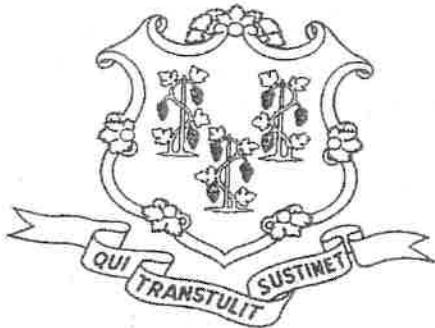


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Villa Maria Nursing & Rehabilitation Community				
Address (No. & Street, City, State, Zip Code) 20 Babcock Ave, Plainfield, CT 06374				
Type of Facility				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)		
Report for Year Beginning 10/1/2021		Report for Year Ending 9/30/2022		

License Numbers:		CCNH 2464	RHNS	(Specify)	Medicare Provider 07-5084
Medicaid Provider Numbers:		CCNH 10066		RHNS	ICF-IID

### For Department Use Only

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

## Table of Contents

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

### General Information

Name of Facility (as licensed) Villa Maria Nursing & Rehabilitation Community	License No. 2464	Report for Year Ended 9/30/2022	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Villa Maria Nursing & Rehabilitation Community [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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 review

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

(Notary Seal)

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
CSP-1A Rev. 6/95

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Villa Maria Nursing & Rehabilitation Community	Period Covered:		From 10/1/2021	To 9/30/2022
Address of Facility 20 Babcock Ave, Plainfield, CT 06374				
Report Prepared By Marcum LLP	Phone Number (203) 781-9600	Date 2/1/2023		
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. <i>Total Wages Paid</i>	\$			
7. Total salaries paid	\$			
8. <i>Total Wages and Salaries Paid</i> (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.**

State of Connecticut

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

CSP-2 Rev. 10/2005

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

Phone No. of Facility (860) 564-3387	Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Villa Maria Nursing & Rehabilitation Community		Address (No. & Street, City, State, Zip) 20 Babcock Ave, Plainfield, CT 06374	
License Numbers: Type of Facility (Check appropriate box(es))	CCNH 2464	RHNS (Specify)	Medicare Provider No. 07-5084
<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 checked="" 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 checked="" type="radio"/> Yes <input type="radio"/> No	If "Yes," explain fully. Wachusett Venture's purchased the facility on 09/27/2021.
<b>Administrator</b>			
Name of Administrator Nicole Lewis		Nursing Home Administrator's License No.: 2125	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A		License No.:	

State of Connecticut

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

CSP-3 Rev. 10/2005

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

Name of Facility Villa Maria Nursing & Rehabilitation Community	License No. 2464	Report for Year Ended 9/30/2022	Page of 3   37
Legal Name of Partnership/LLC		Business Address	State(s) and/or Town(s) in Which Registered
Plainfield SNF OPCO, LLC		20 Babcock Ave, Plainfield, CT 06374	MA, CT
Name of Partners/Members	Business Address	Title	% Owned
Steven Vera	20 Babcock Ave, Plainfield, CT 06374	Board Member	33.33
Raymond Dennehy	20 Babcock Ave, Plainfield, CT 06374	Board Member	33.33
Joel Kirchick	20 Babcock Ave, Plainfield, CT 06374	Board Member	33.33

State of Connecticut

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

CSP-3A Rev. 10/2005

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

Name of Facility Villa Maria Nursing & Rehabilitation Commu	License No. 2464	Report for Year Ended 9/30/2022	Page 3A	of 37
--	---------------------	------------------------------------	------------	----------

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

Legal Name of Corporation N/A	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers N/A	Business Address	Title	No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares N/A			

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
CSP-3B Rev. 10/2005

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2022	3B	37

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

**Owner(s) of Facility**

| N/A

## General Information and Questionnaire Related Parties\*

- \* Use additional sheets if necessary.

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

\*\*\* Rent is replaced by fair rent.

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Villa Maria Nursing & Rehabilitation Communit	License No. 2464	Report for Year Ended 9/30/2022	Page 5	of 37
---	---------------------	------------------------------------	-----------	----------

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

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

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

1. In the preparation of this Report, were all costs allocated as required?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "No," explain fully why such allocation was not made.
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.)			
<input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain fully why such allocation was not made.			
N/A			

# 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.

## Is a Mileage Log Book Maintained for All Leased Vehicles?

\*\* Attach copies of newly acquired leases  
- Refer to Page 4 for definition of related. If Yes, transaction should be reported on Page 4 also.

\*\*\* Amount should agree to Page 22, Line 6e  
Return copies of newly acquired leases.

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

200

Total \*\*\* 20,359

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Villa Maria Nursing & Rehabilitation	License No. 2464	Report for Year Ended 9/30/2022	Page 7	of 37
--	---------------------	------------------------------------	-----------	----------

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

Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 CliftonLarsonAllen 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 4 Batterymarch Park Suite 100, Quincy, MA 02169
---	---

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation, Advisory Reimbursement Services, Tax	\$ 5,600
2 Assurance Services	\$ 8,000
3	\$
4	\$
	Charge for Services Provided \$ 13,600

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

Yes     No    | Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Ford Harrison 2 CT Corporation 3 Treasurer, State of CT Probate 4 State Marshall - Kevin J. Wakely 5	Telephone Number (860) 740-1355 (860) 253-6305 (860) 383-9980
--	--

