\$										
8. Medicare Current Financing Payable				\$										
9. Mortgage Payable (<i>Current Portion</i>)				\$										
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$										
11. Accrued Income Taxes*				\$										
12. Other Current Liabilities (<i>itemize</i>)				\$ 830,800										
See Schedule				830,800										
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 1,470,031										

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility New Milford Crossings, LLC / DBA Village	License No. 2330	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				1,470,031
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 716,411
Name of Lender	Purpose	Amount	Date Due	
	Equipment Obligation L/T	716,411		
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,042,738
Name and Address of Lender	Amount	Loan Date		
Due to Realty / Related	1,042,738			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,759,149
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,229,180

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

Name of Facility New Milford Crossings, LLC / DBA V	License No. 2330	Report for Year Ended 9/30/2020	Page 35	of 37
Account				Amount
A. Reserves				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$
B. Net Worth				
1. Owner's Capital				\$
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ 938,944
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$ 207,708
7. Total Net Worth				\$ 1,146,652
C. Total Reserves and Net Worth				\$ 1,146,652
D. Total Liabilities, Reserves, and Net Worth				\$ 4,375,832

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
New Milford Crossings, LLC / DBA Vill	2330	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ 946,974		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 10,337,139		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 10,129,431		
D. Net Income or Deficit				\$ 207,708		
E. Balance				\$ 1,154,682		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Page 27				\$ 10,131,715		
F/S vs C/R Depreciation				(2,284)		
Total Expenses per FS				\$ 10,129,431		
2. Other (<i>itemize</i>)						
Prior Period Adjustment				(8,030)		
F-3. Total Additions				\$ (8,030)		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 1,146,652		

I. Preparer's/Reviewer's Certification

Name of Facility New Milford Crossings, LLC / DBA	License No. 2330	Report for Year Ended 9/30/2020	Page of 37 37
<i>Check appropriate category</i>			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Preparer/Reviewer Certification

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 <i>Matthew S. Bavolack</i>	Title Principal	Date Signed 02/11/2021
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813
Contact Email Address jphelps@nathealthcare.com		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 8, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

This checklist is not required to be submitted with the Annual Report

Facility Name New Milford Crossings, LLC d/b/a Village Crest Center for Health & Rehabilitation

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
101000-0108-00-000-0	Cash - Operating-NewMilford	364,590.00			364,590.00
102000-0108-00-000-0	Cash - Payroll-NewMilford	5,860.00			5,860.00
104000-0108-00-000-0	Cash Savings-NewMilford	918,910.00			918,910.00
106000-0108-00-000-0	Petty Cash-NewMilford	1,000.00			1,000.00
106100-0108-00-000-0	Petty Cash Res Funds-NewMilford	800.00			800.00
108000-0108-00-000-0	Cash - Patient Funds-NewMilford	38,608.00			38,608.00
110000-0108-00-000-0	Accounts Receivable-NewMilford	120,043.00			120,043.00
111000-0108-00-000-0	A/R Private-NewMilford	455,632.00			455,632.00
111200-0108-00-000-0	A/R Comm Ins-NewMilford	58,603.00			58,603.00
111300-0108-00-000-0	AR Hospice-NewMilford	34,111.00			34,111.00
111400-0108-00-000-0	A/R Mgd Medicare	85,355.00			85,355.00
112000-0108-00-000-0	A/R Medicare Pt A-NewMilford	269,086.00			269,086.00
112500-0108-00-000-0	A/R Medicare Pt B-NewMilford	17,453.00			17,453.00
113000-0108-00-000-0	A/R Medicaid-NewMilford	404,521.00			404,521.00
114000-0108-00-000-0	A/R Patient Pticipation-NewMilford	69,199.00			69,199.00
116100-0108-00-000-0	Medicare Co-Ins Bad Debt-NewMilford	12,265.00			12,265.00
116200-0108-00-000-0	Allowance for Doubtful Accounts-NewMilford	(280,688.00)			(280,688.00)
121400-0108-00-000-0	Prepaid Workers Comp-NewMilford	28,125.00			28,125.00
122200-0108-00-000-0	Prepaid Gen. Ins-NewMilford	6,582.00			6,582.00
129000-0108-00-000-0	Prepaid Expense Other-NewMilford	8,820.00			8,820.00
129100-0108-00-000-0	Prepaid Real Estate Taxes-NewMilford	20,510.00			20,510.00
129110-0108-00-000-0	Prepaid Personal Property Taxes-NewMilford	1,223.00			1,223.00
129300-0108-00-000-0	Prepaid Mgmt Assets-NewMilford	16,256.00			16,256.00
129900-0108-00-000-0	CT PET Deferred Tax-NewMilford	15,270.00			15,270.00
130000-0108-00-000-0	Inventory-NewMilford	95,799.00			95,799.00
141600-0108-00-000-0	Due from Related-NewMilford	98,031.00			98,031.00
153600-0108-00-000-0	Construction in Progress-NewMilford	75,820.00			75,820.00
154000-0108-00-000-0	Leasehold Improvement-NewMilford	1,321,612.00			1,321,612.00
156000-0108-00-000-0	Moveable Equip-NewMilford	393,862.00			393,862.00
156300-0108-00-000-0	Automobiles-NewMilford	15,661.00			15,661.00
158000-0108-00-000-0	Organizational Costs-NewMilford	94,317.00			94,317.00
161500-0108-00-000-0	Accum Amort - Goodwill-NewMilford	(316,000.00)			(316,000.00)
164000-0108-00-000-0	Accum Amort - LHI-NewMilford	(572,931.00)			(572,931.00)
166000-0108-00-000-0	Accum Dep - Moveable Equip-NewMilford	(254,745.00)			(254,745.00)
168000-0108-00-000-0	Accum Amort - Organaz Costs-NewMilford	(37,728.00)			(37,728.00)
170100-0108-00-000-0	Goodwill-NewMilford	790,000.00			790,000.00
210000-0108-00-000-0	Accounts Payable-NewMilford	(323,128.00)			(323,128.00)
211006-0108-00-000-0	Notes/Loans Payable ST - NewMilford	(18,024.00)			(18,024.00)
211400-0108-00-000-0	Equipment Obligation ST-NewMilford	(18,336.00)			(18,336.00)
211401-0108-00-000-0	Equipment Obligation ST 1-NewMilford	(14,492.00)			(14,492.00)
211410-0108-00-000-0	Equipment Obligation LT-NewMilford	(660,017.00)			(660,017.00)
211411-0108-00-000-0	Equipment Obligation LT 1-NewMilford	(56,394.00)			(56,394.00)
220200-0108-00-000-0	Unclaimed ADP checks-NewMilford	(2,917.00)			(2,917.00)
221400-0108-00-000-0	Due to Realty-NewMilford	(706,977.00)			(706,977.00)
221700-0108-00-000-0	Due to Medicaid-NewMilford	(147,631.00)			(147,631.00)
221760-0108-00-000-0	Deferred Revenue Rcf-NewMilford	(447,880.00)			(447,880.00)
226200-0108-00-000-0	Patients Fund-NewMilford	(38,608.00)			(38,608.00)
250000-0108-00-000-0	Accrued Expenses-NewMilford	(128,450.00)			(128,450.00)
250020-0108-00-000-0	Accrued Pension-NewMilford	(7,993.00)			(7,993.00)
250030-0108-00-000-0	Accrued Worker's Comp-NewMilford	(55,233.00)			(55,233.00)
250100-0108-00-000-0	Accrued Payroll-NewMilford	(92,150.00)			(92,150.00)
252000-0108-00-000-0	Accrued Vacation-NewMilford	(173,101.00)			(173,101.00)
254900-0108-00-000-0	CT PET Tax Accrued Expense-NewMilford- -	(2,088.00)			(2,088.00)
271500-0108-00-000-0	Due to Related-NewMilford	(335,761.00)			(335,761.00)
280000-0108-00-000-0	Capital-NewMilford	(673,753.00)			(673,753.00)
286000-0108-00-000-0	Ptner Drawings-NewMilford	25,000.00			25,000.00
295000-0108-00-000-0	Retained Earnings-NewMilford	(290,191.00)			(290,191.00)
303005-0108-00-000-0	Hospice Contra Other	(148.00)			(148.00)
303100-0108-00-000-0	Hospice Revenue-NewMilford	(243,914.00)			(243,914.00)
303700-0108-00-000-0	Hospice C/A-NewMilford	87,451.00			87,451.00
304100-0108-00-000-0	Hospice Pharmacy	(1,103.00)			(1,103.00)
304105-0108-00-000-0	Hospice Pharmacy Contra	1,103.00			1,103.00
304300-0108-00-000-0	Hospice PT-NewMilford	(44.00)			(44.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
304305-0108-00-000-0	Hospice PT Contra-NewMilford	44.00			44.00
304600-0108-00-000-0	Hospice Lab	148.00			148.00
311000-0108-00-000-0	Medicaid Room & Board-NewMilford	(7,604,694.00)			(7,604,694.00)
311005-0108-00-000-0	Medicaid Room & Board Contra-NewMilford	2,925,793.00			2,925,793.00
313005-0108-00-000-0	Medicaid Contra Other-NewMilford	1,745.00			1,745.00
314100-0108-00-000-0	Medicaid Pharmacy-NewMilford	(29,473.00)			(29,473.00)
314105-0108-00-000-0	Medicaid Pharmacy Contra-NewMilford	29,473.00			29,473.00
314300-0108-00-000-0	Medicaid PT-NewMilford	(34,872.00)			(34,872.00)
314305-0108-00-000-0	Medicaid PT Contra-NewMilford	34,872.00			34,872.00
314400-0108-00-000-0	Medicaid ST-NewMilford	(6,311.00)			(6,311.00)
314405-0108-00-000-0	Medicaid ST Contra-NewMilford	6,311.00			6,311.00
314600-0108-00-000-0	Medicaid Lab-NewMilford	(1,718.00)			(1,718.00)
314800-0108-00-000-0	Medicaid OT-NewMilford	(23,501.00)			(23,501.00)
314805-0108-00-000-0	Medicaid OT Contra-NewMilford	23,501.00			23,501.00
315000-0108-00-000-0	Medicaid X-Ray-NewMilford	(27.00)			(27.00)
321000-0108-00-000-0	Medicare Pt A Room & Board-NewMilford	(2,059,201.00)			(2,059,201.00)
321005-0108-00-000-0	Medicare Pt A R and B Contra-NewMilford	1,610,115.00			1,610,115.00
321006-0108-00-000-0	Medicare A PT Contra-NewMilford	(487,276.00)			(487,276.00)
321007-0108-00-000-0	Medicare A OT Contra-NewMilford	(444,378.00)			(444,378.00)
321008-0108-00-000-0	Medicare A ST Contra-NewMilford	(241,320.00)			(241,320.00)
321009-0108-00-000-0	Medicare A NTA Contra-NewMilford	(566,767.00)			(566,767.00)
321010-0108-00-000-0	Medicare A Nsng Comp Contra-NewMilford	(920,449.00)			(920,449.00)
323005-0108-00-000-0	Medicare Pt A Contra Other-NewMilford	30,620.00			30,620.00
324100-0108-00-000-0	Medicare Pt A Pharmacy-NewMilford	(156,433.00)			(156,433.00)
324105-0108-00-000-0	Medicare Pt A Pharmacy Contra-NewMilford	160,216.00			160,216.00
324300-0108-00-000-0	Medicare Pt A PT-NewMilford	(302,920.00)			(302,920.00)
324305-0108-00-000-0	Medicare Pt A PT Contra-NewMilford	302,920.00			302,920.00
324400-0108-00-000-0	Medicare Pt A ST-NewMilford	(101,253.00)			(101,253.00)
324405-0108-00-000-0	Medicare Pt A ST Contra-NewMilford	101,253.00			101,253.00
324500-0108-00-000-0	Medicare Pt A IV Therapy-NewMilford	(8,487.00)			(8,487.00)
324600-0108-00-000-0	Medicare Pt A Lab-NewMilford	(18,968.00)			(18,968.00)
324800-0108-00-000-0	Medicare Pt A OT-NewMilford	(274,556.00)			(274,556.00)
324805-0108-00-000-0	Medicare Pt A OT Contra-NewMilford	274,556.00			274,556.00
325000-0108-00-000-0	Medicare Pt A X-Ray-NewMilford	(11,652.00)			(11,652.00)
328000-0108-00-000-0	Medicare Pt A Prior Period-NewMilford	27,416.00			27,416.00
329000-0108-00-000-0	Medicare Pt A Settlement-NewMilford	(12,265.00)			(12,265.00)
334300-0108-00-000-0	Medicare Pt B PT-NewMilford	(99,733.00)			(99,733.00)
334305-0108-00-000-0	Medicare Pt B PT Contra-NewMilford	18,918.00			18,918.00
334400-0108-00-000-0	Medicare Pt B ST-NewMilford	(22,341.00)			(22,341.00)
334405-0108-00-000-0	Medicare Pt B ST Contra-NewMilford	255.00			255.00
334800-0108-00-000-0	Medicare Pt B OT-NewMilford	(61,880.00)			(61,880.00)
334805-0108-00-000-0	Medicare Pt B OT Contra-NewMilford	12,639.00			12,639.00
335700-0108-00-000-0	Medicare Pt B Flu/Pneumonia-NewMilford	(600.00)			(600.00)
337305-0108-00-000-0	Mgd Medicare Pt B PT Contra-NewMilford	(315.00)			(315.00)
337405-0108-00-000-0	Mgd Medicare Pt B ST Contra-NewMilford	343.00			343.00
337805-0108-00-000-0	Mgd Medicare Pt B OT Contra-NewMilford	529.00			529.00
338000-0108-00-000-0	Medicare Pt B Prior Period-NewMilford	1,786.00			1,786.00
341000-0108-00-000-0	Private Room & Board-NewMilford	(779,349.00)			(779,349.00)
341005-0108-00-000-0	Private Room & Board Contra-NewMilford	40,705.00			40,705.00
344100-0108-00-000-0	Private Pharmacy-NewMilford	(954.00)			(954.00)
344105-0108-00-000-0	Private Pharmacy Contra-NewMilford	51.00			51.00
344300-0108-00-000-0	Private PT-NewMilford	(1,294.00)			(1,294.00)
344600-0108-00-000-0	Private Lab-NewMilford	(295.00)			(295.00)
344800-0108-00-000-0	Private OT-NewMilford	(902.00)			(902.00)
345000-0108-00-000-0	Private X-Ray-NewMilford	(19.00)			(19.00)
351000-0108-00-000-0	Comm Ins Room & Board-NewMilford	(178,645.00)			(178,645.00)
351005-0108-00-000-0	Comm Ins Room & Board Contra-NewMilford	11,880.00			11,880.00
353005-0108-00-000-0	Comm Ins Contra Other-NewMilford	1,498.00			1,498.00
354100-0108-00-000-0	Comm Ins Pharmacy-NewMilford	(24,570.00)			(24,570.00)
354105-0108-00-000-0	Comm Ins Pharmacy Contra-NewMilford	24,850.00			24,850.00
354300-0108-00-000-0	Comm Ins PT-NewMilford	(23,402.00)			(23,402.00)
354305-0108-00-000-0	Comm Ins PT Contra-NewMilford	23,402.00			23,402.00
354400-0108-00-000-0	Comm Ins ST-NewMilford	(4,782.00)			(4,782.00)
354405-0108-00-000-0	Comm Ins ST Contra-NewMilford	4,782.00			4,782.00
354500-0108-00-000-0	Comm Ins IV Therapy-NewMilford	(281.00)			(281.00)
354600-0108-00-000-0	Comm Ins Lab-NewMilford	(1,498.00)			(1,498.00)
354800-0108-00-000-0	Comm Ins OT-NewMilford	(22,208.00)			(22,208.00)

