

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 78 Viets Street, NewLondon, CT 06320-3354	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2436	RHNS	(Specify)	Medicare Provider 07-5146
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Medicaid Provider Numbers:	CCNH 000009647	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)	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North	2436	9/30/2021	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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) Troy T. Guntulis			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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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 WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 78 Viets Street, NewLondon, CT 06320-3354				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/2/2022		
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)	\$			

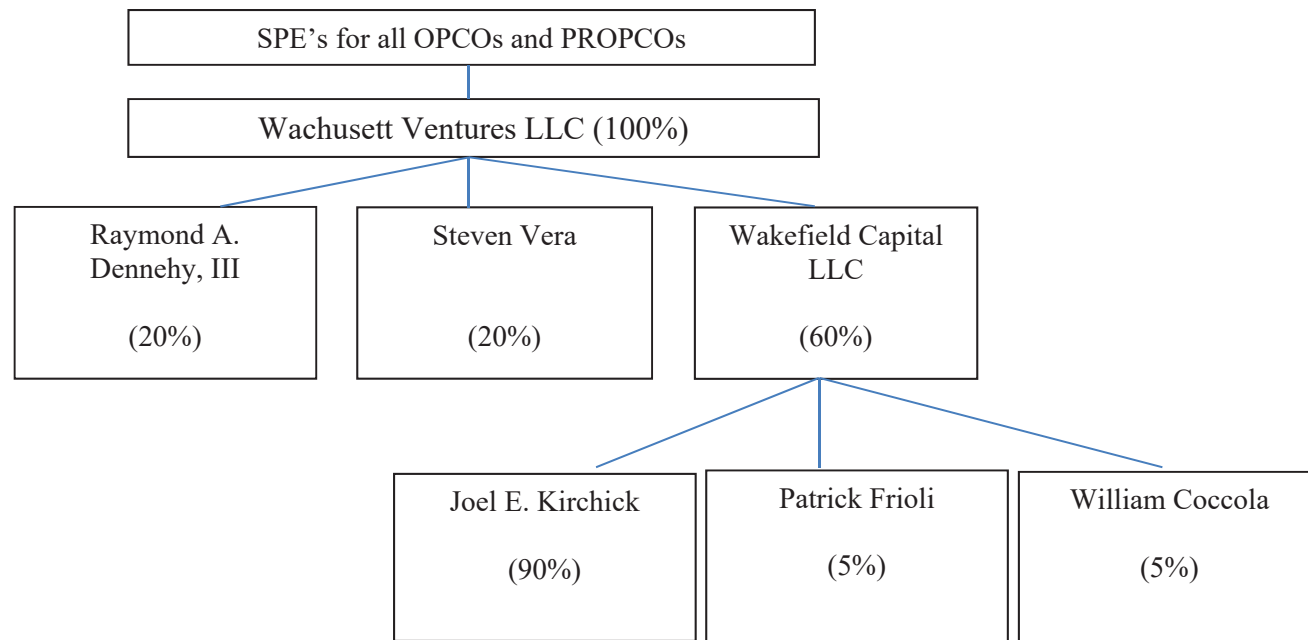
Wages - Compensation computed on an hourly wage rate.

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 860-447-1416		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) WV-Crossings East, LLC d/b/a Harbor Village North Health &		Address (No. & Street, City, State, Zip) 78 Viets Street, NewLondon, CT 06320-3354		
License Numbers:	CCNH 2436	RHNS (Specify)	Medicare Provider No. 07-5146	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Troy T. Guntulis		Nursing Home Administrator's License No.:	001810	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				



General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Villag	2436	9/30/2021	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				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village No	2436	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

Annual Report of Long-Term Care Facility

**General Information and Questionnaire
Related Parties***

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North H	License No. 2436	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Wachusett Ventures, LLC	11 Mayor Thomas J. McGrath Hwy, MA 02169	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg. 16/ Line m12	554,537	428,137
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village N	License No. 2436	Report for Year Ended 9/30/2021	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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health			2436	9/30/2021			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						
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno NV 89502	<input type="radio"/>	<input checked="" type="radio"/>	Lease contract service fee, Omnisound 300 E, Omnisound 500 Pro OmniStim FX2 Pro etc.	06/01/15	Monthly as needed	11,325	11,325	
Quadient Leasing, USA, 478 Wheelers Farms rd, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	02/05/15	Monthly as needed	1,653	1,653	
First Data	<input type="radio"/>	<input checked="" type="radio"/>	Credit Card Machine	05/01/16	Monthly thereafter	704	704	
Ecolab, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Dish Machine	11/01/14	Monthly thereafter	1,844	1,844	
Xerox Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	03/26/19	39 Months	9,009	9,009	
	<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 ***							24,535	

* 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 WV-Crossings East, LLC d/b/a Har	License No. 2436	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum 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
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Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation, Advisory Reimbursement Services, Tax	\$ 14,833
2 Assurance Services	\$ 9,201
3	\$
4	\$
	Charge for Services Provided
	\$ 24,034

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 See Attached 2 3 4 5	Telephone Number See Attached
--	----------------------------------

Address (*No. & Street, City, State, Zip Code*)
 1 See Attached
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 See Attached	\$ See Attached
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

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

General Information and Questionnaire
Accounting Basis

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2021	Page 7a	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
0				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1				
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1		\$		
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 0	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 New London Probate Court			860-443-7121	
2 SIEGEL, O'CONNOR, O'DONNELL & BECK, P.C.			860-727-8900	
3 Dorsi & Dorsi			203-934-6651	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 181 State St, Room 2, PO Box 148, New London, CT 06320				
2 150 Trumbull St. Hartford, CT 06103				
3 537 Washington Ave, West Haven, CT 06516				
Services Provided by This Firm (<i>describe fully</i>)				
1 Conservatorship (Disallow Page 28)		\$ 2,500		
2 General Matters Relating to Employees		\$ 10,156		
3 Union Related Matters		\$ 11,050		
4 Real Estate Tax Abatement		\$ 7,365		
			Charge for Services Provided	
			\$ 31,071	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabil			License No. 2436		Report for Year Ended 9/30/2021				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	128	128			128	128						
B. On last day of THIS report period	128	128							128	128		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	119	119			119	119						
B. As of midnight of THIS report period	115	115							115	115		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,928	2,928			2,455	2,455			473	473		
B. Medicaid (Conn.)	33,074	33,074			24,866	24,866			8,208	8,208		
C. Medicaid (other states)												
D. Private Pay	1,049	1,049			701	701			348	348		
E. State SSI for RCH												
F. Other (Specify) Managed Care, Hospice, Insura	4,189	4,189			2,774	2,774			1,415	1,415		
G. Total Care Days During Period (3A thru F)	41,240	41,240			30,796	30,796			10,444	10,444		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	780	780			586	586			194	194		
B. Other Bed Reserve Days	27	27			11	11			16	16		
5. Total Resident Days (3G + 4A + 4B)	42,047	42,047			31,393	31,393			10,654	10,654		

Schedule of Resident Statistics (Cont'd)

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village	License No. 2436	Report for Year Ended 9/30/2021	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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

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

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
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	6	93		16				
Per Diem Rate								
a. One bed rm.	Various	235.19		446.00				
b. Two bed rms.	Various	201.36		362.00				
c. Three or more bed rms.	Various							

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	79,246	79,246		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	8,439	8,439		
2. Restorative Treatments				
C. Other	58,291	58,291		
D. Total Physical Therapy Treatments	145,976	145,976		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	15,278	15,278		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	854	854		
2. Restorative Treatments				
C. Other	17,663	17,663		
D. Total Speech Therapy Treatments	33,795	33,795		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	113,497	113,497		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	5,947	5,947		
2. Restorative Treatments				
C. Other	78,059	78,059		
D. Total Occupational Therapy Treatments	197,503	197,503		

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Crossings East, LLC d/b/a Harbor Village North Health	2436	9/30/2021	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)	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)	164,116	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	207,018	8,031				
5. Dietary Service						
a. Head Dietitian	40,387	1,051				
b. Food Service Supervisor	48,606	1,652				
c. Dietary Workers	315,627	18,227				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	87,095	2,284				
b. Other Maintenance Workers	19,289	1,254				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	217,200	3,789				
b. RN						
1. Direct Care	888,883	17,593				
2. Administrative**	117,795	3,152				
c. LPN						
1. Direct Care	1,037,213	31,470				
2. Administrative**	166,894	4,150				
d. Aides and Attendants	1,569,887	81,052				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	144,269	7,165				
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	134,211	3,920				
n. Marketing	950	23				
o. Other (Specify)						
See Attached Schedule	43,192	1,993				
<i>A-13. Total Salary Expenditures</i>	5,202,632	188,886				

* 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)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 43,192	1,993				
Total	\$ 43,192	1,993	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Pro Fees - Other Nursing	\$ 1,029	Monthly				
Pro Fees - Consulting - IV	\$ 6,612	Monthly				
Pro Fees - Other - Ancillary	\$ 322	Contracted				
Total	\$ 7,963	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabili				2436	9/30/2021				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabi				2436	9/30/2021			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***										
Troy T. Guntulis	164,116			Non Discriminatory	Administrator	2,080				
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.

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B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Crossings East, LLC d/b/a Harbor Village North	2436	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	7,680	Monthly				
3. Pharmacist	14,317	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	237,455	3,563				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	33,600	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	75,693	4,901				
b. Other						
10. Occupational Therapist						
a. Resident Care	298,895	715				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,504	54				
2. Administrative***						
b. LPN						
1. Direct Care	3,739	42				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	7,963					
B-13 Total Fees Paid in Lieu of Salaries	680,846	9,275				

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village N	2436	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 152,562	152,562		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 421,398	421,398		
5. Health Insurance	\$ 281,621	281,621		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,754	3,754		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 16,182	16,182		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 128,933	128,933		
d. Accounting and Auditing	\$ 24,034	24,034		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 31,071	31,071		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 61,906	61,906		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 19,097	19,097		
2. Cellular Phones	\$ 3,933	3,933		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 794,663	794,663		
Subtotal	\$ 1,939,154	1,939,154		

* 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**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Background Check	\$ 11,980		
Meals - A&G (Disallow page 28)	\$ 191		
Nurses/ Nursing Home week expenses (Disallow page 28)	\$ 1,958		
Thanksgiving meals for employees (Disallow page 28)	\$ 1,287		
Emp Ben - Employee Gifts (Disallow page 28)	\$ 635		
Meals - Marketing (Disallow page 28)	\$ 131		
Total	\$ 16,182	\$ -	\$ -

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
WV-Crossings East, LLC d/b/a Harbor Village North	2436	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,939,154	1,939,154			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,280	1,280			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 565	565			
5. Education Expenses Related to Seminars and Conventions	\$ 1,085	1,085			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 1,828	1,828			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 15,817	15,817			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 1,592	1,592			
4. Fund-Raising***	\$				
5. Medical Records	\$ 4,037	4,037			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,614	1,614			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,685	10,685			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 566	566			
9. Subscriptions	\$ 7,897	7,897			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 59,971	59,971			
12. Administrative Management Services**	\$ 554,537	554,537			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 49,750	49,750			
C-14 Total Administrative & General Expenditures	\$ 2,650,378	2,650,378			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Public Relations	\$ 886		
Supplies - Marketing	\$ 706		
Total Other Advertising	\$ 1,592	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Healthcare Facilities	\$ 8,820		
American Health Care Association	\$ 1,780		
Association for LTC Financial Managers	\$ 85		
Total Dues	\$ 10,685	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Minor Equip Purch - A&G	\$ 155		
Storage Fees	\$ 6,450		
Routine Bank Fees	\$ 4,534		
Credit Card Fee (Disallow page 28)	\$ 14,936		
Licenses & Permits - A&G	\$ 1,828		
Miscellaneous Expense (Disallow page 28)	\$ 553		
Fines & Penalties (Disallow page 28)	\$ 21,294		
Total Other Administrative and General	\$ 49,750	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
WV-Crossings East, LLC d/b/a Harbor Vi	2436	9/30/2021	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 #
Wachusets Ventures, LLC	554,537	Management Company	P16 M12

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North H		License No. 2436	Report for Year Ended 9/30/2021	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	261,249	261,249		
2. Non-Food Supplies	\$	80,164	80,164		
3. Other (<i>Specify</i>) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 432	432		
c. Other (<i>Specify</i>) _____ Other Dietary		\$ 1,232	1,232		
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 343,077	343,077		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village North He		2436	9/30/2021		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. \$	346	346		
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>)		\$	186,483	186,483		
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	186,829	186,829		
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
WV-Crossings East, LLC d/b/a Harbor Village		2436	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	128	128		
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. \$	319,443	319,443		
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	319,571	319,571		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmerica	\$	185,418	185,418		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	159,148	159,148		
d.	Ambulance/Limousine***	\$	7,243	7,243		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	9,204	9,204		
f.	X-rays and Related Radiological Procedures***	\$	4,897	4,897		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	29,332	29,332		
i.	Recreation	\$	27,580	27,580		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	69,761	69,761		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	492,583	492,583		

* 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 - Wound Care (Disallow page 29)	\$ 16,342		
Supplies - Prosthetic Device (Disallow page 29)	\$ 7,022		
Supplies - Routine Hygiene	\$ 8,890		
ME Lease (Disallow page 29)	\$ 32		
ME Lease - Wound Vacs (Disallow page 29)	\$ 6,361		
ME Lease - Specialty Beds (Disallow page 29)	\$ 1,421		
Replace of Res. Personal Prop. (Disallow page 29)	\$ 354		
Pharmacy Supplies - IV (Disallow page 29)	\$ 2,560		
Pharmacy Supplies - Forms	\$ 793		
Purchase Discount Pharmacy	\$ (2,265)		
ME Lease - Pharmacy (Disallow page 29)	\$ 552		
ME Lease - IV Pump (Disallow page 29)	\$ 2,152		
Resident Vaccination	\$ 6,390		
Supplies - PT (Disallow page 29)	\$ 1,087		
Supplies - Respiratory (Disallow page 29)	\$ 1,581		
ME Lease - Respiratory (Disallow page 29)	\$ 16,489		
Total Other Resident Care	\$ 69,761	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended			Page of			
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation			2436	9/30/2021			21	37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
PointClickCare	PO Box 674802 Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software / monthly billing	30,517			15	1G
Careworx		<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	26,527			16	m11
Smartlinx Solutions	111 S. Wood Ave, Ste 400, Iselin, NJ 08830	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	30,806			16	m11
Healthcare Services Group	300 Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Services/Housekeeping Services	471,618			Var	Var
Professional Grounds Maintenance, Inc.	PO Box 231 Quaker Hill, CT 06375	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	19,384			22	6f
CWPM, LLC	PO Box 415, Planville CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	16,952			22	6f
Facilities Compliance Services	221 W Main St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance	19,560			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
WV-Crossings East, LLC d/b/a Harbor Village	2436	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 7,036	7,036				
b. Heat	\$ 41,972	41,972				
c. Light & Power	\$ 157,650	157,650				
d. Water	\$ 32,568	32,568				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 24,535	24,535				
f. Other (<i>itemize</i>)	\$ 109,113	109,113				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 372,874	372,874				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 75,659	75,659				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 89,106	89,106				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 164,765	164,765				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 5,434	5,434				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 5,434	5,434				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 392,619	392,619				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 126,447	126,447				
c. Personal property taxes	\$ 11,942	11,942				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 701,207	701,207				

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

Depreciation Schedule

Name of Facility			License No.		Report for Year Ended			Page	of				
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabil			2436		9/30/2021			23	37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period			1,150,119		1,150,119	383,609	S/L	Various	75,659				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal										75,659			
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year										
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	567,833		567,833	260,635	S/L	Various	69,538	
b. Disposals (attach schedule)				Var	Var					S/L	Various		
c. Acquired during this report period (attach schedule)				Var	Var	111,923				S/L	Various	19,568	
D-3. Subtotal													89,106
E. Total Depreciation													164,765

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Total deletions for Leasehold Improvemen	\$	-	\$	-	Attachment Pages 23 24
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*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Harbor Village North Rehab and Nursing
 Depreciation Schedule
 September 30, 2021