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

1 185 Asylum St., Ste 820, Hartford, CT	
2 P.O. Box 4349, Carol Stream, IL	
3 165 Capitol Ave, Hartford, CT	
4 P.O. Box 7, Canterbury, CT 06331	
5	

Services Provided by This Firm (*describe fully*)

1 General Matters Relating to Employees	\$ 599
2 Registered Agent	\$ 600
3 Collections / Probate Court/ Conservatorship	\$ 750
4 Conservatorship (Disallowed on Page 28)	\$ 60
5	\$
	Charge for Services Provided \$ 2,009

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

Yes     No    | Page 15, Line 1e

## Schedule of Resident Statistics

Name of Facility Villa Maria Nursing & Rehabilitation Community		License No. 2464		Report for Year Ended 9/30/2022		Report for Year Ended 9/30/2022		Page 8		of 37	
		Total All Levels	Total CCNHS Level	Total RHNS Level	Total (Specify)	Total	CCNHS	RHNS (Specify)	Total	CCNHS	RHNS (Specify)
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period		62	62			62	62				
B. On last day of THIS report period		62	62						62	62	
2. Number of Residents											
A. As of midnight of PREVIOUS report period		53	53			53	53				
B. As of midnight of THIS report period		52	52						52	52	
3. Total Number of Days Care Provided During Period											
A. Medicare		1,805	1,805			1,247	1,247		558	558	
B. Medicaid (Conn.)		10,460	10,460			7,773	7,773		2,687	2,687	
C. Medicaid (other states)											
D. Private Pay		3,875	3,875			2,971	2,971		904	904	
E. State SSI for RCH											
F. Other (Specify) Mgd Care, Hospice, Insurance		2,132	2,132			1,483	1,483		649	649	
G. Total Care Days During Period (3A thru F)		18,272	18,272			13,474	13,474		4,798	4,798	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days		293	293			202	202		91	91	
B. Other Bed Reserve Days		30	30			27	27		3	3	
5. Total Resident Days (3G + 4A + 4B)		18,595	18,595			13,703	13,703		4,892	4,892	

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
CSP-9 Rev. 9/2002

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

Name of Facility Villa Maria Nursing & Rehabilitation Commu	License No. 2464	Report for Year Ended 9/30/2022	Page 9	of 37
--	---------------------	------------------------------------	-----------	----------

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

If "YES", provide the following information:

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

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

1st change	Change in Resident Days			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	4	30		18				
Per Diem Rate								
a. One bed rm.	Various	252.74		360.00				
b. Two bed rms.	Various	252.74		330.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	38,967	38,967		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,515	2,515		
C. Other	106,779	106,779		
D. <b>Total Physical Therapy Treatments</b>	148,261	148,261		

8. Total Number of Speech Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	16,227	16,227		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	742	742		
C. Other	10,145	10,145		
D. <b>Total Speech Therapy Treatments</b>	27,114	27,114		

9. Total Number of Occupational Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	52,067	52,067		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	5,158	5,158		
C. Other	115,926	115,926		
D. <b>Total Occupational Therapy Treatments</b>	173,151	173,151		

State of Connecticut

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

CSP-10 Rev. 9/2002

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended		Page	of		
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2022		10	37		
Are time records maintained by all individuals receiving compensation?	<input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours							
Item	CCNH	Hours	RHNS	Hours	(Specify)		
A. Salaries and Wages*							
1. Operators/Owners (Complete also Sec. I of Schedule A1)							
2. Administrator(s) (Complete also Sec. III of Schedule A1)	120,148	2,119					
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)							
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	160,996	5,406					
5. Dietary Service							
a. Head Dietitian	7,274	201					
b. Food Service Supervisor	95,949	2,713					
c. Dietary Workers	122,448	6,946					
6. Housekeeping Service							
a. Head Housekeeper							
b. Other Housekeeping Workers	129,937	8,044					
7. Repairs & Maintenance Services							
a. Engineer or Chief of Maintenance	667	2,177					
b. Other Maintenance Workers							
8. Laundry Service							
a. Supervisor							
b. Other Laundry Workers	41,170	1,719					
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	159,793	2,405					
b. RN							
1. Direct Care	494,144	9,718					
2. Administrative**	142,116	3,953					
c. LPN							
1. Direct Care	393,701	9,839					
2. Administrative**	63,682	1,577					
d. Aides and Attendants	816,648	33,680					
e. Physical Therapists							
f. Speech Therapists							
g. Occupational Therapists							
h. Recreation Workers	44,132	2,086					
i. Physicians							
1. Medical Director							
2. Utilization Review							
3. Resident Care***							
4. Other (Specify)							
j. Dentists							
k. Pharmacists							
l. Podiatrists							
m. Social Workers/Case Management	53,315	2,001					
n. Marketing	17,423	381					
o. Other (Specify)							
See Attached Schedule	99,715	3,276					
A-13. Total Salary Expenditures	2,963,258	98,241					

\* 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)**

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

\* Employees are not eligible for the **Healthcare Allowance** if they are not considered full-time employees. Non-allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

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

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

NO allowance for salaries will be made under the business rates scheme. Use the following table to estimate the rates payable.

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

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

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

\* Include all other employment worked during the cost year unless full information is provided. Use additional sheets if required.

\*\* If more than one Administrator is involved, include all their employment during the cost year.