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354805-0108-00-000-0	Comm Ins OT Contra-NewMilford	22,208.00			22,208.00
371000-0108-00-000-0	Mgd Medicare Room and Board----	(772,908.00)			(772,908.00)
371005-0108-00-000-0	Mgd Medicare Room & Board Contra	61,528.00			61,528.00
371006-0108-00-000-0	Mgd Medicare PT Contra-NewMilford	(14,728.00)			(14,728.00)
371007-0108-00-000-0	Mgd Medicare OT Contra-NewMilford	(13,651.00)			(13,651.00)
371008-0108-00-000-0	Mgd Medicare ST Contra-NewMilford	(8,111.00)			(8,111.00)
371009-0108-00-000-0	Mgd Medicare NTA Contra-NewMilford	(18,308.00)			(18,308.00)
371010-0108-00-000-0	Mgd Medicare Nsng Comp Contra-NewMilford	(26,219.00)			(26,219.00)
373005-0108-00-000-0	Mgd Medicare Contra Other	15,580.00			15,580.00
374100-0108-00-000-0	Mgd Medicare Pharmacy	(46,625.00)			(46,625.00)
374105-0108-00-000-0	Mgd Medicare Pharmacy Contra	46,625.00			46,625.00
374300-0108-00-000-0	Mgd Medicare PT	(88,279.00)			(88,279.00)
374305-0108-00-000-0	Mgd Medicare PT Contra	88,279.00			88,279.00
374400-0108-00-000-0	Mgd Medicare ST	(25,000.00)			(25,000.00)
374405-0108-00-000-0	Mgd Medicare ST Contra	25,000.00			25,000.00
374600-0108-00-000-0	Mgd Medicare Lab	(7,234.00)			(7,234.00)
374800-0108-00-000-0	Mgd Medicare OT	(82,807.00)			(82,807.00)
374805-0108-00-000-0	Mgd Medicare OT Contra	82,807.00			82,807.00
375000-0108-00-000-0	Mgd Medicare X-Ray	(8,345.00)			(8,345.00)
375700-0108-00-000-0	Mgd Medicare Flu/Pneumonia	(1,023.00)			(1,023.00)
378000-0108-00-000-0	Mgd Medicare Prior Period	2,363.00			2,363.00
378100-0108-00-000-0	Medicare Mgd Care Pt B PT-NewMilford	(68,104.00)			(68,104.00)
378105-0108-00-000-0	Medicare Mgd Pt B PT Contra-NewMilford	(6,851.00)			(6,851.00)
378120-0108-00-000-0	Medicare Mgd Care Pt B ST-NewMilford	(8,456.00)			(8,456.00)
378125-0108-00-000-0	Medicare Mgd Pt B STContra-NewMilford	700.00			700.00
378130-0108-00-000-0	Medicare Mgd Care Pt B OT-NewMilford	(42,325.00)			(42,325.00)
378135-0108-00-000-0	Medicare Mgd Pt B OT Contra-NewMilford	(7,990.00)			(7,990.00)
391100-0108-00-000-0	Interest Income-NewMilford	(331.00)			(331.00)
391500-0108-00-000-0	Misc. Other Income-NewMilford	(402,683.00)			(402,683.00)
391900-0108-00-000-0	Long- Term CT PET Tax Income-NewMilford- - -	(7,811.00)			(7,811.00)
400000-0108-03-007-0	Salary-NewMilford-Administration-Administrative -	80,556.00			80,556.00
400000-0108-03-009-0	Salary-NewMilford-Administration-Administrator-	149,177.00			149,177.00
400000-0108-04-007-0	Salary-NewMilford-Fiscal Operations-Administrati-	72,629.00			72,629.00
400000-0108-05-065-0	Salary-NewMilford-Medical Records-Medical Record-	29,467.00			29,467.00
400000-0108-06-038-0	Salary-NewMilford-Social service-Dir-	86,435.00			86,435.00
400000-0108-07-038-0	Salary-NewMilford-Rec Therapy-Dir-	56,443.00			56,443.00
400000-0108-07-086-0	Salary-NewMilford-Rec Therapy-Rec Therapist-	124,477.00			124,477.00
400000-0108-08-058-0	Salary-NewMilford-Maintenance-Maintenance Worker-	45,250.00			45,250.00
400000-0108-08-101-0	Salary-NewMilford-Maintenance-Supervisor-	75,549.00			75,549.00
400000-0108-09-048-0	Salary-NewMilford-Housekeeping-Housekeeper-	241,849.00			241,849.00
400000-0108-09-101-0	Salary-NewMilford-Housekeeping-Supervisor-	48,911.00			48,911.00
400000-0108-10-051-0	Salary-NewMilford-Laundry-Laundry Aide-	81,906.00			81,906.00
400000-0108-11-011-0	Salary-NewMilford-Admissions-Admissions Coordina-	52,249.00			52,249.00
400000-0108-11-038-0	Salary-NewMilford-Admissions-Dir-	4,259.00			4,259.00
400000-0108-13-013-0	Salary-NewMilford-Dietary-Aide-	153,959.00			153,959.00
400000-0108-13-031-0	Salary-NewMilford-Dietary-Cook-	124,529.00			124,529.00
400000-0108-13-035-0	Salary-NewMilford-Dietary-Dietician-	20,864.00			20,864.00
400000-0108-13-101-0	Salary-NewMilford-Dietary-Supervisor-	57,354.00			57,354.00
400000-0108-14-012-0	Salary-NewMilford-Nursing Admin-ADNS-	200.00			200.00
400000-0108-14-028-0	Salary-NewMilford-Nursing Admin-Clerical-	28,129.00			28,129.00
400000-0108-14-044-0	Salary-NewMilford-Nursing Admin-DNS-	135,272.00			135,272.00
400000-0108-15-021-0	Salary-NewMilford-Nursing-CNA-	1,009,879.00			1,009,879.00
400000-0108-15-052-0	Salary-NewMilford-Nursing-LPN-	745,302.00			745,302.00
400000-0108-15-092-0	Salary-NewMilford-Nursing-RN-	667,912.00	(189,121.00)	478,791.00	
400050-0108-03-007-0	Salary - PTO-NewMilford-Administration-Administr-	(150.00)			(150.00)
400050-0108-04-007-0	Salary - PTO-NewMilford-Fiscal Operati-Administr-	356.00			356.00
400050-0108-05-065-0	Salary - PTO-NewMilford-Medical Record-Medical R-	969.00			969.00
400050-0108-06-038-0	Salary - PTO-NewMilford-Social service-Dir-	(2,058.00)			(2,058.00)
400050-0108-07-038-0	Salary - PTO-NewMilford-Rec Therapy-Dir-	820.00			820.00
400050-0108-07-086-0	Salary - PTO-NewMilford-Rec Therapy-Rec Therapis-	1,144.00			1,144.00
400050-0108-08-058-0	Salary - PTO-NewMilford-Maintenance-Maintenance -	(842.00)			(842.00)
400050-0108-08-101-0	Salary - PTO-NewMilford-Maintenance-Supervisor-	(61.00)			(61.00)
400050-0108-09-048-0	Salary - PTO-NewMilford-Housekeeping-Housekeeper-	(721.00)			(721.00)
400050-0108-09-101-0	Salary - PTO-NewMilford-Housekeeping-Supervisor-	(5,476.00)			(5,476.00)
400050-0108-10-051-0	Salary - PTO-NewMilford-Laundry-Laundry Aide-	296.00			296.00
400050-0108-11-011-0	Salary - PTO-NewMilford-Admissions-Admissions Co-	509.00			509.00
400050-0108-13-013-0	Salary - PTO-NewMilford-Dietary-Aide-	2,310.00			2,310.00