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>2021 Depreciation</u>	<u>2021 Accum Depr</u>	<u>NBV</u>
Leasehold Improvements								
<u>2015 Additions</u>								
10281410	PPE - Leasehold Improvements	New facility sign	12/31/2014	750	10	75	525	225
22317975	PPE - Leasehold Improvements	2 PTAC units	12/31/2014	1,337	10	134	937	400
10293322	PPE - Leasehold Improvements	Code alert door lock	2/28/2015	1,342	10	134	939	403
10322372	PPE - Leasehold Improvements	Code Alert Door Lock key pad	5/31/2015	1,399	10	140	979	420
10349706	PPE - Leasehold Improvements	Relay cord for fire panel	7/31/2015	5,685	10	569	3,982	1,703
10349707	PPE - Leasehold Improvements	Repair to fire panel and door	8/31/2015	3,833	10	383	2,681	1,152
10299091	PPE - Leasehold Improvements	Replace ignition control RTU	2/28/2015	1,037	10	104	728	309
10299092	PPE - Leasehold Improvements	Roof and chimney repairs	2/28/2015	975	10	98	685	290
<u>2016 Additions</u>								
10431272	PPE - Leasehold Improvements	Replace Heater Exchange	2/29/2016	2,332	15	155	931	1,401
<u>2017 Additions</u>								
	Furniture & Equipment	Replace Circulator	8/16/2017	1,223	10	122	609	614
	Furniture & Equipment	Install water storage tank	8/16/2017	4,148	20	207	1,033	3,115
<u>2018 Additions</u>								
	PPE - Leasehold Improvements	Sprinkler System	3/22/2016	8,100	10	810	3,240	4,860
	PPE - Leasehold Improvements	Electrical work	4/1/2016	2,406	10	241	964	1,442
	PPE - Leasehold Improvements	Reagan Construction Group	4/11/2016	2,765	10	277	1,108	1,657
	PPE - Leasehold Improvements	Piping for Irrigation System	4/15/2016	1,702	10	170	680	1,022
	PPE - Leasehold Improvements	Reagan Construction Group	5/16/2016	4,653	10	465	1,860	2,793
	PPE - Leasehold Improvements	Heat exchanger	1/19/2018	3,823	10	382	1,528	2,295
<u>2019 Additions</u>								
	PPE - Leasehold Improvements	Chimney Replacement	3/20/2019	3,637	10	364	1,092	2,545
	PPE - Leasehold Improvements	Duct Work	10/22/2018	1,050	10	105	315	735
	PPE - Leasehold Improvements	Door Repairs	12/21/2018	9,040	10	904	2,712	6,328
	PPE - Leasehold Improvements	Backflow Repairs	2/25/2019	4,388	10	439	1,317	3,071
<u>2019 Disposals</u>								
	PPE - Leasehold Improvements	Various Asset Disposals		(27,699)	10	(2,770)	(8,310)	(19,389)
<u>2020 Additions</u>								
	PPE - Leasehold Improvements	Rear Exterior Foor		4,500	10	450	900	3,600
<u>2021 Additions</u>								
	PPE - Leasehold Improvements	Kiosks / electrical work	2/10/2021	5,769	10	577	577	5,192
	PPE - Leasehold Improvements	Sealcoating	5/26/2021	8,987	10	899	899	8,088
Total Leasehold Improvements				57,182		5,434	22,911	34,271

Movable Equipment

<u>2015 Additions</u>								
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,791	5	1	1,792	(1)
10229699	PPE - Information Technology	Check scanner	11/30/2014	692	5	1	693	(1)

10349701	PPE - Information Technology	Install 18 new cable drops	7/31/2015	12,404	10	1,240	8,681	3,723
10267503	PPE - Furniture & Equipment	Time clock and annual support	12/31/2014	5,965	10	597	4,178	1,787
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,458	5	-	1,458	-
<u>2016 Additions</u>								
8878709	PPE - Furniture & Equipment	Slider Sheets Employee Safety	10/31/2015	1,900	3	-	1,900	-
<u>2017 Additions</u>								
	A/D - Furniture & Equipment	Downblast Vent Direct Drive	6/2/2017	745	5	149	743	2
	Furniture & Equipment	Amana Digismart 14000 Btu (A/C)	4/19/2017	1,912	5	382	1,906	6
<u>2018 Additions</u>								
	Furniture & Equipment	Ice Machine	8/16/2017	4,825	5	965	3,860	965
	Furniture & Equipment	PTAC Units (5)	6/26/2018	3,717	5	743	2,972	745
	A/D - Furniture & Equipment	Downblast Vent Direct Drive	6/2/2017	(745)	5	(149)	(743)	(2)
<u>2019 Additions</u>								
	Furniture & Equipment	Timeclock	11/15/2018	3,078	10	308	924	2,154
	Furniture & Equipment	Storage Box	11/21/2018	2,550	5	510	1,530	1,020
	Furniture & Equipment	PTAC (2)	1/29/2019	1,699	5	340	1,020	679
	Furniture & Equipment	Water Heater (1/2)	2/26/2019	10,000	10	1,000	3,000	7,000
	Furniture & Equipment	Hot Water Repairs	3/13/2019	3,092	10	309	927	2,165
	Furniture & Equipment	Washer	6/28/2019	11,689	10	1,169	3,507	8,182
	Furniture & Equipment	Refridgerator	7/24/2019	4,873	10	487	1,461	3,412
<u>2019 Disposals</u>								
	Furniture & Equipment	Various Asset Disposals		(15,203)	10	(1,520)	(4,560)	(10,643)
<u>2020 Additions</u>								
	Furniture & Equipment	Water Heater Replacement	10/4/2019	5,000	5	1,000	2,000	3,000
	Furniture & Equipment	Water Heater Replacement	11/5/2019	5,082	5	1,016	2,033	3,049
	Furniture & Equipment	PTAC Units (5)	11/21/2019	5,133	5	1,027	2,053	3,080
	Furniture & Equipment	Laptop	3/31/2020	1,199	5	240	480	719
	Furniture & Equipment	Door key pads/ lock (1/3)	4/28/2020	5,370	5	1,074	2,148	3,222
	Furniture & Equipment	Door key pads/ lock (2/3)	5/11/2020	10,889	5	2,178	4,356	6,533
	Furniture & Equipment	Drain Cleaning System	7/1/2020	2,465	5	493	986	1,479
	Furniture & Equipment	Fujitsu system for SW Solarium	7/22/2020	15,110	5	3,022	6,044	9,066
	Furniture & Equipment	North Nurse Call System	7/29/2020	30,974	5	6,195	12,390	18,584
	Furniture & Equipment	PTAC units (3)	9/10/2020	144	5	29	58	86
	Furniture & Equipment	PTAC units (3)	9/20/2020	3,080	5	616	1,232	1,848
	Furniture & Equipment	Laptop - 1	9/30/2020	1,052	5	210	421	631
	Furniture & Equipment	Laptop - 1	9/30/2020	1,048	5	210	419	629
<u>2021 Additions</u>								
	Furniture & Equipment	Vital signs spot monitor	11/16/2020	8,570	5	1,714	1,714	6,856
	Furniture & Equipment	Monitor stands	11/18/2020	1,225	5	245	245	980
	Furniture & Equipment	Tablet	12/16/2020	1,580	5	316	316	1,264
	Furniture & Equipment	Laptop	12/9/2020	947	5	189	189	758
	Furniture & Equipment	Tray Meal Delivery	12/14/2020	11,663	5	2,333	2,333	9,330
	Furniture & Equipment	Ice Machine	11/25/2020	6,127	10	613	613	5,514
	Furniture & Equipment	Inducer motor	1/12/2021	1,477	10	148	148	1,329
	Furniture & Equipment	Port Switch	1/12/2021	739	5	148	148	591
	Furniture & Equipment	Desktops/ IT Refresh	4/9/2021	22,838	5	4,568	4,568	18,270
	Furniture & Equipment	Laptop	4/30/2021	1,049	5	210	210	839
	Furniture & Equipment	Desktops/ IT Refresh	5/27/2021	5,052	5	1,010	1,010	4,042
	Furniture & Equipment	Monitors	7/30/2021	573	5	115	115	458

Furniture & Equipment	Badge Machine	7/31/2021	2,036	5	407	407	1,629
Furniture & Equipment	Walk In Freezer Condenser Unit	8/13/2021	7,971	10	797	797	7,174
Furniture & Equipment	Lounge Chairs (4)	9/9/2021	3,094	5	619	619	2,475
Furniture & Equipment	POC kiosks	12/10/2020	13,379	5	2,676	2,676	10,703
Furniture & Equipment	PTAC cord	2/10/2021	144	5	29	29	115
Furniture & Equipment	PTAC (3)	2/19/2021	3,206	5	641	641	2,565
Furniture & Equipment	Vital Signs Monitors (2)	5/6/2021	7,647	5	1,529	1,529	6,118
Furniture & Equipment	Washer	7/26/2021	12,605	10	1,261	1,261	11,344

Total Movable Equipment			254,911		43,409	89,435	165,476
					-	-	-
Per Cost Report			312,093		48,843	112,346	199,747
Per Trial Balance			312,093		45,805	86,046	226,047
Variance			-		3,038	26,300	(26,300)

Realty Entity - Building Improvements

2015 Additions

Realty - Building Improvements	Doors/Door Hardware	9/30/2015	57,666	15	3,844	24,100	33,566
Realty - Building Improvements	Windows	9/30/2015	42,627	20	2,131	13,553	29,074
Realty - Building Improvements	Shower Rooms	9/30/2015	30,504	20	1,525	9,698	20,806
Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	28,008	20	1,400	8,904	19,104
Realty - Building Improvements	Exterior Repair	9/30/2015	8,321	20	416	2,646	5,675
Realty - Building Improvements	HVAC/Ductwork	9/30/2015	21,080	15	1,405	8,810	12,270
Realty - Building Improvements	Site Cost	9/30/2015	15,380	20	769	4,890	10,490
Realty - Building Improvements	Paint	9/30/2015	138,200	10	13,820	85,403	52,797
Realty - Building Improvements	Flooring	9/30/2015	40,801	15	2,720	17,053	23,748
Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	22,225	20	1,111	7,065	15,160
Realty - Building Improvements	General Conditions	9/30/2015	3,560	20	178	1,132	2,428
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	86,698	20	4,335	27,567	59,131
Total 2015 Additions			495,070		33,654	210,821	284,249

2016 Additions

Realty - Building Improvements	Doors/Door Hardware	9/30/2016	5,543	15	370	2,219	3,324
Realty - Building Improvements	Exterior Repair	9/30/2016	3,353	20	168	1,007	2,346
Realty - Building Improvements	Site Cost	9/30/2016	16,540	20	827	4,962	11,578
Realty - Building Improvements	Paint	9/30/2016	9,911	10	991	5,946	3,965
Realty - Building Improvements	Flooring	9/30/2016	648	15	43	259	389
Realty - Building Improvements	General Conditions	9/30/2016	11,726	20	586	3,517	8,209
Realty - Building Improvements	Contingency	9/30/2016	21,516	20	1,076	6,456	15,060
Realty - Building Improvements	CO # 2 Additional Flooring Work	9/30/2016	12,876	15	858	5,149	7,727
Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	7,166	20	358	2,148	5,018
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	52,473	20	2,624	15,743	36,730
Realty - Building Improvements	Windows	9/30/2016	18,796	20	940	5,640	13,156
Realty - Building Improvements	Ceilings	9/30/2016	2,073	20	104	624	1,449
Realty - Building Improvements	Exterior Repair	9/30/2016	11,679	20	584	3,504	8,175
Realty - Building Improvements	Millwork	9/30/2016	102,000	20	5,100	30,600	71,400
Realty - Building Improvements	Paint	9/30/2016	109,278	10	10,928	65,567	43,711
Realty - Building Improvements	Flooring	9/30/2016	108,322	15	7,221	43,326	64,996
Realty - Building Improvements	Hand Rail / Corner Gauards	9/30/2016	20,757	15	1,384	8,304	12,453
Realty - Building Improvements	General Conditions	9/30/2016	19,830	20	992	5,951	13,879
Realty - Building Improvements	Contingency	9/30/2016	20,189	20	1,009	6,054	14,135
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	94,709	20	4,735	28,411	66,298
Total 2016 Additions			649,385		40,898	245,387	403,998

2017 Additions

Realty - Building Improvements	Building Improvement	10/1/2016	283	20	14	70	213
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Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health			2436		9/30/2021			24	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	42,426	17,477	S/L	Various	3,958	
2. Disposals (attach schedule)	Var	Var	Various			S/L	Various		
3. Acquired during this report period (attach schedule)	Var	Var	Various	14,756		S/L	10 Year	1,476	
C-4. Subtotal									5,434
D. Total Amortization									5,434

* 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 WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2021	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
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	
Sabra, 18500 Von Karman Avenue, Suite 550, Irvine, CA 92612	Building & Equipment	03/01/16	10 Yrs	392,619	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
WV-Crossings East, LLC d/b/a Harbo		2436	9/30/2021			26	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		Page	of
WV-Crossings East, LLC d/b/a Har		2436		9/30/2021		27	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) Loan Interest/Other Interest				\$	64,106	64,106	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	64,106	64,106	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,020	14,020	
b. Insurance on Automobiles				\$	351	351	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	86,261	86,261	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Cyber Ins/D&O Ins				\$	9,833	9,833	
14d. Total Insurance Expenditures (14a + b + c)				\$	110,465	110,465	
15. Total All Expenditures (A-13 thru C-14)				\$	11,124,568	11,124,568	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health &				2436	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 950	950		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 298,895	298,895		
7.			Other - See attached Schedule	\$ 6,612	6,612		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 128,933	128,933		
10.			Accounting	\$			
10a.			Legal	\$ 2,500	2,500		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,493	2,493		
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	\$ 565	565		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 1,592	1,592		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 238,017	238,017		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 41,726	41,726		
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)				\$ 722,283	722,283		

* 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	12n	Marketing	\$ 950		
Total Other Salaries Adjustment			\$ 950	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12	Pro Fees - Consulting - IV	\$ 6,612		
Total Other Fees Adjustments			\$ 6,612	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Meals - A&G	\$ 191		
15	1a9	Nurses/ Nursing Home week expenses	\$ 1,958		
15	1a9	Thanksgiving meals for employees	\$ 1,287		
15	1a9	Emp Ben - Employee Gifts	\$ 635		
15	1a9	Meals - Marketing	\$ 131		
16	m13	Credit Card Fees	\$ 14,936		
16	m13	Miscellaneous Expense	\$ 553		
16	m13	Entertainment - Activities	\$ 175		
16	m13	Fines & Penalties	\$ 21,294		
16	m8a	Dues - Chamber of Commerce	\$ 566		
Total Other A&G Adjustments			\$ 41,726	\$ -	\$ -

**Harbor Village North Rehab and Nursing
Disallowance Schedule for Cell Phones
September 30, 2021**

	<u>Amount</u>
Total Cell Phone Expense	3,933
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months inYear	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,493</u></u>

**Harbor Village North Rehab and Nursing
 Calculation of Allowable Management Fee
 September 30, 2021**

<u>Description</u>	<u>Amount</u>
Management fees Charged	554,537
Patient Days	42,047
Imputed Days - 90% Occupancy (365/365 Days)	42,048
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 13.19
PPD Allowance Per Rate Agreement	7.52
2021 CPI % Increase	0.10150%
PPD Allowance 9/30/2021	7.53
Amount over (Under)	\$ 5.66
Total Days	42,048
Disallowed Management Fee	\$ 238,017

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

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health				2436	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 722,283	722,283		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 185,418	185,418		
28.	20	5d	Ambulance/Limousine	\$ 7,243	7,243		
29.	20	5f	X-rays, etc	\$ 4,897	4,897		
30.	20	5h	Laboratory	\$ 29,332	29,332		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 9,204	9,204		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 73,906	73,906		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
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	\$ 9,217	9,217		
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)				\$ 1,041,500	1,041,500		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Cable TV (See Attached)	\$ 17,953		
20	51	Supplies - Wound Care	\$ 16,342		
20	51	Supplies - Prosthetic Device	\$ 7,022		
20	51	ME Lease	\$ 32		
20	51	ME Lease - Wound Vacs	\$ 6,361		
20	51	ME Lease - Specialty Beds	\$ 1,421		
20	51	Replace of Res. Personal Prop.	\$ 354		
20	51	Pharmacy Supplies - IV	\$ 2,560		
20	51	ME Lease - Pharmacy	\$ 552		
20	51	ME Lease - IV Pump	\$ 2,152		
20	51	Supplies - PT	\$ 1,087		
20	51	Supplies - Respiratory	\$ 1,581		
20	51	ME Lease - Respiratory	\$ 16,489		
Total Other Ancillary Costs			\$ 73,906	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Revenue - Miscellaneous	\$ 3,044		
27	14c3	D&O Insurance	\$ 6,138		
30	IV 8	Revenue - Medical Records	\$ 35		
Total Other Adjustments			\$ 9,217	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Harbor Village North Rehab and Nursing
Disallowance Schedule for Cable TV
September 30, 2021**

	<u>Amount</u>
Total Cable TV Expense Account # 20-1231	\$ 21,553
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 3,600
 Disallowed Cable TV	 <u><u>\$ 17,953</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Vi2436		9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,347,818	7,347,818			
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>)	\$ 2,133,345	2,133,345			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 1,170,566	1,170,566			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 99,356	99,356			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (99,356)	(99,356)			
c. Prescription Drugs - Non-Medicare	\$ 60,194	60,194			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (58,964)	(58,964)			
2. a. Medical Supplies - Medicare	\$ 1,202	1,202			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (1,202)	(1,202)			
c. Medical Supplies - Non-Medicare	\$ 3,812	3,812			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (3,796)	(3,796)			
3. a. Physical Therapy - Medicare	\$ 265,287	265,287			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (111,106)	(111,106)			
c. Physical Therapy - Non-Medicare	\$ 78,404	78,404			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (68,061)	(68,061)			
4. a. Speech Therapy - Medicare	\$ 64,337	64,337			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (29,096)	(29,096)			
c. Speech Therapy - Non-Medicare	\$ 22,831	22,831			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (20,956)	(20,956)			
5. a. Occupational Therapy - Medicare	\$ 397,957	397,957			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (169,546)	(169,546)			
c. Occupational Therapy - Non-Medicare	\$ 97,225	97,225			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (85,254)	(85,254)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 96	96			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 649	649			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,095,742	11,095,742			
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>)	\$ 58	58			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 614,370	614,370			
V. Total Other Revenue (1 thru 8)	\$ 614,428	614,428			
VI. Total All Revenue (III +V)	\$ 11,710,170	11,710,170			

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

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	208,796
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	780,185
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	77,117
a. Prepaid Insurance	54,927			
b. Prepaid Expense	22,190			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,500

See Schedule	1,500			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,067,598
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 <u>57,182</u>		\$	34,271
	Accum. Depreciation <u>22,911</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>254,911</u>		\$	165,476
	Accum. Depreciation <u>89,435</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	26,300
F/S vs C/R	26,300			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	226,047