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

State of Connecticut

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

CSP-13 Rev. 9/2002

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

Name of Facility Villa Maria Nursing & Rehabilitation Community	License No. 2464	Report for Year Ended 9/30/2022		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>					
1. Dietitian	11,633	259			
2. Dentist	6,733	Monthly			
3. Pharmacist	7,200	96			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	177,887	2,100			
b. Other					
6. Social Worker	6,525	87			
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	16,800	Monthly			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	53,395	384			
b. Other					
10. Occupational Therapist					
a. Resident Care	209,237	2,453			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	153,579	1,546			
2. Administrative***					
b. LPN					
1. Direct Care	195,182	2,435			
2. Administrative***					
c. Aides	91,267	2,087			
d. Other					
12. Other (Specify)					
See Attached Schedule	37,356	227			
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>966,794</b>	<b>11,674</b>			

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

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

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

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

Name of Facility Villa Maria Nursing & Rehabilitation Community		License No. 2464	Report for Year Ended 9/30/2022		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Synchrony Rehab, 303 N Hurtsbourne Pkwy Ste. 200, Louisville, KY 40222	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Foodie RD	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental Group, 101 Centerpoint Dr Ste. 215, Middletown, CT 06457-7568	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Timothy Nolan, 60 Cemetery Roadm Willington, CT 06279	Pharmacists Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
William H. Johnson, 67 Nortontown Rd, Madison, CT 06443	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Richard Jay Wilcon M.D., 12 Lathrop Road, Plainfield, CT 06374	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Tami Reilly RN	Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services, 494 Broad St 4th Floor, Newark, NJ 07102	RN/ LPN/ Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Norton & Associates	RN/ LPN/ Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Genie Healthcare, 50 Millstone Rd, Building 100 Ste. 100, East Windsor, NJ 08520	RN/ LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
People 2.0	RN/ LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAS Medical Staffing	LPN/ Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Headcount Management, 17 High St Ste. 12, Norwalk, CT 06851	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Professional Nursing Services, 27 Siemon Dr Ste. 228 W, Watertown, CT 06795	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Five Star Care	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Prime Time Healthcare	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pharmerica, P.O. Box 409251 Atlanta, GA 30384	IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Amplisound Hearing Care Centers, 19 Quinebaug Ave, Putnam, CT 06260	Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ProCaire, LLC, 77 Summit St, Manchester, CT 06040	Respiratory	<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"/>			

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

State of Connecticut

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

CSP-15 Rev. 9/2018

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	76,197	76,197		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$	303,666	303,666		
5. Health Insurance	\$	85,177	85,177		
6. Life Insurance (employees only) (not-owners and not-operators)	\$	3,800	3,800		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$	16,421	16,421		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$	90,500	90,500		
d. Accounting and Auditing	\$	13,600	13,600		
e. Legal (Services should be fully described on Page 7)	\$	2,009	2,009		
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$	11,796	11,796		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	1,560	1,560		
2. Cellular Phones	\$	2,954	2,954		
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*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$	332,873	332,873		
<b>Subtotal</b>	\$	940,553	940,553		

\* 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**

Description	CCNH	RHNS	(Specify)
	0		
Employee Background Check	\$ 10,294		
Nurses / CNA / Nursing Home week expenses (Disallowed on Page 28)	\$ 5,207		
Employee Recognition	\$ 300		
Benefits Administration (Disallowed on Page 28)	\$ 620		
\			
<b>Total</b>	\$ 16,421	\$ -	\$ -

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		16	37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		940,553	940,553		
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	620	620		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	6,584	6,584		
5. Education Expenses Related to Seminars and Conventions	\$	3,643	3,643		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	5,519	5,519		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	22,624	22,624		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	5,579	5,579		
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	\$	992	992		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	4,190	4,190		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	625	625		
9. Subscriptions	\$	6,957	6,957		
10. Contributions*** See Attached Schedule	\$	2,500	2,500		
11. Services Provided by Contract <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>	\$	95,497	95,497		
12. Administrative Management Services**	\$	303,295	303,295		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	13,697	13,697		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	<b>1,412,875</b>	<b>1,412,875</b>		

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

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

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

**Schedule of Other Travel and Entertainment**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	0		
Marketing Supplies (Disallowed on Page 28)	\$ 2,875		
Public Relations (Disallowed on Page 28)	\$ 2,519		
Marketing Entertainment (Disallowed on Page 28)	\$ 185		
<b>Total Other Advertising</b>	<b>\$ 5,579</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
CT Association of Healthcare Facilities	\$ 4,190		
<b>Total Dues</b>	<b>\$ 4,190</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	0		
Donations	\$ 2,500		
<b>Total Contributions</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	0		
Routine Bank Fees	\$ 4,861		
Marketing Meals (Disallowed on Page 28)	\$ 3,375		
Fines & Penalties (Disallowed on Page 28)	\$ 2,291		
Licenses & Permits - A&G	\$ 1,250		
Finance Charges (Disallowed on Page 28)	\$ 1,159		
Minor Equipment Purchase - A&G	\$ 690		
Miscellaneous Expenses (Disallowed on Page 28)	\$ 71		
<b>Total Other Administrative and General</b>	<b>\$ 13,697</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