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400050-0108-13-031-0	Salary - PTO-NewMilford-Dietary-Cook-	(891.00)			(891.00)
400050-0108-13-035-0	Salary - PTO-NewMilford-Dietary-Dietician-	4.00			4.00
400050-0108-13-101-0	Salary - PTO-NewMilford-Dietary-Supervisor-	888.00			888.00
400050-0108-14-044-0	Salary - PTO-NewMilford-Nursing Admin-DNS-	5,295.00			5,295.00
400050-0108-15-021-0	Salary - PTO-NewMilford-Nursing-CNA-	(4,182.00)			(4,182.00)
400050-0108-15-052-0	Salary - PTO-NewMilford-Nursing-LPN-	3,429.00			3,429.00
400050-0108-15-092-0	Salary - PTO-NewMilford-Nursing-RN-	6,539.00			6,539.00
401000-0108-29-000-0	FICA-NewMilford-Emp Benefits	302,026.00			302,026.00
401100-0108-29-000-0	FUI-NewMilford-Emp Benefits	6,281.00			6,281.00
401200-0108-29-000-0	SUI-NewMilford-Emp Benefits	52,629.00			52,629.00
401300-0108-29-000-0	Health Ins-NewMilford-Emp Benefits	439,487.00			439,487.00
401400-0108-29-000-0	Workers Compensation-NewMilford-Emp Benefits	189,467.00			189,467.00
401700-0108-29-000-0	Pension-NewMilford-Emp Benefits	7,993.00			7,993.00
402000-0108-03-000-0	Holiday Expense-NewMilford-Administration	1,036.00			1,036.00
410000-0108-03-000-0	Supplies-NewMilford-Administration	530.00			530.00
410000-0108-04-000-0	Supplies-NewMilford-Fiscal Operations	10,194.00			10,194.00
410000-0108-07-000-0	Supplies-NewMilford-Rec Therapy	5,687.00			5,687.00
410000-0108-08-000-0	Supplies-NewMilford-Maintenance	29,478.00			29,478.00
410000-0108-09-000-0	Supplies-NewMilford-Housekeeping	21,993.00			21,993.00
410000-0108-10-000-0	Supplies-NewMilford-Laundry	1,692.00			1,692.00
410000-0108-13-000-0	Supplies-NewMilford-Dietary	42,666.00			42,666.00
410000-0108-15-000-0	Supplies-NewMilford-Nursing	60,248.00			60,248.00
410000-0108-18-000-0	Supplies-NewMilford-Marketing	725.00			725.00
410019-0108-03-000-0	Supplies COVID19 - NewMilford	300.00			300.00
410019-0108-07-000-0	Supplies COVID19 - NewMilford	1,214.00			1,214.00
410019-0108-08-000-0	Supplies COVID19 - NewMilford	64.00			64.00
410019-0108-09-000-0	Supplies COVID19 - NewMilford	3,197.00			3,197.00
410019-0108-10-000-0	Supplies COVID19 - NewMilford	29,345.00			29,345.00
410019-0108-13-000-0	Supplies COVID19 - NewMilford	92.00			92.00
410019-0108-15-000-0	Supplies COVID19 - NewMilford	(2,961.00)			(2,961.00)
411100-0108-23-000-0	Drugs - Mcdaid-NewMilford-Rehab Tpy and Anclrr	312.00			312.00
411200-0108-23-000-0	Drugs - Mcicare Pt A-NewMilford-Rehab Tpy and A	277,678.00			277,678.00
411400-0108-23-000-0	Drugs - Private-NewMilford-Rehab Tpy and Ancl	240.00			240.00
411500-0108-23-000-0	Drugs - Comm Ins-NewMilford-Rehab Tpy and Ancl	762.00			762.00
411700-0108-22-000-0	House Drugs (OTC)-NewMilford-Medical Services	12,438.00			12,438.00
412000-0108-13-000-0	Food-NewMilford-Dietary	165,346.00			165,346.00
412019-0108-13-000-0	Dietary-NewMilford	3,606.00			3,606.00
412100-0108-13-000-0	Food Supplements-NewMilford-Dietary	25,720.00			25,720.00
413001-0108-23-000-0	Oxygen Non Billable-NewMilford-Rehab Tpy and A	4,525.00			4,525.00
413500-0108-23-000-0	IV Thy Supplies-NewMilford-Rehab Tpy and Ancl	7,399.00			7,399.00
414000-0108-10-000-0	Diapers-NewMilford-Laundry	28,515.00			28,515.00
414100-0108-10-000-0	Linen-NewMilford-Laundry	9,851.00			9,851.00
420000-0108-15-000-0	Minor Equip-NewMilford-Nursing	5,180.00			5,180.00
431000-0108-03-000-0	Consulting Fees-NewMilford-Administration	6,525.00			6,525.00
431000-0108-04-000-0	Consulting Fees-NewMilford-Fiscal Operations	11,313.00	(11,313.00)		0.00
431000-0108-13-000-0	Consulting Fees-NewMilford-Dietary	394.00			394.00
431000-0108-15-000-0	Consulting Fees-NewMilford-Nursing	18,425.00			18,425.00
431000-0108-23-000-0	Consulting Fees-NewMilford-Rehab Tpy and Ancl	3,244.00			3,244.00
431000-0108-27-000-0	Consulting Fees-NewMilford-Laboratory	1,876.00			1,876.00
431010-0108-23-000-0	Pharmacy fees-NewMilford-Rehab Tpy and Anclrry -	10,884.00			10,884.00
432000-0108-03-000-0	Accounting Fees-NewMilford-Administration	32,986.00			32,986.00
433000-0108-03-000-0	Legal Fees-NewMilford-Administration	791.00			791.00
433200-0108-03-000-0	Legal Fees - Collections-NewMilford-Administrat	2,180.00			2,180.00
433300-0108-03-000-0	Legal Fees - Non-reimbursa-NewMilfor-Administr	310.00			310.00
434000-0108-03-000-0	Shared Services-NewMilford-Administration	438,522.00		11,313.00	449,835.00
435200-0108-03-000-0	IT Services-NewMilford-Administration	30,704.00		43.00	30,747.00
435210-0108-03-000-0	IT Rental-NewMilford-Administration	30,560.00	(43.00)		30,517.00
436000-0108-22-000-0	Medical Director Fees-NewMilford-Medical Servi	57,900.00			57,900.00
436200-0108-22-000-0	Dental Fees-NewMilford-Medical Services	6,776.00			6,776.00
437000-0108-23-000-0	PT Fees-NewMilford-Rehab Tpy and Anclrry	349,387.00			349,387.00
437100-0108-23-000-0	OT Fees-NewMilford-Rehab Tpy and Anclrry	281,295.00			281,295.00
437200-0108-23-000-0	Speech Fees-NewMilford-Rehab Tpy and Anclrry	90,506.00			90,506.00
438019-0108-27-000-0	Lab Fees COVID 19-NewMilford	2,665.00			2,665.00
438020-0108-27-000-0	X-Ray Fees-NewMilford-Laboratory	20,043.00			20,043.00
438030-0108-27-000-0	Lab Fees-NewMilford-Laboratory	30,836.00			30,836.00
440000-0108-02-000-0	Purch Services-NewMilford-Admin Staff	31,200.00			31,200.00
440000-0108-04-000-0	Purch Services-NewMilford-Fiscal Operations	26,897.00			26,897.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
440000-0108-07-000-0	Purch Services-NewMilford-Rec Therapy	2,850.00			2,850.00
440000-0108-08-000-0	Purch Services-NewMilford-Maintenance	43,757.00			43,757.00
440000-0108-12-000-0	Purch Services-NewMilford-Security	619.00			619.00
440000-0108-13-000-0	Purch Services-NewMilford-Dietary	7,029.00			7,029.00
440000-0108-15-000-0	Purch Services-NewMilford-Nursing	452.00			452.00
440001-0108-08-000-0	Ground Services-NewMilford-Maintenance	18,533.00			18,533.00
440010-0108-15-000-0	Purch Services Ambulance-NewMilford-Nursing	2,528.00			2,528.00
440050-0108-07-000-0	Cable Expense-NewMilford-Rec Therapy -	10,938.00			10,938.00
442000-0108-08-000-0	Pest Control-NewMilford-Maintenan	1,462.00			1,462.00
443000-0108-08-000-0	Carting -NewMilfor-Maintenan	16,706.00			16,706.00
452000-0108-04-000-0	Equip Rental-NewMilford-Fiscal Operations	9,412.00			9,412.00
452000-0108-08-000-0	Equip Rental-NewMilford-Maintenance	2,552.00			2,552.00
452000-0108-13-000-0	Equip Rental-NewMilford-Dietary	1,849.00			1,849.00
452000-0108-15-000-0	Equip Rental-NewMilford-Nursing	20,096.00			20,096.00
452000-0108-23-000-0	Equip Rental-NewMilford-Rehab Tpy and Anclry	9,995.00			9,995.00
452000-0108-24-000-0	Equip Rental-NewMilford-Respiratory	13,082.00			13,082.00
461000-0108-03-000-0	Telephone-NewMilford-Administration	42,562.00			42,562.00
461100-0108-03-000-0	Telephone - Cell-NewMilford-Administration	1,955.00			1,955.00
462000-0108-25-000-0	Electric-NewMilford-Property	178,462.00			178,462.00
463000-0108-25-000-0	Gas-NewMilford-Property	13,930.00			13,930.00
464000-0108-25-000-0	Sewer-NewMilford-Property	26,984.00			26,984.00
466000-0108-25-000-0	Water-NewMilford-Property	26,240.00			26,240.00
471000-0108-25-000-0	Rent-NewMilford-Property	372,000.00			372,000.00
472000-0108-25-000-0	Personal Property Taxes-NewMilford-Property	6,911.00			6,911.00
472500-0108-25-000-0	Property Insurance-NewMilford-Property- -	13,763.00			13,763.00
473000-0108-25-000-0	Real Estate Taxes-NewMilford-Property	82,082.00			82,082.00
476100-0108-25-000-0	Interest Expense Eq Obl-NewMilford-Property	40,871.00			40,871.00
484000-0108-25-000-0	Dep Exp - LHI-NewMilford-Property	133,691.00			133,691.00
486000-0108-25-000-0	Dep Exp - Moveable Equip-NewMilford-Property	45,951.00			45,951.00
488000-0108-25-000-0	Amort Exp - Organization Co-NewMilfor-Property	9,432.00			9,432.00
488500-0108-25-000-0	Amort Exp - Goodwill-NewMilford-Property- -	79,000.00			79,000.00
491000-0108-03-000-0	Dues-NewMilford-Administration	8,674.00	(891.00)		7,783.00
491001-0108-03-000-0	Subscriptions-NewMilford-Administration	4,241.00	591.00		4,832.00