* 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	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
32	D7	Due From Employees	\$ 1,500
Total Other Current Assets (Itemize)			\$ 1,500

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

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

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	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
34	B4	Accrued Interest LT - Sabra - PPL	\$ (2,739)
Total Other Current Liabilities (Itemize)			\$ (2,739)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	1,293,645
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	1,158,356		
	Accum. Depreciation	459,268	Net	\$ 699,088
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	424,845		
	Accum. Depreciation	260,305	Net	\$ 164,540
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	863,628
D. Investment and Other Assets				
1. Deferred Deposits				
\$ 6,661				
2. Escrow Deposits				
\$ 82,985				
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
\$				
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)				
			\$	16,509
Exchange		9,108		
CIP		7,401		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	106,155
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,263,428

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village		2436	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	353,049
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	253,640
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	4,914
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>)				\$	1,323,598
Accrued Expenses		67,142	Due Medicare	423,673	
Accrued Provider Tax/User Fees		375,057	Accrued Rent	106,314	
Accrued Management Fees		60,219	Deferred Rent - S.L. Port	51,155	
Due Medicaid		240,038	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,935,201

* 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 WV-Crossings East, LLC d/b/a Harbor Villa	License No. 2436	Report for Year Ended 9/30/2021	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,935,201	
Liabilities (cont'd)				
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>)				\$ (1,369,688)
Name and Address of Lender	Amount	Loan Date	\$	
(1,369,688)				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 749,829
N/P - SABRA - PPR		252,862		
N/P - SABRA - PPL		457,983		
Accrued Interest LT - Sabra - PPR		41,723		
See Schedule		(2,739)		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (619,859)
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,315,342

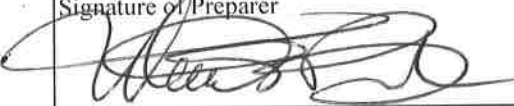
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	863,628
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	863,628
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(625,538)
6. Gain or Loss for Period	10/1/2020	thru	9/30/2021	\$ align="right">709,996
7. Total Net Worth			\$	84,458
C. Total Reserves and Net Worth			\$	948,086
D. Total Liabilities, Reserves, and Net Worth			\$	2,263,428

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor V	2436	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	1,229,448
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,710,170
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,000,174
D. Net Income or Deficit			\$	709,996
E. Balance			\$	1,939,444
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures pg. 27 \$11,124,568				
Depreciation Amount \$(124,394)				
Total Expenditures \$11,000,174				
2. Other <i>(itemize)</i>				
Prior Period Adjustment				(1,854,986)
F-3. Total Additions			\$	(1,854,986)
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			\$	84,458

I. Preparer's/Reviewer's Certification

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/2/22
Printed Name of Preparer Matthew S. Bivolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Steven Vera			Phone Number 781-943-3104	
Contact Email Address svera@wachusetthc.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center for the year ended September 30, 2021, 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 WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center. 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 WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center 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
January 27, 2022



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/27/2022
 Run Date: 1/27/2022

Provider Name: WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center
 Provider Number: 2436
 Period Ended: 9/30/21

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>	N/A			
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:

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
01-1010	Cash - Operating	207,796.00			207,796.00	308,042.00
01-1020	Cash - Petty Cash	1,000.00			1,000.00	1,500.00
01-1060	Accounts Receivable	979,468.00			979,468.00	875,327.00
01-1140	Reserve for Bad Debts	(199,283.00)			(199,283.00)	(134,804.00)
01-1170	Due From Employees	1,500.00			1,500.00	0.00
01-1280	Prepaid Insurance	54,927.00			54,927.00	51,688.00
01-1300	Prepaid Expense	22,190.00			22,190.00	20,811.00
01-1320	Escrow - RE Tax	82,985.00			82,985.00	14,644.00
01-1626	Leasehold Improvements	57,182.00			57,182.00	42,426.00
01-1627	A/D - Leasehold Improvements	(16,216.00)			(16,216.00)	(11,272.00)
01-1651	Equipment	254,911.00			254,911.00	142,988.00
01-1652	A/D - Equipment	(69,830.00)			(69,830.00)	(28,969.00)
01-1960	Utility Deposits	6,661.00			6,661.00	6,661.00
01-1979	Construction in Progress	7,401.00			7,401.00	0.00
01-1999	Exchange	9,108.00			9,108.00	3,491.00
02-2020	Accounts Payable	(353,049.00)			(353,049.00)	(374,826.00)
02-2030	Accrued Expenses	(68,646.00)			(67,142.00)	10,800.00
			RJE - 1	1,504.00		
				1,504.00		
02-2031	Accrued Provider Tax/User Fees	(375,057.00)			(375,057.00)	(375,036.00)
02-2033	Accrued Management Fees	(60,219.00)			(60,219.00)	(44,904.00)
02-2040	Due Medicaid	(240,038.00)			(240,038.00)	(128,485.00)
02-2045	Due Medicare	(423,673.00)			(423,673.00)	(842,974.00)
02-2190	Accrued Payroll	(189,421.00)			(189,421.00)	(149,834.00)
02-2191	Accrued PTO	(64,219.00)			(64,219.00)	(81,784.00)
02-2200	Accrued Payroll Taxes	(4,914.00)			(4,914.00)	(6,257.00)
02-2221	Payroll W/H - Union	0.00			0.00	(1,497.00)
02-2222	Payroll W/H - AFLAC	0.00			0.00	5,385.00
02-2310	N/P - SABRA - PPR	(252,862.00)			(252,862.00)	(252,862.00)
02-2311	N/P - SABRA - PPL	(457,983.00)			(457,983.00)	(526,603.00)
02-2312	N/P - SABRA - DIP	0.00			0.00	(409,151.00)
02-2320	Accrued Interest LT -Sabra-PPR	(41,723.00)			(41,723.00)	(26,555.00)
02-2321	Accrued Interest LT -Sabra-PPL	2,739.00			2,739.00	(28,518.00)
02-2340	Accrued Rent	(106,314.00)			(106,314.00)	(106,314.00)
02-2341	Deferred Rent - S.L. Portion	(51,155.00)			(51,155.00)	(41,495.00)
02-2400	Intercompany Exchange	(6,301.00)			(6,301.00)	(8,680.00)
02-2401	Due To/From Wachusett Ventures	1,383,323.00			1,383,323.00	1,444,093.00
02-2404	Due To/From Parkway	(6,925.00)			(6,925.00)	21,859.00
02-2405	Due To/From Quincy	1,427.00			1,427.00	10,144.00
02-2406	Due To/From Rockport	(1,836.00)			(1,836.00)	(4,577.00)
03-3000	Members' Equity (Deficit)	625,538.00			625,538.00	921,059.00
04-4001	R&B - Medicare A	(1,831,376.00)			(1,831,376.00)	(1,971,397.00)
04-4003	Sequestration - Medicare A	15.00			15.00	18,289.00
04-4011	R&B - Medicaid	(7,102,024.00)			(7,102,024.00)	(7,327,251.00)
04-4021	R&B - Medicaid Pending	(245,794.00)			(245,794.00)	(114,545.00)
04-4031	R&B - Private Pay	(380,948.00)			(380,948.00)	(396,431.00)
04-4041	R&B - Insurance / HMO	(188,638.00)			(188,638.00)	(36,043.00)
04-4051	R&B - Managed Medicare	(301,984.00)			(301,984.00)	(171,602.00)
04-4071	R&B - Hospice	(600,980.00)			(600,980.00)	(425,230.00)
04-4098	Prior Period Adjustments-Rates	(3,667.00)			(3,667.00)	(1,120.00)
04-4099	Prior Period Adjustments	(17,913.00)			(17,913.00)	(45,273.00)
04-4201	X-Ray - Med A	(4,529.00)			(4,529.00)	(3,610.00)
04-4203	X-Ray - Medicaid	(551.00)			(551.00)	(330.00)
04-4204	X-Ray - HMO	(1,050.00)			(1,050.00)	(320.00)
04-4205	X-Ray - Private	(25.00)			(25.00)	0.00
04-4207	X-Ray - Insurance	0.00			0.00	(640.00)
04-4211	X-Ray - Med A - C/A	4,529.00			4,529.00	3,610.00
04-4213	X-Ray - Medicaid - C/A	551.00			551.00	330.00
04-4214	X-Ray - HMO - C/A	1,050.00			1,050.00	320.00
04-4217	X-Ray - Insurance - C/A	0.00			0.00	400.00
04-4221	Lab - Med A	(14,692.00)			(14,692.00)	(14,049.00)
04-4223	Lab - Medicaid	(2,186.00)			(2,186.00)	(5,474.00)
04-4224	Lab - HMO	(7,468.00)			(7,468.00)	(1,519.00)
04-4225	Lab - Private	(150.00)			(150.00)	(431.00)
04-4226	Lab - Hospice	0.00			0.00	(85.00)

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
04-4227	Lab - Insurance	(351.00)			(351.00)	(353.00)
04-4231	Lab - Med A - C/A	14,692.00			14,692.00	14,049.00
04-4233	Lab - Medicaid - C/A	2,186.00			2,186.00	5,474.00
04-4234	Lab - HMO - C/A	7,468.00			7,468.00	1,519.00
04-4237	Lab -Insurance - C/A	351.00			351.00	229.00
04-4241	IV - Med A	(2,344.00)			(2,344.00)	(1,244.00)
04-4243	IV - Medicaid	(1,598.00)			(1,598.00)	(1,040.00)
04-4244	IV - HMO	(447.00)			(447.00)	(48.00)
04-4246	IV - Hospice	0.00			0.00	(19.00)
04-4247	IV - Insurance	(390.00)			(390.00)	(171.00)
04-4251	IV - Med A - C/A	2,344.00			2,344.00	1,244.00
04-4253	IV - Medicaid - C/A	1,598.00			1,598.00	1,040.00
04-4254	IV - HMO - C/A	447.00			447.00	48.00
04-4256	IV - Hospice - C/A	0.00			0.00	19.00
04-4257	IV - Insurance - C/A	390.00			390.00	171.00
04-4261	Oxygen - Med A	(315.00)			(315.00)	(1,058.00)
04-4263	Oxygen - Medicaid	(8,812.00)			(8,812.00)	(12,406.00)
04-4264	Oxygen - HMO	(170.00)			(170.00)	(160.00)
04-4265	Oxygen - Private	(474.00)			(474.00)	0.00
04-4266	Oxygen - Hospice	(112.00)			(112.00)	(405.00)
04-4271	Oxygen - Med A - C/A	315.00			315.00	1,058.00
04-4273	Oxygen - Medicaid - C/A	8,812.00			8,812.00	12,406.00
04-4274	Oxygen - HMO - C/A	170.00			170.00	160.00
04-4276	Oxygen - Hospice - C/A	112.00			112.00	405.00
04-4281	Phys Therapy - Med A	(89,784.00)			(89,784.00)	(161,517.00)
04-4282	Phys Therapy - Med B	(175,503.00)			(175,503.00)	(247,579.00)
04-4283	Phys Therapy - Medicaid	(17,184.00)			(17,184.00)	(45,538.00)
04-4284	Phys Therapy - HMO	(59,952.00)			(59,952.00)	(23,286.00)
04-4285	Phys Therapy - Private	(553.00)			(553.00)	(190.00)
04-4286	Phys Therapy - Hospice	(361.00)			(361.00)	229.00
04-4287	Phys Therapy - Insurance	(354.00)			(354.00)	(9,400.00)
04-4291	Phys Therapy - Med A - C/A	89,784.00			89,784.00	161,517.00
04-4292	Phys Therapy - Med B - C/A	21,322.00			21,322.00	28,900.00
04-4293	Phys Therapy - Medicaid - C/A	17,184.00			17,184.00	45,538.00
04-4294	Phys Therapy - HMO - C/A	50,447.00			50,447.00	17,325.00
04-4296	Phys Therapy - Hospice - C/A	76.00			76.00	(229.00)
04-4297	Phys Therapy - Insurance- C/A	354.00			354.00	8,357.00
04-4301	Occ Therapy - Med A	(137,663.00)			(137,663.00)	(203,735.00)
04-4302	Occ Therapy - Med B	(260,294.00)			(260,294.00)	(307,350.00)
04-4303	Occ Therapy - Medicaid	(17,110.00)			(17,110.00)	(56,115.00)
04-4304	Occ Therapy - HMO	(79,207.00)			(79,207.00)	(28,131.00)
04-4306	Occ Therapy - Hospice	(189.00)			(189.00)	(35.00)
04-4307	Occ Therapy - Insurance	(719.00)			(719.00)	(11,287.00)
04-4311	Occ Therapy - Med A - C/A	137,663.00			137,663.00	203,735.00
04-4312	Occ Therapy - Med B - C/A	31,883.00			31,883.00	40,659.00
04-4313	Occ Therapy - Medicaid - C/A	17,110.00			17,110.00	56,115.00
04-4314	Occ Therapy - HMO - C/A	67,311.00			67,311.00	21,611.00
04-4316	Occ Therapy - Hospice - C/A	114.00			114.00	0.00
04-4317	Occ Therapy - Insurance - C/A	719.00			719.00	9,975.00
04-4321	Speech Therapy - Med A	(29,288.00)			(29,288.00)	(40,861.00)
04-4322	Speech Therapy - Med B	(35,049.00)			(35,049.00)	(33,152.00)
04-4323	Speech Therapy - Medicaid	(2,759.00)			(2,759.00)	(16,696.00)
04-4324	Speech Therapy - HMO	(19,794.00)			(19,794.00)	(3,422.00)
04-4326	Speech Therapy - Hospice	(185.00)			(185.00)	(278.00)
04-4327	Speech Therapy - Insurance	(93.00)			(93.00)	0.00
04-4331	Speech Therapy - Med A - C/A	29,288.00			29,288.00	40,861.00
04-4332	Speech Therapy - Med B - C/A	(192.00)			(192.00)	(452.00)
04-4333	Speech Therapy - Medicaid -C/A	2,759.00			2,759.00	16,696.00
04-4334	Speech Therapy - HMO - C/A	18,104.00			18,104.00	3,632.00
04-4336	Speech Therapy - Hospice - C/A	0.00			0.00	(93.00)
04-4337	Speech Therapy - Insurance C/A	93.00			93.00	0.00
04-4341	Medical Supp - Med A	(1,202.00)			(1,202.00)	(1,602.00)
04-4343	Medical Supp - Medicaid	(510.00)			(510.00)	0.00
04-4344	Medical Supp - HMO	(2,632.00)			(2,632.00)	0.00
04-4345	Medical Supp - Private	(16.00)			(16.00)	0.00
04-4347	Medical Supp - Insurance	(654.00)			(654.00)	0.00
04-4351	Medical Supp - Med A - C/A	1,202.00			1,202.00	1,602.00
04-4353	Medical Supp - Medicaid - C/A	510.00			510.00	0.00

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04-4354	Medical Supp - HMO - C/A	2,632.00			2,632.00	0.00
04-4357	Medical Supp - Insurance - C/A	654.00			654.00	0.00
04-4361	Pharmacy - Med A	(99,356.00)			(99,356.00)	(122,018.00)
04-4363	Pharmacy - Medicaid	(19,984.00)			(19,984.00)	(32,066.00)
04-4364	Pharmacy - HMO	(35,163.00)			(35,163.00)	(11,252.00)
04-4365	Pharmacy - Private	(540.00)			(540.00)	(1,882.00)
04-4366	Pharmacy - Hospice	(690.00)			(690.00)	(485.00)
04-4367	Pharmacy - Insurance	(3,817.00)			(3,817.00)	(4,206.00)
04-4371	Pharmacy - Med A - C/A	99,356.00			99,356.00	122,018.00
04-4373	Pharmacy - Medicaid - C/A	19,984.00			19,984.00	32,066.00
04-4374	Pharmacy - HMO - C/A	35,163.00			35,163.00	11,252.00
04-4376	Pharmacy - Hospice - C/A	0.00			0.00	39.00
04-4377	Pharmacy - Insurance - C/A	3,817.00			3,817.00	3,669.00
04-4381	Medical Equip - Med A	(2,531.00)			(2,531.00)	0.00
04-4383	Medical Equip - Medicaid	(1,930.00)			(1,930.00)	0.00
04-4384	Medical Equip - HMO	(1,002.00)			(1,002.00)	(425.00)
04-4391	Medical Equip - Med A - C/A	2,531.00			2,531.00	0.00
04-4393	Medical Equip - Medicaid - C/A	1,930.00			1,930.00	0.00
04-4394	Medical Equip - HMO - C/A	1,002.00			1,002.00	425.00
04-4498	Sequestration - Med B	(139.00)			(139.00)	4,569.00
04-4499	Sequestration - Med B Replmnt	43.00			43.00	(214.00)
04-5001	COVID Relief Funds - State	(2,639.00)			(2,639.00)	(297,688.00)
04-5002	COVID Relief Funds - Federal	(587,239.00)			(587,239.00)	0.00
04-6001	Revenue - Interest	0.00			0.00	(199.00)
04-6002	Revenue - Interest-AR Accounts	(58.00)			(58.00)	(20.00)
04-6402	Revenue - Medical Records	(35.00)			(35.00)	0.00
04-6403	Revenue - Discounts	167.00			167.00	1,646.00
04-9999	Revenue - Miscellaneous	(3,044.00)			(3,044.00)	(513.00)
10-1001	P/R - RN	199,632.00			199,632.00	35,103.00
10-1002	P/R - RN Supervisor	689,251.00			689,251.00	569,281.00
10-1003	P/R - LPN	1,037,213.00			1,037,213.00	1,224,046.00
10-1004	P/R - LPN Supervisor	764.00			764.00	952.00
10-1005	P/R - CNA	1,538,354.00			1,538,354.00	1,570,403.00
10-1006	P/R - Hospitality Aide	31,533.00			31,533.00	7,910.00
10-1101	Purchased Srvc - RN	1,504.00			1,504.00	2,720.00
10-1103	Purchased Srvc - LPN	5,243.00			5,243.00	1,187.00
			RJE - 1	(1,504.00)	(1,504.00)	
10-1161	Pro Fees - Other Nursing	1,029.00			1,029.00	0.00
10-1162	Pro Fees - Nurse Consultant	0.00			0.00	16,616.00
10-1201	Minor Equip Purch - Nursing	1,595.00			1,595.00	2,350.00
10-1202	Supplies - Medical	7,280.00			7,280.00	22,990.00
10-1203	Supplies - Nursing	11,813.00			11,813.00	17,017.00
10-1204	Supplies - UniversalPrecaution	80,703.00			80,703.00	68,497.00
10-1205	Supplies - Wound Care	16,342.00			16,342.00	12,625.00
10-1206	Supplies - Prosthetic Device	7,022.00			7,022.00	8,040.00
10-1207	Supplies - Enteral	2,661.00			2,661.00	2,185.00
10-1208	Supplies - IV	82.00			82.00	0.00
10-1209	Supplies - Routine Hygiene	8,890.00			8,890.00	10,430.00
10-1210	Supplies - Incontinence	42,037.00			42,037.00	43,948.00
10-1211	Supplies - Other	7,823.00			7,823.00	2,378.00
10-1212	Supplies - Supplements	4,558.00			4,558.00	720.00
10-1213	Supplies - Tube Feeding	45.00			45.00	209.00
10-1222	Supplies - Forms - Nursing	633.00			633.00	1,378.00
10-1234	Supplies - Drugs OTC	21,782.00			21,782.00	0.00
10-1251	ME Lease	32.00			32.00	(442.00)
10-1253	ME Lease - Wound Vacs	6,361.00			6,361.00	1,090.00
10-1254	ME Lease - Specialty Beds	1,421.00			1,421.00	0.00
10-1401	Education - Nursing	1,085.00			1,085.00	0.00
10-1406	Auto Mileage - Nursing	36.00			36.00	64.00
10-1407	Auto Expense - Nursing	4.00			4.00	0.00
10-1409	Dues - Associations - Nursing	0.00			0.00	180.00
10-1410	Subscriptions - Nursing	514.00			514.00	0.00
11-1001	P/R - DON	124,166.00			124,166.00	124,924.00
11-1002	P/R - ADON	93,034.00			93,034.00	91,636.00
11-1003	P/R - Staff Dev Coord - RN	67,723.00			67,723.00	73,703.00
11-1004	P/R - Staff Dev Coord - LPN	68,678.00			68,678.00	56,078.00
11-1005	P/R - Staff Coordinator	50,072.00			50,072.00	49,034.00
11-1006	P/R - MDS Coordinator - RN	2,408.00			2,408.00	0.00