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

CSP-17 Rev. 10/97

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

Name of Facility	License No.	Report for Year Ended	Page of
Villa Maria Nursing & Rehabilitation Cor	2464	9/30/2022	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 #
Wachusett Ventures, LLC	303,295	Management Company	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 Villa Maria Nursing & Rehabilitation Community	License No. 2464	Report for Year Ended 9/30/2022		Page of 18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 132,034	132,034		
2. Non-Food Supplies	\$ 29,581	29,581		
3. Other (Specify) _____	\$ _____			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 339	339		
c. Other (Specify) _____ Minor Equip Purch / Meals - Admissions	\$ 3,086	3,086		
2D. <b>Total Dietary Expenditures</b> (2a + b + c + d)	\$ 165,040	165,040		
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 Villa Maria Nursing & Rehabilitation Community	License No. 2464	Report for Year Ended 9/30/2022		Page 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. \$	22,167	22,167	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Supplies & Expenses	\$	3,107	3,107	
<b>3D. Total Laundry Expenditures (3a + b + c )</b>	<b>\$</b>	<b>25,274</b>	<b>25,274</b>	
<b>3E. Laundry Questionnaire</b>				
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
Villa Maria Nursing & Rehabilitation Commun	2464	9/30/2022		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 5,101	5,101		
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc. </i> )					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other ( <i>Specify</i> )	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	<b>5,101</b>	<b>5,101</b>		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Various	\$	159,269	159,269		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	72,971	72,971		
d. Ambulance/Limousine***	\$	1,091	1,091		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	5,176	5,176		
f. X-rays and Related Radiological Procedures***	\$	4,928	4,928		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	1,580	1,580		
i. Recreation	\$	15,615	15,615		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )**** See Attached Schedule	\$	33,574	33,574		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>294,204</b>	<b>294,204</b>		

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

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

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

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

## Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Supplies - Wound Care (Disallowed on Page 29)	\$ 4,564		
Supplies - Prosthetic Device (Disallowed on Page 29)	\$ 2,309		
Supplies - Routine Hygiene	\$ 2,339		
ME Lease (Disallowed on Page 29)	\$ 199		
ME Lease - Bariatric Equipment (Disallowed on Page 29)	\$ 2,055		
ME Lease - Specialty Beds (Disallowed on Page 29)	\$ 872		
ME Lease - Air Mattresses (Disallowed on Page 29)	\$ 7,750		
Replace of Res. Personal Prop. (Disallowed on Page 29)	\$ 400		
Pharmacy Purchases Discount (Disallowed on Page 29)	\$ (5,099)		
Pharmacy Supplies - IV (Disallowed on Page 29)	\$ 1,390		
Pharmacy Supplies - Forms (Disallowed on Page 29)	\$ 78		
Rx Drugs - IV Medicare (Disallowed on Page 29)	\$ 2,379		
Rx Drugs - IV Medicaid (Disallowed on Page 29)	\$ 209		
Rx Drugs - IV Managed (Disallowed on Page 29)	\$ 2,879		
Rx Drugs - Medicaid Noncovered (Disallowed on Page 29)	\$ 806		
ME Lease - IV Pump (Disallowed on Page 29)	\$ 680		
Resident Vaccination	\$ 1,251		
Medical Records - Pharmacy (Disallowed on Page 29)	\$ 1,240		
Supplies - PT	\$ 514		
Supplies - Respiratory (Disallowed on Page 29)	\$ 1,334		
ME Lease - Respiratory (Disallowed on Page 29)	\$ 5,425		
<b>Total Other Resident Care</b>	<b>\$ 33,574</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Report of Expenditures**

\* 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).

State of Connecticut

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

CSP-22 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended		Page of
Villa Maria Nursing & Rehabilitation Commu	2464	9/30/2022		22   37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 3,317	3,317		
b. Heat	\$ 46,311	46,311		
c. Light & Power	\$ 38,631	38,631		
d. Water	\$ 29,168	29,168		
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$ 20,359	20,359		
f. Other <i>(itemize)</i>	\$ 165,102	165,102		
See Attached Schedule				
6g. <b>Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 302,888	302,888		
7. Depreciation <i>(complete schedule page 23*)</i>				
a. Land Improvements	\$			
b. Building & Building Improvements	\$			
c. Non-Movable Equipment	\$			
d. Movable Equipment	\$ 29,885	29,885		
*7e. <b>Total Depreciation Costs (7a + b + c + d)</b>	\$ 29,885	29,885		
8. Amortization <i>(Complete att. Schedule Page 24*)</i>				
a. Organization Expense	\$ 50,004	50,004		
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$ 41,903	41,903		
d. Other <i>(Specify)</i>	\$			
*8e. <b>Total Amortization Costs (8a + b + c + d)</b>	\$ 91,907	91,907		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 175,384	175,384		
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$ 46,926	46,926		
c. Personal property taxes	\$ 1,676	1,676		
11. <b>Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 345,778	345,778		

\* 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)
	0		
P/R - Maintenance Director	\$ 51,791		
Pro Fees - Maintenance	\$ 38,473		
Supplies & Exp - Maintenance	\$ 10,180		
R&M - Equipment	\$ 9,229		
R&M - Building	\$ 17,460		
Garbage	\$ 13,750		
Hazardous Waste	\$ 515		
Pest Control	\$ 1,703		
Snow Removal	\$ 6,466		
Maintenance Contracts	\$ 7,913		
Groundskeeping	\$ 7,622		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 165,102</b>	<b>\$ -</b>	<b>\$ -</b>