500000-0108-03-000-0	Licenses and Permits-NewMilford-Administration	1,735.00			1,735.00
501000-0108-03-000-0	Advertising Employment-NewMilford-Administrati	1,257.00			1,257.00
501100-0108-03-000-0	Advertising Promotional-NewMilford-Administrat	1,597.00			1,597.00
501100-0108-18-000-0	Advertising Promotional-NewMilford-Marketing	12,493.00			12,493.00
503000-0108-03-000-0	Penalties-NewMilford-Administration	15,310.00			15,310.00
503100-0108-03-000-0	Interest-NewMilford-Administration	2,049.00			2,049.00
503130-0108-03-000-0	Interest on Computer Loan-NewMilford-Administr	4,295.00			4,295.00
503200-0108-03-000-0	Bank Charges-NewMilford-Administration	20,674.00			20,674.00
504000-0108-03-000-0	Postage-NewMilford-Administration	2,688.00			2,688.00
505000-0108-03-000-0	Background Check-NewMilford-Administration	4,486.00			4,486.00
507000-0108-03-000-0	Revenue Assessment-NewMilford-Administration	457,332.00			457,332.00
508000-0108-03-000-0	Bad Debt Expense-NewMilford-Administration	299,692.00			299,692.00
508010-0108-03-000-0	Bad Debt Mdcr-NewMilford-Administration	18,869.00			18,869.00
509000-0108-03-000-0	Seminars-NewMilford-Administration	6,575.00			6,575.00
510000-0108-03-000-0	Liability Ins-NewMilford-Administration	47,261.00			47,261.00
511000-0108-03-000-0	Auto Ins-NewMilford-Administration	2,177.00			2,177.00
512000-0108-03-000-0	Umbrella Ins-NewMilford-Administration	9,969.00			9,969.00
513000-0108-03-000-0	Crime Ins-NewMilford-Administration	1,130.00			1,130.00
520000-0108-03-000-0	Auto Expense-NewMilford-Administration	1,712.00			1,712.00
521000-0108-03-000-0	Travel Expense-NewMilford-Administration	1,055.00			1,055.00
523000-0108-03-000-0	Emp Benefits - Other-NewMilford-Administration	14,156.00			14,156.00
523019-0108-03-000-0	Employee Benefits Other - NewMilford	12,581.00			12,581.00
530000-0108-15-000-0	Pool RNs-NewMilford-Nursing	77,527.00			77,527.00
531000-0108-15-000-0	Pool LPNs-NewMilford-Nursing	209,442.00			209,442.00
532000-0108-15-000-0	Pool CNA-NewMilford-Nursing	293,742.00			293,742.00
541000-0108-03-000-0	Misc. Expense-NewMilford-Administration	4,213.00			4,213.00
541001-0108-03-000-0	Political Contributions -NewMilford-Administration	950.00			950.00
541050-0108-03-000-0	Prior Period Expense-NewMilford- - -	(8,817.00)			(8,817.00)
542900-0108-03-000-0	CT PET Tax Expe-NewMilfor-Administr -	23,946.00			23,946.00
Marcum 103	Chamber Dues	0.00		300.00	300.00
Marcum 202	MDS Coordinator	0.00		103,641.00	103,641.00
Marcum 203	Staff Development	0.00		52,981.00	52,981.00
Marcum 204	Infection Control	0.00		32,499.00	32,499.00
Total		0.00		0.00	0.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
	Net (Income) Loss	0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Group : [10-A]					
Subgroup : [2]					
400000-0108-03-009-0	Salaries and Wages				
400050-0108-03-007-0	Administrators				
Salary-NewMilford-Administration-Administrator-	149,177.00			0.00	149,177.00
Salary - PTO-NewMilford-Administration-Administr-	(150.00)			0.00	(150.00)
Subtotal [2] Administrators		149,027.00		0.00	149,027.00
Subgroup : [4]					
400000-0108-03-007-0	Other Administrative Salaries				
400000-0108-04-007-0	Salary-NewMilford-Administration-Administrative -	80,556.00		0.00	80,556.00
400000-0108-05-065-0	Salary-NewMilford-Fiscal Operations-Administrati-	72,629.00		0.00	72,629.00
400050-0108-04-007-0	Salary-NewMilford-Medical Records-Medical Record-	29,467.00		0.00	29,467.00
400050-0108-05-065-0	Salary - PTO-NewMilford-Fiscal Operati-Administr-	356.00		0.00	356.00
	Salary - PTO-NewMilford-Medical Record-Medical R-	969.00		0.00	969.00
Subtotal [4] Other Administrative Salaries		183,977.00		0.00	183,977.00
Subgroup : [5A]					
400000-0108-13-035-0	Head Dietitian				
400050-0108-13-035-0	Salary-NewMilford-Dietary-Dietician-	20,864.00		0.00	20,864.00
	Salary - PTO-NewMilford-Dietary-Dietician-	4.00		0.00	4.00
Subtotal [5A] Head Dietitian		20,868.00		0.00	20,868.00
Subgroup : [5B]					
400000-0108-13-101-0	Food Service Supervisor				
400050-0108-13-101-0	Salary-NewMilford-Dietary-Supervisor-	57,354.00		0.00	57,354.00
	Salary - PTO-NewMilford-Dietary-Supervisor-	888.00		0.00	888.00
Subtotal [5B] Food Service Supervisor		58,242.00		0.00	58,242.00
Subgroup : [5C]					
400000-0108-13-013-0	Dietary Workers				
400000-0108-13-031-0	Salary-NewMilford-Dietary-Aide-	153,959.00		0.00	153,959.00
400050-0108-13-013-0	Salary-NewMilford-Dietary-Cook-	124,529.00		0.00	124,529.00
400050-0108-13-031-0	Salary - PTO-NewMilford-Dietary-Aide-	2,310.00		0.00	2,310.00
	Salary - PTO-NewMilford-Dietary-Cook-	(891.00)		0.00	(891.00)
Subtotal [5C] Dietary Workers		279,907.00		0.00	279,907.00
Subgroup : [6A]					
400000-0108-09-101-0	Head Housekeeper				
400050-0108-09-101-0	Salary-NewMilford-Housekeeping-Supervisor-	48,911.00		0.00	48,911.00
	Salary - PTO-NewMilford-Housekeeping-Supervisor-	(5,476.00)		0.00	(5,476.00)
Subtotal [6A] Head Housekeeper		43,435.00		0.00	43,435.00
Subgroup : [6B]					
400000-0108-09-048-0	Other Housekeeping Workers				
400050-0108-09-048-0	Salary-NewMilford-Housekeeping-Housekeeper-	241,849.00		0.00	241,849.00
	Salary - PTO-NewMilford-Housekeeping-Housekeeper-	(721.00)		0.00	(721.00)
Subtotal [6B] Other Housekeeping Workers		241,128.00		0.00	241,128.00
Subgroup : [7A]					
400000-0108-08-101-0	Engineer or Chief of Maintenance				
400050-0108-08-101-0	Salary-NewMilford-Maintenance-Supervisor-	75,549.00		0.00	75,549.00
	Salary - PTO-NewMilford-Maintenance-Supervisor-	(61.00)		0.00	(61.00)
Subtotal [7A] Engineer or Chief of Maintenance		75,488.00		0.00	75,488.00
Subgroup : [7B]					
400000-0108-08-058-0	Other Maintenance Workers				
400050-0108-08-058-0	Salary-NewMilford-Maintenance-Maintenance Worker-	45,250.00		0.00	45,250.00
	Salary - PTO-NewMilford-Maintenance-Maintenance -	(842.00)		0.00	(842.00)
Subtotal [7B] Other Maintenance Workers		44,408.00		0.00	44,408.00
Subgroup : [8B]					
400000-0108-10-051-0	Other Laundry Workers				
400050-0108-10-051-0	Salary-NewMilford-Laundry-Laundry Aide-	81,906.00		0.00	81,906.00
	Salary - PTO-NewMilford-Laundry-Laundry Aide-	296.00		0.00	296.00
Subtotal [8B] Other Laundry Workers		82,202.00		0.00	82,202.00
Subgroup : [12A]					
400000-0108-14-012-0	Director of Nurses/Assistant Director				
400000-0108-14-044-0	Salary-NewMilford-Nursing Admin-ADNS-	200.00		0.00	200.00
400050-0108-14-044-0	Salary-NewMilford-Nursing Admin-DNS-	135,272.00		0.00	135,272.00
	Salary - PTO-NewMilford-Nursing Admin-DNS-	5,295.00		0.00	5,295.00
Subtotal [12A] Director of Nurses/Assistant Director		140,767.00		0.00	140,767.00
Subgroup : [12B1]					
400000-0108-15-092-0	RNs - Direct Care				
	Salary-NewMilford-Nursing-RN-	667,912.00			
400050-0108-15-092-0	Salary - PTO-NewMilford-Nursing-RN-	6,539.00	RJE - 1	(189,121.00)	478,791.00
Subtotal [12B1] RNs - Direct Care		674,451.00		(189,121.00)	485,330.00
Subgroup : [12B2]					
400000-0108-14-028-0	RNs - Administrative				
Marcum 202	Salary-NewMilford-Nursing Admin-Clerical-	28,129.00		0.00	28,129.00
	MDS Coordinator	0.00		103,641.00	103,641.00
Marcum 203	Staff Development	0.00	RJE - 1	52,981.00	52,981.00
Marcum 204	Infection Control	0.00	RJE - 1	32,499.00	32,499.00
Subtotal [12B2] RNs - Administrative		28,129.00		189,121.00	217,250.00
Subgroup : [12C1]					
400000-0108-15-052-0	LPNs - Direct Care				
400050-0108-15-052-0	Salary-NewMilford-Nursing-LPN-	745,302.00		0.00	745,302.00
	Salary - PTO-NewMilford-Nursing-LPN-	3,429.00		0.00	3,429.00
Subtotal [12C1] LPNs - Direct Care		748,731.00		0.00	748,731.00
Subgroup : [12D]					
400000-0108-15-021-0	Aides and Attendants				
400050-0108-15-021-0	Salary-NewMilford-Nursing-CNA-	1,009,879.00		0.00	1,009,879.00
	Salary - PTO-NewMilford-Nursing-CNA-	(4,182.00)		0.00	(4,182.00)
Subtotal [12D] Aides and Attendants		1,005,697.00		0.00	1,005,697.00
Subgroup : [12H]					
400000-0108-07-038-0	Recreation Workers				
400000-0108-07-086-0	Salary-NewMilford-Rec Therapy-Dir-	56,443.00		0.00	56,443.00
	Salary-NewMilford-Rec Therapist-	124,477.00		0.00	124,477.00