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11-1007	P/R - MDS Coordinator - LPN	91,040.00			91,040.00	88,366.00
11-1008	P/R - MMQ Coordinator - LPN	4,004.00			4,004.00	0.00
11-1101	Purchased Srvc - DON	0.00			0.00	17,102.00
11-1404	Hotels - Nursing Admin	565.00			565.00	91.00
11-1405	Meals & Ent. - Nursing Admin	0.00			0.00	216.00
11-1406	Auto Mileage - Nursing Admin	66.00			66.00	1,213.00
11-1408	Mobile Phones - Nursing Admin	750.00			750.00	825.00
12-1001	P/R - Medical Records	43,192.00			43,192.00	33,662.00
20-1002	P/R - Administrator	164,116.00			164,116.00	167,289.00
20-1003	P/R - Business Office Manager	76,683.00			76,683.00	68,872.00
20-1004	P/R - Assistant BOM	37,999.00			37,999.00	33,586.00
20-1005	P/R - PR Benefit Coordinator	57,657.00			57,657.00	57,121.00
20-1006	P/R - Receptionist	31,070.00			31,070.00	33,188.00
20-1007	P/R - Regional AR Specialist	3,609.00			3,609.00	2,601.00
20-1150	Legal	28,821.00			28,821.00	60,911.00
20-1151	Legal - Collections	2,250.00			2,250.00	2,856.00
20-1154	Accounting	24,034.00			24,034.00	15,626.00
20-1161	Pro Fees - Other A&G	0.00			0.00	21,660.00
20-1164	Pro Fees - Medical Service	0.00			0.00	25.00
20-1166	Pro Fees - Restructuring	0.00			0.00	31,936.00
20-1171	Payroll Bookkeeping Service	33,294.00			33,294.00	33,276.00
20-1172	Information Technology	26,527.00			26,527.00	28,283.00
20-1173	Software	46,488.00			46,488.00	33,051.00
20-1201	Minor Equip Purch - A&G	155.00			155.00	0.00
20-1202	Supplies - Office	8,239.00			8,239.00	9,166.00
20-1203	Supplies - Forms - A&G	490.00			490.00	281.00
20-1204	Supplies - Copying	5,337.00			5,337.00	4,721.00
20-1205	Supplies - Postage	1,614.00			1,614.00	567.00
20-1206	Supplies - Other	1,352.00			1,352.00	234.00
20-1207	Storage Fees	6,450.00			6,450.00	3,431.00
20-1221	Advertising - Help Wanted	15,817.00			15,817.00	9,804.00
20-1222	Employee Background Check	11,980.00			11,980.00	8,855.00
20-1223	Compliance Hotline	150.00			150.00	150.00
20-1231	Utilities - TV & Radio	21,553.00			21,553.00	21,736.00
20-1232	Utilities - Telephone	17,593.00			17,593.00	14,337.00
20-1233	Utilities - Internet Services	1,969.00			1,969.00	1,727.00
20-1234	Utilities - Telephone Maint	1,504.00			1,504.00	29.00
20-1251	Lease - Land	1,030.00			1,030.00	0.00
20-1252	Lease - Equipment A&G	11,366.00			11,366.00	10,692.00
20-1281	Bank Service Charges	19,470.00			19,470.00	5,740.00
20-1282	Replace of Res. Personal Prop.	354.00			354.00	452.00
20-1402	Sem & Conf Fees - A&G	0.00			0.00	250.00
20-1403	Travel - A&G	0.00			0.00	100.00
20-1404	Hotels - A&G	0.00			0.00	228.00
20-1405	Meals - A&G	191.00			191.00	296.00
20-1406	Auto Mileage - A&G	275.00			275.00	1,023.00
20-1407	Auto Expense - A&G	1.00			1.00	0.00
20-1408	Mobile Phones - A&G	3,183.00			3,183.00	3,541.00
20-1409	Dues - Associations - A&G	10,685.00			10,685.00	11,501.00
20-1410	Subscriptions - A&G	7,216.00			7,216.00	5,135.00
20-1411	Licenses & Permits - A&G	1,828.00			1,828.00	751.00
20-1412	Dues - Chamber of Commerce	566.00			566.00	546.00
20-9998	Purchases Discount	(2,265.00)			(2,265.00)	0.00
20-9999	Miscellaneous Expense	553.00			553.00	10.00
21-2101	Payroll Taxes	386,785.00			386,785.00	419,893.00
21-2102	Payroll Taxes - Unemployment	32,896.00			32,896.00	0.00
21-2103	Payroll Taxes - Other	1,717.00			1,717.00	0.00
21-2104	Ins - Workers' Compensation	152,562.00			152,562.00	116,748.00
21-2111	Emp Ben - Health Insurance	414,413.00			414,413.00	393,473.00
21-2112	Emp Ben - Dental Insurance	23,673.00			23,673.00	23,378.00
21-2113	Emp Ben - Vision Insurance	3,495.00			3,495.00	3,677.00
21-2114	Emp Ben - Life Insurance	16,200.00			16,200.00	5,586.00
21-2121	Emp Ben - Health Ins. Emp W/H	(133,253.00)			(133,253.00)	(121,582.00)
21-2122	Emp Ben - Dental Ins. Emp W/H	(23,297.00)			(23,297.00)	(20,316.00)
21-2123	Emp Ben - Vision Ins. Emp W/H	(3,410.00)			(3,410.00)	(3,426.00)
21-2124	Emp Ben - Life Ins. Emp W/H	(12,446.00)			(12,446.00)	(4,058.00)
21-2131	Emp Ben - Emp Hlth & Welfare	0.00			0.00	40.00
21-2132	Emp Ben - Other	3,245.00			3,245.00	3,122.00