## 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 C3

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Useful Life		
		Movable Category	Cost	Depreciation	
<b>Additions:</b>					
10/27/2021	Laptop and Desktop	Administrative	\$ 2,084	5	\$ 417
11/17/2021	Timeclock	Administrative	\$ 2,994	5	\$ 599
11/12/2021	HATCO BOOSTER C-12 208V 3PH	Standard Resident	\$ 2,016	5	\$ 403
11/29/2021	Wrist transponders/tag readers	Standard Resident	\$ 1,533	5	\$ 307
11/29/2021	Maitresses (6)	Standard Resident	\$ 1,268	5	\$ 254
11/19/2021	Maitresses (3)	Standard Resident	\$ 315	5	\$ 63
1/28/2022	Bed System Measurement Device	Standard Resident	\$ 1,329	5	\$ 266
2/15/2022	Desktop (1)	Standard Resident	\$ 1,200	5	\$ 240
3/21/2022	Wheelchair desk arms (10)	Standard Resident	\$ 2,233	5	\$ 447
4/22/2022	Laptop	Administrative	\$ 862	5	\$ 172
4/25/2022	Laptops (3)	Administrative	\$ 4,488	5	\$ 898
11/22/2021	Firewall	Standard Resident	\$ 3,668	5	\$ 734
5/18/2022	Electric beds (25)	Standard Resident	\$ 49,433	5	\$ 9,887
7/11/2022	Electric beds (25)	Standard Resident	\$ 38,285	5	\$ 7,657
7/14/2022	Bed components (50)	Standard Resident	\$ 11,042	5	\$ 2,208
	CT Trust Grant	Standard Resident	\$ (4,449)	5	\$ (890)
8/22/2022	Fire pump repair	Standard Resident	\$ 8,005	5	\$ 1,601
9/1/2022	Gas valve repairs	Standard Resident	\$ 1,912	5	\$ 382
3/2/2022	Egress mag-lock system	Standard Resident	\$ 5,126	5	\$ 1,025
<b>Total additions for Movable Equipment</b>			\$ 133,344		\$ 26,670
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>					
\$ -					

\*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
			Cost	Depreciation	
<b>Additions:</b>					
12/13/2021	Signage	\$ 2,765	10	\$ 277	
12/2/2021	Laundry room door	\$ 3,994	10	\$ 399	
1/10/2022	Sprinkler repair	1211	10	\$ 121	
2/17/2022	Laundry door	2162	10	\$ 216	
<b>Total additions for Leasehold Improvemen</b>					
\$ 10,132					
<b>Deletions:</b>					
<b>Total deletions for Leasehold Improvemen</b>					
\$ -					

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



<i>Total Leasehold Improvements</i>	
Per Cost Report	1,941,227
Per Trial Balance	1,761,608
Variance	180,621
Total Assets	40,890
F/S vs C/R NBV - Page 31, Line B9	1,802,498
F/S vs C/R Depreciation - Page 36, Line F1	41,903
	1,844,401
	96,526

Page 23 & 24		Page 31	
Non-Movable	33,763	33,763	33,763
Movable	734,175	593,704	596,919
Leasehold	1,941,227	1,761,608	1,802,498
Movable		40,890	29,885
		3,215	41,903
		-	29,885
		33,763	33,763
		-	-
Leasehold	1,941,227	1,761,608	1,802,498
Movable	734,175	593,704	596,919
Non-Movable	33,763	33,763	33,763

### Amortization Schedule\*

Name of Facility		License No.		Report for Year Ended		Page	
Villa Maria Nursing & Rehabilitation Community		2464		9/30/2022		24	
Item	Date of Acquisition	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate % for This Year	Page of 37
A. Organization Expense							
1. Goodwill	9 2021	10	500,000		S/L	Various	50,004
2.							
3.							
A-4. Subtotal							50,004
B. Mortgage Expense							
1.							
2.							
3.							
B-4. Subtotal							
C. Leasehold Improvements and Other							
1. Acquired prior to this report period	Var	Var	Various	1,931,095	1,802,498	S/L	Various
2. Disposals (attach schedule)	Var	Var	Various				40,890
3. Acquired during this report period (attach schedule)	Var	Var	Various	10,132	S/L	10	1,013
C-4. Subtotal							41,903
D. <i>Total Amortization</i>							91,907

\* Straight-line method must be used.

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

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

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

Name of Facility Villa Maria Nursing & Rehabilitation	License No. 2464	Report for Year Ended 9/30/2022	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase		09/27/21		
4. Date of Initial Licensure		05/08/81		
5. Total Licensed Bed Capacity		62		
6. Square Footage		12,392		
7. Acquisition Cost				
a. Land		29,388		
b. Building		301,351		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing		Fixed		
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained		09/27/21		
c. Interest Rate for the Cost Year		550.00%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		2,416,956		
f. Principal balance outstanding as of 09/30/2022		2,333,269		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
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 9/30/2022			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						
<b>12 B7. Total Building Interest Expense (A1 - A4 + B5)</b>	<b>\$</b>					

(Carry Subtotals forward to next page )

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
CSP-27 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended 9/30/2022			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)		\$	602	602		
Interest Expense						
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)		\$	602	602		
14. Insurance						
a. Insurance on Property (buildings only)		\$	53,619	53,619		
b. Insurance on Automobiles		\$	49	49		
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	51,813	51,813		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	5,699	5,699		
D&O Liability (Disallowed on Page 29)/ Cyber/ Bond In						
14d. <b>Total Insurance Expenditures</b> (14a + b + c)		\$	111,180	111,180		
15. <b>Total All Expenditures</b> (A-13 thru C-14)		\$	6,592,994	6,592,994		