Client: **National Health Care Associates, Inc. (CT)**
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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
400050-0108-07-038-0	Salary - PTO-NewMilford-Rec Therapy-Dir-	820.00		0.00	820.00
400050-0108-07-086-0	Salary - PTO-NewMilford-Rec Therapy-Rec Therapis-	1,144.00		0.00	1,144.00
Subtotal [12H] Recreation Workers		182,884.00		0.00	182,884.00
Subgroup : [12M]	Social Workers/Case Management				
400000-0108-06-038-0	Salary-NewMilford-Social service-Dir-	86,435.00		0.00	86,435.00
400050-0108-06-038-0	Salary - PTO-NewMilford-Social service-Dir-	(2,058.00)		0.00	(2,058.00)
Subtotal [12M] Social Workers/Case Management		84,377.00		0.00	84,377.00
Subgroup : [12O]	Other				
400000-0108-11-011-0	Salary-NewMilford-Admissions-Admissions Coordina-	52,249.00		0.00	52,249.00
400000-0108-11-038-0	Salary-NewMilford-Admissions-Dir-	4,259.00		0.00	4,259.00
400050-0108-11-011-0	Salary - PTO-NewMilford-Admissions-Admissions Co-	509.00		0.00	509.00
Subtotal [12O] Other		57,017.00		0.00	57,017.00
Total [10-A] Salaries and Wages		4,100,735.00		0.00	4,100,735.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
431000-0108-13-000-0	Consulting Fees-NewMilford-Dietary	394.00		0.00	394.00
Subtotal [1] Dietitian		394.00		0.00	394.00
Subgroup : [2]	Dentist				
436200-0108-22-000-0	Dental Fees-NewMilford-Medical Services	6,776.00		0.00	6,776.00
Subtotal [2] Dentist		6,776.00		0.00	6,776.00
Subgroup : [3]	Pharmacist				
431010-0108-23-000-0	Pharmacy fees-NewMilford-Rehab Tpy and Anclry -	10,884.00		0.00	10,884.00
Subtotal [3] Pharmacist		10,884.00		0.00	10,884.00
Subgroup : [5A]	PT - Resident Care				
437000-0108-23-000-0	PT Fees-NewMilford-Rehab Tpy and Anclry	349,387.00		0.00	349,387.00
Subtotal [5A] PT - Resident Care		349,387.00		0.00	349,387.00
Subgroup : [8A]	Medical Director				
436000-0108-22-000-0	Medical Director Fees-NewMilford-Medical Servi	57,900.00		0.00	57,900.00
Subtotal [8A] Medical Director		57,900.00		0.00	57,900.00
Subgroup : [9A]	ST - Resident Care				
437200-0108-23-000-0	Speech Fees-NewMilford-Rehab Tpy and Anclry	90,506.00		0.00	90,506.00
Subtotal [9A] ST - Resident Care		90,506.00		0.00	90,506.00
Subgroup : [10A]	OT - Resident Care				
437100-0108-23-000-0	OT Fees-NewMilford-Rehab Tpy and Anclry	281,295.00		0.00	281,295.00
Subtotal [10A] OT - Resident Care		281,295.00		0.00	281,295.00
Subgroup : [11A1]	RN's - Direct Care				
530000-0108-15-000-0	Pool RNs-NewMilford-Nursing	77,527.00		0.00	77,527.00
Subtotal [11A1] RN's - Direct Care		77,527.00		0.00	77,527.00
Subgroup : [11B1]	LPN's - Direct Care				
531000-0108-15-000-0	Pool LPNs-NewMilford-Nursing	209,442.00		0.00	209,442.00
Subtotal [11B1] LPN's - Direct Care		209,442.00		0.00	209,442.00
Subgroup : [11C]	Aides				
532000-0108-15-000-0	Pool CNA-NewMilford-Nursing	293,742.00		0.00	293,742.00
Subtotal [11C] Aides		293,742.00		0.00	293,742.00
Subgroup : [12]	Other				
431000-0108-15-000-0	Consulting Fees-NewMilford-Nursing	18,425.00		0.00	18,425.00
431000-0108-23-000-0	Consulting Fees-NewMilford-Rehab Tpy and Ancll	3,244.00		0.00	3,244.00
Subtotal [12] Other		21,669.00		0.00	21,669.00
Total [13-B] Professional Fees		1,399,522.00		0.00	1,399,522.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
401400-0108-29-000-0	Workers Compensation-NewMilford-Emp Benefits	189,467.00		0.00	189,467.00
Subtotal [1A1] Workmen's Compensation		189,467.00		0.00	189,467.00
Subgroup : [1A3]	Unemployment Insurance				
401100-0108-29-000-0	FUI-NewMilford-Emp Benefits	6,281.00		0.00	6,281.00
401200-0108-29-000-0	SUI-NewMilford-Emp Benefits	52,629.00		0.00	52,629.00
Subtotal [1A3] Unemployment Insurance		58,910.00		0.00	58,910.00
Subgroup : [1A4]	Social Security (FICA)				
401000-0108-29-000-0	FICA-NewMilford-Emp Benefits	302,026.00		0.00	302,026.00
Subtotal [1A4] Social Security (FICA)		302,026.00		0.00	302,026.00
Subgroup : [1A5]	Health Insurance				
401300-0108-29-000-0	Health Ins-NewMilford-Emp Benefits	439,487.00		0.00	439,487.00
Subtotal [1A5] Health Insurance		439,487.00		0.00	439,487.00
Subgroup : [1A7]	Pensions				
401700-0108-29-000-0	Pension-NewMilford-Emp Benefits	7,993.00		0.00	7,993.00
Subtotal [1A7] Pensions		7,993.00		0.00	7,993.00
Subgroup : [1A9]	Other				
505000-0108-03-000-0	Background Check-NewMilford-Administration	4,486.00		0.00	4,486.00
Subtotal [1A9] Other		4,486.00		0.00	4,486.00
Subgroup : [1C]	Bad Debts				
508000-0108-03-000-0	Bad Debt Expense-NewMilford-Administration	299,692.00		0.00	299,692.00
508010-0108-03-000-0	Bad Debt Mdrcr-NewMilford-Administration	18,869.00		0.00	18,869.00