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21-2133	Emp Ben - Holiday Parties	1,280.00			1,280.00	1,446.00
21-2134	Emp Ben - Employee Gifts	635.00			635.00	0.00
22-2201	Ins - GLPL	86,261.00			86,261.00	66,571.00
22-2202	Ins - Umbrella	0.00			0.00	1,368.00
22-2203	Ins - D & O Liability	6,138.00			6,138.00	5,543.00
22-2204	Ins - Cyber	2,332.00			2,332.00	1,989.00
22-2205	Ins - Auto	351.00			351.00	836.00
22-2207	Ins - Bond	1,363.00			1,363.00	737.00
23-2301	Rent Expense	382,959.00			382,959.00	372,801.00
23-2302	Rent Expense - S.L. Deferral	9,660.00			9,660.00	17,100.00
23-2311	Ins - Property	14,020.00			14,020.00	14,306.00
23-2321	Taxes - Real Estate	126,447.00			126,447.00	73,131.00
23-2322	Taxes - Personal Property	11,942.00			11,942.00	10,787.00
23-2331	Depr Exp - Leasehold Imprvmnts	4,944.00			4,944.00	4,146.00
23-2332	Depr Exp - Equipment	40,861.00			40,861.00	10,696.00
25-1001	P/R - Business Development	950.00			950.00	35,634.00
25-1202	Supplies - Marketing	706.00			706.00	550.00
25-1203	Advertising - Public Relations	886.00			886.00	1,588.00
25-1405	Meals - Marketing	131.00			131.00	267.00
25-1406	Auto Mileage - Marketing	87.00			87.00	1,118.00
25-1407	Auto Expense - Marketing	0.00			0.00	6.00
25-1408	Mobile Phones - Marketing	0.00			0.00	600.00
26-1001	P/R - Admissions Director	57,002.00			57,002.00	39,107.00
30-1001	P/R - Registered Dietician	40,387.00			40,387.00	40,342.00
30-1002	P/R - Food Service Manager	48,606.00			48,606.00	58,606.00
30-1003	P/R - Cook	144,661.00			144,661.00	137,821.00
30-1004	P/R - Dietary Aide	170,966.00			170,966.00	174,165.00
30-1104	Purchased Srvc - Dietary	108.00			108.00	0.00
30-1161	Pro Fees - Dietary	324.00			324.00	450.00
30-1201	Minor Equip Purch - Dietary	1,449.00			1,449.00	3,074.00
30-1202	Supplies & Exp - Dietary	49,854.00			49,854.00	40,537.00
30-1204	Software - Dietary	553.00			553.00	378.00
30-1205	Lease - Equipment Dietary	1,844.00			1,844.00	2,027.00
30-1301	Food Purch - Raw	256,069.00			256,069.00	280,140.00
30-1302	Food Purch - Supplements	19,974.00			19,974.00	23,574.00
30-1303	Food Purch - Thickeners	8,887.00			8,887.00	7,914.00
30-1304	Food Purch - Tube Feeding	169.00			169.00	1,308.00
30-1305	Food Purch - Resident Activity	2,453.00			2,453.00	3,015.00
30-1306	Food Purch - Employee H&W	2,363.00			2,363.00	1,750.00
30-1307	Food Purch - Marketing	195.00			195.00	0.00
30-1405	Meals & Ent. - Dietary	0.00			0.00	77.00
30-1410	Subscriptions - Dietary	167.00			167.00	0.00
30-1411	Licenses & Permits - Dietary	679.00			679.00	210.00
31-1002	P/R - Activities Assistant	84,489.00			84,489.00	80,727.00
31-1003	P/R - Therapeutic Rec Director	59,194.00			59,194.00	38,493.00
31-1161	Pro Fees - Activities	257.00			257.00	525.00
31-1202	Supplies & Exp - Activities	3,626.00			3,626.00	1,662.00
31-1403	Entertainment - Activities	175.00			175.00	0.00
31-1406	Auto Mileage - Activities	0.00			0.00	7.00
32-1101	Purchased Srvc - Housekeeping	319,443.00			319,443.00	287,688.00
32-1202	Supplies & Exp - Housekeeping	128.00			128.00	242.00
33-1101	Purchased Srvc - Laundry	186,483.00			186,483.00	182,077.00
33-1202	Supplies & Exp - Laundry	346.00			346.00	323.00
34-1001	P/R - Maintenance Director	87,095.00			87,095.00	84,522.00
34-1002	P/R - Maintenance Technician	19,289.00			19,289.00	19,024.00
34-1161	Pro Fees - Maintenance	3,043.00			3,043.00	0.00
34-1201	Minor Equip Purch -Maintenance	7,036.00			7,036.00	3,932.00
34-1202	Supplies & Exp - Maintenance	12,567.00			12,567.00	52,520.00
34-1203	R&M - Equipment	14,174.00			14,174.00	21,282.00
34-1204	R&M - Building	11,813.00			11,813.00	8,881.00
34-1205	Garbage	19,300.00			19,300.00	17,654.00
34-1206	Hazardous Waste	923.00			923.00	804.00
34-1207	Pest Control	6,130.00			6,130.00	0.00
34-1208	Snow Removal	7,035.00			7,035.00	723.00
34-1209	Maintenance Contracts	34,128.00			34,128.00	38,829.00
34-1406	Auto Mileage - Maintenance	407.00			407.00	546.00
35-3501	Utilities - Electricity	157,650.00			157,650.00	146,725.00
35-3502	Utilities - Gas	41,972.00			41,972.00	34,510.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
35-3503	Utilities - Water & Sewer	32,568.00			32,568.00	25,953.00
35-3504	Utilities - Fuel	952.00			952.00	539.00
37-1001	P/R - Social Service Director	77,209.00			77,209.00	74,334.00
37-1002	P/R - Social Service Assistant	0.00			0.00	6,953.00
38-3801	Medical Director	33,600.00			33,600.00	33,600.00
38-3804	Dentist	7,680.00			7,680.00	8,320.00
38-3807	Physician Services - Other	0.00			0.00	33.00
40-4000	Pharmacy	0.00			0.00	(1,000.00)
40-4003	Pharmacy Supplies - IV	2,560.00			2,560.00	2,598.00
40-4004	Pharmacy Supplies - Forms	793.00			793.00	916.00
40-4011	Drugs/IV - Medicare	90,847.00			90,847.00	125,179.00
40-4014	Drugs/IV - Medicaid	28,009.00			28,009.00	10,931.00
40-4015	Drugs/IV - Managed	5,266.00			5,266.00	5,862.00
40-4021	Rx Drugs - IV Medicare	10,141.00			10,141.00	3,017.00
40-4024	Rx Drugs - IV Medicaid	217.00			217.00	68.00
40-4025	Rx Drugs - IV Managed	7,636.00			7,636.00	2,526.00
40-4031	Rx Drugs - Medicaid Noncovered	2,193.00			2,193.00	1,744.00
40-4032	Med D Non-Covered	3,113.00			3,113.00	1,884.00
40-4033	House Stock	12,616.00			12,616.00	21,667.00
40-4034	Drugs OTC	3,516.00			3,516.00	23,750.00
40-4041	ME Lease - Pharmacy	552.00			552.00	0.00
40-4042	ME Lease - IV Pump	2,152.00			2,152.00	1,416.00
40-4051	Emp Ben - Employee Drug Screen	0.00			0.00	2,048.00
40-4052	Resident Vaccination	6,390.00			6,390.00	3,413.00
40-4161	Pro Fees - Consulting - Pharm	14,317.00			14,317.00	12,286.00
40-4162	Pro Fees - Consulting - IV	6,612.00			6,612.00	7,554.00
40-4163	Medical Records - Pharmacy	4,037.00			4,037.00	3,939.00
50-1101	Anc Serv - PT - MCR A	79,612.00			79,612.00	98,570.00
50-1103	Anc Serv - PT - Medicare B	125,225.00			125,225.00	166,312.00
50-1104	Anc Serv - PT - Medicaid	8,748.00			8,748.00	17,680.00
50-1105	Anc Serv - PT - HMO	2,598.00			2,598.00	(205.00)
50-1106	Anc Serv - PT - HMO Part B	9,484.00			9,484.00	4,143.00
50-1108	Anc Serv - PT - Hospice	586.00			586.00	17,581.00
50-1109	Anc Serv - PT - Comm Ins	10,682.00			10,682.00	3,093.00
50-1202	Supplies - PT	1,087.00			1,087.00	439.00
50-1251	ME Lease - PT	10,295.00			10,295.00	12,349.00
50-1300	Purchased Srvc - PT / PTA	0.00			0.00	170.00
51-1101	Anc Serv - OT - MCR A	74,248.00			74,248.00	106,907.00
51-1103	Anc Serv - OT - Medicare B	188,226.00			188,226.00	204,070.00
51-1104	Anc Serv - OT - Medicaid	5,578.00			5,578.00	21,942.00
51-1105	Anc Serv - OT - HMO	2,393.00			2,393.00	410.00
51-1106	Anc Serv - OT - HMO Part B	15,098.00			15,098.00	4,211.00
51-1108	Anc Serv - OT - Hospice	141.00			141.00	16,277.00
51-1109	Anc Serv - OT - Comm Ins	11,044.00			11,044.00	3,016.00
51-1110	Anc Serv - OT - Other	2,167.00			2,167.00	0.00
51-1202	Supplies - OT	0.00			0.00	343.00
51-1300	Purchased Srvc - OT / OTA	0.00			0.00	590.00
52-1101	Anc Serv - ST - MCR A	42,994.00			42,994.00	31,557.00
52-1103	Anc Serv - ST - Medicare B	25,404.00			25,404.00	24,224.00
52-1104	Anc Serv - ST - Medicaid	883.00			883.00	4,659.00
52-1105	Anc Serv - ST - HMO	1,430.00			1,430.00	138.00
52-1106	Anc Serv - ST - HMO Part B	1,662.00			1,662.00	135.00
52-1107	Anc Serv - ST - Private	0.00			0.00	68.00
52-1108	Anc Serv - ST - Hospice	70.00			70.00	1,279.00
52-1109	Anc Serv - ST - Comm Ins	3,039.00			3,039.00	0.00
52-1110	Anc Serv - ST - Other	197.00			197.00	0.00
52-1202	Supplies - ST	0.00			0.00	41.00
53-1001	P/R - Respiratory Therapist	586.00			586.00	228.00
53-1161	Pro Fees - Other - Respiratory	14.00			14.00	0.00
53-1202	Supplies - Oxygen	9,204.00			9,204.00	12,382.00
53-1203	Supplies - Respiratory	1,581.00			1,581.00	1,692.00
53-1251	ME Lease - Respiratory	16,489.00			16,489.00	13,512.00
54-1161	Pro Fees - Other - Ancillary	322.00			322.00	705.00
54-1202	Anc Serv - Lab Fees	29,332.00			29,332.00	26,893.00
54-1203	Anc Serv - X-Ray	4,897.00			4,897.00	3,940.00
54-1204	Patient Med Trans - Non-Amb	2,617.00			2,617.00	2,875.00
54-1205	Patient Med Trans - Ambulance	4,626.00			4,626.00	0.00
54-1206	Anc Serv - Other	520.00			520.00	25.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
54-1207	Ptnt Med Trans-Ambulance-PartA	0.00			0.00	260.00
60-6001	Interest Expense	1,616.00			1,616.00	4,939.00
60-6002	Interest Expense - DIP Loan	15,541.00			15,541.00	40,292.00
60-6003	Interest Expense - PPL	31,781.00			31,781.00	32,124.00
60-6004	Interest Expense - PPR	15,168.00			15,168.00	15,210.00
60-6005	Finance Charges	0.00			0.00	57.00
60-6102	Taxes - State Income	0.00			0.00	7,960.00
60-6201	Management Fees	554,537.00			554,537.00	550,572.00
60-6301	Bad Debt Expense	128,933.00			128,933.00	181,413.00
60-6401	Provider Tax / User Fees	794,663.00			794,663.00	833,696.00
60-6501	Fines & Penalties	21,294.00			21,294.00	18,881.00
Total		0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2021	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [10-A] Salaries and Wages							
Subgroup : [2] Administrators							
20-1002	P/R - Administrator	164,116.00	164,116.00		0.00	164,116.00	167,289.00
Subtotal [2] Administrators		164,116.00	164,116.00		0.00	164,116.00	167,289.00
Subgroup : [4] Other Administrative Salaries							
20-1003	P/R - Business Office Manager	76,683.00	76,683.00		0.00	76,683.00	68,872.00
20-1004	P/R - Assistant BCM	37,999.00	37,999.00		0.00	37,999.00	33,586.00
20-1005	P/R - PR Benefit Coordinator	57,657.00	57,657.00		0.00	57,657.00	57,121.00
20-1006	P/R - Receptionist	31,070.00	31,070.00		0.00	31,070.00	33,188.00
20-1007	P/R - Regional AR Specialist	3,609.00	3,609.00		0.00	3,609.00	2,601.00
Subtotal [4] Other Administrative Salaries		207,018.00	207,018.00		0.00	207,018.00	195,368.00
Subgroup : [5A] Head Dietitian							
30-1001	P/R - Registered Dietician	40,387.00	40,387.00		0.00	40,387.00	40,342.00
Subtotal [5A] Head Dietitian		40,387.00	40,387.00		0.00	40,387.00	40,342.00
Subgroup : [5B] Food Service Supervisor							
30-1002	P/R - Food Service Manager	48,606.00	48,606.00		0.00	48,606.00	58,606.00
Subtotal [5B] Food Service Supervisor		48,606.00	48,606.00		0.00	48,606.00	58,606.00
Subgroup : [5C] Dietary Workers							
30-1003	P/R - Cook	144,661.00	144,661.00		0.00	144,661.00	137,821.00
30-1004	P/R - Dietary Aide	170,966.00	170,966.00		0.00	170,966.00	174,165.00
Subtotal [5C] Dietary Workers		315,627.00	315,627.00		0.00	315,627.00	311,986.00
Subgroup : [7A] Engineer or Chief of Maintenance							
34-1001	P/R - Maintenance Director	87,095.00	87,095.00		0.00	87,095.00	84,522.00
Subtotal [7A] Engineer or Chief of Maintenance		87,095.00	87,095.00		0.00	87,095.00	84,522.00
Subgroup : [7B] Other Maintenance Workers							
34-1002	P/R - Maintenance Technician	19,289.00	19,289.00		0.00	19,289.00	19,024.00
Subtotal [7B] Other Maintenance Workers		19,289.00	19,289.00		0.00	19,289.00	19,024.00
Subgroup : [12A] Director of Nurses/Assistant Director							
11-1001	P/R - DON	124,166.00	124,166.00		0.00	124,166.00	124,924.00
11-1002	P/R - ADON	93,034.00	93,034.00		0.00	93,034.00	91,636.00
Subtotal [12A] Director of Nurses/Assistant Director		217,200.00	217,200.00		0.00	217,200.00	216,560.00
Subgroup : [12B1] RNs - Direct Care							
10-1001	P/R - RN	199,632.00	199,632.00		0.00	199,632.00	35,103.00
10-1002	P/R - RN Supervisor	689,251.00	689,251.00		0.00	689,251.00	569,281.00
Subtotal [12B1] RNs - Direct Care		888,883.00	888,883.00		0.00	888,883.00	604,384.00
Subgroup : [12B2] RNs - Administrative							
11-1003	P/R - Staff Dev Coord - RN	67,723.00	67,723.00		0.00	67,723.00	73,703.00
11-1005	P/R - Staff Coordinator	50,072.00	50,072.00		0.00	50,072.00	49,034.00
Subtotal [12B2] RNs - Administrative		117,795.00	117,795.00		0.00	117,795.00	122,737.00
Subgroup : [12C1] LPNs - Direct Care							
10-1003	P/R - LPN	1,037,213.00	1,037,213.00		0.00	1,037,213.00	1,224,046.00
Subtotal [12C1] LPNs - Direct Care		1,037,213.00	1,037,213.00		0.00	1,037,213.00	1,224,046.00
Subgroup : [12C2] LPNs - Administrative							
10-1004	P/R - LPN Supervisor	764.00	764.00		0.00	764.00	952.00
11-1004	P/R - Staff Dev Coord - LPN	68,678.00	68,678.00		0.00	68,678.00	56,078.00
11-1006	P/R - MDS Coordinator - RN	2,408.00	2,408.00		0.00	2,408.00	0.00
11-1007	P/R - MDS Coordinator - LPN	91,040.00	91,040.00		0.00	91,040.00	88,366.00
11-1008	P/R - MIMQ Coordinator - LPN	4,004.00	4,004.00		0.00	4,004.00	0.00
Subtotal [12C2] LPNs - Administrative		166,894.00	166,894.00		0.00	166,894.00	145,396.00
Subgroup : [12D] Aides and Attendants							
10-1005	P/R - CNA	1,538,354.00	1,538,354.00		0.00	1,538,354.00	1,570,403.00
10-1006	P/R - Hospitality Aide	31,533.00	31,533.00		0.00	31,533.00	7,910.00
Subtotal [12D] Aides and Attendants		1,569,887.00	1,569,887.00		0.00	1,569,887.00	1,578,313.00
Subgroup : [12H] Recreation Workers							
31-1002	P/R - Activities Assistant	84,489.00	84,489.00		0.00	84,489.00	80,727.00
31-1003	P/R - Therapeutic Rec Director	59,194.00	59,194.00		0.00	59,194.00	38,493.00
53-1001	P/R - Respiratory Therapist	586.00	586.00		0.00	586.00	228.00
Subtotal [12H] Recreation Workers		144,269.00	144,269.00		0.00	144,269.00	119,448.00
Subgroup : [12M] Social Workers/Case Management							
26-1001	P/R - Admissions Director	57,002.00	57,002.00		0.00	57,002.00	39,107.00
37-1001	P/R - Social Service Director	77,209.00	77,209.00		0.00	77,209.00	74,334.00
37-1002	P/R - Social Service Assistant	0.00	0.00		0.00	0.00	6,953.00
Subtotal [12M] Social Workers/Case Management		134,211.00	134,211.00		0.00	134,211.00	120,394.00
Subgroup : [12N] Marketing							
25-1001	P/R - Business Development	950.00	950.00		0.00	950.00	35,634.00
Subtotal [12N] Marketing		950.00	950.00		0.00	950.00	35,634.00
Subgroup : [12O] Other							
12-1001	P/R - Medical Records	43,192.00	43,192.00		0.00	43,192.00	33,662.00
Subtotal [12O] Other		43,192.00	43,192.00		0.00	43,192.00	33,662.00
Total [10-A] Salaries and Wages		5,202,632.00	5,202,632.00		0.00	5,202,632.00	5,077,711.00
Group : [13-B] Professional Fees							
Subgroup : [2] Dentist							
38-3804	Dentist	7,680.00	7,680.00		0.00	7,680.00	8,320.00
Subtotal [2] Dentist		7,680.00	7,680.00		0.00	7,680.00	8,320.00
Subgroup : [3] Pharmacist							
40-4000	Pharmacy	0.00	0.00		0.00	0.00	(1,000.00)
40-4161	Pro Fees - Consulting - Pharm	14,317.00	14,317.00		0.00	14,317.00	12,286.00
Subtotal [3] Pharmacist		14,317.00	14,317.00		0.00	14,317.00	11,286.00
Subgroup : [5A] PT - Resident Care							
50-1101	Anc Serv - PT - MCR A	79,612.00	79,612.00		0.00	79,612.00	98,570.00
50-1103	Anc Serv - PT - Medicare B	125,225.00	125,225.00		0.00	125,225.00	166,312.00
50-1104	Anc Serv - PT - Medicaid	8,748.00	8,748.00		0.00	8,748.00	17,680.00
50-1105	Anc Serv - PT - HMO	2,598.00	2,598.00		0.00	2,598.00	(205.00)
50-1106	Anc Serv - PT - HMO Part B	9,484.00	9,484.00		0.00	9,484.00	4,143.00
50-1108	Anc Serv - PT - Hospice	586.00	586.00		0.00	586.00	17,581.00
50-1109	Anc Serv - PT - Comm Ins	10,682.00	10,682.00		0.00	10,682.00	3,093.00
50-1300	Purchased Srvc - PT / PTA	0.00	0.00		0.00	0.00	170.00

Client: **Wachussetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021	9/30/2021			9/30/2021	9/30/2020
54-1206	Anc Serv - Other	520.00	520.00		0.00	520.00	25.00
Subtotal [5A] PT - Resident Care		237,455.00	237,455.00		0.00	237,455.00	307,369.00
Subgroup : [8A] Medical Director							
38-3801	Medical Director	33,600.00	33,600.00		0.00	33,600.00	33,600.00
Subtotal [8A] Medical Director		33,600.00	33,600.00		0.00	33,600.00	33,600.00
Subgroup : [9A] ST - Resident Care							
52-1101	Anc Serv - ST - MCR A	42,994.00	42,994.00		0.00	42,994.00	31,557.00
52-1103	Anc Serv - ST - Medicare B	25,404.00	25,404.00		0.00	25,404.00	24,224.00
52-1104	Anc Serv - ST - Medicaid	883.00	883.00		0.00	883.00	4,659.00
52-1105	Anc Serv - ST - HMO	1,430.00	1,430.00		0.00	1,430.00	138.00
52-1106	Anc Serv - ST - HMO Part B	1,662.00	1,662.00		0.00	1,662.00	135.00
52-1107	Anc Serv - ST - Private	0.00	0.00		0.00	0.00	68.00
52-1108	Anc Serv - ST - Hospice	70.00	70.00		0.00	70.00	1,279.00
52-1109	Anc Serv - ST - Comm Ins	3,039.00	3,039.00		0.00	3,039.00	0.00
52-1110	Anc Serv - ST - Other	197.00	197.00		0.00	197.00	0.00
53-1161	Pro Fees - Other - Respiratory	14.00	14.00		0.00	14.00	0.00
Subtotal [9A] ST - Resident Care		75,693.00	75,693.00		0.00	75,693.00	62,060.00
Subgroup : [10A] OT - Resident Care							
51-1101	Anc Serv - OT - MCR A	74,248.00	74,248.00		0.00	74,248.00	106,907.00
51-1103	Anc Serv - OT - Medicare B	188,226.00	188,226.00		0.00	188,226.00	204,070.00
51-1104	Anc Serv - OT - Medicaid	5,578.00	5,578.00		0.00	5,578.00	21,942.00
51-1105	Anc Serv - OT - HMO	2,393.00	2,393.00		0.00	2,393.00	410.00
51-1106	Anc Serv - OT - HMO Part B	15,098.00	15,098.00		0.00	15,098.00	4,211.00
51-1108	Anc Serv - OT - Hospice	141.00	141.00		0.00	141.00	16,277.00
51-1109	Anc Serv - OT - Comm Ins	11,044.00	11,044.00		0.00	11,044.00	3,016.00
51-1110	Anc Serv - OT - Other	2,167.00	2,167.00		0.00	2,167.00	0.00
51-1300	Purchased Svc - OT / OTA	0.00	0.00		0.00	0.00	590.00
Subtotal [10A] OT - Resident Care		298,895.00	298,895.00		0.00	298,895.00	357,423.00
Subgroup : [11A1] RN's - Direct Care							
10-1101	Purchased Svc - RN	1,504.00	1,504.00		0.00	1,504.00	2,720.00
11-1101	Purchased Svc - DON	0.00	0.00		0.00	0.00	17,102.00
Subtotal [11A1] RN's - Direct Care		1,504.00	1,504.00		0.00	1,504.00	19,822.00
Subgroup : [11B1] LPN's - Direct Care							
10-1103	Purchased Svc - LPN	5,243.00	5,243.00		(1,504.00)	3,739.00	1,187.00
Subtotal [11B1] LPN's - Direct Care		5,243.00	5,243.00	RJE - 1	(1,504.00)	3,739.00	1,187.00
Subgroup : [12] Other							
10-1161	Pro Fees - Other Nursing	1,029.00	1,029.00		0.00	1,029.00	0.00
10-1162	Pro Fees - Nurse Consultant	0.00	0.00		0.00	0.00	16,616.00
38-3807	Physician Services - Other	0.00	0.00		0.00	0.00	33.00
40-4162	Pro Fees - Consulting - IV	6,612.00	6,612.00		0.00	6,612.00	7,554.00
54-1161	Pro Fees - Other - Ancillary	322.00	322.00		0.00	322.00	705.00
Subtotal [12] Other		7,963.00	7,963.00		0.00	7,963.00	24,908.00
Total [13-B] Professional Fees		682,350.00	682,350.00		(1,504.00)	680,846.00	825,975.00
Group : [15] Expenditures Other than Salaries							
Subgroup : [1A1] Workmen's Compensation							
21-2104	Ins - Workers' Compensation	152,562.00	152,562.00		0.00	152,562.00	116,748.00
Subtotal [1A1] Workmen's Compensation		152,562.00	152,562.00		0.00	152,562.00	116,748.00
Subgroup : [1A4] Social Security (FICA)							
21-2101	Payroll Taxes	386,785.00	386,785.00		0.00	386,785.00	419,893.00
21-2102	Payroll Taxes - Unemployment	32,896.00	32,896.00		0.00	32,896.00	0.00
21-2103	Payroll Taxes - Other	1,717.00	1,717.00		0.00	1,717.00	0.00
Subtotal [1A4] Social Security (FICA)		421,398.00	421,398.00		0.00	421,398.00	419,893.00
Subgroup : [1A5] Health Insurance							
21-2111	Emp Ben - Health Insurance	414,413.00	414,413.00		0.00	414,413.00	393,473.00
21-2112	Emp Ben - Dental Insurance	23,673.00	23,673.00		0.00	23,673.00	23,378.00
21-2113	Emp Ben - Vision Insurance	3,495.00	3,495.00		0.00	3,495.00	3,677.00
21-2121	Emp Ben - Health Ins. Emp W/H	(133,253.00)	(133,253.00)		0.00	(133,253.00)	(121,582.00)
21-2122	Emp Ben - Dental Ins. Emp W/H	(23,297.00)	(23,297.00)		0.00	(23,297.00)	(20,316.00)
21-2123	Emp Ben - Vision Ins. Emp W/H	(3,410.00)	(3,410.00)		0.00	(3,410.00)	(3,426.00)
21-2131	Emp Ben - Emp Hlth & Welfare	0.00	0.00		0.00	0.00	40.00
Subtotal [1A5] Health Insurance		281,621.00	281,621.00		0.00	281,621.00	275,244.00
Subgroup : [1A6] Life Insurance							
21-2114	Emp Ben - Life Insurance	16,200.00	16,200.00		0.00	16,200.00	5,586.00
21-2124	Emp Ben - Life Ins. Emp W/H	(12,446.00)	(12,446.00)		0.00	(12,446.00)	(4,058.00)
Subtotal [1A6] Life Insurance		3,754.00	3,754.00		0.00	3,754.00	1,528.00
Subgroup : [1A9] Other							
11-1405	Meals & Ent. - Nursing Admin	0.00	0.00		0.00	0.00	216.00
20-1222	Employee Background Check	11,980.00	11,980.00		0.00	11,980.00	8,855.00
20-1405	Meals - A&G	191.00	191.00		0.00	191.00	296.00
21-2132	Emp Ben - Other	3,245.00	3,245.00		0.00	3,245.00	3,122.00
21-2134	Emp Ben - Employee Gifts	635.00	635.00		0.00	635.00	0.00
25-1405	Meals - Marketing	131.00	131.00		0.00	131.00	267.00
30-1405	Meals & Ent. - Dietary	0.00	0.00		0.00	0.00	77.00
40-4051	Emp Ben - Employee Drug Screen	0.00	0.00		0.00	0.00	2,048.00
Subtotal [1A9] Other		16,182.00	16,182.00		0.00	16,182.00	14,881.00
Subgroup : [1C] Bad Debts							
60-6301	Bad Debt Expense	128,933.00	128,933.00		0.00	128,933.00	181,413.00
Subtotal [1C] Bad Debts		128,933.00	128,933.00		0.00	128,933.00	181,413.00
Subgroup : [1D] Accounting and Auditing							
20-1154	Accounting	24,034.00	24,034.00		0.00	24,034.00	15,626.00
Subtotal [1D] Accounting and Auditing		24,034.00	24,034.00		0.00	24,034.00	15,626.00
Subgroup : [1E] Legal							
20-1150	Legal	28,821.00	28,821.00		0.00	28,821.00	60,911.00
20-1151	Legal - Collections	2,250.00	2,250.00		0.00	2,250.00	2,856.00
20-1161	Pro Fees - Other A&G	0.00	0.00		0.00	0.00	21,660.00
Subtotal [1E] Legal		31,071.00	31,071.00		0.00	31,071.00	85,427.00
Subgroup : [1G] Office Supplies							
20-1173	Software	46,488.00	46,488.00		0.00	46,488.00	33,051.00
20-1202	Supplies - Office	8,239.00	8,239.00		0.00	8,239.00	9,166.00
20-1203	Supplies - Forms - A&G	490.00	490.00		0.00	490.00	281.00
20-1204	Supplies - Copying	5,337.00	5,337.00		0.00	5,337.00	4,721.00