## D. Adjustments to Statement of Expenditures

Name of Facility Villa Maria Nursing & Rehabilitation Community				License No. 2464	Report for Year Ended 9/30/2022		Page of 28   37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 17,423	17,423		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 209,237	209,237		
7.			Other - See attached Schedule	\$ 3,756	3,756		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 90,500	90,500		
10.			Accounting	\$			
10a.			Legal	\$ 810	810		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,514	1,514		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 6,584	6,584		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 1,233	1,233		
18.	16	m2/3	Unallowable Advertising *	\$ 5,579	5,579		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 2,500	2,500		
21.	16	m12	Unallowable Management Fees	\$ 144,650	144,650		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,348	13,348		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 497,134	497,134		

\* 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	A12n	Marketing	\$ 17,423		
<b>Total Other Salaries Adjustment</b>			\$ 17,423	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Consulting - IV	\$ 3,334		
13	B12	Other - Respiratory	\$ 197		
13	B12	Physician Services - Other	\$ 225		
<b>Total Other Fees Adjustments</b>			\$ 3,756	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Nurses / CNA/ Nursing Home week expenses	\$ 5,207		
15	1a9	Benefits Administration	\$ 620		
16	m8a	Chamber of Commerce Dues	\$ 625		
16	m13	Miscellaneous Expenses	\$ 71		
16	m13	Marketing Meals	\$ 3,375		
16	m13	Finance Charges	\$ 1,159		
16	m13	Fines & Penalties	\$ 2,291		
<b>Total Other A&amp;G Adjustments</b>			\$ 13,348	\$ -	\$ -

**Villa Maria Nursing & Rehabilitation Community**  
**Calculation of Allowable Management Fee**  
**September 30, 2022**

**Pg. 28b**

<u>Description</u>	<u>Amount</u>
Management fees Charged	303,295
Patient Days	18,595
Imputed Days - 90% Occupancy	<u>19,710</u>
<b>Amount Per Patient Day (Greater of 90% or Actual Days)</b>	<b>\$ 15.39</b>
PPD Allowance Per Rate Agreement	7.50
2022 CPI Increase - 1.0732%	<u>1.0732</u>
PPD Allowance 9/30/2022	<u>8.05</u>
 <b>Amount over (Under)</b>	 <b>\$ 7.3389</b>
Total Days	19,710
<b>Disallowable Management Fee</b>	<b><u>\$ 144,650</u></b>

**Villa Maria Nursing & Rehabilitation Community  
Disallowance Schedule for Cell Phones  
September 30, 2022**

**Pg. 28c**

	<u>Amount</u>
Total Cell Phone Expense	2,954
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	12
Total Allowable Cost	<u>\$ 1,440</u>
Days in Cost Report 365 / 365 Days	100.00%
Revised Total Allowable Cost	<u>\$ 1,440</u>
 <b>Disallowed Cell Phone (Page 28, Line 12)</b>	 <u><u>\$ 1,514</u></u>

State of Connecticut

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

CSP-29 Rev. 9/2018

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

Name of Facility Villa Maria Nursing & Rehabilitation Community				License No. 2464	Report for Year Ended 9/30/2022		Page of 29   37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
				Subtotals Brought Forward	\$ 497,134	497,134	
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 159,269	159,269		
28.	20	5d	Ambulance/Limousine	\$ 1,091	1,091		
29.	20	5f	X-rays, etc	\$ 4,928	4,928		
30.	20	5h	Laboratory	\$ 1,580	1,580		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,176	5,176		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 37,698	37,698		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.	Vario	Vario	Rental of Building Space or Rooms	\$ 11,922	11,922		
39.			Other - See Attached Schedule	\$ 2,688	2,688		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$ 50,004	50,004		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 75,437	75,437		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49.	<b>Total Amount of Decrease (Items 1 - 48)</b>			\$ 846,927	846,927		

\*\*\* 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 TV (See attached)	\$ 8,228		
20	5i	Supplies - Wound Care	\$ 4,564		
20	5i	Supplies - Prosthetic Device	\$ 2,309		
20	5i	ME Lease	\$ 199		
20	5i	ME Lease - Bariatric Equipment	\$ 2,055		
20	5i	ME Lease - Specialty Beds	\$ 872		
20	5i	ME Lease - Air Mattresses	\$ 7,750		
20	5i	Replace of Res. Personal Prop.	\$ 400		
20	5i	Pharmacy Purchases Discount	\$ (5,099)		
20	5i	Pharmacy Supplies - IV	\$ 1,390		
20	5i	Pharmacy Supplies - Forms	\$ 78		
20	5i	Rx Drugs - IV Medicare	\$ 2,379		
20	5i	Rx Drugs - IV Medicaid	\$ 209		
20	5i	Rx Drugs - IV Managed	\$ 2,879		
20	5i	Rx Drugs - Medicaid Noncovered	\$ 806		
20	5i	ME Lease - IV Pump	\$ 680		
20	5i	Medical Records - Pharmacy	\$ 1,240		
20	5i	Supplies - Respiratory	\$ 1,334		
20	5i	ME Lease - Respiratory	\$ 5,425		
<b>Total Other Ancillary Costs</b>			\$ 37,698	\$ -	\$ -

### Schedule of Excess Movable Equipment Depreciation

**Schedule of Other Property Adjustments**

### Schedule of Other - Indirect Adjustments

Attachment Page 29

### Schedule of Other - Miscellaneous Administrative Adjustments

### Schedule of Other - Direct Adjustments

## Schedule of Unallowable Building Interest

**Villa Maria Nursing & Rehabilitation Community  
Disallowance Schedule for Cable TV  
September 30, 2022**

**Pg. 29b**

		<u>Amount</u>
Total Cable TV Expense 6950120000 & 6950120	Account #	\$ 11,828
Monthly Allowable amount		\$ 300
Months in Cost Report Year		12
Total Allowable Cost		<u>\$ 3,600</u>
Days in Cost Report 365 / 365 Days		<u>100.00%</u>
Revised Total Allowable Cost		\$ 3,600
 <b>Disallowed Cable TV</b>		  <u><u>\$ 8,228</u></u>

### **Housekeeping Disallowance**

Housekeeping Salaries - Page 10	\$	129,937
Benefits / Salaries Ratio		16.38%
Housekeeping Benefits	\$	21,278
Housekeeping Expenses - Page 20	\$	5,101
Total Housekeeping Costs	\$	156,316
Administrative Sq/Ft		4.269%
<b>Estimated Housekeeping Disallowance</b>	<b>\$</b>	<b>6,673</b>

### Facility Overhead Expense Disallowance

Heat	\$	16,526
Electric	\$	38,631
Water & Sewer	\$	28,156
Real Estate Taxes	\$	41,271
Rent	\$	175,384
Depreciation (Leasehold)	\$	794
<b>Total Utilities</b>	<b>\$</b>	<b>124,584</b>
<b>Average Ratio of Overhead Sq to Total</b>		<b>4.27%</b>

**Amount Disallowed for Overhead** \$ 5,319

**Total Admin Overhead Disallowance** \$ 11,992

## Square Footage Calculations

	Square Feet	% to Total
SNF Square Feet	18,881	95.731%
Administrative Square Feet	842	4.269%
<b>Total Facility Square Feet</b>	<b>19,723</b>	<b>100.000%</b>

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 2,439,866	2,439,866				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,573,634	1,573,634				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 1,852,621	1,852,621				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 47,863	47,863				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (47,863)	(47,863)				
c. Prescription Drugs - Non-Medicare	\$ 95,779	95,779				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (95,779)	(95,779)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 252	252				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (252)	(252)				
3. a. Physical Therapy - Medicare	\$ 165,275	165,275				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (119,638)	(119,638)				
c. Physical Therapy - Non-Medicare	\$ 174,380	174,380				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (150,738)	(150,738)				
4. a. Speech Therapy - Medicare	\$ 48,144	48,144				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (13,041)	(13,041)				
c. Speech Therapy - Non-Medicare	\$ 10,534	10,534				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (8,669)	(8,669)				
5. a. Occupational Therapy - Medicare	\$ 218,589	218,589				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (141,343)	(141,343)				
c. Occupational Therapy - Non-Medicare	\$ 193,770	193,770				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (170,690)	(170,690)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (1,048)	(1,048)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 23,732	23,732				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 6,095,378	6,095,378				
<b>IV. Other Revenue*</b>						
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> )	\$ 25	25				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 90,466	90,466				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 90,491	90,491				
<b>VI. Total All Revenue</b> (III +V)	\$ 6,185,869	6,185,869				

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II6A	X-Ray - Med A	\$ -		
30 II6A	X-Ray - Med A - C/A	\$ 1,063		
30 II6A	Lab - Med A	\$ (1,063)		
30 II6A	Lab - Med A - C/A	\$ 102		
30 II6A	IV - Med A	\$ (102)		
30 II6A	IV - Med A - C/A	\$ 1,181		
30 II6A	Oxygen - Med A	\$ (1,181)		
30 II6A	Oxygen - Med A - C/A	\$ 148		
30 II6A	Sequestration - Med B	\$ (148)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,048)</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II6B	X-Ray - HMO	-		
30 II6B	X-Ray - HMO - C/A	1,347		
30 II6B	Lab - HMO	(1,347)		
30 II6B	Lab - HMO - C/A	16		
30 II6B	IV - Medicaid	(16)		
30 II6B	IV - HMO	38		
30 II6B	IV - Medicaid - C/A	2,349		
30 II6B	IV - HMO - C/A	(2,349)		
30 II6B	Oxygen - Medicaid	419		
30 II6B	Oxygen - HMO	76		
30 II6B	Oxygen - Medicaid - C/A	(419)		
30 II6B	Oxygen - HMO - C/A	76		
30 II6B	Medical Equip - Med A	40		
30 II6B	Medical Equip - Medicaid	32		
30 II6B	Medical Equip - HMO	336		
30 II6B	Medical Equip - Med A - C/A	\$ (40)		
30 II6B	Medical Equip - Medicaid - C/A	\$ (32)		
30 II6B	Medical Equip - HMO - C/A	\$ (336)		
<b>Total Other Resident Revenue</b>		<b>\$ 23,732</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV5	Revenue - Interest-AR Accounts	N/A	\$ 25		
<b>Total Interest Income</b>		<b>\$ 25</b>	<b>\$ -</b>	<b>\$ -</b>	

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	Prior Period Adjustments	\$ -		
30 IV8	COVID Relief Funds - State	\$ (805)		
30 IV8	Revenue - Rental (Disallowed on Page 29)	\$ 19,551		
30 IV8	Revenue - Medical Records (Disallowed on Page 29)	\$ 62,650		
30 IV8	Revenue - Discounts	\$ 40		
30 IV8	Revenue - Discounts	\$ (119)		
30 IV8	Revenue - Miscellaneous (Disallowed on Page 29)	\$ 9,149		
<b>Total Other Revenue</b>		<b>\$ 90,466</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

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

CSP-31 Rev. 6/95

**G. Balance Sheet**

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2022	31	37
		Account	Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )				\$ 360,923
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				\$ 578,010
3. Other Accounts Receivable (Excluding Owners or Related Parties)				\$ 48,123
4. Inventories				\$
5. Prepaid Expenses				\$ 128,520
a. Prepaid Insurance				66,727
b. Prepaid Expense				61,793
c. _____				
d. See Schedule				
6. Interest Receivable				\$
7. Medicare Final Settlement Receivable				\$
8. Other Current Assets ( <i>itemize</i> )				\$
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)				\$ 1,115,576
B. Fixed Assets				\$
1. Land				\$
2. Land Improvements				\$
*Historical Cost _____				Accum. Depreciation Net
3. Buildings				\$
*Historical Cost _____				Accum. Depreciation Net
4. Leasehold Improvements				\$ 96,826
*Historical Cost 1,941,227				Accum. Depreciation 1,844,401 Net
5. Non-Movable Equipment				\$
*Historical Cost _____				Accum. Depreciation Net
6. Movable Equipment				\$ 107,371
*Historical Cost 734,175				Accum. Depreciation 626,804 Net
7. Motor Vehicles				\$
*Historical Cost 60,623				Accum. Depreciation 60,623 Net
8. Minor Equipment-Not Depreciable				\$
9. Other Fixed Assets ( <i>itemize</i> )				\$ 206,800
F/S vs C/R NBV 206,799				
See Schedule				1
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)				\$ 410,997

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

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

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

Page Ref	Line Ref	Description	
33	A12	Accrued Management Fees	\$ 253,899
33	A12	Reserve for Bad Debts	\$ 90,465
33	A12	Accrued Provider Tax/ User Fees	\$ 86,708
33	A12	Accrued Expenses	\$ 7,744
33	A12	Other Payroll Liabilities	\$ 3,361
33	A12	Payroll W/H - AFLAC	\$ 1,012
33	A12	Other Current Liabilities	\$ (2,195)
33	A12	Exchange	\$ (9,279)
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 431,715</b>

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

State of Connecticut

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

CSP-32 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation C	2464	9/30/2022	32	37
Account				Amount
Total Brought Forward:				\$ 1,526,573
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				\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				\$
D. Investment and Other Assets				
1. Deferred Deposits				\$
2. Escrow Deposits				\$
3. Organization Expense	*Historical Cost Accum. Depreciation	Net		\$
4. Goodwill (Purchased Only)				\$ 449,996
5. Investments Related to Resident Care ( <i>itemize</i> )				\$
6. Loans to Owners or Related Parties ( <i>itemize</i> )				\$ (407,250)
Name and Address	Amount	Loan Date		
Wachusett Ventures	(407,250)			
7. Other Assets ( <i>itemize</i> )				\$ 10
Other Assets	10			
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				\$ 42,756
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$ 1,569,329

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

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

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

*(Carry Total forward to next page)*

State of Connecticut

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

CSP-34 Rev. 6/95

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

Name of Facility Villa Maria Nursing & Rehabilitation Comm	License No. 2464	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount
Total Brought Forward:				1,022,252
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 893,036
Name and Address of Lender	Amount	Loan Date		
HVN/ PW/ QY/ VM PROPCO	893,036			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 893,036
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,915,288

State of Connecticut

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

CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation	2464	9/30/2022	35	37
<b>Account</b>				<b>Amount</b>
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	31,857
6. Gain or Loss for Period	10/1/2021	thru	9/30/2022	\$ (377,817)
7. Total Net Worth			\$	(345,960)
<b>C. Total Reserves and Net Worth</b>				\$ (345,960)
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 1,569,328

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
CSP-36 Rev. 6/95

## **H. Changes in Total Net Worth**

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2022	36   37
Account			Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$ 706,775
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$ 6,185,869
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$ 6,563,686
D. Net Income or Deficit			\$ (377,817)
E. Balance			\$ 328,958
F. Additions			
1. Additional Capital Contributed ( <i>itemize</i> )			
Total Expenditures per Page 27		\$ 6,592,994	
F/S vs C/R Depreciation		\$ (29,308)	
Total Expenditures		\$ 6,563,686	
2. Other ( <i>itemize</i> )			
Prior Period Adjustment		(674,918)	
F-3. Total Additions			\$ (674,918)
G. Deductions			
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount
2. Other Withdrawings ( <i>Specify</i> )			\$
Purpose		Amount	
3. Total Deductions			\$
H. Balance at End of Period			\$ (345,960)

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

Name of Facility Villa Maria Nursing & Rehabilitation	License No. 2464	Report for Year Ended 9/30/2022	Page of 37   37
--	---------------------	------------------------------------	--------------------

*Check appropriate category*

<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 	Title PRINCIPAL	Date Signed 2/3/23
Printed Name of Preparer Matthew S. Bavolack		
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number (203) 781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Steven Vera		Phone Number (860) 564-3387
Contact Email Address svera@wachusettch.com		