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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
Subtotal [1C] Bad Debts		<u>9/30/2020</u>		<u>0.00</u>	<u>9/30/2020</u>
		<u>318,561.00</u>		<u>0.00</u>	<u>318,561.00</u>
Subgroup : [1D]	Accounting and Auditing				
432000-0108-03-000-0	Accounting Fees-NewMilford-Administration	32,986.00		0.00	32,986.00
Subtotal [1D] Accounting and Auditing		<u>32,986.00</u>		<u>0.00</u>	<u>32,986.00</u>
Subgroup : [1E]	Legal				
433000-0108-03-000-0	Legal Fees-NewMilford-Administration	791.00		0.00	791.00
433200-0108-03-000-0	Legal Fees - Collections-NewMilford-Administrat	2,180.00		0.00	2,180.00
433300-0108-03-000-0	Legal Fees - Non-reimbursa-NewMilfor-Administr	310.00		0.00	310.00
Subtotal [1E] Legal		<u>3,281.00</u>		<u>0.00</u>	<u>3,281.00</u>
Subgroup : [1G]	Office Supplies				
410000-0108-03-000-0	Supplies-NewMilford-Administration	530.00		0.00	530.00
410000-0108-04-000-0	Supplies-NewMilford-Fiscal Operations	10,194.00		0.00	10,194.00
410019-0108-03-000-0	Supplies COVID19 - NewMilford	300.00		0.00	300.00
Subtotal [1G] Office Supplies		<u>11,024.00</u>		<u>0.00</u>	<u>11,024.00</u>
Subgroup : [1H1]	Telephone and Telegraph				
461000-0108-03-000-0	Telephone-NewMilford-Administration	42,562.00		0.00	42,562.00
Subtotal [1H1] Telephone and Telegraph		<u>42,562.00</u>		<u>0.00</u>	<u>42,562.00</u>
Subgroup : [1H2]	Cellular Phones and beepers				
461100-0108-03-000-0	Telephone - Cell-NewMilford-Administration	1,955.00		0.00	1,955.00
Subtotal [1H2] Cellular Phones and beepers		<u>1,955.00</u>		<u>0.00</u>	<u>1,955.00</u>
Subgroup : [1K1]	Other Taxes - Income				
542900-0108-03-000-0	CT PET Tax Expe-NewMilfor-Administr- -	23,946.00		0.00	23,946.00
Subtotal [1K1] Other Taxes - Income		<u>23,946.00</u>		<u>0.00</u>	<u>23,946.00</u>
Subgroup : [1K3]	Resident Day User Fee				
507000-0108-03-000-0	Revenue Assessment-NewMilford-Administration	457,332.00		0.00	457,332.00
Subtotal [1K3] Resident Day User Fee		<u>457,332.00</u>		<u>0.00</u>	<u>457,332.00</u>
Total [15] Expenditures Other than Salaries		<u>1,894,016.00</u>		<u>0.00</u>	<u>1,894,016.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
402000-0108-03-000-0	Holiday Expense-NewMilford-Administration	1,036.00		0.00	1,036.00
Subtotal [2] Holiday Parties for Staff		<u>1,036.00</u>		<u>0.00</u>	<u>1,036.00</u>
Subgroup : [3]	Gifts to Staff and Residents				
523000-0108-03-000-0	Emp Benefits - Other-NewMilford-Administration	14,156.00		0.00	14,156.00
Subtotal [3] Gifts to Staff and Residents		<u>14,156.00</u>		<u>0.00</u>	<u>14,156.00</u>
Subgroup : [4]	Employee Travel				
521000-0108-03-000-0	Travel Expense-NewMilford-Administration	1,055.00		0.00	1,055.00
Subtotal [4] Employee Travel		<u>1,055.00</u>		<u>0.00</u>	<u>1,055.00</u>
Subgroup : [5]	Education Expense				
509000-0108-03-000-0	Seminars-NewMilford-Administration	6,575.00		0.00	6,575.00
Subtotal [5] Education Expense		<u>6,575.00</u>		<u>0.00</u>	<u>6,575.00</u>
Subgroup : [6]	Automobile Expense				
520000-0108-03-000-0	Auto Expense-NewMilford-Administration	1,712.00		0.00	1,712.00
Subtotal [6] Automobile Expense		<u>1,712.00</u>		<u>0.00</u>	<u>1,712.00</u>
Subgroup : [M1]	Advertising Help Wanted				
501000-0108-03-000-0	Advertising Employment-NewMilford-Administrati	1,257.00		0.00	1,257.00
Subtotal [M1] Advertising Help Wanted		<u>1,257.00</u>		<u>0.00</u>	<u>1,257.00</u>
Subgroup : [M3]	Advertising Other				
410000-0108-18-000-0	Supplies-NewMilford-Marketing	725.00		0.00	725.00
501100-0108-03-000-0	Advertising Promotional-NewMilford-Administrat	1,597.00		0.00	1,597.00
501100-0108-18-000-0	Advertising Promotional-NewMilford-Marketing	12,493.00		0.00	12,493.00
Subtotal [M3] Advertising Other		<u>14,815.00</u>		<u>0.00</u>	<u>14,815.00</u>
Subgroup : [M7]	Postage				
504000-0108-03-000-0	Postage-NewMilford-Administration	2,688.00		0.00	2,688.00
Subtotal [M7] Postage		<u>2,688.00</u>		<u>0.00</u>	<u>2,688.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
491000-0108-03-000-0	Dues-NewMilford-Administration	8,674.00		(891.00)	7,783.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>8,674.00</u>		<u>(891.00)</u>	<u>7,783.00</u>
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 103	Chamber Dues	0.00		300.00	300.00
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>		<u>300.00</u>	<u>300.00</u>
Subgroup : [M9]	Subscriptions				
491001-0108-03-000-0	Subscriptions-NewMilford-Administration	4,241.00		591.00	4,832.00
Subtotal [M9] Subscriptions		<u>4,241.00</u>		<u>591.00</u>	<u>4,832.00</u>
Subgroup : [M10]	Contributions				
541001-0108-03-000-0	Political Contributions -NewMilford-Administration	950.00		0.00	950.00
Subtotal [M10] Contributions		<u>950.00</u>		<u>0.00</u>	<u>950.00</u>
Subgroup : [M11]	Services Provided by Contract				
431000-0108-03-000-0	Consulting Fees-NewMilford-Administration	6,525.00		0.00	6,525.00
431000-0108-04-000-0	Consulting Fees-NewMilford-Fiscal Operations	11,313.00		(11,313.00)	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
435200-0108-03-000-0	IT Services-NewMilford-Administration	30,704.00	RJE - 4	(11,313.00) 43.00	30,747.00
440000-0108-02-000-0	Purch Services-NewMilford-Admin Staff	31,200.00	RJE - 5	43.00 0.00	31,200.00
440000-0108-04-000-0	Purch Services-NewMilford-Fiscal Operations	26,897.00		0.00	26,897.00
440000-0108-12-000-0	Purch Services-NewMilford-Security	619.00		0.00	619.00
Subtotal [M11] Services Provided by Contract		107,258.00		(11,270.00)	95,988.00
Subgroup : [M12]	Administrative Management Services				
434000-0108-03-000-0	Shared Services-NewMilford-Administration	438,522.00	RJE - 4	11,313.00 11,313.00	449,835.00
Subtotal [M12] Administrative Management Services		438,522.00		11,313.00	449,835.00
Subgroup : [M13]	Other				
488500-0108-25-000-0	Amort Exp - Goodwill-NewMilford-Property- -	79,000.00		0.00	79,000.00
500000-0108-03-000-0	Licenses and Permits-NewMilford-Administration	1,735.00		0.00	1,735.00
503000-0108-03-000-0	Penalties-NewMilford-Administration	15,310.00		0.00	15,310.00
503200-0108-03-000-0	Bank Charges-NewMilford-Administration	20,674.00		0.00	20,674.00
541000-0108-03-000-0	Misc. Expense-NewMilford-Administration	4,213.00		0.00	4,213.00
Subtotal [M13] Other		120,932.00		0.00	120,932.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		723,871.00		43.00	723,914.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
412000-0108-13-000-0	Food-NewMilford-Dietary	165,346.00		0.00	165,346.00
412019-0108-13-000-0	Dietary-NewMilford	3,606.00		0.00	3,606.00
412100-0108-13-000-0	Food Supplements-NewMilford-Dietary	25,720.00		0.00	25,720.00
523019-0108-03-000-0	Employee Benefits Other - NewMilford	12,581.00		0.00	12,581.00
Subtotal [2A1] Raw Food		207,253.00		0.00	207,253.00
Subgroup : [2A2]	Non-Food Supplies				
410000-0108-13-000-0	Supplies-NewMilford-Dietary	42,666.00		0.00	42,666.00
410019-0108-13-000-0	Supplies COVID19 - NewMilford	92.00		0.00	92.00
Subtotal [2A2] Non-Food Supplies		42,758.00		0.00	42,758.00
Subgroup : [2B]	Purchased Services				
440000-0108-13-000-0	Purch Services-NewMilford-Dietary	7,029.00		0.00	7,029.00
Subtotal [2B] Purchased Services		7,029.00		0.00	7,029.00
Subgroup : [2C]	Other				
452000-0108-13-000-0	Equip Rental-NewMilford-Dietary	1,849.00		0.00	1,849.00
Subtotal [2C] Other		1,849.00		0.00	1,849.00
Total [18] Dietary Basis for Allocation of Costs		258,889.00			258,889.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
410019-0108-10-000-0	Supplies COVID19 - NewMilford	29,345.00		0.00	29,345.00
414100-0108-10-000-0	Linen-NewMilford-Laundry	9,851.00		0.00	9,851.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		39,196.00		0.00	39,196.00
Subgroup : [3C]	Other				
410000-0108-10-000-0	Supplies-NewMilford-Laundry	1,692.00		0.00	1,692.00
414000-0108-10-000-0	Diapers-NewMilford-Laundry	28,515.00		0.00	28,515.00
Subtotal [3C] Other		30,207.00		0.00	30,207.00
Total [19] Laundry-Basis for Allocation of Costs		69,403.00		0.00	69,403.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
410000-0108-09-000-0	Supplies-NewMilford-Housekeeping	21,993.00		0.00	21,993.00
410019-0108-09-000-0	Supplies COVID19 - NewMilford	3,197.00		0.00	3,197.00
Subtotal [4A1] In-House Care Supplies		25,190.00		0.00	25,190.00
Subgroup : [5A1]	Own Pharmacy				
411100-0108-23-000-0	Drugs - Mdcaid-NewMilford-Rehab Tpy and Andlir	312.00		0.00	312.00
411200-0108-23-000-0	Drugs - Mdcare Pt A-NewMilford-Rehab Tpy and A	277,678.00		0.00	277,678.00
411400-0108-23-000-0	Drugs - Private-NewMilford-Rehab Tpy and Andl	240.00		0.00	240.00
411500-0108-23-000-0	Drugs - Comm Ins-NewMilford-Rehab Tpy and Andl	762.00		0.00	762.00
Subtotal [5A1] Own Pharmacy		278,992.00		0.00	278,992.00
Subgroup : [5B]	Medicine Cabinet Drugs				
411700-0108-22-000-0	House Drugs (OTC)-NewMilford-Medical Services	12,438.00		0.00	12,438.00
Subtotal [5B] Medicine Cabinet Drugs		12,438.00		0.00	12,438.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410000-0108-15-000-0	Supplies-NewMilford-Nursing	60,248.00		0.00	60,248.00
420000-0108-15-000-0	Minor Equip-NewMilford-Nursing	5,180.00		0.00	5,180.00
Subtotal [5C] Medical and Therapeutic Supplies		65,428.00		0.00	65,428.00
Subgroup : [5D]	Ambulance/Limousine				
440010-0108-15-000-0	Purch Services Ambulance-NewMilford-Nursing	2,528.00		0.00	2,528.00
Subtotal [5D] Ambulance/Limousine		2,528.00		0.00	2,528.00
Subgroup : [5E2]	Oxygen - Other				
413001-0108-23-000-0	Oxygen Non Billable-NewMilford-Rehab Tpy and A	4,525.00		0.00	4,525.00
Subtotal [5E2] Oxygen - Other		4,525.00		0.00	4,525.00
Subgroup : [5F]	X-Rays and related radiological				
438020-0108-27-000-0	X-Ray Fees-NewMilford-Laboratory	20,043.00		0.00	20,043.00
Subtotal [5F] X-Rays and related radiological		20,043.00		0.00	20,043.00
Subgroup : [5H]	Laboratory				
431000-0108-27-000-0	Consulting Fees-NewMilford-Laboratory	1,876.00		0.00	1,876.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
438019-0108-27-000-0	Lab Fees COVID 19-NewMilford	2,665.00		0.00	2,665.00
438030-0108-27-000-0	Lab Fees-NewMilford-Laboratory	30,836.00		0.00	30,836.00
Subtotal [5H] Laboratory		35,377.00		0.00	35,377.00
Subgroup : [5I]	Recreation				
410000-0108-07-000-0	Supplies-NewMilford-Rec Therapy	5,687.00		0.00	5,687.00
410019-0108-07-000-0	Supplies COVID19 - NewMilford	1,214.00		0.00	1,214.00
440000-0108-07-000-0	Purch Services-NewMilford-Rec Therapy	2,850.00		0.00	2,850.00
440050-0108-07-000-0	Cable Expense-NewMilford-Rec Therapy -	10,938.00		0.00	10,938.00
Subtotal [5I] Recreation		20,689.00		0.00	20,689.00
Subgroup : [5L]	Other				
410019-0108-15-000-0	Supplies COVID19 - NewMilford	(2,961.00)		0.00	(2,961.00)
413500-0108-23-000-0	IV Thy Supplies-NewMilford-Rehab Tpy and Ancil	7,399.00		0.00	7,399.00
440000-0108-15-000-0	Purch Services-NewMilford-Nursing	452.00		0.00	452.00
452000-0108-15-000-0	Equip Rental-NewMilford-Nursing	20,096.00		0.00	20,096.00
452000-0108-23-000-0	Equip Rental-NewMilford-Rehab Tpy and Ancilry	9,995.00		0.00	9,995.00
452000-0108-24-000-0	Equip Rental-NewMilford-Respiratory	13,082.00		0.00	13,082.00
Subtotal [5L] Other		48,063.00		0.00	48,063.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		513,273.00		0.00	513,273.00
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0108-25-000-0	Gas-NewMilford-Property	13,930.00		0.00	13,930.00
Subtotal [6B] Heat		13,930.00		0.00	13,930.00
Subgroup : [6C]	Light & Power				
462000-0108-25-000-0	Electric-NewMilford-Property	178,462.00		0.00	178,462.00
Subtotal [6C] Light & Power		178,462.00		0.00	178,462.00
Subgroup : [6D]	Water				
464000-0108-25-000-0	Sewer-NewMilford-Property	26,984.00		0.00	26,984.00
466000-0108-25-000-0	Water-NewMilford-Property	26,240.00		0.00	26,240.00
Subtotal [6D] Water		53,224.00		0.00	53,224.00
Subgroup : [6E]	Equipment Lease				
435210-0108-03-000-0	IT Rental-NewMilford-Administration	30,560.00		(43.00)	30,517.00
452000-0108-04-000-0	Equip Rental-NewMilford-Fiscal Operations	9,412.00	RJE - 5	(43.00)	9,412.00
Subtotal [6E] Equipment Lease		39,972.00		(43.00)	39,929.00
Subgroup : [6F]	Other				
410000-0108-08-000-0	Supplies-NewMilford-Maintenance	29,478.00		0.00	29,478.00
410019-0108-08-000-0	Supplies COVID19 - NewMilford	64.00		0.00	64.00
440000-0108-08-000-0	Purch Services-NewMilford-Maintenance	43,757.00		0.00	43,757.00
440001-0108-08-000-0	Ground Services-NewMilford-Maintenance	18,533.00		0.00	18,533.00
442000-0108-08-000-0	Pest Control-NewMilford-Maintenan	1,462.00		0.00	1,462.00
443000-0108-08-000-0	Carting -NewMilfor-Maintenan	16,706.00		0.00	16,706.00
452000-0108-08-000-0	Equip Rental-NewMilford-Maintenance	2,552.00		0.00	2,552.00
Subtotal [6F] Other		112,552.00		0.00	112,552.00
Subgroup : [7D]	Movable Equipment				
486000-0108-25-000-0	Dep Exp - Moveable Equip-NewMilford-Property	45,951.00		0.00	45,951.00
Subtotal [7D] Movable Equipment		45,951.00		0.00	45,951.00
Subgroup : [8A]	Organization Expense				
488000-0108-25-000-0	Amort Exp - Organization Co-NewMilfor-Property	9,432.00		0.00	9,432.00
Subtotal [8A] Organization Expense		9,432.00		0.00	9,432.00
Subgroup : [8C]	Leasehold Improvements				
484000-0108-25-000-0	Dep Exp - LHI-NewMilford-Property	133,691.00		0.00	133,691.00
Subtotal [8C] Leasehold Improvements		133,691.00		0.00	133,691.00
Subgroup : [9]	Rental Payments				
471000-0108-25-000-0	Rent-NewMilford-Property	372,000.00		0.00	372,000.00
Subtotal [9] Rental Payments		372,000.00		0.00	372,000.00
Subgroup : [10B]	Real estate taxes paid by lessor				
473000-0108-25-000-0	Real Estate Taxes-NewMilford-Property	82,082.00		0.00	82,082.00
Subtotal [10B] Real estate taxes paid by lessor		82,082.00		0.00	82,082.00
Subgroup : [10C]	Personal property taxes				
472000-0108-25-000-0	Personal Property Taxes-NewMilford-Property	6,911.00		0.00	6,911.00
Subtotal [10C] Personal property taxes		6,911.00		0.00	6,911.00
Total [22] Maintenance and Property		1,048,207.00		(43.00)	1,048,164.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
476100-0108-25-000-0	Interest Expense Eq Obl-NewMilford-Property	40,871.00		0.00	40,871.00
503100-0108-03-000-0	Interest-NewMilford-Administration	2,049.00		0.00	2,049.00
503130-0108-03-000-0	Interest on Computer Loan-NewMilford-Administr	4,295.00		0.00	4,295.00
Subtotal [12D] Other Interest Expense		47,215.00		0.00	47,215.00
Subgroup : [14A]	Insurance on Property				
472500-0108-25-000-0	Property Insurance-NewMilford-Property- -	13,763.00		0.00	13,763.00
Subtotal [14A] Insurance on Property		13,763.00		0.00	13,763.00
Subgroup : [14B]	Insurance of Automobiles				
511000-0108-03-000-0	Auto Ins-NewMilford-Administration	2,177.00		0.00	2,177.00
Subtotal [14B] Insurance of Automobiles		2,177.00		0.00	2,177.00
Subgroup : [14C1]	Umbrella				