Client: **Wachussetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021	9/30/2021			9/30/2021	9/30/2020
20-1206	Supplies - Other	1,352.00	1,352.00		0.00	1,352.00	234.00
Subtotal [1G] Office Supplies		61,906.00	61,906.00		0.00	61,906.00	47,453.00
Subgroup : [1H1] Telephone and Telegraph							
20-1232	Utilities - Telephone	17,593.00	17,593.00		0.00	17,593.00	14,337.00
20-1234	Utilities - Telephone Maint	1,504.00	1,504.00		0.00	1,504.00	29.00
Subtotal [1H1] Telephone and Telegraph		19,097.00	19,097.00		0.00	19,097.00	14,366.00
Subgroup : [1H2] Cellular Phones and Beepers							
11-1408	Mobile Phones - Nursing Admin	750.00	750.00		0.00	750.00	825.00
20-1408	Mobile Phones - A&G	3,183.00	3,183.00		0.00	3,183.00	3,541.00
25-1408	Mobile Phones - Marketing	0.00	0.00		0.00	0.00	600.00
Subtotal [1H2] Cellular Phones and Beepers		3,933.00	3,933.00		0.00	3,933.00	4,966.00
Subgroup : [1K1] Other Taxes - Income							
60-6102	Taxes - State Income	0.00	0.00		0.00	0.00	7,960.00
Subtotal [1K1] Other Taxes - Income		0.00	0.00		0.00	0.00	7,960.00
Subgroup : [1K3] Resident Day User Fee							
60-6401	Provider Tax / User Fees	794,663.00	794,663.00		0.00	794,663.00	833,696.00
Subtotal [1K3] Resident Day User Fee		794,663.00	794,663.00		0.00	794,663.00	833,696.00
Total [15] Expenditures Other than Salaries		1,939,154.00	1,939,154.00		0.00	1,939,154.00	2,019,201.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General							
Subgroup : [2] Holiday Parties for Staff							
21-2133	Emp Ben - Holiday Parties	1,280.00	1,280.00		0.00	1,280.00	1,446.00
Subtotal [2] Holiday Parties for Staff		1,280.00	1,280.00		0.00	1,280.00	1,446.00
Subgroup : [4] Employee Travel							
11-1404	Hotels - Nursing Admin	565.00	565.00		0.00	565.00	91.00
20-1403	Travel - A&G	0.00	0.00		0.00	0.00	100.00
20-1404	Hotels - A&G	0.00	0.00		0.00	0.00	228.00
Subtotal [4] Employee Travel		565.00	565.00		0.00	565.00	419.00
Subgroup : [5] Education Expense							
10-1401	Education - Nursing	1,085.00	1,085.00		0.00	1,085.00	0.00
20-1402	Sem & Conf Fees - A&G	0.00	0.00		0.00	0.00	250.00
Subtotal [5] Education Expense		1,085.00	1,085.00		0.00	1,085.00	250.00
Subgroup : [6] Automobile Expense							
10-1406	Auto Mileage - Nursing	36.00	36.00		0.00	36.00	64.00
10-1407	Auto Expense - Nursing	4.00	4.00		0.00	4.00	0.00
11-1406	Auto Mileage - Nursing Admin	66.00	66.00		0.00	66.00	1,213.00
20-1406	Auto Mileage - A&G	275.00	275.00		0.00	275.00	1,023.00
20-1407	Auto Expense - A&G	1.00	1.00		0.00	1.00	0.00
25-1406	Auto Mileage - Marketing	87.00	87.00		0.00	87.00	1,118.00
25-1407	Auto Expense - Marketing	0.00	0.00		0.00	0.00	6.00
31-1406	Auto Mileage - Activities	0.00	0.00		0.00	0.00	7.00
34-1406	Auto Mileage - Maintenance	407.00	407.00		0.00	407.00	546.00
35-3504	Utilities - Fuel	952.00	952.00		0.00	952.00	539.00
Subtotal [6] Automobile Expense		1,828.00	1,828.00		0.00	1,828.00	4,516.00
Subgroup : [M1] Advertising Help Wanted							
20-1221	Advertising - Help Wanted	15,817.00	15,817.00		0.00	15,817.00	9,804.00
Subtotal [M1] Advertising Help Wanted		15,817.00	15,817.00		0.00	15,817.00	9,804.00
Subgroup : [M3] Advertising Other							
25-1202	Supplies - Marketing	706.00	706.00		0.00	706.00	550.00
25-1203	Advertising - Public Relations	886.00	886.00		0.00	886.00	1,588.00
Subtotal [M3] Advertising Other		1,592.00	1,592.00		0.00	1,592.00	2,138.00
Subgroup : [M5] Medical Records							
40-4163	Medical Records - Pharmacy	4,037.00	4,037.00		0.00	4,037.00	3,939.00
Subtotal [M5] Medical Records		4,037.00	4,037.00		0.00	4,037.00	3,939.00
Subgroup : [M7] Postage							
20-1205	Supplies - Postage	1,614.00	1,614.00		0.00	1,614.00	567.00
Subtotal [M7] Postage		1,614.00	1,614.00		0.00	1,614.00	567.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations							
10-1409	Dues - Associations - Nursing	0.00	0.00		0.00	0.00	180.00
20-1409	Dues - Associations - A&G	10,685.00	10,685.00		0.00	10,685.00	11,501.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		10,685.00	10,685.00		0.00	10,685.00	11,681.00
Subgroup : [M8A] Dues to Chamber of Commerce							
20-1412	Dues - Chamber of Commerce	566.00	566.00		0.00	566.00	546.00
Subtotal [M8A] Dues to Chamber of Commerce		566.00	566.00		0.00	566.00	546.00
Subgroup : [M9] Subscriptions							
10-1410	Subscriptions - Nursing	514.00	514.00		0.00	514.00	0.00
20-1410	Subscriptions - A&G	7,216.00	7,216.00		0.00	7,216.00	5,135.00
30-1410	Subscriptions - Dietary	167.00	167.00		0.00	167.00	0.00
Subtotal [M9] Subscriptions		7,897.00	7,897.00		0.00	7,897.00	5,135.00
Subgroup : [M11] Services Provided by Contract							
20-1166	Pro Fees - Restructuring	0.00	0.00		0.00	0.00	31,936.00
20-1171	Payroll Bookkeeping Service	33,294.00	33,294.00		0.00	33,294.00	33,276.00
20-1172	Information Technology	26,527.00	26,527.00		0.00	26,527.00	28,283.00
20-1223	Compliance Hotline	150.00	150.00		0.00	150.00	150.00
Subtotal [M11] Services Provided by Contract		59,971.00	59,971.00		0.00	59,971.00	93,645.00
Subgroup : [M12] Administrative Management Services							
60-6201	Management Fees	554,537.00	554,537.00		0.00	554,537.00	550,572.00
Subtotal [M12] Administrative Management Services		554,537.00	554,537.00		0.00	554,537.00	550,572.00
Subgroup : [M13] Other							
20-1201	Minor Equip Purch - A&G	155.00	155.00		0.00	155.00	0.00
20-1207	Storage Fees	6,450.00	6,450.00		0.00	6,450.00	3,431.00
20-1281	Bank Service Charges	19,470.00	19,470.00		0.00	19,470.00	5,740.00
20-1411	Licenses & Permits - A&G	1,828.00	1,828.00		0.00	1,828.00	751.00
20-9999	Miscellaneous Expense	553.00	553.00		0.00	553.00	10.00
60-6005	Finance Charges	0.00	0.00		0.00	0.00	57.00
60-6501	Fines & Penalties	21,294.00	21,294.00		0.00	21,294.00	18,881.00
Subtotal [M13] Other		49,750.00	49,750.00		0.00	49,750.00	28,870.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		711,224.00	711,224.00		0.00	711,224.00	713,528.00
Group : [18] Dietary Basis for Allocation of Costs							