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Account	Description	ADJ	JE Ref #	RJE	FINAL
512000-0108-03-000-0	Umbrella Ins-NewMilford-Administration	9/30/2020 9,969.00		0.00	9,969.00
Subtotal [14C1] Umbrella		9,969.00		0.00	9,969.00
Subgroup : [14C3]	Other				
510000-0108-03-000-0	Liability Ins-NewMilford-Administration	47,261.00		0.00	47,261.00
513000-0108-03-000-0	Crime Ins-NewMilford-Administration	1,130.00		0.00	1,130.00
Subtotal [14C3] Other		48,391.00		0.00	48,391.00
Total [27] Interest and Insurance		121,515.00		0.00	121,515.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
311000-0108-00-000-0	Medicaid Room & Board-NewMilford	(7,604,694.00)		0.00	(7,604,694.00)
Subtotal [1A] Medicaid Residents (CT only)		(7,604,694.00)		0.00	(7,604,694.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0108-00-000-0	Medicaid Room & Board Contra-NewMilford	2,925,793.00		0.00	2,925,793.00
313005-0108-00-000-0	Medicaid Contra Other-NewMilford	1,745.00		0.00	1,745.00
Subtotal [1B] Medicaid room and board contractual allowance		2,927,538.00		0.00	2,927,538.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
321000-0108-00-000-0	Medicare Pt A Room & Board-NewMilford	(2,059,201.00)		0.00	(2,059,201.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,059,201.00)		0.00	(2,059,201.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0108-00-000-0	Medicare Pt A R and B Contra-NewMilford	1,610,115.00		0.00	1,610,115.00
323005-0108-00-000-0	Medicare Pt A Contra Other-NewMilford	30,620.00		0.00	30,620.00
Subtotal [3B] Medicare room and board contractual allowance		1,640,735.00		0.00	1,640,735.00
Subgroup : [4A]	Private-pay residents and other				
303100-0108-00-000-0	Hospice Revenue-NewMilford	(243,914.00)		0.00	(243,914.00)
341000-0108-00-000-0	Private Room & Board NewMilford	(779,349.00)		0.00	(779,349.00)
351000-0108-00-000-0	Comm Ins Room & Board-NewMilford	(178,645.00)		0.00	(178,645.00)
371000-0108-00-000-0	Mgd Medicare Room and Board----	(772,908.00)		0.00	(772,908.00)
Subtotal [4A] Private-pay residents and other		(1,974,816.00)		0.00	(1,974,816.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303700-0108-00-000-0	Hospice C/A-NewMilford	87,451.00		0.00	87,451.00
341005-0108-00-000-0	Private Room & Board Contra-NewMilford	40,705.00		0.00	40,705.00
351005-0108-00-000-0	Comm Ins Room & Board Contra-NewMilford	11,880.00		0.00	11,880.00
353005-0108-00-000-0	Comm Ins Contra Other-NewMilford	1,498.00		0.00	1,498.00
371005-0108-00-000-0	Mgd Medicare Room & Board Contra	61,528.00		0.00	61,528.00
373005-0108-00-000-0	Mgd Medicare Contra Other	15,580.00		0.00	15,580.00
Subtotal [4B] Private-pay room and board contractual allowance		218,642.00		0.00	218,642.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0108-00-000-0	Medicare Pt A Pharmacy-NewMilford	(156,433.00)		0.00	(156,433.00)
324500-0108-00-000-0	Medicare Pt A IV Therapy-NewMilford	(8,487.00)		0.00	(8,487.00)
335700-0108-00-000-0	Medicare Pt B Flu/Pneumonia-NewMilford	(600.00)		0.00	(600.00)
Subtotal [5A] Prescription Drugs - Medicare		(165,520.00)		0.00	(165,520.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0108-00-000-0	Medicare Pt A Pharmacy Contra-NewMilford	160,216.00		0.00	160,216.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		160,216.00		0.00	160,216.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
304100-0108-00-000-0	Hospice Pharmacy	(1,103.00)		0.00	(1,103.00)
314100-0108-00-000-0	Medicaid Pharmacy-NewMilford	(29,473.00)		0.00	(29,473.00)
344100-0108-00-000-0	Private Pharmacy-NewMilford	(954.00)		0.00	(954.00)
354100-0108-00-000-0	Comm Ins Pharmacy-NewMilford	(24,570.00)		0.00	(24,570.00)
354500-0108-00-000-0	Comm Ins IV Therapy-NewMilford	(281.00)		0.00	(281.00)
374100-0108-00-000-0	Mgd Medicare Pharmacy	(46,625.00)		0.00	(46,625.00)
375700-0108-00-000-0	Mgd Medicare Flu/Pneumonia	(1,023.00)		0.00	(1,023.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(104,029.00)		0.00	(104,029.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
304105-0108-00-000-0	Hospice Pharmacy Contra	1,103.00		0.00	1,103.00
314105-0108-00-000-0	Medicaid Pharmacy Contra-NewMilford	29,473.00		0.00	29,473.00
344105-0108-00-000-0	Private Pharmacy Contra-NewMilford	51.00		0.00	51.00
354105-0108-00-000-0	Comm Ins Pharmacy Contra-NewMilford	24,850.00		0.00	24,850.00
374105-0108-00-000-0	Mgd Medicare Pharmacy Contra	46,625.00		0.00	46,625.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		102,102.00		0.00	102,102.00
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0108-00-000-0	Medicare Pt A PT-NewMilford	(302,920.00)		0.00	(302,920.00)
334300-0108-00-000-0	Medicare Pt B PT-NewMilford	(99,733.00)		0.00	(99,733.00)
Subtotal [7A] Physical Therapy - Medicare		(402,653.00)		0.00	(402,653.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321006-0108-00-000-0	Medicare A PT Contra-NewMilford	(487,276.00)		0.00	(487,276.00)
324305-0108-00-000-0	Medicare Pt A PT Contra-NewMilford	302,920.00		0.00	302,920.00
334305-0108-00-000-0	Medicare Pt B PT Contra-NewMilford	18,918.00		0.00	18,918.00
337305-0108-00-000-0	Mgd Medicare Pt B PT Contra-NewMilford	(315.00)		0.00	(315.00)
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(165,753.00)		0.00	(165,753.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304300-0108-00-000-0	Hospice PT-NewMilford	(44.00)		0.00	(44.00)
314300-0108-00-000-0	Medicaid PT-NewMilford	(34,872.00)		0.00	(34,872.00)
344300-0108-00-000-0	Private PT-NewMilford	(1,294.00)		0.00	(1,294.00)
354300-0108-00-000-0	Comm Ins PT-NewMilford	(23,402.00)		0.00	(23,402.00)
374300-0108-00-000-0	Mgd Medicare PT	(88,279.00)		0.00	(88,279.00)
378100-0108-00-000-0	Medicare Mgd Care Pt B PT-NewMilford	(68,104.00)		0.00	(68,104.00)
Subtotal [7C] Physical Therapy - Non-medicare		(215,995.00)		0.00	(215,995.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
304305-0108-00-000-0	Hospice PT Contra-NewMilford	44.00		0.00	44.00
314305-0108-00-000-0	Medicaid PT Contra-NewMilford	34,872.00		0.00	34,872.00
354305-0108-00-000-0	Comm Ins PT Contra-NewMilford	23,402.00		0.00	23,402.00
371006-0108-00-000-0	Mgd Medicare PT Contra-NewMilford	(14,728.00)		0.00	(14,728.00)
374305-0108-00-000-0	Mgd Medicare PT Contra	88,279.00		0.00	88,279.00
378105-0108-00-000-0	Medicare Mgd Pt B PT Contra-NewMilford	(6,851.00)		0.00	(6,851.00)
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		125,018.00		0.00	125,018.00
Subgroup : [8A] Speech Therapy - Medicare					
324400-0108-00-000-0	Medicare Pt A ST-NewMilford	(101,253.00)		0.00	(101,253.00)
334400-0108-00-000-0	Medicare Pt B ST-NewMilford	(22,341.00)		0.00	(22,341.00)
Subtotal [8A] Speech Therapy - Medicare		(123,594.00)		0.00	(123,594.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
321008-0108-00-000-0	Medicare A ST Contra-NewMilford	(241,320.00)		0.00	(241,320.00)
324405-0108-00-000-0	Medicare Pt A ST Contra-NewMilford	101,253.00		0.00	101,253.00
334405-0108-00-000-0	Medicare Pt B ST Contra-NewMilford	255.00		0.00	255.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(139,812.00)		0.00	(139,812.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
314400-0108-00-000-0	Medicaid ST-NewMilford	(6,311.00)		0.00	(6,311.00)
354400-0108-00-000-0	Comm Ins ST-NewMilford	(4,782.00)		0.00	(4,782.00)
374400-0108-00-000-0	Mgd Medicare ST	(25,000.00)		0.00	(25,000.00)
378120-0108-00-000-0	Medicare Mgd Care Pt B ST-NewMilford	(8,456.00)		0.00	(8,456.00)
Subtotal [8C] Speech Therapy - Non-medicare		(44,549.00)		0.00	(44,549.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
314405-0108-00-000-0	Medicaid ST Contra-NewMilford	6,311.00		0.00	6,311.00
337405-0108-00-000-0	Mgd Medicare Pt B ST Contra-NewMilford	343.00		0.00	343.00
354405-0108-00-000-0	Comm Ins ST Contra-NewMilford	4,782.00		0.00	4,782.00
371008-0108-00-000-0	Mgd Medicare ST Contra-NewMilford	(8,111.00)		0.00	(8,111.00)
374405-0108-00-000-0	Mgd Medicare ST Contra	25,000.00		0.00	25,000.00
378125-0108-00-000-0	Medicare Mgd Pt B STContra-NewMilford	700.00		0.00	700.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		29,025.00		0.00	29,025.00
Subgroup : [9A] Occupational Therapy - Medicare					
324800-0108-00-000-0	Medicare Pt A OT-NewMilford	(274,556.00)		0.00	(274,556.00)
334800-0108-00-000-0	Medicare Pt B OT-NewMilford	(61,880.00)		0.00	(61,880.00)
Subtotal [9A] Occupational Therapy - Medicare		(336,436.00)		0.00	(336,436.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
321007-0108-00-000-0	Medicare A OT Contra-NewMilford	(444,378.00)		0.00	(444,378.00)
324805-0108-00-000-0	Medicare Pt A OT Contra-NewMilford	274,556.00		0.00	274,556.00
334805-0108-00-000-0	Medicare Pt B OT Contra-NewMilford	12,639.00		0.00	12,639.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(157,183.00)		0.00	(157,183.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
314800-0108-00-000-0	Medicaid OT-NewMilford	(23,501.00)		0.00	(23,501.00)
344800-0108-00-000-0	Private OT-NewMilford	(902.00)		0.00	(902.00)
354800-0108-00-000-0	Comm Ins OT-NewMilford	(22,208.00)		0.00	(22,208.00)
374800-0108-00-000-0	Mgd Medicare OT	(82,807.00)		0.00	(82,807.00)
378130-0108-00-000-0	Medicare Mgd Care Pt B OT-NewMilford	(42,325.00)		0.00	(42,325.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(171,743.00)		0.00	(171,743.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance					
314805-0108-00-000-0	Medicaid OT Contra-NewMilford	23,501.00		0.00	23,501.00
337805-0108-00-000-0	Mgd Medicare Pt B OT Contra-NewMilford	529.00		0.00	529.00
354805-0108-00-000-0	Comm Ins OT Contra-NewMilford	22,208.00		0.00	22,208.00
371007-0108-00-000-0	Mgd Medicare OT Contra-NewMilford	(13,651.00)		0.00	(13,651.00)
374805-0108-00-000-0	Mgd Medicare OT Contra	82,807.00		0.00	82,807.00
378135-0108-00-000-0	Medicare Mgd Pt B OT Contra-NewMilford	(7,990.00)		0.00	(7,990.00)
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		107,404.00		0.00	107,404.00
Subgroup : [10A] Other - Medicare					
321009-0108-00-000-0	Medicare A NTA Contra-NewMilford	(566,767.00)		0.00	(566,767.00)
321010-0108-00-000-0	Medicare A Nsng Comp Contra-NewMilford	(920,449.00)		0.00	(920,449.00)
324600-0108-00-000-0	Medicare Pt A Lab-NewMilford	(18,968.00)		0.00	(18,968.00)
325000-0108-00-000-0	Medicare Pt A X-Ray-NewMilford	(11,652.00)		0.00	(11,652.00)
328000-0108-00-000-0	Medicare Pt A Prior Period-NewMilford	27,416.00		0.00	27,416.00
329000-0108-00-000-0	Medicare Pt A Settlement-NewMilford	(12,265.00)		0.00	(12,265.00)
338000-0108-00-000-0	Medicare Pt B Prior Period-NewMilford	1,786.00		0.00	1,786.00
Subtotal [10A] Other - Medicare		(1,500,899.00)		0.00	(1,500,899.00)