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2021	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [2A1] Raw Food							
30-1301	Food Purch - Raw	256,069.00	256,069.00		0.00	256,069.00	280,140.00
30-1304	Food Purch - Tube Feeding	169.00	169.00		0.00	169.00	1,308.00
30-1305	Food Purch - Resident Activity	2,453.00	2,453.00		0.00	2,453.00	3,015.00
30-1306	Food Purch - Employee H&W	2,363.00	2,363.00		0.00	2,363.00	1,750.00
30-1307	Food Purch - Marketing	195.00	195.00		0.00	195.00	0.00
Subtotal [2A1] Raw Food		261,249.00	261,249.00		0.00	261,249.00	286,213.00
Subgroup : [2A2] Non-Food Supplies							
30-1201	Minor Equip Purch - Dietary	1,449.00	1,449.00		0.00	1,449.00	3,074.00
30-1202	Supplies & Exp - Dietary	49,854.00	49,854.00		0.00	49,854.00	40,537.00
30-1302	Food Purch - Supplements	19,974.00	19,974.00		0.00	19,974.00	23,574.00
30-1303	Food Purch - Thickeners	8,887.00	8,887.00		0.00	8,887.00	7,914.00
Subtotal [2A2] Non-Food Supplies		80,164.00	80,164.00		0.00	80,164.00	75,099.00
Subgroup : [2B] Purchased Services							
30-1104	Purchased Svc - Dietary	108.00	108.00		0.00	108.00	0.00
30-1161	Pro Fees - Dietary	324.00	324.00		0.00	324.00	450.00
Subtotal [2B] Purchased Services		432.00	432.00		0.00	432.00	450.00
Subgroup : [2C] Other							
30-1204	Software - Dietary	553.00	553.00		0.00	553.00	378.00
30-1411	Licenses & Permits - Dietary	679.00	679.00		0.00	679.00	210.00
Subtotal [2C] Other		1,232.00	1,232.00		0.00	1,232.00	588.00
Total [18] Dietary Basis for Allocation of Costs		343,077.00	343,077.00		0.00	343,077.00	362,350.00
Group : [19] Laundry-Basis for Allocation of Costs							
Subgroup : [3A1] Bed Linens, etc...washed, ironed..							
33-1202	Supplies & Exp - Laundry	346.00	346.00		0.00	346.00	323.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		346.00	346.00		0.00	346.00	323.00
Subgroup : [3B] Purchased Services							
33-1101	Purchased Svc - Laundry	186,483.00	186,483.00		0.00	186,483.00	182,077.00
Subtotal [3B] Purchased Services		186,483.00	186,483.00		0.00	186,483.00	182,077.00
Total [19] Laundry-Basis for Allocation of Costs		186,829.00	186,829.00		0.00	186,829.00	182,400.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs							
Subgroup : [4A1] In-House Care Supplies							
32-1202	Supplies & Exp - Housekeeping	128.00	128.00		0.00	128.00	242.00
Subtotal [4A1] In-House Care Supplies		128.00	128.00		0.00	128.00	242.00
Subgroup : [4B] Purchased Services							
32-1101	Purchased Svc - Housekeeping	319,443.00	319,443.00		0.00	319,443.00	287,688.00
Subtotal [4B] Purchased Services		319,443.00	319,443.00		0.00	319,443.00	287,688.00
Subgroup : [5A2] Purchased from							
10-1208	Supplies - IV	82.00	82.00		0.00	82.00	0.00
10-1234	Supplies - Drugs OTC	21,782.00	21,782.00		0.00	21,782.00	0.00
40-4011	Drugs/IV - Medicare	90,847.00	90,847.00		0.00	90,847.00	125,179.00
40-4014	Drugs/IV - Medicaid	28,009.00	28,009.00		0.00	28,009.00	10,931.00
40-4015	Drugs/IV - Managed	5,266.00	5,266.00		0.00	5,266.00	5,862.00
40-4021	Rx Drugs - IV Medicare	10,141.00	10,141.00		0.00	10,141.00	3,017.00
40-4024	Rx Drugs - IV Medicaid	217.00	217.00		0.00	217.00	68.00
40-4025	Rx Drugs - IV Managed	7,636.00	7,636.00		0.00	7,636.00	2,526.00
40-4031	Rx Drugs - Medicaid Noncovered	2,193.00	2,193.00		0.00	2,193.00	1,744.00
40-4032	Med D Non-Covered	3,113.00	3,113.00		0.00	3,113.00	1,884.00
40-4033	House Stock	12,616.00	12,616.00		0.00	12,616.00	21,667.00
40-4034	Drugs OTC	3,516.00	3,516.00		0.00	3,516.00	23,750.00
Subtotal [5A2] Purchased from		185,418.00	185,418.00		0.00	185,418.00	196,628.00
Subgroup : [5C] Medical and Therapeutic Supplies							
10-1201	Minor Equip Purch - Nursing	1,595.00	1,595.00		0.00	1,595.00	2,350.00
10-1202	Supplies - Medical	7,280.00	7,280.00		0.00	7,280.00	22,990.00
10-1203	Supplies - Nursing	11,813.00	11,813.00		0.00	11,813.00	17,017.00
10-1204	Supplies - UniversalPrecaution	80,703.00	80,703.00		0.00	80,703.00	68,497.00
10-1207	Supplies - Enteral	2,661.00	2,661.00		0.00	2,661.00	2,185.00
10-1210	Supplies - Incontinence	42,037.00	42,037.00		0.00	42,037.00	43,948.00
10-1211	Supplies - Other	7,823.00	7,823.00		0.00	7,823.00	2,378.00
10-1212	Supplies - Supplements	4,558.00	4,558.00		0.00	4,558.00	720.00
10-1213	Supplies - Tube Feeding	45.00	45.00		0.00	45.00	209.00
10-1222	Supplies - Forms - Nursing	633.00	633.00		0.00	633.00	1,378.00
Subtotal [5C] Medical and Therapeutic Supplies		159,148.00	159,148.00		0.00	159,148.00	161,672.00
Subgroup : [5D] Ambulance/Limousine							
54-1204	Patient Med Trans - Non-Amb	2,617.00	2,617.00		0.00	2,617.00	2,875.00
54-1205	Patient Med Trans - Ambulance	4,626.00	4,626.00		0.00	4,626.00	0.00
54-1207	Ptnt Med Trans-Ambulance-PartA	0.00	0.00		0.00	0.00	260.00
Subtotal [5D] Ambulance/Limousine		7,243.00	7,243.00		0.00	7,243.00	3,135.00
Subgroup : [5E2] Oxygen - Other							
53-1202	Supplies - Oxygen	9,204.00	9,204.00		0.00	9,204.00	12,382.00
Subtotal [5E2] Oxygen - Other		9,204.00	9,204.00		0.00	9,204.00	12,382.00
Subgroup : [5F] X-Rays and related radiological							
54-1203	Anc Serv - X-Ray	4,897.00	4,897.00		0.00	4,897.00	3,940.00
Subtotal [5F] X-Rays and related radiological		4,897.00	4,897.00		0.00	4,897.00	3,940.00
Subgroup : [5H] Laboratory							
54-1202	Anc Serv - Lab Fees	29,332.00	29,332.00		0.00	29,332.00	26,893.00
Subtotal [5H] Laboratory		29,332.00	29,332.00		0.00	29,332.00	26,893.00
Subgroup : [5I] Recreation							
20-1231	Utilities - TV & Radio	21,553.00	21,553.00		0.00	21,553.00	21,736.00
20-1233	Utilities - Internet Services	1,969.00	1,969.00		0.00	1,969.00	1,727.00
31-1161	Pro Fees - Activities	257.00	257.00		0.00	257.00	525.00
31-1202	Supplies & Exp - Activities	3,626.00	3,626.00		0.00	3,626.00	1,662.00
31-1403	Entertainment - Activities	175.00	175.00		0.00	175.00	0.00
Subtotal [5I] Recreation		27,580.00	27,580.00		0.00	27,580.00	25,650.00
Subgroup : [5L] Other							
10-1205	Supplies - Wound Care	16,342.00	16,342.00		0.00	16,342.00	12,625.00
10-1206	Supplies - Prosthetic Device	7,022.00	7,022.00		0.00	7,022.00	8,040.00
10-1209	Supplies - Routine Hygiene	8,890.00	8,890.00		0.00	8,890.00	10,430.00
10-1251	ME Lease	32.00	32.00		0.00	32.00	(442.00)
10-1253	ME Lease - Wound Vacs	6,361.00	6,361.00		0.00	6,361.00	1,090.00
10-1254	ME Lease - Specialty Beds	1,421.00	1,421.00		0.00	1,421.00	0.00
20-1282	Replace of Res. Personal Prop.	354.00	354.00		0.00	354.00	452.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021	9/30/2021			9/30/2021	9/30/2020
20-9998	Purchases Discount	(2,265.00)	(2,265.00)		0.00	(2,265.00)	0.00
40-4003	Pharmacy Supplies - IV	2,560.00	2,560.00		0.00	2,560.00	2,598.00
40-4004	Pharmacy Supplies - Forms	793.00	793.00		0.00	793.00	916.00
40-4041	ME Lease - Pharmacy	552.00	552.00		0.00	552.00	0.00
40-4042	ME Lease - IV Pump	2,152.00	2,152.00		0.00	2,152.00	1,416.00
40-4052	Resident Vaccination	6,390.00	6,390.00		0.00	6,390.00	3,413.00
50-1202	Supplies - PT	1,087.00	1,087.00		0.00	1,087.00	439.00
51-1202	Supplies - OT	0.00	0.00		0.00	0.00	343.00
52-1202	Supplies - ST	0.00	0.00		0.00	0.00	41.00
53-1203	Supplies - Respiratory	1,581.00	1,581.00		0.00	1,581.00	1,692.00
53-1251	ME Lease - Respiratory	16,489.00	16,489.00		0.00	16,489.00	13,512.00
	Subtotal [5L] Other	69,761.00	69,761.00		0.00	69,761.00	56,565.00
	Total [20] Housekeeping and Resident Care Basis for Allocation of Costs	812,154.00	812,154.00		0.00	812,154.00	774,795.00
	Group : [22] Maintenance and Property						
	Subgroup : [6A] Repairs and Maintenance						
34-1201	Minor Equip Purch -Maintenance	7,036.00	7,036.00		0.00	7,036.00	3,932.00
	Subtotal [6A] Repairs and Maintenance	7,036.00	7,036.00		0.00	7,036.00	3,932.00
	Subgroup : [6B] Heat						
35-3502	Utilities - Gas	41,972.00	41,972.00		0.00	41,972.00	34,510.00
	Subtotal [6B] Heat	41,972.00	41,972.00		0.00	41,972.00	34,510.00
	Subgroup : [6C] Light & Power						
35-3501	Utilities - Electricity	157,650.00	157,650.00		0.00	157,650.00	146,725.00
	Subtotal [6C] Light & Power	157,650.00	157,650.00		0.00	157,650.00	146,725.00
	Subgroup : [6D] Water						
35-3503	Utilities - Water & Sewer	32,568.00	32,568.00		0.00	32,568.00	25,953.00
	Subtotal [6D] Water	32,568.00	32,568.00		0.00	32,568.00	25,953.00
	Subgroup : [6E] Equipment Lease						
20-1251	Lease - Land	1,030.00	1,030.00		0.00	1,030.00	0.00
20-1252	Lease - Equipment A&G	11,366.00	11,366.00		0.00	11,366.00	10,692.00
30-1205	Lease - Equipment Dietary	1,844.00	1,844.00		0.00	1,844.00	2,027.00
50-1251	ME Lease - PT	10,295.00	10,295.00		0.00	10,295.00	12,349.00
	Subtotal [6E] Equipment Lease	24,535.00	24,535.00		0.00	24,535.00	25,068.00
	Subgroup : [6F] Other						
20-1164	Pro Fees - Medical Service	0.00	0.00		0.00	0.00	25.00
34-1161	Pro Fees - Maintenance	3,043.00	3,043.00		0.00	3,043.00	0.00
34-1202	Supplies & Exp - Maintenance	12,567.00	12,567.00		0.00	12,567.00	52,520.00
34-1203	R&M - Equipment	14,174.00	14,174.00		0.00	14,174.00	21,282.00
34-1204	R&M - Building	11,813.00	11,813.00		0.00	11,813.00	8,881.00
34-1205	Garbage	19,300.00	19,300.00		0.00	19,300.00	17,654.00
34-1206	Hazardous Waste	923.00	923.00		0.00	923.00	804.00
34-1207	Pest Control	6,130.00	6,130.00		0.00	6,130.00	0.00
34-1208	Snow Removal	7,035.00	7,035.00		0.00	7,035.00	723.00
34-1209	Maintenance Contracts	34,128.00	34,128.00		0.00	34,128.00	38,829.00
	Subtotal [6F] Other	109,113.00	109,113.00		0.00	109,113.00	140,718.00
	Subgroup : [7D] Movable Equipment						
23-2332	Depr Exp - Equipment	40,861.00	40,861.00		0.00	40,861.00	10,696.00
	Subtotal [7D] Movable Equipment	40,861.00	40,861.00		0.00	40,861.00	10,696.00
	Subgroup : [8C] Leasehold Improvements						
23-2331	Depr Exp - Leasehold Imprmnts	4,944.00	4,944.00		0.00	4,944.00	4,146.00
	Subtotal [8C] Leasehold Improvements	4,944.00	4,944.00		0.00	4,944.00	4,146.00
	Subgroup : [9] Rental Payments						
23-2301	Rent Expense	382,959.00	382,959.00		0.00	382,959.00	372,801.00
23-2302	Rent Expense - S.L. Deferral	9,660.00	9,660.00		0.00	9,660.00	17,100.00
	Subtotal [9] Rental Payments	392,619.00	392,619.00		0.00	392,619.00	389,901.00
	Subgroup : [10B] Real estate taxes paid by lessor						
23-2321	Taxes - Real Estate	126,447.00	126,447.00		0.00	126,447.00	73,131.00
	Subtotal [10B] Real estate taxes paid by lessor	126,447.00	126,447.00		0.00	126,447.00	73,131.00
	Subgroup : [10C] Personal property taxes						
23-2322	Taxes - Personal Property	11,942.00	11,942.00		0.00	11,942.00	10,787.00
	Subtotal [10C] Personal property taxes	11,942.00	11,942.00		0.00	11,942.00	10,787.00
	Total [22] Maintenance and Property	949,687.00	949,687.00		0.00	949,687.00	865,567.00
	Group : [27] Interest and Insurance						
	Subgroup : [12D] Other Interest Expense						
60-6001	Interest Expense	1,616.00	1,616.00		0.00	1,616.00	4,939.00
60-6002	Interest Expense - DIP Loan	15,541.00	15,541.00		0.00	15,541.00	40,292.00
60-6003	Interest Expense - PPL	31,781.00	31,781.00		0.00	31,781.00	32,124.00
60-6004	Interest Expense - PPR	15,168.00	15,168.00		0.00	15,168.00	15,210.00
	Subtotal [12D] Other Interest Expense	64,106.00	64,106.00		0.00	64,106.00	92,565.00
	Subgroup : [14A] Insurance on Property						
23-2311	Ins - Property	14,020.00	14,020.00		0.00	14,020.00	14,306.00
	Subtotal [14A] Insurance on Property	14,020.00	14,020.00		0.00	14,020.00	14,306.00
	Subgroup : [14B] Insurance of Automobiles						
22-2205	Ins - Auto	351.00	351.00		0.00	351.00	836.00
	Subtotal [14B] Insurance of Automobiles	351.00	351.00		0.00	351.00	836.00
	Subgroup : [14C1] Umbrella						
22-2201	Ins - GLPL	86,261.00	86,261.00		0.00	86,261.00	66,571.00
22-2202	Ins - Umbrella	0.00	0.00		0.00	0.00	1,368.00
	Subtotal [14C1] Umbrella	86,261.00	86,261.00		0.00	86,261.00	67,939.00
	Subgroup : [14C3] Other						
22-2203	Ins - D & O Liability	6,138.00	6,138.00		0.00	6,138.00	5,543.00
22-2204	Ins - Cyber	2,332.00	2,332.00		0.00	2,332.00	1,989.00
22-2207	Ins - Bond	1,363.00	1,363.00		0.00	1,363.00	737.00
	Subtotal [14C3] Other	9,833.00	9,833.00		0.00	9,833.00	8,269.00
	Total [27] Interest and Insurance	174,571.00	174,571.00		0.00	174,571.00	183,915.00
	Group : [30] Statement of Revenue						
	Subgroup : [1A] Medicaid Residents (CT only)						
04-4011	R&B - Medicaid	(7,102,024.00)	(7,102,024.00)		0.00	(7,102,024.00)	(7,327,251.00)
04-4021	R&B - Medicaid Pending	(245,794.00)	(245,794.00)		0.00	(245,794.00)	(114,545.00)
	Subtotal [1A] Medicaid Residents (CT only)	(7,347,818.00)	(7,347,818.00)		0.00	(7,347,818.00)	(7,441,796.00)

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Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021	9/30/2021			9/30/2021	9/30/2020
Subgroup : [3A] Medicare Residents (All inclusive)							
04-4001	R&B - Medicare A	(1,831,376.00)	(1,831,376.00)		0.00	(1,831,376.00)	(1,971,397.00)
04-4003	Sequestration - Medicare A	15.00	15.00		0.00	15.00	18,289.00
04-4051	R&B - Managed Medicare	(301,984.00)	(301,984.00)		0.00	(301,984.00)	(171,602.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,133,345.00)	(2,133,345.00)		0.00	(2,133,345.00)	(2,124,710.00)
Subgroup : [4A] Private-pay residents and other							
04-4031	R&B - Private Pay	(380,948.00)	(380,948.00)		0.00	(380,948.00)	(396,431.00)
04-4041	R&B - Insurance / HMO	(188,638.00)	(188,638.00)		0.00	(188,638.00)	(36,043.00)
04-4071	R&B - Hospice	(600,980.00)	(600,980.00)		0.00	(600,980.00)	(425,230.00)
Subtotal [4A] Private-pay residents and other		(1,170,566.00)	(1,170,566.00)		0.00	(1,170,566.00)	(857,704.00)
Subgroup : [5A] Prescription Drugs - Medicare							
04-4361	Pharmacy - Med A	(99,356.00)	(99,356.00)		0.00	(99,356.00)	(122,018.00)
Subtotal [5A] Prescription Drugs - Medicare		(99,356.00)	(99,356.00)		0.00	(99,356.00)	(122,018.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance							
04-4371	Pharmacy - Med A - C/A	99,356.00	99,356.00		0.00	99,356.00	122,018.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		99,356.00	99,356.00		0.00	99,356.00	122,018.00
Subgroup : [5C] Prescription Drugs - Non-medicare							
04-4363	Pharmacy - Medicaid	(19,984.00)	(19,984.00)		0.00	(19,984.00)	(32,066.00)
04-4364	Pharmacy - HMO	(35,163.00)	(35,163.00)		0.00	(35,163.00)	(11,252.00)
04-4365	Pharmacy - Private	(540.00)	(540.00)		0.00	(540.00)	(1,882.00)
04-4366	Pharmacy - Hospice	(690.00)	(690.00)		0.00	(690.00)	(485.00)
04-4367	Pharmacy - Insurance	(3,817.00)	(3,817.00)		0.00	(3,817.00)	(4,206.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(60,194.00)	(60,194.00)		0.00	(60,194.00)	(49,891.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance							
04-4373	Pharmacy - Medicaid - C/A	19,984.00	19,984.00		0.00	19,984.00	32,066.00
04-4374	Pharmacy - HMO - C/A	35,163.00	35,163.00		0.00	35,163.00	11,252.00
04-4376	Pharmacy - Hospice - C/A	0.00	0.00		0.00	0.00	39.00
04-4377	Pharmacy - Insurance - C/A	3,817.00	3,817.00		0.00	3,817.00	3,669.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		58,964.00	58,964.00		0.00	58,964.00	47,026.00
Subgroup : [6A] Medical Supplies - Medicare							
04-4341	Medical Supp - Med A	(1,202.00)	(1,202.00)		0.00	(1,202.00)	(1,602.00)
Subtotal [6A] Medical Supplies - Medicare		(1,202.00)	(1,202.00)		0.00	(1,202.00)	(1,602.00)
Subgroup : [6B] Medical Supplies - Medicare Contractual Allowance							
04-4351	Medical Supp - Med A - C/A	1,202.00	1,202.00		0.00	1,202.00	1,602.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		1,202.00	1,202.00		0.00	1,202.00	1,602.00
Subgroup : [6C] Medical Supplies - Non-medicare							
04-4343	Medical Supp - Medicaid	(510.00)	(510.00)		0.00	(510.00)	0.00
04-4344	Medical Supp - HMO	(2,632.00)	(2,632.00)		0.00	(2,632.00)	0.00
04-4345	Medical Supp - Private	(16.00)	(16.00)		0.00	(16.00)	0.00
04-4347	Medical Supp - Insurance	(654.00)	(654.00)		0.00	(654.00)	0.00
Subtotal [6C] Medical Supplies - Non-medicare		(3,812.00)	(3,812.00)		0.00	(3,812.00)	0.00
Subgroup : [6D] Medical Supplies - Non-medicare Contractual Allowance							
04-4353	Medical Supp - Medicaid - C/A	510.00	510.00		0.00	510.00	0.00
04-4354	Medical Supp - HMO - C/A	2,632.00	2,632.00		0.00	2,632.00	0.00
04-4357	Medical Supp - Insurance - C/A	654.00	654.00		0.00	654.00	0.00
Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance		3,796.00	3,796.00		0.00	3,796.00	0.00
Subgroup : [7A] Physical Therapy - Medicare							
04-4281	Phys Therapy - Med A	(89,784.00)	(89,784.00)		0.00	(89,784.00)	(161,517.00)
04-4282	Phys Therapy - Med B	(175,503.00)	(175,503.00)		0.00	(175,503.00)	(247,579.00)
Subtotal [7A] Physical Therapy - Medicare		(265,287.00)	(265,287.00)		0.00	(265,287.00)	(409,096.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance							
04-4291	Phys Therapy - Med A - C/A	89,784.00	89,784.00		0.00	89,784.00	161,517.00
04-4292	Phys Therapy - Med B - C/A	21,322.00	21,322.00		0.00	21,322.00	28,900.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		111,106.00	111,106.00		0.00	111,106.00	190,417.00
Subgroup : [7C] Physical Therapy - Non-medicare							
04-4283	Phys Therapy - Medicaid	(17,184.00)	(17,184.00)		0.00	(17,184.00)	(45,538.00)
04-4284	Phys Therapy - HMO	(59,952.00)	(59,952.00)		0.00	(59,952.00)	(23,286.00)
04-4285	Phys Therapy - Private	(553.00)	(553.00)		0.00	(553.00)	(190.00)
04-4286	Phys Therapy - Hospice	(361.00)	(361.00)		0.00	(361.00)	229.00
04-4287	Phys Therapy - Insurance	(354.00)	(354.00)		0.00	(354.00)	(9,400.00)
Subtotal [7C] Physical Therapy - Non-medicare		(78,404.00)	(78,404.00)		0.00	(78,404.00)	(78,185.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance							
04-4293	Phys Therapy - Medicaid - C/A	17,184.00	17,184.00		0.00	17,184.00	45,538.00
04-4294	Phys Therapy - HMO - C/A	50,447.00	50,447.00		0.00	50,447.00	17,325.00
04-4296	Phys Therapy - Hospice - C/A	76.00	76.00		0.00	76.00	(229.00)
04-4297	Phys Therapy - Insurance - C/A	354.00	354.00		0.00	354.00	8,357.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		68,061.00	68,061.00		0.00	68,061.00	70,991.00
Subgroup : [8A] Speech Therapy - Medicare							
04-4321	Speech Therapy - Med A	(29,288.00)	(29,288.00)		0.00	(29,288.00)	(40,861.00)
04-4322	Speech Therapy - Med B	(35,049.00)	(35,049.00)		0.00	(35,049.00)	(33,152.00)
Subtotal [8A] Speech Therapy - Medicare		(64,337.00)	(64,337.00)		0.00	(64,337.00)	(74,013.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance							
04-4331	Speech Therapy - Med A - C/A	29,288.00	29,288.00		0.00	29,288.00	40,861.00
04-4332	Speech Therapy - Med B - C/A	(192.00)	(192.00)		0.00	(192.00)	(452.00)
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		29,096.00	29,096.00		0.00	29,096.00	40,409.00
Subgroup : [8C] Speech Therapy - Non-medicare							
04-4323	Speech Therapy - Medicaid	(2,759.00)	(2,759.00)		0.00	(2,759.00)	(16,696.00)
04-4324	Speech Therapy - HMO	(19,794.00)	(19,794.00)		0.00	(19,794.00)	(3,422.00)
04-4326	Speech Therapy - Hospice	(185.00)	(185.00)		0.00	(185.00)	(278.00)
04-4327	Speech Therapy - Insurance	(93.00)	(93.00)		0.00	(93.00)	0.00
Subtotal [8C] Speech Therapy - Non-medicare		(22,831.00)	(22,831.00)		0.00	(22,831.00)	(20,396.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance							
04-4333	Speech Therapy - Medicaid - C/A	2,759.00	2,759.00		0.00	2,759.00	16,696.00
04-4334	Speech Therapy - HMO - C/A	18,104.00	18,104.00		0.00	18,104.00	3,632.00
04-4336	Speech Therapy - Hospice - C/A	0.00	0.00		0.00	0.00	(93.00)
04-4337	Speech Therapy - Insurance C/A	93.00	93.00		0.00	93.00	0.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		20,956.00	20,956.00		0.00	20,956.00	20,235.00
Subgroup : [9A] Occupational Therapy - Medicare							
04-4301	Occ Therapy - Med A	(137,663.00)	(137,663.00)		0.00	(137,663.00)	(203,735.00)

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Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021	9/30/2021			9/30/2021	9/30/2020
04-4302	Occ Therapy - Med B	(260,294.00)	(260,294.00)		0.00	(260,294.00)	(307,350.00)
Subtotal [9A] Occupational Therapy - Medicare		(397,957.00)	(397,957.00)		0.00	(397,957.00)	(511,085.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance							
04-4311	Occ Therapy - Med A - C/A	137,663.00	137,663.00		0.00	137,663.00	203,735.00
04-4312	Occ Therapy - Med B - C/A	31,883.00	31,883.00		0.00	31,883.00	40,659.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		169,546.00	169,546.00		0.00	169,546.00	244,394.00
Subgroup : [9C] Occupational Therapy - Non-medicare							
04-4303	Occ Therapy - Medicaid	(17,110.00)	(17,110.00)		0.00	(17,110.00)	(56,115.00)
04-4304	Occ Therapy - HMO	(79,207.00)	(79,207.00)		0.00	(79,207.00)	(28,131.00)
04-4306	Occ Therapy - Hospice	(189.00)	(189.00)		0.00	(189.00)	(35.00)
04-4307	Occ Therapy - Insurance	(719.00)	(719.00)		0.00	(719.00)	(11,287.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(97,225.00)	(97,225.00)		0.00	(97,225.00)	(95,568.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance							
04-4313	Occ Therapy - Medicaid - C/A	17,110.00	17,110.00		0.00	17,110.00	56,115.00
04-4314	Occ Therapy - HMO - C/A	67,311.00	67,311.00		0.00	67,311.00	21,611.00
04-4316	Occ Therapy - Hospice - C/A	114.00	114.00		0.00	114.00	0.00
04-4317	Occ Therapy - Insurance - C/A	719.00	719.00		0.00	719.00	9,975.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		85,254.00	85,254.00		0.00	85,254.00	87,701.00
Subgroup : [10A] Other - Medicare							
04-4201	X-Ray - Med A	(4,529.00)	(4,529.00)		0.00	(4,529.00)	(3,610.00)
04-4211	X-Ray - Med A - C/A	4,529.00	4,529.00		0.00	4,529.00	3,610.00
04-4221	Lab - Med A	(14,692.00)	(14,692.00)		0.00	(14,692.00)	(14,049.00)
04-4231	Lab - Med A - C/A	14,692.00	14,692.00		0.00	14,692.00	14,049.00
04-4241	IV - Med A	(2,344.00)	(2,344.00)		0.00	(2,344.00)	(1,244.00)
04-4251	IV - Med A - C/A	2,344.00	2,344.00		0.00	2,344.00	1,244.00
04-4261	Oxygen - Med A	(315.00)	(315.00)		0.00	(315.00)	(1,058.00)
04-4271	Oxygen - Med A - C/A	315.00	315.00		0.00	315.00	1,058.00
04-4381	Medical Equip - Med A	(2,531.00)	(2,531.00)		0.00	(2,531.00)	0.00
04-4391	Medical Equip - Med A - C/A	2,531.00	2,531.00		0.00	2,531.00	0.00
04-4498	Sequestration - Med B	(139.00)	(139.00)		0.00	(139.00)	4,569.00
04-4499	Sequestration - Med B Replmnt	43.00	43.00		0.00	43.00	(214.00)
Subtotal [10A] Other - Medicare		(96.00)	(96.00)		0.00	(96.00)	4,355.00
Subgroup : [10B] Other - Non-medicare							
04-4203	X-Ray - Medicaid	(551.00)	(551.00)		0.00	(551.00)	(330.00)
04-4204	X-Ray - HMO	(1,050.00)	(1,050.00)		0.00	(1,050.00)	(320.00)
04-4205	X-Ray - Private	(25.00)	(25.00)		0.00	(25.00)	0.00
04-4207	X-Ray - Insurance	0.00	0.00		0.00	0.00	(640.00)
04-4213	X-Ray - Medicaid - C/A	551.00	551.00		0.00	551.00	330.00
04-4214	X-Ray - HMO - C/A	1,050.00	1,050.00		0.00	1,050.00	320.00
04-4217	X-Ray - Insurance - C/A	0.00	0.00		0.00	0.00	400.00
04-4223	Lab - Medicaid	(2,186.00)	(2,186.00)		0.00	(2,186.00)	(5,474.00)
04-4224	Lab - HMO	(7,468.00)	(7,468.00)		0.00	(7,468.00)	(1,519.00)
04-4225	Lab - Private	(150.00)	(150.00)		0.00	(150.00)	(431.00)
04-4226	Lab - Hospice	0.00	0.00		0.00	0.00	(85.00)
04-4227	Lab - Insurance	(351.00)	(351.00)		0.00	(351.00)	(353.00)
04-4233	Lab - Medicaid - C/A	2,186.00	2,186.00		0.00	2,186.00	5,474.00
04-4234	Lab - HMO - C/A	7,468.00	7,468.00		0.00	7,468.00	1,519.00
04-4237	Lab - Insurance - C/A	351.00	351.00		0.00	351.00	229.00
04-4243	IV - Medicaid	(1,598.00)	(1,598.00)		0.00	(1,598.00)	(1,040.00)
04-4244	IV - HMO	(447.00)	(447.00)		0.00	(447.00)	(48.00)
04-4246	IV - Hospice	0.00	0.00		0.00	0.00	(19.00)
04-4247	IV - Insurance	(390.00)	(390.00)		0.00	(390.00)	(171.00)
04-4253	IV - Medicaid - C/A	1,598.00	1,598.00		0.00	1,598.00	1,040.00
04-4254	IV - HMO - C/A	447.00	447.00		0.00	447.00	48.00
04-4256	IV - Hospice - C/A	0.00	0.00		0.00	0.00	19.00
04-4257	IV - Insurance - C/A	390.00	390.00		0.00	390.00	171.00
04-4263	Oxygen - Medicaid	(8,812.00)	(8,812.00)		0.00	(8,812.00)	(12,406.00)
04-4264	Oxygen - HMO	(170.00)	(170.00)		0.00	(170.00)	(160.00)
04-4265	Oxygen - Private	(474.00)	(474.00)		0.00	(474.00)	0.00
04-4266	Oxygen - Hospice	(112.00)	(112.00)		0.00	(112.00)	(405.00)
04-4273	Oxygen - Medicaid - C/A	8,812.00	8,812.00		0.00	8,812.00	12,406.00
04-4274	Oxygen - HMO - C/A	170.00	170.00		0.00	170.00	160.00
04-4276	Oxygen - Hospice - C/A	112.00	112.00		0.00	112.00	405.00
04-4383	Medical Equip - Medicaid	(1,930.00)	(1,930.00)		0.00	(1,930.00)	0.00
04-4384	Medical Equip - HMO	(1,002.00)	(1,002.00)		0.00	(1,002.00)	(425.00)
04-4393	Medical Equip - Medicaid - C/A	1,930.00	1,930.00		0.00	1,930.00	0.00
04-4394	Medical Equip - HMO - C/A	1,002.00	1,002.00		0.00	1,002.00	425.00
Subtotal [10B] Other - Non-medicare		(649.00)	(649.00)		0.00	(649.00)	(880.00)
Subgroup : [15] Interest Income							
04-6001	Revenue - Interest	0.00	0.00		0.00	0.00	(199.00)
04-6002	Revenue - Interest-AR Accounts	(58.00)	(58.00)		0.00	(58.00)	(20.00)
Subtotal [15] Interest Income		(58.00)	(58.00)		0.00	(58.00)	(219.00)
Subgroup : [18] Other Revenue							
04-4098	Prior Period Adjustments-Rates	(3,667.00)	(3,667.00)		0.00	(3,667.00)	(1,120.00)
04-4099	Prior Period Adjustments	(17,913.00)	(17,913.00)		0.00	(17,913.00)	(45,273.00)
04-5001	COVID Relief Funds - State	(2,639.00)	(2,639.00)		0.00	(2,639.00)	(297,688.00)
04-5002	COVID Relief Funds - Federal	(587,239.00)	(587,239.00)		0.00	(587,239.00)	0.00
04-6402	Revenue - Medical Records	(35.00)	(35.00)		0.00	(35.00)	0.00
04-6403	Revenue - Discounts	167.00	167.00		0.00	167.00	1,646.00
04-9999	Revenue - Miscellaneous	(3,044.00)	(3,044.00)		0.00	(3,044.00)	(513.00)
Subtotal [18] Other Revenue		(614,370.00)	(614,370.00)		0.00	(614,370.00)	(342,948.00)
Total [30] Statement of Revenue		(11,710,170.00)	(11,710,170.00)		0.00	(11,710,170.00)	(11,300,963.00)
Group : [31-32] Assets							
Subgroup : [A1] Cash							
01-1010	Cash - Operating	207,796.00	207,796.00		0.00	207,796.00	308,042.00
01-1020	Cash - Petty Cash	1,000.00	1,000.00		0.00	1,000.00	1,500.00
Subtotal [A1] Cash		208,796.00	208,796.00		0.00	208,796.00	309,542.00
Subgroup : [A2] Resident Accounts Receivable							
01-1060	Accounts Receivable	979,468.00	979,468.00		0.00	979,468.00	875,327.00
01-1140	Reserve for Bad Debts	(199,283.00)	(199,283.00)		0.00	(199,283.00)	(134,804.00)
Subtotal [A2] Resident Accounts Receivable		780,185.00	780,185.00		0.00	780,185.00	740,523.00
Subgroup : [A5] Prepaid Expenses							
01-1280	Prepaid Insurance	54,927.00	54,927.00		0.00	54,927.00	51,688.00
01-1300	Prepaid Expense	22,190.00	22,190.00		0.00	22,190.00	20,811.00
Subtotal [A5] Prepaid Expenses		77,117.00	77,117.00		0.00	77,117.00	72,499.00
Subgroup : [B4] Leasehold Improvements							

Client: **Wachussetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021	9/30/2021			9/30/2021	9/30/2020
01-1626	Leasehold Improvements	57,182.00	57,182.00		0.00	57,182.00	42,426.00
01-1627	A/D - Leasehold Improvements	(16,216.00)	(16,216.00)		0.00	(16,216.00)	(11,272.00)
Subtotal [B4] Leasehold Improvements		40,966.00	40,966.00		0.00	40,966.00	31,154.00
Subgroup : [B6] Movable Equipment							
01-1651	Equipment	254,911.00	254,911.00		0.00	254,911.00	142,988.00
01-1652	A/D - Equipment	(69,830.00)	(69,830.00)		0.00	(69,830.00)	(28,969.00)
Subtotal [B6] Movable Equipment		185,081.00	185,081.00		0.00	185,081.00	114,019.00
Subgroup : [D1] Deferred Deposits							
01-1960	Utility Deposits	6,661.00	6,661.00		0.00	6,661.00	6,661.00
Subtotal [D1] Deferred Deposits		6,661.00	6,661.00		0.00	6,661.00	6,661.00
Subgroup : [D2] Escrow Deposits							
01-1320	Escrow - RE Tax	82,985.00	82,985.00		0.00	82,985.00	14,644.00
Subtotal [D2] Escrow Deposits		82,985.00	82,985.00		0.00	82,985.00	14,644.00
Subgroup : [D7] Other Assets							
01-1170	Due From Employees	1,500.00	1,500.00		0.00	1,500.00	0.00
01-1979	Construction in Progress	7,401.00	7,401.00		0.00	7,401.00	0.00
01-1999	Exchange	9,108.00	9,108.00		0.00	9,108.00	3,491.00
Subtotal [D7] Other Assets		18,009.00	18,009.00		0.00	18,009.00	3,491.00
Total [31-32] Assets		1,399,800.00	1,399,800.00		0.00	1,399,800.00	1,292,533.00
Group : [33-34] Liabilities							
Subgroup : [A1] Trade Accounts Payable							
02-2020	Accounts Payable	(353,049.00)	(353,049.00)		0.00	(353,049.00)	(374,826.00)
Subtotal [A1] Trade Accounts Payable		(353,049.00)	(353,049.00)		0.00	(353,049.00)	(374,826.00)
Subgroup : [A4] Accrued Payroll							
02-2190	Accrued Payroll	(189,421.00)	(189,421.00)		0.00	(189,421.00)	(149,834.00)
02-2191	Accrued PTO	(64,219.00)	(64,219.00)		0.00	(64,219.00)	(81,784.00)
Subtotal [A4] Accrued Payroll		(253,640.00)	(253,640.00)		0.00	(253,640.00)	(231,618.00)
Subgroup : [A6] Accrued Payroll Taxes Payable							
02-2200	Accrued Payroll Taxes	(4,914.00)	(4,914.00)		0.00	(4,914.00)	(6,257.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(4,914.00)	(4,914.00)		0.00	(4,914.00)	(6,257.00)
Subgroup : [A12] Other Current Liabilities							
02-2030	Accrued Expenses	(68,646.00)	(68,646.00)		1,504.00	(67,142.00)	10,800.00
				RJE - 1	1,504.00		
02-2031	Accrued Provider Tax/User Fees	(375,057.00)	(375,057.00)		0.00	(375,057.00)	(375,036.00)
02-2033	Accrued Management Fees	(60,219.00)	(60,219.00)		0.00	(60,219.00)	(44,904.00)
02-2040	Due Medicaid	(240,038.00)	(240,038.00)		0.00	(240,038.00)	(128,485.00)
02-2045	Due Medicare	(423,673.00)	(423,673.00)		0.00	(423,673.00)	(842,974.00)
02-2221	Payroll W/H - Union	0.00	0.00		0.00	0.00	(1,497.00)
02-2222	Payroll W/H - AFLAC	0.00	0.00		0.00	0.00	5,385.00
02-2340	Accrued Rent	(106,314.00)	(106,314.00)		0.00	(106,314.00)	(106,314.00)
02-2341	Deferred Rent - S.L. Portion	(51,155.00)	(51,155.00)		0.00	(51,155.00)	(41,495.00)
Subtotal [A12] Other Current Liabilities		(1,325,102.00)	(1,325,102.00)		1,504.00	(1,323,598.00)	(1,524,520.00)
Subgroup : [B3] Loans from Owners or Related Parties							
02-2400	Intercompany Exchange	(6,301.00)	(6,301.00)		0.00	(6,301.00)	(8,680.00)
02-2401	Due To/From Wachusset Ventures	1,383,323.00	1,383,323.00		0.00	1,383,323.00	1,444,093.00
02-2404	Due To/From Parkway	(6,925.00)	(6,925.00)		0.00	(6,925.00)	21,859.00
02-2405	Due To/From Quincy	1,427.00	1,427.00		0.00	1,427.00	10,144.00
02-2406	Due To/From Rockport	(1,836.00)	(1,836.00)		0.00	(1,836.00)	(4,577.00)
Subtotal [B3] Loans from Owners or Related Parties		1,369,688.00	1,369,688.00		0.00	1,369,688.00	1,462,839.00
Subgroup : [B4] Other Long-Term Liabilities							
02-2310	N/P - SABRA - PPR	(252,862.00)	(252,862.00)		0.00	(252,862.00)	(252,862.00)
02-2311	N/P - SABRA - PPL	(457,983.00)	(457,983.00)		0.00	(457,983.00)	(526,603.00)
02-2312	N/P - SABRA - DIP	0.00	0.00		0.00	0.00	(409,151.00)
02-2320	Accrued Interest LT - Sabra-PPR	(41,723.00)	(41,723.00)		0.00	(41,723.00)	(26,555.00)
02-2321	Accrued Interest LT - Sabra-PPL	2,739.00	2,739.00		0.00	2,739.00	(28,518.00)
Subtotal [B4] Other Long-Term Liabilities		(749,829.00)	(749,829.00)		0.00	(749,829.00)	(1,243,689.00)
Total [33-34] Liabilities		(1,316,846.00)	(1,316,846.00)		1,504.00	(1,315,342.00)	(1,918,071.00)
Group : [35] Equity							
Subgroup : [B5] Cumulated Earnings							
03-3000	Members' Equity (Deficit)	625,538.00	625,538.00		0.00	625,538.00	921,059.00
Subtotal [B5] Cumulated Earnings		625,538.00	625,538.00		0.00	625,538.00	921,059.00
Total [35] Equity		625,538.00	625,538.00		0.00	625,538.00	921,059.00
Sum of Account Groups		0.00	0.00		0.00	0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00	0.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		N.01b		
To reclass Purchased Service LPN to accrued expense due to a timing differen				
PDW Joe Lopatosky, Director of Finance.				
02-2030	Accrued Expenses		1,504.00	
10-1103	Purchased Srvc - LPN			1,504.00
Total			<u>1,504.00</u>	<u>1,504.00</u>