Subgroup : [10B] Other - Non-medicare					
303005-0108-00-000-0	Hospice Contra Other	(148.00)		0.00	(148.00)
304600-0108-00-000-0	Hospice Lab	148.00		0.00	148.00
314600-0108-00-000-0	Medicaid Lab-NewMilford	(1,718.00)		0.00	(1,718.00)
315000-0108-00-000-0	Medicaid X-Ray-NewMilford	(27.00)		0.00	(27.00)
344600-0108-00-000-0	Private Lab-NewMilford	(295.00)		0.00	(295.00)
345000-0108-00-000-0	Private X-Ray-NewMilford	(19.00)		0.00	(19.00)
354600-0108-00-000-0	Comm Ins Lab-NewMilford	(1,498.00)		0.00	(1,498.00)
371009-0108-00-000-0	Mgd Medicare NTA Contra-NewMilford	(18,308.00)		0.00	(18,308.00)
371010-0108-00-000-0	Mgd Medicare Nsng Comp Contra-NewMilford	(26,219.00)		0.00	(26,219.00)
374600-0108-00-000-0	Mgd Medicare Lab	(7,234.00)		0.00	(7,234.00)
375000-0108-00-000-0	Mgd Medicare X-Ray	(8,345.00)		0.00	(8,345.00)
378000-0108-00-000-0	Mgd Medicare Prior Period	2,363.00		0.00	2,363.00
Subtotal [10B] Other - Non-medicare		(61,300.00)		0.00	(61,300.00)
Subgroup : [15]					
391100-0108-00-000-0	Interest Income	(331.00)		0.00	(331.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Subtotal [15] Interest Income		<u>(331.00)</u>		<u>0.00</u>	<u>(331.00)</u>
Subgroup : [18]	Other Revenue				
391500-0108-00-000-0	Misc. Other Income-NewMilford	(402,683.00)		0.00	(402,683.00)
391900-0108-00-000-0	Long- Term CT PET Tax Income-NewMilford- - -	(7,811.00)		0.00	(7,811.00)
541050-0108-03-000-0	Prior Period Expense-NewMilford- - -	(8,817.00)		0.00	(8,817.00)
Subtotal [18] Other Revenue		<u>(419,311.00)</u>		<u>0.00</u>	<u>(419,311.00)</u>
Total [30] Statement of Revenue		<u>(10,337,139.00)</u>		<u>0.00</u>	<u>(10,337,139.00)</u>
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
101000-0108-00-000-0	Cash - Operating-NewMilford	364,590.00		0.00	364,590.00
102000-0108-00-000-0	Cash - Payroll-NewMilford	5,860.00		0.00	5,860.00
104000-0108-00-000-0	Cash Savings-NewMilford	918,910.00		0.00	918,910.00
106000-0108-00-000-0	Petty Cash-NewMilford	1,000.00		0.00	1,000.00
106100-0108-00-000-0	Petty Cash Res Funds-NewMilford	800.00		0.00	800.00
108000-0108-00-000-0	Cash - Patient Funds-NewMilford	38,608.00		0.00	38,608.00
Subtotal [A1] Cash		<u>1,329,768.00</u>		<u>0.00</u>	<u>1,329,768.00</u>
Subgroup : [A2]	Resident Accounts Receivable				
110000-0108-00-000-0	Accounts Receivable-NewMilford	120,043.00		0.00	120,043.00
111000-0108-00-000-0	A/R Private-NewMilford	455,632.00		0.00	455,632.00
111200-0108-00-000-0	A/R Comm Ins-NewMilford	58,603.00		0.00	58,603.00
111300-0108-00-000-0	AR Hospice-NewMilford	34,111.00		0.00	34,111.00
111400-0108-00-000-0	A/R Mgd Medicare	85,355.00		0.00	85,355.00
112000-0108-00-000-0	A/R Medicare Pt A-NewMilford	269,086.00		0.00	269,086.00
112500-0108-00-000-0	A/R Medicare Pt B-NewMilford	17,453.00		0.00	17,453.00
113000-0108-00-000-0	A/R Medicaid-NewMilford	404,521.00		0.00	404,521.00
114000-0108-00-000-0	A/R Patient Ptcipation-NewMilford	69,199.00		0.00	69,199.00
116100-0108-00-000-0	Medicare Co-Ins Bad Debt-NewMilford	12,265.00		0.00	12,265.00
116200-0108-00-000-0	Allowance for Doubtful Accounts-NewMilford	(280,688.00)		0.00	(280,688.00)
Subtotal [A2] Resident Accounts Receivable		<u>1,245,580.00</u>		<u>0.00</u>	<u>1,245,580.00</u>
Subgroup : [A4]	Inventories				
130000-0108-00-000-0	Inventory-NewMilford	95,799.00		0.00	95,799.00
Subtotal [A4] Inventories		<u>95,799.00</u>		<u>0.00</u>	<u>95,799.00</u>
Subgroup : [A5]	Prepaid Expenses				
121400-0108-00-000-0	Prepaid Workers Comp-NewMilford	28,125.00		0.00	28,125.00
122200-0108-00-000-0	Prepaid Gen. Ins-NewMilford	6,582.00		0.00	6,582.00
129000-0108-00-000-0	Prepaid Expense Other-NewMilford	8,820.00		0.00	8,820.00
129100-0108-00-000-0	Prepaid Real Estate Taxes-NewMilford	20,510.00		0.00	20,510.00
129110-0108-00-000-0	Prepaid Personal Property Taxes-NewMilford	1,223.00		0.00	1,223.00
129300-0108-00-000-0	Prepaid Mgmt Assets-NewMilford	16,256.00		0.00	16,256.00
129900-0108-00-000-0	CT PET Deferred Tax-NewMilford	15,270.00		0.00	15,270.00
Subtotal [A5] Prepaid Expenses		<u>96,786.00</u>		<u>0.00</u>	<u>96,786.00</u>
Subgroup : [B4]	Leasehold Improvements				
154000-0108-00-000-0	Leasehold Improvement-NewMilford	1,321,612.00		0.00	1,321,612.00
164000-0108-00-000-0	Accum Amort - LHI-NewMilford	(572,931.00)		0.00	(572,931.00)
Subtotal [B4] Leasehold Improvements		<u>748,681.00</u>		<u>0.00</u>	<u>748,681.00</u>
Subgroup : [B6]	Movable Equipment				
156000-0108-00-000-0	Moveable Equip-NewMilford	393,862.00		0.00	393,862.00
166000-0108-00-000-0	Accum Dep - Moveable Equip-NewMilford	(254,745.00)		0.00	(254,745.00)
Subtotal [B6] Movable Equipment		<u>139,117.00</u>		<u>0.00</u>	<u>139,117.00</u>
Subgroup : [B7]	Motor Vehicles				
156300-0108-00-000-0	Automobiles-NewMilford	15,661.00		0.00	15,661.00
Subtotal [B7] Motor Vehicles		<u>15,661.00</u>		<u>0.00</u>	<u>15,661.00</u>
Subgroup : [B9]	Other Fixed Assets				
153600-0108-00-000-0	Construction in Progress-NewMilford	75,820.00		0.00	75,820.00
Subtotal [B9] Other Fixed Assets		<u>75,820.00</u>		<u>0.00</u>	<u>75,820.00</u>
Subgroup : [D3]	Organization Expense				
158000-0108-00-000-0	Organizational Costs-NewMilford	94,317.00		0.00	94,317.00
168000-0108-00-000-0	Accum Amort - Organaz Costs-NewMilford	(37,728.00)		0.00	(37,728.00)
Subtotal [D3] Organization Expense		<u>56,589.00</u>		<u>0.00</u>	<u>56,589.00</u>
Subgroup : [D4]	Goodwill				
161500-0108-00-000-0	Accum Amort - Goodwill-NewMilford	(316,000.00)		0.00	(316,000.00)
170100-0108-00-000-0	Goodwill-NewMilford	790,000.00		0.00	790,000.00
Subtotal [D4] Goodwill		<u>474,000.00</u>		<u>0.00</u>	<u>474,000.00</u>
Subgroup : [D6]	Loans to Owners or Related Parties				
141600-0108-00-000-0	Due from Related-NewMilford	98,031.00		0.00	98,031.00
Subtotal [D6] Loans to Owners or Related Parties		<u>98,031.00</u>		<u>0.00</u>	<u>98,031.00</u>
Total [31-32] Assets		<u>4,375,832.00</u>		<u>0.00</u>	<u>4,375,832.00</u>
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
210000-0108-00-000-0	Accounts Payable-NewMilford	(323,128.00)		0.00	(323,128.00)
Subtotal [A1] Trade Accounts Payable		<u>(323,128.00)</u>		<u>0.00</u>	<u>(323,128.00)</u>
Subgroup : [A2]	Note Payable				
211006-0108-00-000-0	Notes/Loans Payable S/T - NewMilford	(18,024.00)		0.00	(18,024.00)
Subtotal [A2] Note Payable		<u>(18,024.00)</u>		<u>0.00</u>	<u>(18,024.00)</u>
Subgroup : [A3]	Loans Payable for Equipment				
211400-0108-00-000-0	Equipment Obligation ST-NewMilford	(18,336.00)		0.00	(18,336.00)
211401-0108-00-000-0	Equipment Obligation ST 1-NewMilford	(14,492.00)		0.00	(14,492.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020		9/30/2020	
Subtotal [A3] Loans Payable for Equipment		<u><u>9/30/2020</u></u>		<u><u>0.00</u></u>	<u><u>(32,828.00)</u></u>
Subgroup : [A4]	Accrued Payroll				
250100-0108-00-000-0	Accrued Payroll-NewMilford	(92,150.00)		0.00	(92,150.00)
252000-0108-00-000-0	Accrued Vacation-NewMilford	(173,101.00)		0.00	(173,101.00)
Subtotal [A4] Accrued Payroll		<u><u>(265,251.00)</u></u>		<u><u>0.00</u></u>	<u><u>(265,251.00)</u></u>
Subgroup : [A12]	Other Current Liabilities				
220200-0108-00-000-0	Unclaimed ADP checks-NewMilford	(2,917.00)		0.00	(2,917.00)
221700-0108-00-000-0	Due to Medicaid-NewMilford	(147,631.00)		0.00	(147,631.00)
221760-0108-00-000-0	Deferred Revenue Rcf-NewMilford	(447,880.00)		0.00	(447,880.00)
226200-0108-00-000-0	Patients Fund-NewMilford	(38,608.00)		0.00	(38,608.00)
250000-0108-00-000-0	Accrued Expenses-NewMilford	(128,450.00)		0.00	(128,450.00)
250020-0108-00-000-0	Accrued Pension-NewMilford	(7,993.00)		0.00	(7,993.00)
250030-0108-00-000-0	Accrued Worker's Comp-NewMilford	(55,233.00)		0.00	(55,233.00)
254900-0108-00-000-0	CT PET Tax Accrued Expense-NewMilford- - -	(2,088.00)		0.00	(2,088.00)
Subtotal [A12] Other Current Liabilities		<u><u>(830,800.00)</u></u>		<u><u>0.00</u></u>	<u><u>(830,800.00)</u></u>
Subgroup : [B1]	Loans Payable - Equipment				
211410-0108-00-000-0	Equipment Obligation LT-NewMilford	(660,017.00)		0.00	(660,017.00)
211411-0108-00-000-0	Equipment Obligation LT 1-NewMilford	(56,394.00)		0.00	(56,394.00)
Subtotal [B1] Loans Payable - Equipment		<u><u>(716,411.00)</u></u>		<u><u>0.00</u></u>	<u><u>(716,411.00)</u></u>
Subgroup : [B3]	Loans from Owners or Related Parties				
221400-0108-00-000-0	Due to Realty-NewMilford	(706,977.00)		0.00	(706,977.00)
271500-0108-00-000-0	Due to Related-NewMilford	(335,761.00)		0.00	(335,761.00)
Subtotal [B3] Loans from Owners or Related Parties		<u><u>(1,042,738.00)</u></u>		<u><u>0.00</u></u>	<u><u>(1,042,738.00)</u></u>
Total [33-34] Liabilities		<u><u>(3,229,180.00)</u></u>		<u><u>0.00</u></u>	<u><u>(3,229,180.00)</u></u>
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
280000-0108-00-000-0	Capital-NewMilford	(673,753.00)		0.00	(673,753.00)
286000-0108-00-000-0	Ptnr Drawings-NewMilford	25,000.00		0.00	25,000.00
295000-0108-00-000-0	Retained Earnings-NewMilford	(290,191.00)		0.00	(290,191.00)
Subtotal [B5] Cumulated Earnings		<u><u>(938,944.00)</u></u>		<u><u>0.00</u></u>	<u><u>(938,944.00)</u></u>
Total [35] Equity		<u><u>(938,944.00)</u></u>		<u><u>0.00</u></u>	<u><u>(938,944.00)</u></u>
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass MDS, Staff Dev, and Infection Control salaries into correct line of cost report				
Marcum 202	MDS Coordinator		103,641.00	
Marcum 203	Staff Development		52,981.00	
Marcum 204	Infection Control		32,499.00	
400000-0108-15-	Salary-NewMilford-Nursing-RN-			189,121.00
Total			189,121.00	189,121.00
Reclassifying Journal Entries JE # 2		D.01 - Tab Q		
To reclass Chamber Dues and seminars to correct line of the cost report				
I91001-0108-03-000-Subscriptions-NewMilford-Administration			591.00	
Marcum 103	Chamber Dues		300.00	
I91000-0108-03-000-(Dues-NewMilford-Administration				891.00
Total			891.00	891.00
Reclassifying Journal Entries JE # 4		J.01a		
To reclass mgmt fees into correct line of cost report				
434000-0108-03- Shared Services-NewMilford-Administration			11,313.00	
431000-0108-04- Consulting Fees-NewMilford-Fiscal Operations				11,313.00
Total			11,313.00	11,313.00
Reclassifying Journal Entries JE # 5		D.01		
To reclass IT Services not relating to the lease expense into correct line of cost report				
I35200-0108-03-000-(IT Services-NewMilford-Administration			43.00	
I35210-0108-03-000-(IT Rental-NewMilford-Administration				43.00
Total			43.00	43.00



Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/5/2021
Run Date: 2/5/2021

Provider Name: Village Crest Center for Health & Rehab
Provider Number:
Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: