

# State of Connecticut



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

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 10/1/2019	Report for Year Ending 9/30/2020

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	9/30/2020	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, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

{a} Subject to Desk Audit 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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 78 Viets Street, NewLondon, CT 06320-3354				
Report Prepared By Marcum LLP	Phone Number 203-781-9600		Date 1/10/2021	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

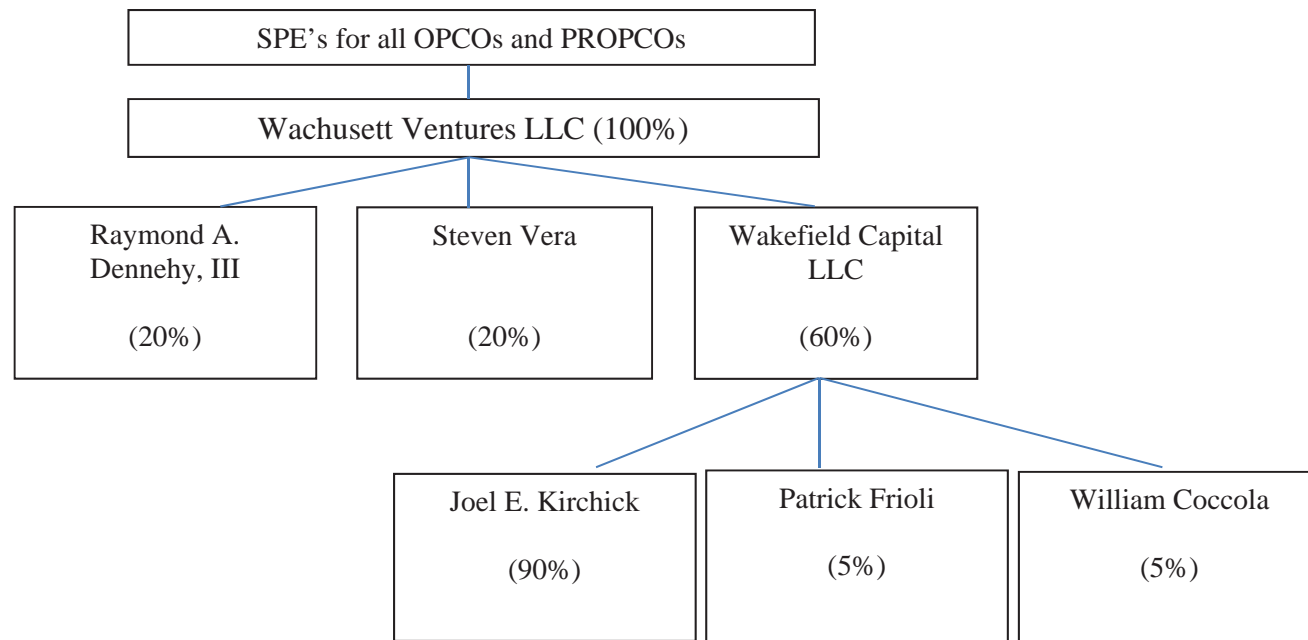
Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-447-1416		Report for Year Ended 9/30/2020	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				
<b>Administrator</b>				
Name of Administrator Troy T. Guntulis		Nursing Home Administrator's License No.:	001810	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				





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

Name of Facility WV-Crossings East, LLC d/b/a Harbor Villag	License No. 2436	Report for Year Ended 9/30/2020	Page 3A	of 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	9/30/2020	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 9/30/2020	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	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg. 16/ Line m12	550,572	342,871
		<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.

**\*Note: Facility self-disallowed more than the difference between the cost reported and actual cost to RP. Therefore, no additional adjustment necessary.**

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village N	2436	9/30/2020	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13 )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.                 </div>				
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	9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno NV 89502	<input type="radio"/>	<input checked="" type="radio"/>	Lease contract service fee, Omnisound 300 E, Omnisound 500 Pro OmniStim FX2 Pro etc.	06/01/15	Monthly as needed	12,349		12,349
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	909		909
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	2,027		2,027
Xerox Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	03/26/19	39 Months	9,079		9,079
	<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"/>						
							<b>Total ***</b>	25,068

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

\* 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 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

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

1 Cost Report Preparation, Advisory Reimbursement Services, Tax	\$ 7,658
2 Assurance Services	\$ 7,968
3	\$
4	\$
	Charge for Services Provided
	\$ 15,626

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 9/30/2020	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				
<b>Independent Accounting Firm</b>				
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				
<b>Legal Services Information</b>				
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 LAW OFFICE OF JASON G. DEGENARO, LLC			203-453-4101	
4 CT Corporation				
5 Dorsi & Dorsi			203-934-6651	
6 NixonPeabody			617-345-1000	
7 Healthcare Services Group				
8 CourtCall				
Address (No. & Street, City, State, Zip Code)				
1 181 State St, Room 2, PO Box 148, New London, CT 06320				
2 150 Trumbull St. Hartford, CT 06103				
3 29 Water St., Guilford, CT 06437				
4 PO Box 4349, Carol Stream, IL 60197				
5 537 Washington Ave, West Haven, CT 06516				
6 100 Summer St, Boston, MA 02110				
7 3220 Tillman Dr, Ste 300, Bensalem, PA 19020				
8 6383 Arizona Circle, Los Angeles, CA 90045				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Conservatorship		\$    2,989		
2 General Matters Relating to Employees; Union Decertification		\$    55,690		
3 Collections		\$    1,000		
4 Domestic Representation		\$    150		
5 Real Estate Tax Abatement		\$    29,048		
6 NixonPeabody Prior Year Adjustment		\$    (4,500)		
7 NLRB Settlement		\$    937		
8 CourtCall appearance for probate		\$    113		
				Charge for Services Provided
				\$    85,427
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		License No.			Report for Year Ended				Page	of			
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabili		2436			9/30/2020				8	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	122	122			122	122							
B. As of midnight of THIS report period	119	119							119	119			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,977	2,977			2,175	2,175			802	802			
B. Medicaid (Conn.)	35,977	35,977			27,033	27,033			8,944	8,944			
C. Medicaid (other states)													
D. Private Pay	1,189	1,189			1,057	1,057			132	132			
E. State SSI for RCH													
F. Other (Specify)	2,801	2,801			1,910	1,910			891	891			
G. Total Care Days During Period (3A thru F)	42,944	42,944			32,175	32,175			10,769	10,769			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	733	733			566	566			167	167			
B. Other Bed Reserve Days	6	6			5	5			1	1			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	43,683	43,683			32,746	32,746			10,937	10,937			

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

CSP-9 Rev. 9/2002

**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 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(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	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	8		99			12							
Per Diem Rate													
a. One bed rm.	Various		201.31			436.00							
b. Two bed rms.	Various		201.31			415.00							
c. Three or more bed rms.	Various					362.00							
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									6,729	6,729			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,323	1,323			
C. Other									5,574	5,574			
D. <b>Total Physical Therapy Treatments</b>									13,626	13,626			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									913	913			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									338	338			
C. Other									151	151			
D. <b>Total Speech Therapy Treatments</b>									1,402	1,402			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									7,977	7,977			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,559	1,559			
C. Other									6,557	6,557			
D. <b>Total Occupational Therapy Treatments</b>									16,093	16,093			



### Report of Expenditures - Salaries & Wages

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health	License No. 2436	Report for Year Ended 9/30/2020	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	167,289	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	195,368	7,850				
5. Dietary Service						
a. Head Dietitian	40,342	1,065				
b. Food Service Supervisor	58,606	2,112				
c. Dietary Workers	311,986	19,379				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	84,522	2,080				
b. Other Maintenance Workers	19,024	1,326				
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	216,560	4,232				
b. RN						
1. Direct Care	604,384	12,951				
2. Administrative**	122,737	2,907				
c. LPN						
1. Direct Care	1,224,046	37,595				
2. Administrative**	145,396	3,170				
d. Aides and Attendants	1,578,313	85,981				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	119,448	7,419				
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	120,394	3,775				
n. Marketing	35,634	806				
o. Other (Specify) See Attached Schedule	33,662	1,512				
<i>A-13. Total Salary Expenditures</i>	5,077,711	196,240				

\* 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	\$ 33,662	1,512				
<b>Total</b>	\$ 33,662	1,512	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Pro Fees - Nurse Consultant	\$ 16,616	Monthly				
Pro Fees - Medical Service	\$ 25	N/A				
Physician Services - Other	\$ 33	N/A				
Pro Fees - Consulting - IV	\$ 7,554	Monthly				
Pro Fees - Other - Ancillary	\$ 705	Contracted				
<b>Total</b>	\$ 24,933	-	\$ -	-	\$ -	-

**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 & Rehabil				2436	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

**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	9/30/2020				12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Troy T. Guntulis	167,289			Non Discriminatory	Administrator	2,080				
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Crossings East, LLC d/b/a Harbor Village North	2436	9/30/2020	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	8,320	Monthly				
3. Pharmacist	11,286	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	307,369	3,769				
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	62,060	730				
b. Other						
10. Occupational Therapist						
a. Resident Care	357,423	4,460				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	19,822	192				
2. Administrative***						
b. LPN						
1. Direct Care	1,187	24				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	24,933					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>826,000</b>	<b>9,175</b>				

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Hd	2436	9/30/2020	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Paragon Rehabilitation, 303 N Hurstbourne Pkwy, Louisville, KY 40222	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Pharmerica, PO Box 409251, Atlanta, GA 30384	Pharmacist / IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A
IPC Healthcare, 3 Barker Ave. White Plains, NY 10601	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A
LTC Management LLC	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Med Solutions, 1010 N 102nd St, Ste 300, Omaha, NE 68114	RN's, DON	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Worldwide Staffing, 2222 Sedwick Rd, Durham, NC 27713	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Celtic Consulting, 507 East Main Street, Ste 308, Torrington, CT 06790	Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village N	2436	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 116,748	116,748		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 419,893	419,893		
5. Health Insurance	\$ 275,244	275,244		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 1,528	1,528		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 14,881	14,881		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 181,413	181,413		
d. Accounting and Auditing	\$ 15,626	15,626		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 85,427	85,427		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 47,453	47,453		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 14,366	14,366		
2. Cellular Phones	\$ 4,966	4,966		
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*	\$ 7,960	7,960		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 833,696	833,696		
<b>Subtotal</b>	\$ 2,019,201	2,019,201		

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Employee Background Check	\$ 8,855		
Nursing Home week expenses	\$ 2,613		
Emp Ben - Employee Drug Screen	\$ 2,048		
Employee recognition	\$ 509		
Meals & Ent. - Nursing Admin	\$ 216		
Meals & Ent. - A&G	\$ 296		
Meals & Ent. - Marketing	\$ 267		
Meals & Ent. - Dietary	\$ 77		
<b>Total</b>	\$ 14,881	\$ -	\$ -

**Schedule of Other Taxes**

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



**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	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,019,201	2,019,201			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,446	1,446			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 419	419			
5. Education Expenses Related to Seminars and Conventions	\$ 250	250			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 4,516	4,516			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 9,804	9,804			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 2,138	2,138			
4. Fund-Raising***	\$				
5. Medical Records	\$ 3,939	3,939			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 567	567			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 11,681	11,681			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 546	546			
9. Subscriptions	\$ 5,135	5,135			
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> )	\$ 93,645	93,645			
12. Administrative Management Services**	\$ 550,572	550,572			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 28,870	28,870			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,732,729	2,732,729			

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

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Public Relations	\$ 1,588		
Supplies - Marketing	\$ 550		
<b>Total Other Advertising</b>	\$ 2,138	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Healthcare Facilities	\$ 10,221		
CLIA LABORATORY PROGRAM	\$ 180		
American Health Care Association	\$ 1,280		
<b>Total Dues</b>	\$ 11,681	\$ -	\$ -

## Schedule of Contributions

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

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Storage Fees	\$ 3,431		
Bank Service Charges	\$ 4,961		
Licenses & Permits - A&G	\$ 751		
Miscellaneous Expense	\$ 10		
Finance Charges	\$ 57		
Fines & Penalties	\$ 18,881		
Credit Card Fee	\$ 779		
<b>Total Other Administrative and General</b>	\$ 28,870	\$ -	\$ -

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor Vi	License No. 2436	Report for Year Ended 9/30/2020	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Wachusett Ventures	550,572	Management Company	P16 M12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North H		2436	9/30/2020	18	37
Item		Total	CCNH	RHNS	(Specify)
<b>2. Dietary</b>					
a. In-House Preparation & Service					
1.	Raw Food	\$ 286,213	286,213		
2.	Non-Food Supplies	\$ 75,099	75,099		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
		\$ 450	450		
c. Other (Specify) _____ Other Dietary					
		\$ 588	588		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 362,350	362,350		
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	9/30/2020		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. \$	323	323		
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> )		\$	182,077	182,077		
c. Other ( <i>Specify</i> )		\$				
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	182,400	182,400		
<b>3E. Laundry Questionnaire</b>						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village		2436	9/30/2020		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. \$	242	242			
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. \$	287,688	287,688			
C. Other ( <i>Specify</i> )		\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$	287,930	287,930		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Pharmerica	\$	196,628	196,628			
b. Medicine Cabinet Drugs	\$					
c. Medical and Therapeutic Supplies	\$	161,672	161,672			
d. Ambulance/Limousine****	\$	3,135	3,135			
e. Oxygen						
1. For Emergency Use	\$					
2. Other****	\$	12,382	12,382			
f. X-rays and Related Radiological Procedures****	\$	3,940	3,940			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$					
h. Laboratory****	\$	26,893	26,893			
i. Recreation	\$	25,650	25,650			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	56,565	56,565			
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$	486,865	486,865		

\* 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	\$ 12,625		
Supplies - Prosthetic Device	\$ 8,040		
Supplies - Routine Hygiene	\$ 10,430		
ME Lease	\$ (442)		
ME Lease - Wound Vacs	\$ 1,090		
Replace of Res. Personal Prop.	\$ 452		
Pharmacy Supplies - IV	\$ 2,598		
Pharmacy Supplies - Forms	\$ 916		
ME Lease - IV Pump	\$ 1,416		
Resident Vaccination	\$ 3,413		
Supplies - PT	\$ 439		
Supplies - OT	\$ 343		
Supplies - ST	\$ 41		
Supplies - Respiratory	\$ 1,692		
ME Lease - Respiratory	\$ 13,512		
<b>Total Other Resident Care</b>	<b>\$ 56,565</b>	<b>\$ -</b>	<b>\$ -</b>

**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	9/30/2020			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	26,096			16	m13
Careworx		<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	28,283			16	m13
Smartlinx Solutions	111 S. Wood Ave, Ste 400, Iselin, NJ 08830	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	33,276			16	m11
Healthcare Services Group	300 Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	182,077			19	3b
Healthcare Services Group	300 Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	287,688			20	4b
Professional Grounds Maintenance, Inc.	PO Box 231 Quaker Hill, CT 06375	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	14,357			22	6f
CWPM, LLC	PO Box 415, Planville CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	15,585			22	6f
SIEGEL, O'CONNOR, O'DONNELL & BECK, P.C.	150 Trumbull St. Hartford, CT 06103	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Legal	41,195			15	1e
DORSI & DORSI	537 Washington Ave, West Haven, CT 06516	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Legal / RE Tax Abatement	29,048			15	1e
		<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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 3,932	3,932				
b. Heat	\$ 34,510	34,510				
c. Light & Power	\$ 146,725	146,725				
d. Water	\$ 25,953	25,953				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 25,068	25,068				
f. Other ( <i>itemize</i> )	\$ 140,693	140,693				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 376,881</b>	<b>376,881</b>				
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	\$ 69,538	69,538				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 145,197</b>	<b>145,197</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 3,958	3,958				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 3,958</b>	<b>3,958</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 389,901	389,901				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 73,131	73,131				
c. Personal property taxes	\$ 10,787	10,787				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 622,974</b>	<b>622,974</b>				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
Supplies & Exp - Maintenance	\$ 52,520		
R&M - Equipment	\$ 21,282		
R&M - Building	\$ 8,881		
Garbage	\$ 17,654		
Hazardous Waste	\$ 804		
Snow Removal	\$ 723		
Maintenance Contracts	\$ 38,829		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 140,693</b>	<b>\$ -</b>	<b>\$ -</b>

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### 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		9/30/2020			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			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>A-4. Subtotal</b>													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			1,150,119		1,150,119	307,950	S/L	Various	75,659				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>B-4. Subtotal</b>										75,659			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>C-4. Subtotal</b>													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost	Less	Cost to Be	Accumulated	Method of	Useful	Depreciation	Totals
		Yes	No	Month	Year	Exclusive of Land	Salvage Value	Depreciated	Depreciation to Beginning of Year's Operations	Computing Depreciation	Life	for This Year	
<b>D. Movable Equipment</b>													
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	481,287		481,287	191,097	S/L	Various	52,229	
b. Disposals (attach schedule)				Var	Var					S/L	Various		
c. Acquired during this report period (attach schedule)				Var	Var	86,546				S/L	Various	17,309	
<b>D-3. Subtotal</b>													69,538
<b>E. Total Depreciation</b>													145,197

Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



**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		9/30/2020			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	37,926	13,519	S/L	Various	3,508	
2. Disposals (attach schedule)	Var	Var	Various			S/L	Various		
3. Acquired during this report period (attach schedule)	Var	Var	Various	4,500		S/L	10 Year	450	
C-4. Subtotal									3,958
<b>D. Total Amortization</b>									3,958

\* Straight-line method must be used.

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

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

Harbor Village North Rehab and Nursing  
 Depreciation Schedule  
 September 30, 2020

Voucher #	Account Description	Description	Date	Amount	Useful Life	2019 Depreciation	2019 Accum Depr	2020 Depreciation	2020 Accum Depr	NBV
<b>Leasehold Improvements</b>										
<u>2015 Additions</u>										
10281410	PPE - Leasehold Improvements	New facility sign	12/31/2014	750	10	75	375	75	450	300
22317975	PPE - Leasehold Improvements	2 PTAC units	12/31/2014	1,337	10	134	669	134	803	534
10293322	PPE - Leasehold Improvements	Code alert door lock	2/28/2015	1,342	10	134	671	134	805	537
10322372	PPE - Leasehold Improvements	Code Alert Door Lock key pad	5/31/2015	1,399	10	140	699	140	839	560
10349706	PPE - Leasehold Improvements	Relay cord for fire panel	7/31/2015	5,685	10	569	2,844	569	3,413	2,272
10349707	PPE - Leasehold Improvements	Repair to fire panel and door	8/31/2015	3,833	10	383	1,915	383	2,298	1,535
10299091	PPE - Leasehold Improvements	Replace ignition control RTU	2/28/2015	1,037	10	104	520	104	624	413
10299092	PPE - Leasehold Improvements	Roof and chimney repairs	2/28/2015	975	10	98	489	98	587	388
<u>2016 Additions</u>										
10431272	PPE - Leasehold Improvements	Replace Heater Exchange	2/29/2016	2,332	15	155	621	155	776	1,556
<u>2017 Additions</u>										
	Furniture & Equipment	Replace Circulator	8/16/2017	1,223	10	122	365	122	487	736
	Furniture & Equipment	Install water storage tank	8/16/2017	4,148	20	207	619	207	826	3,322
<u>2018 Additions</u>										
	PPE - Leasehold Improvements	Sprinkler System	3/22/2016	8,100	10	810	1,620	810	2,430	5,670
	PPE - Leasehold Improvements	Electrical work	4/1/2016	2,406	10	241	482	241	723	1,683
	PPE - Leasehold Improvements	Reagan Construction Group	4/11/2016	2,765	10	277	554	277	831	1,934
	PPE - Leasehold Improvements	Piping for Irrigation System	4/15/2016	1,702	10	170	340	170	510	1,192
	PPE - Leasehold Improvements	Reagan Construction Group	5/16/2016	4,653	10	465	930	465	1,395	3,258
	PPE - Leasehold Improvements	Heat exchanger	1/19/2018	3,823	10	382	764	382	1,146	2,677
<u>2019 Additions</u>										
	PPE - Leasehold Improvements	Chimney Replacement	3/20/2019	3,637	10	364	364	364	728	2,909
	PPE - Leasehold Improvements	Duct Work	10/22/2018	1,050	10	105	105	105	210	840
	PPE - Leasehold Improvements	Door Repairs	12/21/2018	9,040	10	904	904	904	1,808	7,232
	PPE - Leasehold Improvements	Backflow Repairs	2/25/2019	4,388	10	439	439	439	878	3,510
<u>2019 Disposals</u>										
	PPE - Leasehold Improvements	Various Asset Disposals		(27,699)	10	(2,770)	(2,770)	(2,770)	(5,540)	(22,159)
<u>2020 Additions</u>										
	PPE - Leasehold Improvements	Rear Exterior Floor		4,500	10			450	450	4,050
<b>Total Leasehold Improvements</b>				<b>42,426</b>		<b>3,508</b>	<b>13,519</b>	<b>3,958</b>	<b>17,477</b>	<b>24,949</b>

**Movable Equipment**

<u>2015 Additions</u>										
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,791	5	358	1,790	1	1,791	-
10229699	PPE - Information Technology	Check scanner	11/30/2014	692	5	138	691	1	692	-
10349701	PPE - Information Technology	Install 18 new cable drops	7/31/2015	12,404	10	1,240	6,201	1,240	7,441	4,963
10267503	PPE - Furniture & Equipment	Time clock and annual support	12/31/2014	5,965	10	597	2,984	597	3,581	2,384
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,458	5	291	1,458	-	1,458	-
<u>2016 Additions</u>										
8878709	PPE - Furniture & Equipment	Slider Sheets Employee Safety	10/31/2015	1,900	3	-	1,900	-	1,900	-
<u>2017 Additions</u>										
	A/D - Furniture & Equipment	Downblast Vent Direct Drive	6/2/2017	745	5	149	445	149	594	151
	Furniture & Equipment	Amana Digismart 14000 Btu (A/C)	4/19/2017	1,912	5	382	1,142	382	1,524	388
<u>2018 Additions</u>										
	Furniture & Equipment	Ice Machine	8/16/2017	4,825	5	965	1,930	965	2,895	1,930

Furniture & Equipment	PTAC Units (5)	6/26/2018	3,717	5	743	1,486	743	2,229	1,488
A/D - Furniture & Equipment	Downblast Vent Direct Drive	6/2/2017	(745)	5	(149)	(445)	(149)	(594)	(151)

2019 Additions

Furniture & Equipment	Timeclock	11/15/2018	3,078	10	308	308	308	616	2,462
Furniture & Equipment	Storage Box	11/21/2018	2,550	5	510	510	510	1,020	1,530
Furniture & Equipment	PTAC (2)	1/29/2019	1,699	5	340	340	340	680	1,019
Furniture & Equipment	Water Heater (1/2)	2/26/2019	10,000	10	1,000	1,000	1,000	2,000	8,000
Furniture & Equipment	Hot Water Repairs	3/13/2019	3,092	10	309	309	309	618	2,474
Furniture & Equipment	Washer	6/28/2019	11,689	10	1,169	1,169	1,169	2,338	9,351
Furniture & Equipment	Refridgerator	7/24/2019	4,873	10	487	487	487	974	3,899

2019 Disposals

Furniture & Equipment	Various Asset Disposals		(15,203)	10	(1,520)	(1,520)	(1,520)	(3,040)	(12,163)
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2020 Additions

Furniture & Equipment	Water Heater Replacement	10/4/2019	5,000	5			1,000	1,000	4,000
Furniture & Equipment	Water Heater Replacement	11/5/2019	5,082	5			1,016	1,016	4,066
Furniture & Equipment	PTAC Units (5)	11/21/2019	5,133	5			1,027	1,027	4,106
Furniture & Equipment	Laptop	3/31/2020	1,199	5			240	240	959
Furniture & Equipment	Door key pads/ lock (1/3)	4/28/2020	5,370	5			1,074	1,074	4,296
Furniture & Equipment	Door key pads/ lock (2/3)	5/11/2020	10,889	5			2,178	2,178	8,711
Furniture & Equipment	Drain Cleaning System	7/1/2020	2,465	5			493	493	1,972
Furniture & Equipment	Fujitsu system for SW Solarium	7/22/2020	15,110	5			3,022	3,022	12,088
Furniture & Equipment	North Nurse Call System	7/29/2020	30,974	5			6,195	6,195	24,779
Furniture & Equipment	PTAC units (3)	9/10/2020	144	5			29	29	115
Furniture & Equipment	PTAC units (3)	9/20/2020	3,080	5			616	616	2,464
Furniture & Equipment	Laptop - 1	9/30/2020	1,052	5			210	210	842
Furniture & Equipment	Laptop - 1	9/30/2020	1,048	5			210	210	838

<b>Total Movable Equipment</b>			<b>142,988</b>		<b>7,317</b>	<b>22,185</b>	<b>23,841</b>	<b>46,026</b>	<b>96,962</b>
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<b>Per Cost Report</b>			<b>185,414</b>		<b>10,824</b>	<b>35,703</b>	<b>27,799</b>	<b>63,503</b>	<b>121,912</b>
<b>Per Trial Balance</b>			<b>185,414</b>		<b>-</b>	<b>-</b>	<b>14,842</b>	<b>40,241</b>	<b>145,173</b>
<b>Variance</b>			<b>-</b>		<b>10,824</b>	<b>35,703</b>	<b>12,957</b>	<b>23,262</b>	<b>(23,262)</b>

**Realty Entity - Building Improvements**

2015 Additions

Realty - Building Improvements	Doors/Door Hardware	9/30/2015	57,666	15	3,844	16,412	3,844	20,256	37,410
Realty - Building Improvements	Windows	9/30/2015	42,627	20	2,131	9,291	2,131	11,422	31,205
Realty - Building Improvements	Shower Rooms	9/30/2015	30,504	20	1,525	6,648	1,525	8,173	22,331
Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	28,008	20	1,400	6,104	1,400	7,504	20,504
Realty - Building Improvements	Exterior Repair	9/30/2015	8,321	20	416	1,814	416	2,230	6,091
Realty - Building Improvements	HVAC/Ductwork	9/30/2015	21,080	15	1,405	6,000	1,405	7,405	13,675
Realty - Building Improvements	Site Cost	9/30/2015	15,380	20	769	3,352	769	4,121	11,259
Realty - Building Improvements	Paint	9/30/2015	138,200	10	13,820	57,763	13,820	71,583	66,617
Realty - Building Improvements	Flooring	9/30/2015	40,801	15	2,720	11,613	2,720	14,333	26,468
Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	22,225	20	1,111	4,843	1,111	5,954	16,271
Realty - Building Improvements	General Conditions	9/30/2015	3,560	20	178	776	178	954	2,606
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	86,698	20	4,335	18,897	4,335	23,232	63,466
<b>Total 2015 Additions</b>			<b>495,070</b>		<b>33,654</b>	<b>143,513</b>	<b>33,654</b>	<b>177,167</b>	<b>317,903</b>

2016 Additions

Realty - Building Improvements	Doors/Door Hardware	9/30/2016	5,543	15	370	1,479	370	1,849	3,694
Realty - Building Improvements	Exterior Repair	9/30/2016	3,353	20	168	671	168	839	2,514
Realty - Building Improvements	Site Cost	9/30/2016	16,540	20	827	3,308	827	4,135	12,405
Realty - Building Improvements	Paint	9/30/2016	9,911	10	991	3,964	991	4,955	4,956
Realty - Building Improvements	Flooring	9/30/2016	648	15	43	173	43	216	432
Realty - Building Improvements	General Conditions	9/30/2016	11,726	20	586	2,345	586	2,931	8,795
Realty - Building Improvements	Contingency	9/30/2016	21,516	20	1,076	4,304	1,076	5,380	16,136
Realty - Building Improvements	CO # 2 Additional Flooring Work	9/30/2016	12,876	15	858	3,433	858	4,291	8,585
Realty - Building Improvements	CO # 3 Added Flooring Work	9/30/2016	7,166	20	358	1,432	358	1,790	5,376
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	52,473	20	2,624	10,495	2,624	13,119	39,354
Realty - Building Improvements	Windows	9/30/2016	18,796	20	940	3,760	940	4,700	14,096
Realty - Building Improvements	Ceilings	9/30/2016	2,073	20	104	416	104	520	1,553



	Realty - Building Improvements	Exterior Repair	9/30/2016	11,679	20	584	2,336	584	2,920	8,759
	Realty - Building Improvements	Millwork	9/30/2016	102,000	20	5,100	20,400	5,100	25,500	76,500
	Realty - Building Improvements	Paint	9/30/2016	109,278	10	10,928	43,711	10,928	54,639	54,639
	Realty - Building Improvements	Flooring	9/30/2016	108,322	15	7,221	28,884	7,221	36,105	72,217
	Realty - Building Improvements	Hand Rail / Corner Gaurds	9/30/2016	20,757	15	1,384	5,536	1,384	6,920	13,837
	Realty - Building Improvements	General Conditions	9/30/2016	19,830	20	992	3,967	992	4,959	14,871
	Realty - Building Improvements	Contingency	9/30/2016	20,189	20	1,009	4,036	1,009	5,045	15,144
	Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	94,709	20	4,735	18,941	4,735	23,676	71,033
	<b>Total 2016 Additions</b>			<b>649,385</b>		<b>40,898</b>	<b>163,591</b>	<b>40,898</b>	<b>204,489</b>	<b>444,896</b>
2017 Additions										
	Realty - Building Improvements	Building Improvement	10/1/2016	283	20	14	42	14	56	227
	Realty - Building Improvements	Building Improvement	11/1/2016	5,381	20	269	804	269	1,073	4,308
	<b>Total 2017 Additions</b>			<b>5,664</b>		<b>283</b>	<b>846</b>	<b>283</b>	<b>1,129</b>	<b>4,535</b>
2019 Additions										
	Realty - Building Improvements	Storm Windows	11/18/2019	4,117	10			412	412	3,705
	Realty - Building Improvements	Storm Windows	10/22/2019	4,120	10			412	412	3,708
	<b>Total 2019 Additions</b>			<b>8,237</b>				<b>824</b>	<b>824</b>	<b>7,413</b>
	<b>Total Realty Building Improvements</b>			<b>1,158,356</b>		<b>74,835</b>	<b>307,950</b>	<b>75,659</b>	<b>383,609</b>	<b>774,747</b>

#### Realty Entity - Movable Equipment

2015 Additions										
	Realty - Movable Equip	FF&E	9/30/2015	69,466	10	6,947	32,418	6,947	39,365	30,101
	Realty - Movable Equip	Soft Goods	9/30/2015	10,003	10	1,000	4,180	1,000	5,180	4,823
	<b>Total 2015 Additions</b>			<b>79,469</b>		<b>7,947</b>	<b>36,598</b>	<b>7,947</b>	<b>44,545</b>	<b>34,924</b>
2016 Additions										
	Realty - Movable Equip	FF&E	9/30/2016	30,782	10	3,078	12,312	3,078	15,390	15,392
	Realty - Movable Equip	FF&E	9/30/2016	130,431	10	13,043	52,172	13,043	65,215	65,216
	Realty - Movable Equip	Soft Goods	9/30/2016	95,957	10	9,596	38,384	9,596	47,980	47,977
	Realty - Movable Equip	CO # 1 Dressers Add	9/30/2016	47,977	10	4,798	19,191	4,798	23,989	23,988
	<b>Total 2016 Additions</b>			<b>305,147</b>		<b>30,515</b>	<b>122,059</b>	<b>30,515</b>	<b>152,574</b>	<b>152,573</b>
2017 Additions										
	Realty - Movable Equip	Def. lease cost (Dechert)Inv. 1301080	10/31/2016	285	3	95	284	1	285	-
	Realty - Movable Equip	Deferred Lease Cost (Fultz inv 154697)	2/28/2017	98	3	33	98	-	98	-
	Realty - Movable Equip	Deferred Lease Cost (CSC inv# 8115957)	3/31/2017	96	3	32	96	-	96	-
	<b>Total 2017 Additions</b>			<b>479</b>		<b>160</b>	<b>478</b>	<b>1</b>	<b>479</b>	<b>-</b>
2018 Additions										
	Realty - Movable Equip	Call bell system	9/25/2018	12,710	5	2,542	5,084	2,542	7,626	5,084
				<b>12,710</b>		<b>2,542</b>	<b>5,084</b>	<b>2,542</b>	<b>7,626</b>	<b>5,084</b>
2019 Additions										
	Furniture & Equipment	Call Bell System	10/9/2018	12,710	5	2,542	2,542	2,542	5,084	7,626
	Furniture & Equipment	Fujitsu Mini Split System-Rec Room (1/2)	11/1/2018	7,165	5	1,433	1,433	1,433	2,866	4,299
	Furniture & Equipment	Fujitsu Mini Split System - Rec Room (2/2)	1/7/2019	7,165	10	717	717	717	1,434	5,731
				<b>27,040</b>		<b>4,692</b>	<b>4,692</b>	<b>4,692</b>	<b>9,384</b>	<b>17,656</b>
	<b>Total Realty Movable Equipment</b>			<b>424,845</b>		<b>45,856</b>	<b>168,911</b>	<b>45,697</b>	<b>214,608</b>	<b>210,237</b>
	<b>Total Realty Entity Assets</b>			<b>1,574,964</b>		<b>120,691</b>	<b>476,861</b>	<b>121,356</b>	<b>598,217</b>	<b>984,984</b>
	<b>Total Assets 2020</b>			<b>1,760,378</b>		<b>131,515</b>	<b>512,564</b>	<b>149,155</b>	<b>661,720</b>	<b>1,106,896</b>

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

23,262

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

(134,313)

Reserve For Leasehold Properties - Page 35, Line A4

984,984

**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 9/30/2020	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No	
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> 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					
<b>Part B - Owner and Related Parties</b>		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 _____					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Sabra, 18500 Von Karman Avenue, Suite 550, Irvine, CA 92612	Building & Equipment	03/01/16	10 Yrs	389,901	

**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	9/30/2020			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. <b>Total Building Interest Expense</b> (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		9/30/2020		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				\$	92,565	92,565	
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	92,565	92,565	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,306	14,306	
b. Insurance on Automobiles				\$	836	836	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	67,939	67,939	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Cyber Ins/D&O Ins				\$	8,269	8,269	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	91,350	91,350	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	11,139,755	11,139,755	

### 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	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 35,634	35,634		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 357,423	357,423		
7.			Other - See attached Schedule	\$ 7,554	7,554		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 181,413	181,413		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ (378)	(378)		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,526	3,526		
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	\$ 669	669		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 2,138	2,138		
19.			Income Tax / Corporate Business Tax	\$ 7,710	7,710		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 243,148	243,148		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 23,695	23,695		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 862,532	862,532		

\* 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	\$ 35,634		
<b>Total Other Salaries Adjustment</b>			\$ 35,634	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12	Pro Fees - Consulting - IV	\$ 7,554		
<b>Total Other Fees Adjustments</b>			\$ 7,554	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Nursing Home week expenses	\$ 2,613		
15	1a9	Employee recognition	\$ 509		
15	1a9	Meals & Ent. - Nursing Admin	\$ 216		
15	1a9	Meals & Ent. - A&G	\$ 296		
15	1a9	Meals & Ent. - Marketing	\$ 267		
15	1a9	Meals & Ent. - Dietary	\$ 77		
16	m13	Finance Charges	\$ 57		
16	m13	Fines & Penalties	\$ 18,881		
16	m13	Credit Card Fee	\$ 779		
16	m13	Miscellaneous Expense	\$ 10		
<b>Total Other A&amp;G Adjustments</b>			\$ 23,695	\$ -	\$ -

**Harbor Village North Rehab and Nursing  
Disallowance Schedule for Cell Phones  
September 30, 2020**

	<u>Amount</u>
Total Cell Phone Expense	4,966
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 1,440
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 3,526</u></u></b>

**Harbor Village North Rehab and Nursing  
Calculation of Allowable Management Fee  
September 30, 2020**

<u>Description</u>	<u>Amount</u>
Management fees Charged	550,572
Patient Days	43,683
Imputed Days - 90% Occupancy (365/365 Days)	42,048
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 13.09</b>
PPD Allowance Per Rate Agreement	7.52
2019 CPI % Increase	0.10210%
PPD Allowance 9/30/2019	7.53
<b>Amount over (Under)</b>	<b>\$ 5.5662</b>
Total Days	43,683
<b>Disallowed Management Fee</b>	<b>\$ 243,148</b>



**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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 862,532	862,532		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 196,628	196,628		
28.	20	5d	Ambulance/Limousine	\$ 3,135	3,135		
29.	20	5f	X-rays, etc	\$ 3,940	3,940		
30.	20	5h	Laboratory	\$ 26,893	26,893		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 12,382	12,382		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 59,942	59,942		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 6,569	6,569		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,172,021	1,172,021		

\*\*\* 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)	\$ 18,136		
20	51	Supplies - Wound Care	\$ 12,625		
20	51	Supplies - Prosthetic Device	\$ 8,040		
20	51	Replace of Res. Personal Prop.	\$ 452		
20	51	Pharmacy Supplies - IV	\$ 2,598		
20	51	ME Lease - IV Pump	\$ 1,416		
20	51	Supplies - PT	\$ 439		
20	51	Supplies - OT	\$ 343		
20	51	Supplies - ST	\$ 41		
20	51	Supplies - Respiratory	\$ 1,692		
20	51	ME Lease - Respiratory	\$ 13,512		
20	51	ME Lease	\$ (442)		
20	51	ME Lease - Wound Vacs	\$ 1,090		
<b>Total Other Ancillary Costs</b>			\$ 59,942	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Revenue - Miscellaneous	\$ 513		
27	14c3	D&O Insurance	\$ 5,543		
30	IV 8	Revenue - Miscellaneous	\$ 513		
<b>Total Other Adjustments</b>			\$ 6,569	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Harbor Village North Rehab and Nursing  
Disallowance Schedule for Cable TV  
September 30, 2020**

	<u>Amount</u>
Total Cable TV Expense      Account # 2069501	\$ 21,736
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 3,600
 <b>Disallowed Cable TV</b>	 <b><u><u>\$ 18,136</u></u></b>

**F. Statement of Revenue**

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Vi2436			9/30/2020		30	37
Item			Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1.	a. Medicaid Residents ( <i>CT only</i> )	\$	7,441,796	7,441,796		
	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> )	\$	2,124,710	2,124,710		
	b. Medicare Room and Board Contractual Allowance **	\$				
4.	a. Private-Pay Residents and Other	\$	857,704	857,704		
	b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>						
1.	a. Prescription Drugs - Medicare	\$	122,018	122,018		
	b. Prescription Drugs - Medicare Contractual Allowance **	\$	(122,018)	(122,018)		
	c. Prescription Drugs - Non-Medicare	\$	49,891	49,891		
	d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(47,026)	(47,026)		
2.	a. Medical Supplies - Medicare	\$	1,602	1,602		
	b. Medical Supplies - Medicare Contractual Allowance **	\$	(1,602)	(1,602)		
	c. Medical Supplies - Non-Medicare	\$				
	d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a. Physical Therapy - Medicare	\$	409,096	409,096		
	b. Physical Therapy - Medicare Contractual Allowance **	\$	(190,417)	(190,417)		
	c. Physical Therapy - Non-Medicare	\$	78,185	78,185		
	d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(70,991)	(70,991)		
4.	a. Speech Therapy - Medicare	\$	74,013	74,013		
	b. Speech Therapy - Medicare Contractual Allowance **	\$	(40,409)	(40,409)		
	c. Speech Therapy - Non-Medicare	\$	20,396	20,396		
	d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(20,235)	(20,235)		
5.	a. Occupational Therapy - Medicare	\$	511,085	511,085		
	b. Occupational Therapy - Medicare Contractual Allowance **	\$	(244,394)	(244,394)		
	c. Occupational Therapy - Non-Medicare	\$	95,568	95,568		
	d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(87,701)	(87,701)		
6.	a. Other ( <i>Specify</i> ) - Medicare	\$	(4,355)	(4,355)		
	b. Other ( <i>Specify</i> ) - Non-Medicare	\$	880	880		
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)			\$	10,957,796	10,957,796	
<b>IV. Other Revenue*</b>						
1.	Meals sold to guests, employees & others	\$				
2.	Rental of rooms to non-residents	\$				
3.	Telephone	\$				
4.	Rental of Television and Cable Services	\$				
5.	Interest Income ( <i>Specify</i> )	\$	219	219		
6.	Private Duty Nurses' Fees	\$				
7.	Barber, Coffee, Beauty and Gift shops	\$				
8.	Other ( <i>Specify</i> )	\$	342,948	342,948		
<b>V. Total Other Revenue</b> (1 thru 8)			\$	343,167	343,167	
<b>VI. Total All Revenue</b> (III +V)			\$	11,300,963	11,300,963	

\* 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	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	309,542
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	740,523
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	72,499
a. Prepaid Insurance	51,688			
b. Prepaid Expense	20,811			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,122,564
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>42,426</u>		\$	24,949
	Accum. Depreciation <u>17,477</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>142,988</u>		\$	96,962
	Accum. Depreciation <u>46,026</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	23,262
F/S vs C/R	23,262			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	145,173

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Rent	\$ 106,314
33	A12	Deferred Rent - S.L. Portion	\$ 41,495
<b>Total Other Current Liabilities (Itemize)</b>			\$ 147,809

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

Page Ref	Line Ref	Description	
34	B4	Accrued Interest LT - Sabra - PPR	\$ 26,555
34	B4	Accrued Interest LT - Sabra - PPL	\$ 28,518
<b>Total Other Current Liabilities (Itemize)</b>			\$ 55,073



### 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	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	1,267,737
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	383,609	Net	\$ 774,747
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	424,845		
	Accum. Depreciation	214,608	Net	\$ 210,237
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	984,984
D. Investment and Other Assets				
1. Deferred Deposits			\$	6,661
2. Escrow Deposits			\$	14,644
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>				
	Exchange	3,491	\$ 3,491	
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	24,796
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,277,517

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village		2436	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	374,826
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> )				\$	231,618
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	6,257
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> )				\$	1,524,520
Accrued Expenses	(10,800)	Due Medicare	842,974		
Accrued Provider Tax/User Fees	375,036	Payroll W/H - Union	1,497		
Accrued Management Fees	44,904	Payroll W/H - AFLAC	(5,385)		
Due Medicaid	128,485	See Schedule	147,809		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	2,137,221

\* 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 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,137,221	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ (1,462,839)
Name and Address of Lender	Amount	Loan Date		
	(1,462,839)			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,243,689
N/P - SABRA - PPR		252,862		
N/P - SABRA - PPL		526,603		
N/P - SABRA - DIP		409,151		
See Schedule		55,073		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ (219,150)
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,918,071


**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	9/30/2020	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	984,984
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	984,984
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(921,059)
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	295,521
7. Total Net Worth			\$	(625,538)
<b>C. Total Reserves and Net Worth</b>			\$	359,446
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,277,517

### 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	9/30/2020	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	933,927		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,300,963		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,005,442		
D. Net Income or Deficit			\$	295,521		
E. Balance			\$	1,229,448		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures pg. 27	\$11,139,755					
Depreciation Amount	\$(134,313)					
Total Expenditures	\$11,005,442					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>			\$	1,229,448		

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor		License No. 2436	Report for Year Ended 9/30/2020	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)	
<b>Preparer/Reviewer Certification</b>					
<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 2/4/21	
Printed Name of Preparer Matthew S. Bavalack					
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					

Client: **Wachusett Cost Reports**  
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
01-1010	Cash - Operating	308,042.00	308,042.00			308,042.00
01-1020	Cash - Petty Cash	1,500.00	1,500.00			1,500.00
01-1060	Accounts Receivable	875,327.00	875,327.00			875,327.00
01-1140	Reserve for Bad Debts	(134,804.00)	(134,804.00)			(134,804.00)
01-1280	Prepaid Insurance	51,688.00	51,688.00			51,688.00
01-1300	Prepaid Expense	20,811.00	20,811.00			20,811.00
01-1320	Escrow - RE Tax	14,644.00	14,644.00			14,644.00
01-1626	Leasehold Improvements	42,426.00	42,426.00			42,426.00
01-1627	A/D - Leasehold Improvements	(11,272.00)	(11,272.00)			(11,272.00)
01-1651	Equipment	142,988.00	142,988.00			142,988.00
01-1652	A/D - Equipment	(28,969.00)	(28,969.00)			(28,969.00)
01-1960	Utility Deposits	6,661.00	6,661.00			6,661.00
01-1999	Exchange	3,491.00	3,491.00			3,491.00
02-2020	Accounts Payable	(374,826.00)	(374,826.00)			(374,826.00)
02-2030	Accrued Expenses	10,800.00	10,800.00			10,800.00
02-2031	Accrued Provider Tax/User Fees	(375,036.00)	(375,036.00)			(375,036.00)
02-2033	Accrued Management Fees	(44,904.00)	(44,904.00)			(44,904.00)
02-2040	Due Medicaid	(128,485.00)	(128,485.00)			(128,485.00)
02-2045	Due Medicare	(842,974.00)	(842,974.00)			(842,974.00)
02-2190	Accrued Payroll	(149,834.00)	(149,834.00)			(149,834.00)
02-2191	Accrued PTO	(81,784.00)	(81,784.00)			(81,784.00)
02-2200	Accrued Payroll Taxes	(6,257.00)	(6,257.00)			(6,257.00)
02-2221	Payroll W/H - Union	(1,497.00)	(1,497.00)			(1,497.00)
02-2222	Payroll W/H - AFLAC	5,385.00	5,385.00			5,385.00
02-2310	N/P - SABRA - PPR	(252,862.00)	(252,862.00)			(252,862.00)
02-2311	N/P - SABRA - PPL	(526,603.00)	(526,603.00)			(526,603.00)
02-2312	N/P - SABRA - DIP	(409,151.00)	(409,151.00)			(409,151.00)
02-2320	Accrued Interest LT -Sabra-PPR	(26,555.00)	(26,555.00)			(26,555.00)
02-2321	Accrued Interest LT -Sabra-PPL	(28,518.00)	(28,518.00)			(28,518.00)
02-2340	Accrued Rent	(106,314.00)	(106,314.00)			(106,314.00)
02-2341	Deferred Rent - S.L. Portion	(41,495.00)	(41,495.00)			(41,495.00)
02-2400	Intercompany Exchange	(8,680.00)	(8,680.00)			(8,680.00)
02-2401	Due To/From Wachusett Ventures	1,444,093.00	1,444,093.00			1,444,093.00
02-2404	Due To/From Parkway	21,859.00	21,859.00			21,859.00
02-2405	Due To/From Quincy	10,144.00	10,144.00			10,144.00
02-2406	Due To/From Rockport	(4,577.00)	(4,577.00)			(4,577.00)
03-3000	Members' Equity (Deficit)	921,059.00	921,059.00			921,059.00
04-4001	R&B - Medicare A	(1,971,397.00)	(1,971,397.00)			(1,971,397.00)
04-4003	Sequestration - Medicare A	18,289.00	18,289.00			18,289.00
04-4011	R&B - Medicaid	(7,327,251.00)	(7,327,251.00)			(7,327,251.00)
04-4021	R&B - Medicaid Pending	(114,545.00)	(114,545.00)			(114,545.00)
04-4031	R&B - Private Pay	(396,431.00)	(396,431.00)			(396,431.00)
04-4041	R&B - Insurance / HMO	(36,043.00)	(36,043.00)			(36,043.00)
04-4051	R&B - Managed Medicare	(171,602.00)	(171,602.00)			(171,602.00)
04-4071	R&B - Hospice	(425,230.00)	(425,230.00)			(425,230.00)
04-4098	Prior Period Adjustments-Rates	(1,120.00)	(1,120.00)			(1,120.00)
04-4099	Prior Period Adjustments	(45,273.00)	(45,273.00)			(45,273.00)
04-4201	X-Ray - Med A	(3,610.00)	(3,610.00)			(3,610.00)
04-4203	X-Ray - Medicaid	(330.00)	(330.00)			(330.00)
04-4204	X-Ray - HMO	(320.00)	(320.00)			(320.00)
04-4207	X-Ray - Insurance	(640.00)	(640.00)			(640.00)
04-4211	X-Ray - Med A - C/A	3,610.00	3,610.00			3,610.00
04-4213	X-Ray - Medicaid - C/A	330.00	330.00			330.00
04-4214	X-Ray - HMO - C/A	320.00	320.00			320.00
04-4217	X-Ray - Insurance - C/A	400.00	400.00			400.00
04-4221	Lab - Med A	(14,049.00)	(14,049.00)			(14,049.00)
04-4223	Lab - Medicaid	(5,474.00)	(5,474.00)			(5,474.00)
04-4224	Lab - HMO	(1,519.00)	(1,519.00)			(1,519.00)
04-4225	Lab - Private	(431.00)	(431.00)			(431.00)
04-4226	Lab - Hospice	(85.00)	(85.00)			(85.00)
04-4227	Lab - Insurance	(353.00)	(353.00)			(353.00)
04-4231	Lab - Med A - C/A	14,049.00	14,049.00			14,049.00
04-4233	Lab - Medicaid - C/A	5,474.00	5,474.00			5,474.00
04-4234	Lab - HMO - C/A	1,519.00	1,519.00			1,519.00

Account	Description	UNADJ 9/30/2020	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
04-4237	Lab -Insurance - C/A	229.00	229.00			229.00
04-4241	IV - Med A	(1,244.00)	(1,244.00)			(1,244.00)
04-4243	IV - Medicaid	(1,040.00)	(1,040.00)			(1,040.00)
04-4244	IV - HMO	(48.00)	(48.00)			(48.00)
04-4246	IV - Hospice	(19.00)	(19.00)			(19.00)
04-4247	IV - Insurance	(171.00)	(171.00)			(171.00)
04-4251	IV - Med A - C/A	1,244.00	1,244.00			1,244.00
04-4253	IV - Medicaid - C/A	1,040.00	1,040.00			1,040.00
04-4254	IV - HMO - C/A	48.00	48.00			48.00
04-4256	IV - Hospice - C/A	19.00	19.00			19.00
04-4257	IV - Insurance - C/A	171.00	171.00			171.00
04-4261	Oxygen - Med A	(1,058.00)	(1,058.00)			(1,058.00)
04-4263	Oxygen - Medicaid	(12,406.00)	(12,406.00)			(12,406.00)
04-4264	Oxygen - HMO	(160.00)	(160.00)			(160.00)
04-4266	Oxygen - Hospice	(405.00)	(405.00)			(405.00)
04-4271	Oxygen - Med A - C/A	1,058.00	1,058.00			1,058.00
04-4273	Oxygen - Medicaid - C/A	12,406.00	12,406.00			12,406.00
04-4274	Oxygen - HMO - C/A	160.00	160.00			160.00
04-4276	Oxygen - Hospice - C/A	405.00	405.00			405.00
04-4281	Phys Therapy - Med A	(161,517.00)	(161,517.00)			(161,517.00)
04-4282	Phys Therapy - Med B	(247,579.00)	(247,579.00)			(247,579.00)
04-4283	Phys Therapy - Medicaid	(45,538.00)	(45,538.00)			(45,538.00)
04-4284	Phys Therapy - HMO	(23,286.00)	(23,286.00)			(23,286.00)
04-4285	Phys Therapy - Private	(190.00)	(190.00)			(190.00)
04-4286	Phys Therapy - Hospice	229.00	229.00			229.00
04-4287	Phys Therapy - Insurance	(9,400.00)	(9,400.00)			(9,400.00)
04-4291	Phys Therapy - Med A - C/A	161,517.00	161,517.00			161,517.00
04-4292	Phys Therapy - Med B - C/A	28,900.00	28,900.00			28,900.00
04-4293	Phys Therapy - Medicaid - C/A	45,538.00	45,538.00			45,538.00
04-4294	Phys Therapy - HMO - C/A	17,325.00	17,325.00			17,325.00
04-4296	Phys Therapy - Hospice - C/A	(229.00)	(229.00)			(229.00)
04-4297	Phys Therapy - Insurance- C/A	8,357.00	8,357.00			8,357.00
04-4301	Occ Therapy - Med A	(203,735.00)	(203,735.00)			(203,735.00)
04-4302	Occ Therapy - Med B	(307,350.00)	(307,350.00)			(307,350.00)
04-4303	Occ Therapy - Medicaid	(56,115.00)	(56,115.00)			(56,115.00)
04-4304	Occ Therapy - HMO	(28,131.00)	(28,131.00)			(28,131.00)
04-4306	Occ Therapy - Hospice	(35.00)	(35.00)			(35.00)
04-4307	Occ Therapy - Insurance	(11,287.00)	(11,287.00)			(11,287.00)
04-4311	Occ Therapy - Med A - C/A	203,735.00	203,735.00			203,735.00
04-4312	Occ Therapy - Med B - C/A	40,659.00	40,659.00			40,659.00
04-4313	Occ Therapy - Medicaid - C/A	56,115.00	56,115.00			56,115.00
04-4314	Occ Therapy - HMO - C/A	21,611.00	21,611.00			21,611.00
04-4317	Occ Therapy - Insurance - C/A	9,975.00	9,975.00			9,975.00
04-4321	Speech Therapy - Med A	(40,861.00)	(40,861.00)			(40,861.00)
04-4322	Speech Therapy - Med B	(33,152.00)	(33,152.00)			(33,152.00)
04-4323	Speech Therapy - Medicaid	(16,696.00)	(16,696.00)			(16,696.00)
04-4324	Speech Therapy - HMO	(3,422.00)	(3,422.00)			(3,422.00)
04-4326	Speech Therapy - Hospice	(278.00)	(278.00)			(278.00)
04-4331	Speech Therapy - Med A - C/A	40,861.00	40,861.00			40,861.00
04-4332	Speech Therapy - Med B - C/A	(452.00)	(452.00)			(452.00)
04-4333	Speech Therapy - Medicaid -C/A	16,696.00	16,696.00			16,696.00
04-4334	Speech Therapy - HMO - C/A	3,632.00	3,632.00			3,632.00
04-4336	Speech Therapy - Hospice - C/A	(93.00)	(93.00)			(93.00)
04-4341	Medical Supp - Med A	(1,602.00)	(1,602.00)			(1,602.00)
04-4351	Medical Supp - Med A - C/A	1,602.00	1,602.00			1,602.00
04-4361	Pharmacy - Med A	(122,018.00)	(122,018.00)			(122,018.00)
04-4363	Pharmacy - Medicaid	(32,066.00)	(32,066.00)			(32,066.00)
04-4364	Pharmacy - HMO	(11,252.00)	(11,252.00)			(11,252.00)
04-4365	Pharmacy - Private	(1,882.00)	(1,882.00)			(1,882.00)
04-4366	Pharmacy - Hospice	(485.00)	(485.00)			(485.00)
04-4367	Pharmacy - Insurance	(4,206.00)	(4,206.00)			(4,206.00)
04-4371	Pharmacy - Med A - C/A	122,018.00	122,018.00			122,018.00
04-4373	Pharmacy - Medicaid - C/A	32,066.00	32,066.00			32,066.00
04-4374	Pharmacy - HMO - C/A	11,252.00	11,252.00			11,252.00
04-4376	Pharmacy - Hospice - C/A	39.00	39.00			39.00
04-4377	Pharmacy - Insurance - C/A	3,669.00	3,669.00			3,669.00
04-4384	Medical Equip - HMO	(425.00)	(425.00)			(425.00)
04-4394	Medical Equip - HMO - C/A	425.00	425.00			425.00



Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
04-4498	Sequestration - Med B	4,569.00	4,569.00			4,569.00
04-4499	Sequestration - Med B Replmnt	(214.00)	(214.00)			(214.00)
04-5001	COVID Relief Funds - State	(297,688.00)	(297,688.00)			(297,688.00)
04-6001	Revenue - Interest	(199.00)	(199.00)			(199.00)
04-6002	Revenue - Interest-AR Accounts	(20.00)	(20.00)			(20.00)
04-6403	Revenue - Discounts	1,646.00	1,646.00			1,646.00
04-9999	Revenue - Miscellaneous	(513.00)	(513.00)			(513.00)
10-1001	P/R - RN	35,103.00	35,103.00			35,103.00
10-1002	P/R - RN Supervisor	569,281.00	569,281.00			569,281.00
10-1003	P/R - LPN	1,224,046.00	1,224,046.00			1,224,046.00
10-1004	P/R - LPN Supervisor	952.00	952.00			952.00
10-1005	P/R - CNA	1,570,403.00	1,570,403.00			1,570,403.00
10-1006	P/R - Hospitality Aide	7,910.00	7,910.00			7,910.00
10-1101	Purchased Srvc - RN	2,720.00	2,720.00			2,720.00
10-1103	Purchased Srvc - LPN	1,187.00	1,187.00			1,187.00
10-1162	Pro Fees - Nurse Consultant	16,616.00	16,616.00			16,616.00
10-1201	Minor Equip Purch - Nursing	2,350.00	2,350.00			2,350.00
10-1202	Supplies - Medical	22,990.00	22,990.00			22,990.00
10-1203	Supplies - Nursing	17,017.00	17,017.00			17,017.00
10-1204	Supplies - UniversalPrecaution	68,497.00	68,497.00			68,497.00
10-1205	Supplies - Wound Care	12,625.00	12,625.00			12,625.00
10-1206	Supplies - Prosthetic Device	8,040.00	8,040.00			8,040.00
10-1207	Supplies - Enteral	2,185.00	2,185.00			2,185.00
10-1209	Supplies - Routine Hygiene	10,430.00	10,430.00			10,430.00
10-1210	Supplies - Incontinence	43,948.00	43,948.00			43,948.00
10-1211	Supplies - Other	2,378.00	2,378.00			2,378.00
10-1212	Supplies - Supplements	720.00	720.00			720.00
10-1213	Supplies - Tube Feeding	209.00	209.00			209.00
10-1222	Supplies - Forms - Nursing	1,378.00	1,378.00			1,378.00
10-1251	ME Lease	(442.00)	(442.00)			(442.00)
10-1253	ME Lease - Wound Vacc	1,090.00	1,090.00			1,090.00
10-1406	Auto Mileage - Nursing	64.00	64.00			64.00
10-1409	Dues - Associations - Nursing	911.00	911.00			180.00
				RJE - 1	(731.00)	(731.00)
11-1001	P/R - DON	124,924.00	124,924.00			124,924.00
11-1002	P/R - ADON	91,636.00	91,636.00			91,636.00
11-1003	P/R - Staff Dev Coord - RN	73,703.00	73,703.00			73,703.00
11-1004	P/R - Staff Dev Coord - LPN	56,078.00	56,078.00			56,078.00
11-1005	P/R - Staff Coordinator	49,034.00	49,034.00			49,034.00
11-1007	P/R - MDS Coordinator - LPN	88,366.00	88,366.00			88,366.00
11-1101	Purchased Srvc - DON	17,102.00	17,102.00			17,102.00
11-1404	Hotels - Nursing Admin	91.00	91.00			91.00
11-1405	Meals & Ent. - Nursing Admin	216.00	216.00			216.00
11-1406	Auto Mileage - Nursing Admin	1,213.00	1,213.00			1,213.00
11-1408	Mobile Phones - Nursing Admin	825.00	825.00			825.00
12-1001	P/R - Medical Records	33,662.00	33,662.00			33,662.00
20-1002	P/R - Administrator	167,289.00	167,289.00			167,289.00
20-1003	P/R - Business Office Manager	68,872.00	68,872.00			68,872.00
20-1004	P/R - Assistant BOM	33,586.00	33,586.00			33,586.00
20-1005	P/R - PR Benefit Coordinator	57,121.00	57,121.00			57,121.00
20-1006	P/R - Receptionist	33,188.00	33,188.00			33,188.00
20-1007	P/R - Regional AR Specialist	2,601.00	2,601.00			2,601.00
20-1150	Legal	60,911.00	60,911.00			60,911.00
20-1151	Legal - Collections	2,856.00	2,856.00			2,856.00
20-1154	Accounting	15,626.00	15,626.00			15,626.00
20-1161	Pro Fees - Other A&G	21,660.00	21,660.00			21,660.00
20-1164	Pro Fees - Medical Service	25.00	25.00			25.00
20-1166	Pro Fees - Restructuring	31,936.00	31,936.00			31,936.00
20-1171	Payroll Bookkeeping Service	33,276.00	33,276.00			33,276.00
20-1172	Information Technology	28,283.00	28,283.00			28,283.00
20-1173	Software	33,051.00	33,051.00			33,051.00
20-1202	Supplies - Office	9,166.00	9,166.00			9,166.00
20-1203	Supplies - Forms - A&G	281.00	281.00			281.00
20-1204	Supplies - Copying	4,721.00	4,721.00			4,721.00
20-1205	Supplies - Postage	1,163.00	1,163.00			567.00
				RJE - 2	(596.00)	(596.00)
20-1206	Supplies - Other	234.00	234.00			234.00
20-1207	Storage Fees	3,431.00	3,431.00			3,431.00

Account	Description	UNADJ 9/30/2020	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
20-1221	Advertising - Help Wanted	9,804.00	9,804.00			9,804.00
20-1222	Employee Background Check	8,855.00	8,855.00			8,855.00
20-1223	Compliance Hotline	150.00	150.00			150.00
20-1231	Utilities - TV & Radio	21,736.00	21,736.00			21,736.00
20-1232	Utilities - Telephone	14,337.00	14,337.00			14,337.00
20-1233	Utilities - Internet Services	1,727.00	1,727.00			1,727.00
20-1234	Utilities - Telephone Maint	29.00	29.00			29.00
20-1252	Lease - Equipment A&G	10,096.00	10,096.00		596.00	10,692.00
				RJE - 2	596.00	
20-1281	Bank Service Charges	5,740.00	5,740.00			5,740.00
20-1282	Replace of Res. Personal Prop.	452.00	452.00			452.00
20-1402	Sem & Conf Fees - A&G	250.00	250.00			250.00
20-1403	Travel - A&G	100.00	100.00			100.00
20-1404	Hotels - A&G	228.00	228.00			228.00
20-1405	Meals & Ent. - A&G	296.00	296.00			296.00
20-1406	Auto Mileage - A&G	1,023.00	1,023.00			1,023.00
20-1408	Mobile Phones - A&G	3,541.00	3,541.00			3,541.00
20-1409	Dues - Associations - A&G	11,501.00	11,501.00			11,501.00
20-1410	Subscriptions - A&G	5,135.00	5,135.00			5,135.00
20-1411	Licenses & Permits - A&G	20.00	20.00		731.00	751.00
				RJE - 1	731.00	
20-1412	Dues - Chamber of Commerce	546.00	546.00			546.00
20-9999	Miscellaneous Expense	10.00	10.00			10.00
21-2101	Payroll Taxes	419,893.00	419,893.00			419,893.00
21-2104	Ins - Workers' Compensation	116,748.00	116,748.00			116,748.00
21-2111	Emp Ben - Health Insurance	393,473.00	393,473.00			393,473.00
21-2112	Emp Ben - Dental Insurance	23,378.00	23,378.00			23,378.00
21-2113	Emp Ben - Vision Insurance	3,677.00	3,677.00			3,677.00
21-2114	Emp Ben - Life Insurance	5,586.00	5,586.00			5,586.00
21-2121	Emp Ben - Health Ins. Emp W/H	(121,582.00)	(121,582.00)			(121,582.00)
21-2122	Emp Ben - Dental Ins. Emp W/H	(20,316.00)	(20,316.00)			(20,316.00)
21-2123	Emp Ben - Vision Ins. Emp W/H	(3,426.00)	(3,426.00)			(3,426.00)
21-2124	Emp Ben - Life Ins. Emp W/H	(4,058.00)	(4,058.00)			(4,058.00)
21-2131	Emp Ben - Emp Hlth & Welfare	40.00	40.00			40.00
21-2132	Emp Ben - Other	3,122.00	3,122.00			3,122.00
21-2133	Emp Ben - Holiday Parties	1,446.00	1,446.00			1,446.00
22-2201	Ins - GLPL	66,571.00	66,571.00			66,571.00
22-2202	Ins - Umbrella	1,368.00	1,368.00			1,368.00
22-2203	Ins - D & O Liability	5,543.00	5,543.00			5,543.00
22-2204	Ins - Cyber	1,989.00	1,989.00			1,989.00
22-2205	Ins - Auto	836.00	836.00			836.00
22-2207	Ins - Bond	737.00	737.00			737.00
23-2301	Rent Expense	372,801.00	372,801.00			372,801.00
23-2302	Rent Expense - S.L. Deferral	17,100.00	17,100.00			17,100.00
23-2311	Ins - Property	14,306.00	14,306.00			14,306.00
23-2321	Taxes - Real Estate	73,131.00	73,131.00			73,131.00
23-2322	Taxes - Personal Property	10,787.00	10,787.00			10,787.00
23-2331	Depr Exp - Leasehold Imprvmnts	4,146.00	4,146.00			4,146.00
23-2332	Depr Exp - Equipment	10,696.00	10,696.00			10,696.00
25-1001	P/R - Business Development	35,634.00	35,634.00			35,634.00
25-1202	Supplies - Marketing	550.00	550.00			550.00
25-1203	Advertising - Public Relations	1,588.00	1,588.00			1,588.00
25-1405	Meals & Ent. - Marketing	267.00	267.00			267.00
25-1406	Auto Mileage - Marketing	1,118.00	1,118.00			1,118.00
25-1407	Auto Expense - Marketing	6.00	6.00			6.00
25-1408	Mobile Phones - Marketing	600.00	600.00			600.00
26-1001	P/R - Admissions Director	39,107.00	39,107.00			39,107.00
30-1001	P/R - Registered Dietician	40,342.00	40,342.00			40,342.00
30-1002	P/R - Food Service Manager	58,606.00	58,606.00			58,606.00
30-1003	P/R - Cook	137,821.00	137,821.00			137,821.00
30-1004	P/R - Dietary Aide	174,165.00	174,165.00			174,165.00
30-1161	Pro Fees - Dietary	450.00	450.00			450.00
30-1201	Minor Equip Purch - Dietary	3,074.00	3,074.00			3,074.00
30-1202	Supplies & Exp - Dietary	40,537.00	40,537.00			40,537.00
30-1204	Software - Dietary	378.00	378.00			378.00
30-1205	Lease - Equipment Dietary	2,027.00	2,027.00			2,027.00
30-1301	Food Purch - Raw	280,140.00	280,140.00			280,140.00
30-1302	Food Purch - Supplements	23,574.00	23,574.00			23,574.00

Account	Description	UNADJ 9/30/2020	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
30-1303	Food Purch - Thickeners	7,914.00	7,914.00			7,914.00
30-1304	Food Purch - Tube Feeding	1,308.00	1,308.00			1,308.00
30-1305	Food Purch - Resident Activity	3,015.00	3,015.00			3,015.00
30-1306	Food Purch - Employee H&W	1,750.00	1,750.00			1,750.00
30-1405	Meals & Ent. - Dietary	77.00	77.00			77.00
30-1411	Licenses & Permits - Dietary	210.00	210.00			210.00
31-1002	P/R - Activities Assistant	80,727.00	80,727.00			80,727.00
31-1003	P/R - Therapeutic Rec Director	38,493.00	38,493.00			38,493.00
31-1161	Pro Fees - Activities	525.00	525.00			525.00
31-1202	Supplies & Exp - Activities	1,662.00	1,662.00			1,662.00
31-1406	Auto Mileage - Activities	7.00	7.00			7.00
32-1101	Purchased Srvc - Housekeeping	287,688.00	287,688.00			287,688.00
32-1202	Supplies & Exp - Housekeeping	242.00	242.00			242.00
33-1101	Purchased Srvc - Laundry	182,077.00	182,077.00			182,077.00
33-1202	Supplies & Exp - Laundry	323.00	323.00			323.00
34-1001	P/R - Maintenance Director	84,522.00	84,522.00			84,522.00
34-1002	P/R - Maintenance Technician	19,024.00	19,024.00			19,024.00
34-1201	Minor Equip Purch -Maintenance	3,932.00	3,932.00			3,932.00
34-1202	Supplies & Exp - Maintenance	52,520.00	52,520.00			52,520.00
34-1203	R&M - Equipment	21,282.00	21,282.00			21,282.00
34-1204	R&M - Building	8,881.00	8,881.00			8,881.00
34-1205	Garbage	17,654.00	17,654.00			17,654.00
34-1206	Hazardous Waste	804.00	804.00			804.00
34-1208	Snow Removal	723.00	723.00			723.00
34-1209	Maintenance Contracts	38,829.00	38,829.00			38,829.00
34-1406	Auto Mileage - Maintenance	546.00	546.00			546.00
35-3501	Utilities - Electricity	146,725.00	146,725.00			146,725.00
35-3502	Utilities - Gas	34,510.00	34,510.00			34,510.00
35-3503	Utilities - Water & Sewer	25,953.00	25,953.00			25,953.00
35-3504	Utilities - Fuel	539.00	539.00			539.00
37-1001	P/R - Social Service Director	74,334.00	74,334.00			74,334.00
37-1002	P/R - Social Service Assistant	6,953.00	6,953.00			6,953.00
38-3801	Medical Director	33,600.00	33,600.00			33,600.00
38-3804	Dentist	8,320.00	8,320.00			8,320.00
38-3807	Physician Services - Other	33.00	33.00			33.00
40-4000	Pharmacy	(1,000.00)	(1,000.00)			(1,000.00)
40-4003	Pharmacy Supplies - IV	2,598.00	2,598.00			2,598.00
40-4004	Pharmacy Supplies - Forms	916.00	916.00			916.00
40-4011	Drugs/IV - Medicare	125,179.00	125,179.00			125,179.00
40-4014	Drugs/IV - Medicaid	10,931.00	10,931.00			10,931.00
40-4015	Drugs/IV - Managed	5,862.00	5,862.00			5,862.00
40-4021	Rx Drugs - IV Medicare	3,017.00	3,017.00			3,017.00
40-4024	Rx Drugs - IV Medicaid	68.00	68.00			68.00
40-4025	Rx Drugs - IV Managed	2,526.00	2,526.00			2,526.00
40-4031	Rx Drugs - Medicaid Noncovered	1,744.00	1,744.00			1,744.00
40-4032	Med D Non-Covered	1,884.00	1,884.00			1,884.00
40-4033	House Stock	21,667.00	21,667.00			21,667.00
40-4034	Drugs OTC	23,750.00	23,750.00			23,750.00
40-4042	ME Lease - IV Pump	1,416.00	1,416.00			1,416.00
40-4051	Emp Ben - Employee Drug Screen	2,048.00	2,048.00			2,048.00
40-4052	Resident Vaccination	3,413.00	3,413.00			3,413.00
40-4161	Pro Fees - Consulting - Pharm	12,286.00	12,286.00			12,286.00
40-4162	Pro Fees - Consulting - IV	7,554.00	7,554.00			7,554.00
40-4163	Medical Records - Pharmacy	3,939.00	3,939.00			3,939.00
50-1101	Anc Serv - PT - MCR A	98,570.00	98,570.00			98,570.00
50-1103	Anc Serv - PT - Medicare B	166,312.00	166,312.00			166,312.00
50-1104	Anc Serv - PT - Medicaid	17,680.00	17,680.00			17,680.00
50-1105	Anc Serv - PT - HMO	(205.00)	(205.00)			(205.00)
50-1106	Anc Serv - PT - HMO Part B	4,143.00	4,143.00			4,143.00
50-1108	Anc Serv - PT - Hospice	17,581.00	17,581.00			17,581.00
50-1109	Anc Serv - PT - Comm Ins	3,093.00	3,093.00			3,093.00
50-1202	Supplies - PT	439.00	439.00			439.00
50-1251	ME Lease - PT	12,349.00	12,349.00			12,349.00
50-1300	Purchased Srvc - PT / PTA	170.00	170.00			170.00
51-1101	Anc Serv - OT - MCR A	106,907.00	106,907.00			106,907.00
51-1103	Anc Serv - OT - Medicare B	204,070.00	204,070.00			204,070.00
51-1104	Anc Serv - OT - Medicaid	21,942.00	21,942.00			21,942.00
51-1105	Anc Serv - OT - HMO	410.00	410.00			410.00

Account	Description	UNADJ 9/30/2020	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
51-1106	Anc Serv - OT - HMO Part B	4,211.00	4,211.00			4,211.00
51-1108	Anc Serv - OT - Hospice	16,277.00	16,277.00			16,277.00
51-1109	Anc Serv - OT - Comm Ins	3,016.00	3,016.00			3,016.00
51-1202	Supplies - OT	343.00	343.00			343.00
51-1300	Purchased Srvc - OT / OTA	590.00	590.00			590.00
52-1101	Anc Serv - ST - MCR A	31,557.00	31,557.00			31,557.00
52-1103	Anc Serv - ST - Medicare B	24,224.00	24,224.00			24,224.00
52-1104	Anc Serv - ST - Medicaid	4,659.00	4,659.00			4,659.00
52-1105	Anc Serv - ST - HMO	138.00	138.00			138.00
52-1106	Anc Serv - ST - HMO Part B	135.00	135.00			135.00
52-1107	Anc Serv - ST - Private	68.00	68.00			68.00
52-1108	Anc Serv - ST - Hospice	1,279.00	1,279.00			1,279.00
52-1202	Supplies - ST	41.00	41.00			41.00
53-1001	P/R - Respiratory Therapist	228.00	228.00			228.00
53-1202	Supplies - Oxygen	12,382.00	12,382.00			12,382.00
53-1203	Supplies - Respiratory	1,692.00	1,692.00			1,692.00
53-1251	ME Lease - Respiratory	13,512.00	13,512.00			13,512.00
54-1161	Pro Fees - Other - Ancillary	705.00	705.00			705.00
54-1202	Anc Serv - Lab Fees	26,893.00	26,893.00			26,893.00
54-1203	Anc Serv - X-Ray	3,940.00	3,940.00			3,940.00
54-1204	Patient Med Trans - Non-Amb	2,875.00	2,875.00			2,875.00
54-1206	Anc Serv - Other	25.00	25.00			25.00
54-1207	Ptnt Med Trans-Ambulance-PartA	260.00	260.00			260.00
60-6001	Interest Expense	4,939.00	4,939.00			4,939.00
60-6002	Interest Expense - DIP Loan	40,292.00	40,292.00			40,292.00
60-6003	Interest Expense - PPL	32,124.00	32,124.00			32,124.00
60-6004	Interest Expense - PPR	15,210.00	15,210.00			15,210.00
60-6005	Finance Charges	57.00	57.00			57.00
60-6102	Taxes - State Income	7,960.00	7,960.00			7,960.00
60-6201	Management Fees	550,572.00	550,572.00			550,572.00
60-6301	Bad Debt Expense	181,413.00	181,413.00			181,413.00
60-6401	Provider Tax / User Fees	833,696.00	833,696.00			833,696.00
60-6501	Fines & Penalties	18,881.00	18,881.00			18,881.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2020	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
<b>Group : [10-A] Salaries and Wages</b>						
<b>Subgroup : [2] Administrators</b>						
20-1002	P/R - Administrator	167,289.00	167,289.00		0.00	167,289.00
<b>Subtotal [2] Administrators</b>		<b>167,289.00</b>	<b>167,289.00</b>		<b>0.00</b>	<b>167,289.00</b>
<b>Subgroup : [4] Other Administrative Salaries</b>						
20-1003	P/R - Business Office Manager	68,872.00	68,872.00		0.00	68,872.00
20-1004	P/R - Assistant BOM	33,586.00	33,586.00		0.00	33,586.00
20-1005	P/R - PR Benefit Coordinator	57,121.00	57,121.00		0.00	57,121.00
20-1006	P/R - Receptionist	33,188.00	33,188.00		0.00	33,188.00
20-1007	P/R - Regional AR Specialist	2,601.00	2,601.00		0.00	2,601.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>195,368.00</b>	<b>195,368.00</b>		<b>0.00</b>	<b>195,368.00</b>
<b>Subgroup : [5A] Head Dietitian</b>						
30-1001	P/R - Registered Dietician	40,342.00	40,342.00		0.00	40,342.00
<b>Subtotal [5A] Head Dietitian</b>		<b>40,342.00</b>	<b>40,342.00</b>		<b>0.00</b>	<b>40,342.00</b>
<b>Subgroup : [5B] Food Service Supervisor</b>						
30-1002	P/R - Food Service Manager	58,606.00	58,606.00		0.00	58,606.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>58,606.00</b>	<b>58,606.00</b>		<b>0.00</b>	<b>58,606.00</b>
<b>Subgroup : [5C] Dietary Workers</b>						
30-1003	P/R - Cook	137,821.00	137,821.00		0.00	137,821.00
30-1004	P/R - Dietary Aide	174,165.00	174,165.00		0.00	174,165.00
<b>Subtotal [5C] Dietary Workers</b>		<b>311,986.00</b>	<b>311,986.00</b>		<b>0.00</b>	<b>311,986.00</b>
<b>Subgroup : [7A] Engineer or Chief of Maintenance</b>						
34-1001	P/R - Maintenance Director	84,522.00	84,522.00		0.00	84,522.00
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>84,522.00</b>	<b>84,522.00</b>		<b>0.00</b>	<b>84,522.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>						
34-1002	P/R - Maintenance Technician	19,024.00	19,024.00		0.00	19,024.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>19,024.00</b>	<b>19,024.00</b>		<b>0.00</b>	<b>19,024.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>						
11-1001	P/R - DON	124,924.00	124,924.00		0.00	124,924.00
11-1002	P/R - ADON	91,636.00	91,636.00		0.00	91,636.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>216,560.00</b>	<b>216,560.00</b>		<b>0.00</b>	<b>216,560.00</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>						
10-1001	P/R - RN	35,103.00	35,103.00		0.00	35,103.00
10-1002	P/R - RN Supervisor	569,281.00	569,281.00		0.00	569,281.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>604,384.00</b>	<b>604,384.00</b>		<b>0.00</b>	<b>604,384.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>						
11-1003	P/R - Staff Dev Coord - RN	73,703.00	73,703.00		0.00	73,703.00
11-1005	P/R - Staff Coordinator	49,034.00	49,034.00		0.00	49,034.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>122,737.00</b>	<b>122,737.00</b>		<b>0.00</b>	<b>122,737.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>						
10-1003	P/R - LPN	1,224,046.00	1,224,046.00		0.00	1,224,046.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,224,046.00</b>	<b>1,224,046.00</b>		<b>0.00</b>	<b>1,224,046.00</b>
<b>Subgroup : [12C2] LPNs - Administrative</b>						
10-1004	P/R - LPN Supervisor	952.00	952.00		0.00	952.00
11-1004	P/R - Staff Dev Coord - LPN	56,078.00	56,078.00		0.00	56,078.00
11-1007	P/R - MDS Coordinator - LPN	88,366.00	88,366.00		0.00	88,366.00
<b>Subtotal [12C2] LPNs - Administrative</b>		<b>145,396.00</b>	<b>145,396.00</b>		<b>0.00</b>	<b>145,396.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>						
10-1005	P/R - CNA	1,570,403.00	1,570,403.00		0.00	1,570,403.00
10-1006	P/R - Hospitality Aide	7,910.00	7,910.00		0.00	7,910.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,578,313.00</b>	<b>1,578,313.00</b>		<b>0.00</b>	<b>1,578,313.00</b>
<b>Subgroup : [12H] Recreation Workers</b>						
31-1002	P/R - Activities Assistant	80,727.00	80,727.00		0.00	80,727.00
31-1003	P/R - Therapeutic Rec Director	38,493.00	38,493.00		0.00	38,493.00
53-1001	P/R - Respiratory Therapist	228.00	228.00		0.00	228.00
<b>Subtotal [12H] Recreation Workers</b>		<b>119,448.00</b>	<b>119,448.00</b>		<b>0.00</b>	<b>119,448.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>						
26-1001	P/R - Admissions Director	39,107.00	39,107.00		0.00	39,107.00
37-1001	P/R - Social Service Director	74,334.00	74,334.00		0.00	74,334.00
37-1002	P/R - Social Service Assistant	6,953.00	6,953.00		0.00	6,953.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>120,394.00</b>	<b>120,394.00</b>		<b>0.00</b>	<b>120,394.00</b>
<b>Subgroup : [12N] Marketing</b>						
25-1001	P/R - Business Development	35,634.00	35,634.00		0.00	35,634.00
<b>Subtotal [12N] Marketing</b>		<b>35,634.00</b>	<b>35,634.00</b>		<b>0.00</b>	<b>35,634.00</b>
<b>Subgroup : [12O] Other</b>						
12-1001	P/R - Medical Records	33,662.00	33,662.00		0.00	33,662.00
<b>Subtotal [12O] Other</b>		<b>33,662.00</b>	<b>33,662.00</b>		<b>0.00</b>	<b>33,662.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>5,077,711.00</b>	<b>5,077,711.00</b>		<b>0.00</b>	<b>5,077,711.00</b>
<b>Group : [13-B] Professional Fees</b>						
<b>Subgroup : [2] Dentist</b>						
38-3804	Dentist	8,320.00	8,320.00		0.00	8,320.00
<b>Subtotal [2] Dentist</b>		<b>8,320.00</b>	<b>8,320.00</b>		<b>0.00</b>	<b>8,320.00</b>

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2020	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
<b>Subgroup : [3] Pharmacist</b>						
40-4000	Pharmacy	(1,000.00)	(1,000.00)		0.00	(1,000.00)
40-4161	Pro Fees - Consulting - Pharm	12,286.00	12,286.00		0.00	12,286.00
<b>Subtotal [3] Pharmacist</b>		<b>11,286.00</b>	<b>11,286.00</b>		<b>0.00</b>	<b>11,286.00</b>
<b>Subgroup : [5A] PT - Resident Care</b>						
50-1101	Anc Serv - PT - MCR A	98,570.00	98,570.00		0.00	98,570.00
50-1103	Anc Serv - PT - Medicare B	166,312.00	166,312.00		0.00	166,312.00
50-1104	Anc Serv - PT - Medicaid	17,680.00	17,680.00		0.00	17,680.00
50-1105	Anc Serv - PT - HMO	(205.00)	(205.00)		0.00	(205.00)
50-1106	Anc Serv - PT - HMO Part B	4,143.00	4,143.00		0.00	4,143.00
50-1108	Anc Serv - PT - Hospice	17,581.00	17,581.00		0.00	17,581.00
50-1109	Anc Serv - PT - Comm Ins	3,093.00	3,093.00		0.00	3,093.00
50-1300	Purchased Svc - PT / PTA	170.00	170.00		0.00	170.00
54-1206	Anc Serv - Other	25.00	25.00		0.00	25.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>307,369.00</b>	<b>307,369.00</b>		<b>0.00</b>	<b>307,369.00</b>
<b>Subgroup : [8A] Medical Director</b>						
38-3801	Medical Director	33,600.00	33,600.00		0.00	33,600.00
<b>Subtotal [8A] Medical Director</b>		<b>33,600.00</b>	<b>33,600.00</b>		<b>0.00</b>	<b>33,600.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>						
52-1101	Anc Serv - ST - MCR A	31,557.00	31,557.00		0.00	31,557.00
52-1103	Anc Serv - ST - Medicare B	24,224.00	24,224.00		0.00	24,224.00
52-1104	Anc Serv - ST - Medicaid	4,659.00	4,659.00		0.00	4,659.00
52-1105	Anc Serv - ST - HMO	138.00	138.00		0.00	138.00
52-1106	Anc Serv - ST - HMO Part B	135.00	135.00		0.00	135.00
52-1107	Anc Serv - ST - Private	68.00	68.00		0.00	68.00
52-1108	Anc Serv - ST - Hospice	1,279.00	1,279.00		0.00	1,279.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>62,060.00</b>	<b>62,060.00</b>		<b>0.00</b>	<b>62,060.00</b>
<b>Subgroup : [10A] OT - Resident Care</b>						
51-1101	Anc Serv - OT - MCR A	106,907.00	106,907.00		0.00	106,907.00
51-1103	Anc Serv - OT - Medicare B	204,070.00	204,070.00		0.00	204,070.00
51-1104	Anc Serv - OT - Medicaid	21,942.00	21,942.00		0.00	21,942.00
51-1105	Anc Serv - OT - HMO	410.00	410.00		0.00	410.00
51-1106	Anc Serv - OT - HMO Part B	4,211.00	4,211.00		0.00	4,211.00
51-1108	Anc Serv - OT - Hospice	16,277.00	16,277.00		0.00	16,277.00
51-1109	Anc Serv - OT - Comm Ins	3,016.00	3,016.00		0.00	3,016.00
51-1300	Purchased Svc - OT / OTA	590.00	590.00		0.00	590.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>357,423.00</b>	<b>357,423.00</b>		<b>0.00</b>	<b>357,423.00</b>
<b>Subgroup : [11A] RN's - Direct Care</b>						
10-1101	Purchased Svc - RN	2,720.00	2,720.00		0.00	2,720.00
11-1101	Purchased Svc - DON	17,102.00	17,102.00		0.00	17,102.00
<b>Subtotal [11A] RN's - Direct Care</b>		<b>19,822.00</b>	<b>19,822.00</b>		<b>0.00</b>	<b>19,822.00</b>
<b>Subgroup : [11B] LPN's - Direct Care</b>						
10-1103	Purchased Svc - LPN	1,187.00	1,187.00		0.00	1,187.00
<b>Subtotal [11B] LPN's - Direct Care</b>		<b>1,187.00</b>	<b>1,187.00</b>		<b>0.00</b>	<b>1,187.00</b>
<b>Subgroup : [12] Other</b>						
10-1162	Pro Fees - Nurse Consultant	16,616.00	16,616.00		0.00	16,616.00
20-1164	Pro Fees - Medical Service	25.00	25.00		0.00	25.00
38-3807	Physician Services - Other	33.00	33.00		0.00	33.00
40-4162	Pro Fees - Consulting - IV	7,554.00	7,554.00		0.00	7,554.00
54-1161	Pro Fees - Other - Ancillary	705.00	705.00		0.00	705.00
<b>Subtotal [12] Other</b>		<b>24,933.00</b>	<b>24,933.00</b>		<b>0.00</b>	<b>24,933.00</b>
<b>Total [13-B] Professional Fees</b>		<b>826,000.00</b>	<b>826,000.00</b>		<b>0.00</b>	<b>826,000.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>						
<b>Subgroup : [1A1] Workmen's Compensation</b>						
21-2104	Ins - Workers' Compensation	116,748.00	116,748.00		0.00	116,748.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>116,748.00</b>	<b>116,748.00</b>		<b>0.00</b>	<b>116,748.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>						
21-2101	Payroll Taxes	419,893.00	419,893.00		0.00	419,893.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>419,893.00</b>	<b>419,893.00</b>		<b>0.00</b>	<b>419,893.00</b>
<b>Subgroup : [1A5] Health Insurance</b>						
21-2111	Emp Ben - Health Insurance	393,473.00	393,473.00		0.00	393,473.00
21-2112	Emp Ben - Dental Insurance	23,378.00	23,378.00		0.00	23,378.00
21-2113	Emp Ben - Vision Insurance	3,677.00	3,677.00		0.00	3,677.00
21-2121	Emp Ben - Health Ins. Emp W/H	(121,582.00)	(121,582.00)		0.00	(121,582.00)
21-2122	Emp Ben - Dental Ins. Emp W/H	(20,316.00)	(20,316.00)		0.00	(20,316.00)
21-2123	Emp Ben - Vision Ins. Emp W/H	(3,426.00)	(3,426.00)		0.00	(3,426.00)
21-2131	Emp Ben - Emp Hlth & Welfare	40.00	40.00		0.00	40.00
<b>Subtotal [1A5] Health Insurance</b>		<b>275,244.00</b>	<b>275,244.00</b>		<b>0.00</b>	<b>275,244.00</b>
<b>Subgroup : [1A6] Life Insurance</b>						
21-2114	Emp Ben - Life Insurance	5,586.00	5,586.00		0.00	5,586.00
21-2124	Emp Ben - Life Ins. Emp W/H	(4,058.00)	(4,058.00)		0.00	(4,058.00)
<b>Subtotal [1A6] Life Insurance</b>		<b>1,528.00</b>	<b>1,528.00</b>		<b>0.00</b>	<b>1,528.00</b>
<b>Subgroup : [1A9] Other</b>						
11-1405	Meals & Ent. - Nursing Admin	216.00	216.00		0.00	216.00
20-1222	Employee Background Check	8,855.00	8,855.00		0.00	8,855.00
20-1405	Meals & Ent. - A&G	296.00	296.00		0.00	296.00
21-2132	Emp Ben - Other	3,122.00	3,122.00		0.00	3,122.00

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Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
25-1405	Meals & Ent. - Marketing	267.00	267.00		0.00	267.00
30-1405	Meals & Ent. - Dietary	77.00	77.00		0.00	77.00
40-4051	Emp Ben - Employee Drug Screen	2,048.00	2,048.00		0.00	2,048.00
<b>Subtotal [1A9] Other</b>		<b>14,881.00</b>	<b>14,881.00</b>		<b>0.00</b>	<b>14,881.00</b>
<b>Subgroup : [1C] Bad Debts</b>						
60-6301	Bad Debt Expense	181,413.00	181,413.00		0.00	181,413.00
<b>Subtotal [1C] Bad Debts</b>		<b>181,413.00</b>	<b>181,413.00</b>		<b>0.00</b>	<b>181,413.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>						
20-1154	Accounting	15,626.00	15,626.00		0.00	15,626.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>15,626.00</b>	<b>15,626.00</b>		<b>0.00</b>	<b>15,626.00</b>
<b>Subgroup : [1E] Legal</b>						
20-1150	Legal	60,911.00	60,911.00		0.00	60,911.00
20-1151	Legal - Collections	2,856.00	2,856.00		0.00	2,856.00
20-1161	Pro Fees - Other A&G	21,660.00	21,660.00		0.00	21,660.00
<b>Subtotal [1E] Legal</b>		<b>85,427.00</b>	<b>85,427.00</b>		<b>0.00</b>	<b>85,427.00</b>
<b>Subgroup : [1G] Office Supplies</b>						
20-1173	Software	33,051.00	33,051.00		0.00	33,051.00
20-1202	Supplies - Office	9,166.00	9,166.00		0.00	9,166.00
20-1203	Supplies - Forms - A&G	281.00	281.00		0.00	281.00
20-1204	Supplies - Copying	4,721.00	4,721.00		0.00	4,721.00
20-1206	Supplies - Other	234.00	234.00		0.00	234.00
<b>Subtotal [1G] Office Supplies</b>		<b>47,453.00</b>	<b>47,453.00</b>		<b>0.00</b>	<b>47,453.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>						
20-1232	Utilities - Telephone	14,337.00	14,337.00		0.00	14,337.00
20-1234	Utilities - Telephone Maint	29.00	29.00		0.00	29.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>14,366.00</b>	<b>14,366.00</b>		<b>0.00</b>	<b>14,366.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>						
11-1408	Mobile Phones - Nursing Admin	825.00	825.00		0.00	825.00
20-1408	Mobile Phones - A&G	3,541.00	3,541.00		0.00	3,541.00
25-1408	Mobile Phones - Marketing	600.00	600.00		0.00	600.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>4,966.00</b>	<b>4,966.00</b>		<b>0.00</b>	<b>4,966.00</b>
<b>Subgroup : [1K1] Other Taxes - Income</b>						
60-6102	Taxes - State Income	7,960.00	7,960.00		0.00	7,960.00
<b>Subtotal [1K1] Other Taxes - Income</b>		<b>7,960.00</b>	<b>7,960.00</b>		<b>0.00</b>	<b>7,960.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>						
60-6401	Provider Tax / User Fees	833,696.00	833,696.00		0.00	833,696.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>833,696.00</b>	<b>833,696.00</b>		<b>0.00</b>	<b>833,696.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>2,019,201.00</b>	<b>2,019,201.00</b>		<b>0.00</b>	<b>2,019,201.00</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>						
<b>Subgroup : [2] Holiday Parties for Staff</b>						
21-2133	Emp Ben - Holiday Parties	1,446.00	1,446.00		0.00	1,446.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>1,446.00</b>	<b>1,446.00</b>		<b>0.00</b>	<b>1,446.00</b>
<b>Subgroup : [4] Employee Travel</b>						
11-1404	Hotels - Nursing Admin	91.00	91.00		0.00	91.00
20-1403	Travel - A&G	100.00	100.00		0.00	100.00
20-1404	Hotels - A&G	228.00	228.00		0.00	228.00
<b>Subtotal [4] Employee Travel</b>		<b>419.00</b>	<b>419.00</b>		<b>0.00</b>	<b>419.00</b>
<b>Subgroup : [5] Education Expense</b>						
20-1402	Sem & Conf Fees - A&G	250.00	250.00		0.00	250.00
<b>Subtotal [5] Education Expense</b>		<b>250.00</b>	<b>250.00</b>		<b>0.00</b>	<b>250.00</b>
<b>Subgroup : [6] Automobile Expense</b>						
10-1406	Auto Mileage - Nursing	64.00	64.00		0.00	64.00
11-1406	Auto Mileage - Nursing Admin	1,213.00	1,213.00		0.00	1,213.00
20-1406	Auto Mileage - A&G	1,023.00	1,023.00		0.00	1,023.00
25-1406	Auto Mileage - Marketing	1,118.00	1,118.00		0.00	1,118.00
25-1407	Auto Expense - Marketing	6.00	6.00		0.00	6.00
31-1406	Auto Mileage - Activities	7.00	7.00		0.00	7.00
34-1406	Auto Mileage - Maintenance	546.00	546.00		0.00	546.00
35-3504	Utilities - Fuel	539.00	539.00		0.00	539.00
<b>Subtotal [6] Automobile Expense</b>		<b>4,516.00</b>	<b>4,516.00</b>		<b>0.00</b>	<b>4,516.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>						
20-1221	Advertising - Help Wanted	9,804.00	9,804.00		0.00	9,804.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>9,804.00</b>	<b>9,804.00</b>		<b>0.00</b>	<b>9,804.00</b>
<b>Subgroup : [M3] Advertising Other</b>						
25-1202	Supplies - Marketing	550.00	550.00		0.00	550.00
25-1203	Advertising - Public Relations	1,588.00	1,588.00		0.00	1,588.00
<b>Subtotal [M3] Advertising Other</b>		<b>2,138.00</b>	<b>2,138.00</b>		<b>0.00</b>	<b>2,138.00</b>
<b>Subgroup : [M5] Medical Records</b>						
40-4163	Medical Records - Pharmacy	3,939.00	3,939.00		0.00	3,939.00
<b>Subtotal [M5] Medical Records</b>		<b>3,939.00</b>	<b>3,939.00</b>		<b>0.00</b>	<b>3,939.00</b>
<b>Subgroup : [M7] Postage</b>						
20-1205	Supplies - Postage	1,163.00	1,163.00		(596.00)	567.00
<b>Subtotal [M7] Postage</b>		<b>1,163.00</b>	<b>1,163.00</b>	RJE - 2	<b>(596.00)</b>	<b>567.00</b>

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<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>						
10-1409	Dues - Associations - Nursing	911.00	911.00		(731.00)	180.00
20-1409	Dues - Associations - A&G	11,501.00	11,501.00	RJE - 1	(731.00)	11,501.00
		<u>12,412.00</u>	<u>12,412.00</u>		<u>(731.00)</u>	<u>11,681.00</u>
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>						
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>						
20-1412	Dues - Chamber of Commerce	546.00	546.00		0.00	546.00
		<u>546.00</u>	<u>546.00</u>		<u>0.00</u>	<u>546.00</u>
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>						
<b>Subgroup : [M9] Subscriptions</b>						
20-1410	Subscriptions - A&G	5,135.00	5,135.00		0.00	5,135.00
		<u>5,135.00</u>	<u>5,135.00</u>		<u>0.00</u>	<u>5,135.00</u>
<b>Subtotal [M9] Subscriptions</b>						
<b>Subgroup : [M11] Services Provided by Contract</b>						
20-1166	Pro Fees - Restructuring	31,936.00	31,936.00		0.00	31,936.00
20-1171	Payroll Bookkeeping Service	33,276.00	33,276.00		0.00	33,276.00
20-1172	Information Technology	28,283.00	28,283.00		0.00	28,283.00
20-1223	Compliance Hotline	150.00	150.00		0.00	150.00
		<u>93,645.00</u>	<u>93,645.00</u>		<u>0.00</u>	<u>93,645.00</u>
<b>Subtotal [M11] Services Provided by Contract</b>						
<b>Subgroup : [M12] Administrative Management Services</b>						
60-6201	Management Fees	550,572.00	550,572.00		0.00	550,572.00
		<u>550,572.00</u>	<u>550,572.00</u>		<u>0.00</u>	<u>550,572.00</u>
<b>Subtotal [M12] Administrative Management Services</b>						
<b>Subgroup : [M13] Other</b>						
20-1207	Storage Fees	3,431.00	3,431.00		0.00	3,431.00
20-1281	Bank Service Charges	5,740.00	5,740.00		0.00	5,740.00
20-1411	Licenses & Permits - A&G	20.00	20.00		731.00	751.00
20-9999	Miscellaneous Expense	10.00	10.00	RJE - 1	731.00	10.00
60-6005	Finance Charges	57.00	57.00		0.00	57.00
60-6501	Fines & Penalties	18,881.00	18,881.00		0.00	18,881.00
		<u>28,139.00</u>	<u>28,139.00</u>		<u>731.00</u>	<u>28,870.00</u>
<b>Subtotal [M13] Other</b>						
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>						
		<u>714,124.00</u>	<u>714,124.00</u>		<u>(596.00)</u>	<u>713,528.00</u>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>						
<b>Subgroup : [2A1] Raw Food</b>						
30-1301	Food Purch - Raw	280,140.00	280,140.00		0.00	280,140.00
30-1304	Food Purch - Tube Feeding	1,308.00	1,308.00		0.00	1,308.00
30-1305	Food Purch - Resident Activity	3,015.00	3,015.00		0.00	3,015.00
30-1306	Food Purch - Employee H&W	1,750.00	1,750.00		0.00	1,750.00
		<u>286,213.00</u>	<u>286,213.00</u>		<u>0.00</u>	<u>286,213.00</u>
<b>Subtotal [2A1] Raw Food</b>						
<b>Subgroup : [2A2] Non-Food Supplies</b>						
30-1201	Minor Equip Purch - Dietary	3,074.00	3,074.00		0.00	3,074.00
30-1202	Supplies & Exp - Dietary	40,537.00	40,537.00		0.00	40,537.00
30-1302	Food Purch - Supplements	23,574.00	23,574.00		0.00	23,574.00
30-1303	Food Purch - Thickeners	7,914.00	7,914.00		0.00	7,914.00
		<u>75,099.00</u>	<u>75,099.00</u>		<u>0.00</u>	<u>75,099.00</u>
<b>Subtotal [2A2] Non-Food Supplies</b>						
<b>Subgroup : [2B] Purchased Services</b>						
30-1161	Pro Fees - Dietary	450.00	450.00		0.00	450.00
		<u>450.00</u>	<u>450.00</u>		<u>0.00</u>	<u>450.00</u>
<b>Subtotal [2B] Purchased Services</b>						
<b>Subgroup : [2C] Other</b>						
30-1204	Software - Dietary	378.00	378.00		0.00	378.00
30-1411	Licenses & Permits - Dietary	210.00	210.00		0.00	210.00
		<u>588.00</u>	<u>588.00</u>		<u>0.00</u>	<u>588.00</u>
<b>Subtotal [2C] Other</b>						
<b>Total [18] Dietary Basis for Allocation of Costs</b>						
		<u>362,350.00</u>	<u>362,350.00</u>		<u>0.00</u>	<u>362,350.00</u>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>						
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>						
33-1202	Supplies & Exp - Laundry	323.00	323.00		0.00	323.00
		<u>323.00</u>	<u>323.00</u>		<u>0.00</u>	<u>323.00</u>
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>						
<b>Subgroup : [3B] Purchased Services</b>						
33-1101	Purchased Svc - Laundry	182,077.00	182,077.00		0.00	182,077.00
		<u>182,077.00</u>	<u>182,077.00</u>		<u>0.00</u>	<u>182,077.00</u>
<b>Subtotal [3B] Purchased Services</b>						
<b>Total [19] Laundry-Basis for Allocation of Costs</b>						
		<u>182,400.00</u>	<u>182,400.00</u>		<u>0.00</u>	<u>182,400.00</u>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>						
<b>Subgroup : [4A1] In-House Care Supplies</b>						
32-1202	Supplies & Exp - Housekeeping	242.00	242.00		0.00	242.00
		<u>242.00</u>	<u>242.00</u>		<u>0.00</u>	<u>242.00</u>
<b>Subtotal [4A1] In-House Care Supplies</b>						
<b>Subgroup : [4B] Purchased Services</b>						
32-1101	Purchased Svc - Housekeeping	287,688.00	287,688.00		0.00	287,688.00
		<u>287,688.00</u>	<u>287,688.00</u>		<u>0.00</u>	<u>287,688.00</u>
<b>Subtotal [4B] Purchased Services</b>						
<b>Subgroup : [5A2] Purchased from</b>						
40-4011	Drugs/IV - Medicare	125,179.00	125,179.00		0.00	125,179.00
40-4014	Drugs/IV - Medicaid	10,931.00	10,931.00		0.00	10,931.00
40-4015	Drugs/IV - Managed	5,862.00	5,862.00		0.00	5,862.00
40-4021	Rx Drugs - IV Medicare	3,017.00	3,017.00		0.00	3,017.00
40-4024	Rx Drugs - IV Medicaid	68.00	68.00		0.00	68.00
40-4025	Rx Drugs - IV Managed	2,526.00	2,526.00		0.00	2,526.00
40-4031	Rx Drugs - Medicaid Noncovered	1,744.00	1,744.00		0.00	1,744.00
40-4032	Med D Non-Covered	1,884.00	1,884.00		0.00	1,884.00



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Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
40-4033	House Stock	21,667.00	21,667.00		0.00	21,667.00
40-4034	Drugs OTC	23,750.00	23,750.00		0.00	23,750.00
<b>Subtotal [5A2] Purchased from</b>		<b>196,628.00</b>	<b>196,628.00</b>		<b>0.00</b>	<b>196,628.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>						
10-1201	Minor Equip Purch - Nursing	2,350.00	2,350.00		0.00	2,350.00
10-1202	Supplies - Medical	22,990.00	22,990.00		0.00	22,990.00
10-1203	Supplies - Nursing	17,017.00	17,017.00		0.00	17,017.00
10-1204	Supplies - UniversalPrecaution	68,497.00	68,497.00		0.00	68,497.00
10-1207	Supplies - Enteral	2,185.00	2,185.00		0.00	2,185.00
10-1210	Supplies - Incontinence	43,948.00	43,948.00		0.00	43,948.00
10-1211	Supplies - Other	2,378.00	2,378.00		0.00	2,378.00
10-1212	Supplies - Supplements	720.00	720.00		0.00	720.00
10-1213	Supplies - Tube Feeding	209.00	209.00		0.00	209.00
10-1222	Supplies - Forms - Nursing	1,378.00	1,378.00		0.00	1,378.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>161,672.00</b>	<b>161,672.00</b>		<b>0.00</b>	<b>161,672.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>						
54-1204	Patient Med Trans - Non-Amb	2,875.00	2,875.00		0.00	2,875.00
54-1207	Ptnt Med Trans-Ambulance-PartA	260.00	260.00		0.00	260.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>3,135.00</b>	<b>3,135.00</b>		<b>0.00</b>	<b>3,135.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>						
53-1202	Supplies - Oxygen	12,382.00	12,382.00		0.00	12,382.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>12,382.00</b>	<b>12,382.00</b>		<b>0.00</b>	<b>12,382.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>						
54-1203	Anc Serv - X-Ray	3,940.00	3,940.00		0.00	3,940.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>3,940.00</b>	<b>3,940.00</b>		<b>0.00</b>	<b>3,940.00</b>
<b>Subgroup : [5H] Laboratory</b>						
54-1202	Anc Serv - Lab Fees	26,893.00	26,893.00		0.00	26,893.00
<b>Subtotal [5H] Laboratory</b>		<b>26,893.00</b>	<b>26,893.00</b>		<b>0.00</b>	<b>26,893.00</b>
<b>Subgroup : [5I] Recreation</b>						
20-1231	Utilities - TV & Radio	21,736.00	21,736.00		0.00	21,736.00
20-1233	Utilities - Internet Services	1,727.00	1,727.00		0.00	1,727.00
31-1161	Pro Fees - Activities	525.00	525.00		0.00	525.00
31-1202	Supplies & Exp - Activities	1,662.00	1,662.00		0.00	1,662.00
<b>Subtotal [5I] Recreation</b>		<b>25,650.00</b>	<b>25,650.00</b>		<b>0.00</b>	<b>25,650.00</b>
<b>Subgroup : [5L] Other</b>						
10-1205	Supplies - Wound Care	12,625.00	12,625.00		0.00	12,625.00
10-1206	Supplies - Prosthetic Device	8,040.00	8,040.00		0.00	8,040.00
10-1209	Supplies - Routine Hygiene	10,430.00	10,430.00		0.00	10,430.00
10-1251	ME Lease	(442.00)	(442.00)		0.00	(442.00)
10-1253	ME Lease - Wound Vacs	1,090.00	1,090.00		0.00	1,090.00
20-1282	Replace of Res. Personal Prop.	452.00	452.00		0.00	452.00
40-4003	Pharmacy Supplies - IV	2,598.00	2,598.00		0.00	2,598.00
40-4004	Pharmacy Supplies - Forms	916.00	916.00		0.00	916.00
40-4042	ME Lease - IV Pump	1,416.00	1,416.00		0.00	1,416.00
40-4052	Resident Vaccination	3,413.00	3,413.00		0.00	3,413.00
50-1202	Supplies - PT	439.00	439.00		0.00	439.00
51-1202	Supplies - OT	343.00	343.00		0.00	343.00
52-1202	Supplies - ST	41.00	41.00		0.00	41.00
53-1203	Supplies - Respiratory	1,692.00	1,692.00		0.00	1,692.00
53-1251	ME Lease - Respiratory	13,512.00	13,512.00		0.00	13,512.00
<b>Subtotal [5L] Other</b>		<b>56,565.00</b>	<b>56,565.00</b>		<b>0.00</b>	<b>56,565.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>774,795.00</b>	<b>774,795.00</b>		<b>0.00</b>	<b>774,795.00</b>
<b>Group : [22] Maintenance and Property</b>						
<b>Subgroup : [6A] Repairs and Maintenance</b>						
34-1201	Minor Equip Purch -Maintenance	3,932.00	3,932.00		0.00	3,932.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>3,932.00</b>	<b>3,932.00</b>		<b>0.00</b>	<b>3,932.00</b>
<b>Subgroup : [6B] Heat</b>						
35-3502	Utilities - Gas	34,510.00	34,510.00		0.00	34,510.00
<b>Subtotal [6B] Heat</b>		<b>34,510.00</b>	<b>34,510.00</b>		<b>0.00</b>	<b>34,510.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>						
35-3501	Utilities - Electricity	146,725.00	146,725.00		0.00	146,725.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>146,725.00</b>	<b>146,725.00</b>		<b>0.00</b>	<b>146,725.00</b>
<b>Subgroup : [6D] Water</b>						
35-3503	Utilities - Water & Sewer	25,953.00	25,953.00		0.00	25,953.00
<b>Subtotal [6D] Water</b>		<b>25,953.00</b>	<b>25,953.00</b>		<b>0.00</b>	<b>25,953.00</b>
<b>Subgroup : [6E] Equipment Lease</b>						
20-1252	Lease - Equipment A&G	10,096.00	10,096.00		596.00	10,692.00
30-1205	Lease - Equipment Dietary	2,027.00	2,027.00	RJE - 2	596.00	2,027.00
50-1251	ME Lease - PT	12,349.00	12,349.00		0.00	12,349.00
<b>Subtotal [6E] Equipment Lease</b>		<b>24,472.00</b>	<b>24,472.00</b>		<b>596.00</b>	<b>25,068.00</b>
<b>Subgroup : [6F] Other</b>						
34-1202	Supplies & Exp - Maintenance	52,520.00	52,520.00		0.00	52,520.00
34-1203	R&M - Equipment	21,282.00	21,282.00		0.00	21,282.00
34-1204	R&M - Building	8,881.00	8,881.00		0.00	8,881.00
34-1205	Garbage	17,654.00	17,654.00		0.00	17,654.00
34-1206	Hazardous Waste	804.00	804.00		0.00	804.00

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Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
34-1208	Snow Removal	723.00	723.00		0.00	723.00
34-1209	Maintenance Contracts	38,829.00	38,829.00		0.00	38,829.00
<b>Subtotal [6F] Other</b>		<b>140,693.00</b>	<b>140,693.00</b>		<b>0.00</b>	<b>140,693.00</b>
<b>Subgroup : [7D] Movable Equipment</b>						
23-2332	Depr Exp - Equipment	10,696.00	10,696.00		0.00	10,696.00
<b>Subtotal [7D] Movable Equipment</b>		<b>10,696.00</b>	<b>10,696.00</b>		<b>0.00</b>	<b>10,696.00</b>
<b>Subgroup : [8C] Leasehold Improvements</b>						
23-2331	Depr Exp - Leasehold Imprvmnts	4,146.00	4,146.00		0.00	4,146.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>4,146.00</b>	<b>4,146.00</b>		<b>0.00</b>	<b>4,146.00</b>
<b>Subgroup : [9] Rental Payments</b>						
23-2301	Rent Expense	372,801.00	372,801.00		0.00	372,801.00
23-2302	Rent Expense - S.L. Deferral	17,100.00	17,100.00		0.00	17,100.00
<b>Subtotal [9] Rental Payments</b>		<b>389,901.00</b>	<b>389,901.00</b>		<b>0.00</b>	<b>389,901.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>						
23-2321	Taxes - Real Estate	73,131.00	73,131.00		0.00	73,131.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>73,131.00</b>	<b>73,131.00</b>		<b>0.00</b>	<b>73,131.00</b>
<b>Subgroup : [10C] Personal property taxes</b>						
23-2322	Taxes - Personal Property	10,787.00	10,787.00		0.00	10,787.00
<b>Subtotal [10C] Personal property taxes</b>		<b>10,787.00</b>	<b>10,787.00</b>		<b>0.00</b>	<b>10,787.00</b>
<b>Total [22] Maintenance and Property</b>		<b>864,946.00</b>	<b>864,946.00</b>		<b>596.00</b>	<b>865,542.00</b>
<b>Group : [27] Interest and Insurance</b>						
<b>Subgroup : [12D] Other Interest Expense</b>						
60-6001	Interest Expense	4,939.00	4,939.00		0.00	4,939.00
60-6002	Interest Expense - DIP Loan	40,292.00	40,292.00		0.00	40,292.00
60-6003	Interest Expense - PPL	32,124.00	32,124.00		0.00	32,124.00
60-6004	Interest Expense - PPR	15,210.00	15,210.00		0.00	15,210.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>92,565.00</b>	<b>92,565.00</b>		<b>0.00</b>	<b>92,565.00</b>
<b>Subgroup : [14A] Insurance on Property</b>						
23-2311	Ins - Property	14,306.00	14,306.00		0.00	14,306.00
<b>Subtotal [14A] Insurance on Property</b>		<b>14,306.00</b>	<b>14,306.00</b>		<b>0.00</b>	<b>14,306.00</b>
<b>Subgroup : [14B] Insurance of Automobiles</b>						
22-2205	Ins - Auto	836.00	836.00		0.00	836.00
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>836.00</b>	<b>836.00</b>		<b>0.00</b>	<b>836.00</b>
<b>Subgroup : [14C1] Umbrella</b>						
22-2201	Ins - GLPL	66,571.00	66,571.00		0.00	66,571.00
22-2202	Ins - Umbrella	1,368.00	1,368.00		0.00	1,368.00
<b>Subtotal [14C1] Umbrella</b>		<b>67,939.00</b>	<b>67,939.00</b>		<b>0.00</b>	<b>67,939.00</b>
<b>Subgroup : [14C3] Other</b>						
22-2203	Ins - D & O Liability	5,543.00	5,543.00		0.00	5,543.00
22-2204	Ins - Cyber	1,989.00	1,989.00		0.00	1,989.00
22-2207	Ins - Bond	737.00	737.00		0.00	737.00
<b>Subtotal [14C3] Other</b>		<b>8,269.00</b>	<b>8,269.00</b>		<b>0.00</b>	<b>8,269.00</b>
<b>Total [27] Interest and Insurance</b>		<b>183,915.00</b>	<b>183,915.00</b>		<b>0.00</b>	<b>183,915.00</b>
<b>Group : [30] Statement of Revenue</b>						
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>						
04-4011	R&B - Medicaid	(7,327,251.00)	(7,327,251.00)		0.00	(7,327,251.00)
04-4021	R&B - Medicaid Pending	(114,545.00)	(114,545.00)		0.00	(114,545.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(7,441,796.00)</b>	<b>(7,441,796.00)</b>		<b>0.00</b>	<b>(7,441,796.00)</b>
<b>Subgroup : [3A] Medicare Residents (All inclusive)</b>						
04-4001	R&B - Medicare A	(1,971,397.00)	(1,971,397.00)		0.00	(1,971,397.00)
04-4003	Sequestration - Medicare A	18,289.00	18,289.00		0.00	18,289.00
04-4051	R&B - Managed Medicare	(171,602.00)	(171,602.00)		0.00	(171,602.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(2,124,710.00)</b>	<b>(2,124,710.00)</b>		<b>0.00</b>	<b>(2,124,710.00)</b>
<b>Subgroup : [4A] Private-pay residents and other</b>						
04-4031	R&B - Private Pay	(396,431.00)	(396,431.00)		0.00	(396,431.00)
04-4041	R&B - Insurance / HMO	(36,043.00)	(36,043.00)		0.00	(36,043.00)
04-4071	R&B - Hospice	(425,230.00)	(425,230.00)		0.00	(425,230.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(857,704.00)</b>	<b>(857,704.00)</b>		<b>0.00</b>	<b>(857,704.00)</b>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>						
04-4361	Pharmacy - Med A	(122,018.00)	(122,018.00)		0.00	(122,018.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(122,018.00)</b>	<b>(122,018.00)</b>		<b>0.00</b>	<b>(122,018.00)</b>
<b>Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance</b>						
04-4371	Pharmacy - Med A - C/A	122,018.00	122,018.00		0.00	122,018.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>122,018.00</b>	<b>122,018.00</b>		<b>0.00</b>	<b>122,018.00</b>
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>						
04-4363	Pharmacy - Medicaid	(32,066.00)	(32,066.00)		0.00	(32,066.00)
04-4364	Pharmacy - HMO	(11,252.00)	(11,252.00)		0.00	(11,252.00)
04-4365	Pharmacy - Private	(1,882.00)	(1,882.00)		0.00	(1,882.00)
04-4366	Pharmacy - Hospice	(485.00)	(485.00)		0.00	(485.00)
04-4367	Pharmacy - Insurance	(4,206.00)	(4,206.00)		0.00	(4,206.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(49,891.00)</b>	<b>(49,891.00)</b>		<b>0.00</b>	<b>(49,891.00)</b>
<b>Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>						
04-4373	Pharmacy - Medicaid - C/A	32,066.00	32,066.00		0.00	32,066.00

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Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
04-4374	Pharmacy - HMO - C/A	11,252.00	11,252.00		0.00	11,252.00
04-4376	Pharmacy - Hospice - C/A	39.00	39.00		0.00	39.00
04-4377	Pharmacy - Insurance - C/A	3,669.00	3,669.00		0.00	3,669.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>47,026.00</b>	<b>47,026.00</b>		<b>0.00</b>	<b>47,026.00</b>
<b>Subgroup : [6A] Medical Supplies - Medicare</b>						
04-4341	Medical Supp - Med A	(1,602.00)	(1,602.00)		0.00	(1,602.00)
<b>Subtotal [6A] Medical Supplies - Medicare</b>		<b>(1,602.00)</b>	<b>(1,602.00)</b>		<b>0.00</b>	<b>(1,602.00)</b>
<b>Subgroup : [6B] Medical Supplies - Medicare Contractual Allowance</b>						
04-4351	Medical Supp - Med A - C/A	1,602.00	1,602.00		0.00	1,602.00
<b>Subtotal [6B] Medical Supplies - Medicare Contractual Allowance</b>		<b>1,602.00</b>	<b>1,602.00</b>		<b>0.00</b>	<b>1,602.00</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>						
04-4281	Phys Therapy - Med A	(161,517.00)	(161,517.00)		0.00	(161,517.00)
04-4282	Phys Therapy - Med B	(247,579.00)	(247,579.00)		0.00	(247,579.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(409,096.00)</b>	<b>(409,096.00)</b>		<b>0.00</b>	<b>(409,096.00)</b>
<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>						
04-4291	Phys Therapy - Med A - C/A	161,517.00	161,517.00		0.00	161,517.00
04-4292	Phys Therapy - Med B - C/A	28,900.00	28,900.00		0.00	28,900.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>190,417.00</b>	<b>190,417.00</b>		<b>0.00</b>	<b>190,417.00</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>						
04-4283	Phys Therapy - Medicaid	(45,538.00)	(45,538.00)		0.00	(45,538.00)
04-4284	Phys Therapy - HMO	(23,286.00)	(23,286.00)		0.00	(23,286.00)
04-4285	Phys Therapy - Private	(190.00)	(190.00)		0.00	(190.00)
04-4286	Phys Therapy - Hospice	229.00	229.00		0.00	229.00
04-4287	Phys Therapy - Insurance	(9,400.00)	(9,400.00)		0.00	(9,400.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(78,185.00)</b>	<b>(78,185.00)</b>		<b>0.00</b>	<b>(78,185.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>						
04-4293	Phys Therapy - Medicaid - C/A	45,538.00	45,538.00		0.00	45,538.00
04-4294	Phys Therapy - HMO - C/A	17,325.00	17,325.00		0.00	17,325.00
04-4296	Phys Therapy - Hospice - C/A	(229.00)	(229.00)		0.00	(229.00)
04-4297	Phys Therapy - Insurance - C/A	8,357.00	8,357.00		0.00	8,357.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>70,991.00</b>	<b>70,991.00</b>		<b>0.00</b>	<b>70,991.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>						
04-4321	Speech Therapy - Med A	(40,861.00)	(40,861.00)		0.00	(40,861.00)
04-4322	Speech Therapy - Med B	(33,152.00)	(33,152.00)		0.00	(33,152.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(74,013.00)</b>	<b>(74,013.00)</b>		<b>0.00</b>	<b>(74,013.00)</b>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>						
04-4331	Speech Therapy - Med A - C/A	40,861.00	40,861.00		0.00	40,861.00
04-4332	Speech Therapy - Med B - C/A	(452.00)	(452.00)		0.00	(452.00)
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>40,409.00</b>	<b>40,409.00</b>		<b>0.00</b>	<b>40,409.00</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>						
04-4323	Speech Therapy - Medicaid	(16,696.00)	(16,696.00)		0.00	(16,696.00)
04-4324	Speech Therapy - HMO	(3,422.00)	(3,422.00)		0.00	(3,422.00)
04-4326	Speech Therapy - Hospice	(278.00)	(278.00)		0.00	(278.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(20,396.00)</b>	<b>(20,396.00)</b>		<b>0.00</b>	<b>(20,396.00)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>						
04-4333	Speech Therapy - Medicaid - C/A	16,696.00	16,696.00		0.00	16,696.00
04-4334	Speech Therapy - HMO - C/A	3,632.00	3,632.00		0.00	3,632.00
04-4336	Speech Therapy - Hospice - C/A	(93.00)	(93.00)		0.00	(93.00)
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>20,235.00</b>	<b>20,235.00</b>		<b>0.00</b>	<b>20,235.00</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>						
04-4301	Occ Therapy - Med A	(203,735.00)	(203,735.00)		0.00	(203,735.00)
04-4302	Occ Therapy - Med B	(307,350.00)	(307,350.00)		0.00	(307,350.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(511,085.00)</b>	<b>(511,085.00)</b>		<b>0.00</b>	<b>(511,085.00)</b>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>						
04-4311	Occ Therapy - Med A - C/A	203,735.00	203,735.00		0.00	203,735.00
04-4312	Occ Therapy - Med B - C/A	40,659.00	40,659.00		0.00	40,659.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>244,394.00</b>	<b>244,394.00</b>		<b>0.00</b>	<b>244,394.00</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>						
04-4303	Occ Therapy - Medicaid	(56,115.00)	(56,115.00)		0.00	(56,115.00)
04-4304	Occ Therapy - HMO	(28,131.00)	(28,131.00)		0.00	(28,131.00)
04-4306	Occ Therapy - Hospice	(35.00)	(35.00)		0.00	(35.00)
04-4307	Occ Therapy - Insurance	(11,287.00)	(11,287.00)		0.00	(11,287.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(95,568.00)</b>	<b>(95,568.00)</b>		<b>0.00</b>	<b>(95,568.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>						
04-4313	Occ Therapy - Medicaid - C/A	56,115.00	56,115.00		0.00	56,115.00
04-4314	Occ Therapy - HMO - C/A	21,611.00	21,611.00		0.00	21,611.00
04-4317	Occ Therapy - Insurance - C/A	9,975.00	9,975.00		0.00	9,975.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>87,701.00</b>	<b>87,701.00</b>		<b>0.00</b>	<b>87,701.00</b>
<b>Subgroup : [10A] Other - Medicare</b>						
04-4201	X-Ray - Med A	(3,610.00)	(3,610.00)		0.00	(3,610.00)
04-4211	X-Ray - Med A - C/A	3,610.00	3,610.00		0.00	3,610.00
04-4221	Lab - Med A	(14,049.00)	(14,049.00)		0.00	(14,049.00)
04-4231	Lab - Med A - C/A	14,049.00	14,049.00		0.00	14,049.00
04-4241	IV - Med A	(1,244.00)	(1,244.00)		0.00	(1,244.00)
04-4251	IV - Med A - C/A	1,244.00	1,244.00		0.00	1,244.00

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
04-4261	Oxygen - Med A	(1,058.00)	(1,058.00)		0.00	(1,058.00)
04-4271	Oxygen - Med A - C/A	1,058.00	1,058.00		0.00	1,058.00
04-4498	Sequestration - Med B	4,569.00	4,569.00		0.00	4,569.00
04-4499	Sequestration - Med B Replmnt	(214.00)	(214.00)		0.00	(214.00)
<b>Subtotal [10A] Other - Medicare</b>		<b>4,355.00</b>	<b>4,355.00</b>		<b>0.00</b>	<b>4,355.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>						
04-4203	X-Ray - Medicaid	(330.00)	(330.00)		0.00	(330.00)
04-4204	X-Ray - HMO	(320.00)	(320.00)		0.00	(320.00)
04-4207	X-Ray - Insurance	(640.00)	(640.00)		0.00	(640.00)
04-4213	X-Ray - Medicaid - C/A	330.00	330.00		0.00	330.00
04-4214	X-Ray - HMO - C/A	320.00	320.00		0.00	320.00
04-4217	X-Ray - Insurance - C/A	400.00	400.00		0.00	400.00
04-4223	Lab - Medicaid	(5,474.00)	(5,474.00)		0.00	(5,474.00)
04-4224	Lab - HMO	(1,519.00)	(1,519.00)		0.00	(1,519.00)
04-4225	Lab - Private	(431.00)	(431.00)		0.00	(431.00)
04-4226	Lab - Hospice	(85.00)	(85.00)		0.00	(85.00)
04-4227	Lab - Insurance	(353.00)	(353.00)		0.00	(353.00)
04-4233	Lab - Medicaid - C/A	5,474.00	5,474.00		0.00	5,474.00
04-4234	Lab - HMO - C/A	1,519.00	1,519.00		0.00	1,519.00
04-4237	Lab - Insurance - C/A	229.00	229.00		0.00	229.00
04-4243	IV - Medicaid	(1,040.00)	(1,040.00)		0.00	(1,040.00)
04-4244	IV - HMO	(48.00)	(48.00)		0.00	(48.00)
04-4246	IV - Hospice	(19.00)	(19.00)		0.00	(19.00)
04-4247	IV - Insurance	(171.00)	(171.00)		0.00	(171.00)
04-4253	IV - Medicaid - C/A	1,040.00	1,040.00		0.00	1,040.00
04-4254	IV - HMO - C/A	48.00	48.00		0.00	48.00
04-4256	IV - Hospice - C/A	19.00	19.00		0.00	19.00
04-4257	IV - Insurance - C/A	171.00	171.00		0.00	171.00
04-4263	Oxygen - Medicaid	(12,406.00)	(12,406.00)		0.00	(12,406.00)
04-4264	Oxygen - HMO	(160.00)	(160.00)		0.00	(160.00)
04-4266	Oxygen - Hospice	(405.00)	(405.00)		0.00	(405.00)
04-4273	Oxygen - Medicaid - C/A	12,406.00	12,406.00		0.00	12,406.00
04-4274	Oxygen - HMO - C/A	160.00	160.00		0.00	160.00
04-4276	Oxygen - Hospice - C/A	405.00	405.00		0.00	405.00
04-4384	Medical Equip - HMO	(425.00)	(425.00)		0.00	(425.00)
04-4394	Medical Equip - HMO - C/A	425.00	425.00		0.00	425.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(880.00)</b>	<b>(880.00)</b>		<b>0.00</b>	<b>(880.00)</b>
<b>Subgroup : [15] Interest Income</b>						
04-6001	Revenue - Interest	(199.00)	(199.00)		0.00	(199.00)
04-6002	Revenue - Interest-AR Accounts	(20.00)	(20.00)		0.00	(20.00)
<b>Subtotal [15] Interest Income</b>		<b>(219.00)</b>	<b>(219.00)</b>		<b>0.00</b>	<b>(219.00)</b>
<b>Subgroup : [18] Other Revenue</b>						
04-4098	Prior Period Adjustments-Rates	(1,120.00)	(1,120.00)		0.00	(1,120.00)
04-4099	Prior Period Adjustments	(45,273.00)	(45,273.00)		0.00	(45,273.00)
04-5001	COVID Relief Funds - State	(297,688.00)	(297,688.00)		0.00	(297,688.00)
04-6403	Revenue - Discounts	1,646.00	1,646.00		0.00	1,646.00
04-9999	Revenue - Miscellaneous	(513.00)	(513.00)		0.00	(513.00)
<b>Subtotal [18] Other Revenue</b>		<b>(342,948.00)</b>	<b>(342,948.00)</b>		<b>0.00</b>	<b>(342,948.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(11,300,963.00)</b>	<b>(11,300,963.00)</b>		<b>0.00</b>	<b>(11,300,963.00)</b>
<b>Group : [31-32] Assets</b>						
<b>Subgroup : [A1] Cash</b>						
01-1010	Cash - Operating	308,042.00	308,042.00		0.00	308,042.00
01-1020	Cash - Petty Cash	1,500.00	1,500.00		0.00	1,500.00
<b>Subtotal [A1] Cash</b>		<b>309,542.00</b>	<b>309,542.00</b>		<b>0.00</b>	<b>309,542.00</b>
<b>Subgroup : [A2] Resident Accounts Receivable</b>						
01-1060	Accounts Receivable	875,327.00	875,327.00		0.00	875,327.00
01-1140	Reserve for Bad Debts	(134,804.00)	(134,804.00)		0.00	(134,804.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>740,523.00</b>	<b>740,523.00</b>		<b>0.00</b>	<b>740,523.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>						
01-1280	Prepaid Insurance	51,688.00	51,688.00		0.00	51,688.00
01-1300	Prepaid Expense	20,811.00	20,811.00		0.00	20,811.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>72,499.00</b>	<b>72,499.00</b>		<b>0.00</b>	<b>72,499.00</b>
<b>Subgroup : [B4] Leasehold Improvements</b>						
01-1626	Leasehold Improvements	42,426.00	42,426.00		0.00	42,426.00
01-1627	A/D - Leasehold Improvements	(11,272.00)	(11,272.00)		0.00	(11,272.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>31,154.00</b>	<b>31,154.00</b>		<b>0.00</b>	<b>31,154.00</b>
<b>Subgroup : [B6] Movable Equipment</b>						
01-1651	Equipment	142,988.00	142,988.00		0.00	142,988.00
01-1652	A/D - Equipment	(28,969.00)	(28,969.00)		0.00	(28,969.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>114,019.00</b>	<b>114,019.00</b>		<b>0.00</b>	<b>114,019.00</b>
<b>Subgroup : [D1] Deferred Deposits</b>						
01-1960	Utility Deposits	6,661.00	6,661.00		0.00	6,661.00
<b>Subtotal [D1] Deferred Deposits</b>		<b>6,661.00</b>	<b>6,661.00</b>		<b>0.00</b>	<b>6,661.00</b>
<b>Subgroup : [D2] Escrow Deposits</b>						
01-1320	Escrow - RE Tax	14,644.00	14,644.00		0.00	14,644.00
<b>Subtotal [D2] Escrow Deposits</b>		<b>14,644.00</b>	<b>14,644.00</b>		<b>0.00</b>	<b>14,644.00</b>
<b>Subgroup : [D7] Other Assets</b>						
01-1999	Exchange	3,491.00	3,491.00		0.00	3,491.00
<b>Subtotal [D7] Other Assets</b>		<b>3,491.00</b>	<b>3,491.00</b>		<b>0.00</b>	<b>3,491.00</b>

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 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
<b>Total [31-32] Assets</b>		<u><b>1,292,533.00</b></u>	<u><b>1,292,533.00</b></u>		<u><b>0.00</b></u>	<u><b>1,292,533.00</b></u>
<b>Group : [33-34] Liabilities</b>						
<b>Subgroup : [A1] Trade Accounts Payable</b>						
02-2020 Accounts Payable		(374,826.00)	(374,826.00)		0.00	(374,826.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<u><b>(374,826.00)</b></u>	<u><b>(374,826.00)</b></u>		<u><b>0.00</b></u>	<u><b>(374,826.00)</b></u>
<b>Subgroup : [A4] Accrued Payroll</b>						
02-2190 Accrued Payroll		(149,834.00)	(149,834.00)		0.00	(149,834.00)
02-2191 Accrued PTO		(81,784.00)	(81,784.00)		0.00	(81,784.00)
<b>Subtotal [A4] Accrued Payroll</b>		<u><b>(231,618.00)</b></u>	<u><b>(231,618.00)</b></u>		<u><b>0.00</b></u>	<u><b>(231,618.00)</b></u>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>						
02-2200 Accrued Payroll Taxes		(6,257.00)	(6,257.00)		0.00	(6,257.00)
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<u><b>(6,257.00)</b></u>	<u><b>(6,257.00)</b></u>		<u><b>0.00</b></u>	<u><b>(6,257.00)</b></u>
<b>Subgroup : [A12] Other Current Liabilities</b>						
02-2030 Accrued Expenses		10,800.00	10,800.00		0.00	10,800.00
02-2031 Accrued Provider Tax/User Fees		(375,036.00)	(375,036.00)		0.00	(375,036.00)
02-2033 Accrued Management Fees		(44,904.00)	(44,904.00)		0.00	(44,904.00)
02-2040 Due Medicaid		(128,485.00)	(128,485.00)		0.00	(128,485.00)
02-2045 Due Medicare		(842,974.00)	(842,974.00)		0.00	(842,974.00)
02-2221 Payroll W/H - Union		(1,497.00)	(1,497.00)		0.00	(1,497.00)
02-2222 Payroll W/H - AFLAC		5,385.00	5,385.00		0.00	5,385.00
02-2340 Accrued Rent		(106,314.00)	(106,314.00)		0.00	(106,314.00)
02-2341 Deferred Rent - S.L. Portion		(41,495.00)	(41,495.00)		0.00	(41,495.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<u><b>(1,524,520.00)</b></u>	<u><b>(1,524,520.00)</b></u>		<u><b>0.00</b></u>	<u><b>(1,524,520.00)</b></u>
<b>Subgroup : [B3] Loans from Owners or Related Parties</b>						
02-2400 Intercompany Exchange		(8,680.00)	(8,680.00)		0.00	(8,680.00)
02-2401 Due To/From Wachusett Ventures		1,444,093.00	1,444,093.00		0.00	1,444,093.00
02-2404 Due To/From Parkway		21,859.00	21,859.00		0.00	21,859.00
02-2405 Due To/From Quincy		10,144.00	10,144.00		0.00	10,144.00
02-2406 Due To/From Rockport		(4,577.00)	(4,577.00)		0.00	(4,577.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<u><b>1,462,839.00</b></u>	<u><b>1,462,839.00</b></u>		<u><b>0.00</b></u>	<u><b>1,462,839.00</b></u>
<b>Subgroup : [B4] Other Long-Term Liabilities</b>						
02-2310 N/P - SABRA - PPR		(252,862.00)	(252,862.00)		0.00	(252,862.00)
02-2311 N/P - SABRA - PPL		(526,603.00)	(526,603.00)		0.00	(526,603.00)
02-2312 N/P - SABRA - DIP		(409,151.00)	(409,151.00)		0.00	(409,151.00)
02-2320 Accrued Interest LT - Sabra-PPR		(26,555.00)	(26,555.00)		0.00	(26,555.00)
02-2321 Accrued Interest LT - Sabra-PPL		(28,518.00)	(28,518.00)		0.00	(28,518.00)
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<u><b>(1,243,689.00)</b></u>	<u><b>(1,243,689.00)</b></u>		<u><b>0.00</b></u>	<u><b>(1,243,689.00)</b></u>
<b>Total [33-34] Liabilities</b>		<u><b>(1,918,071.00)</b></u>	<u><b>(1,918,071.00)</b></u>		<u><b>0.00</b></u>	<u><b>(1,918,071.00)</b></u>
<b>Group : [35] Equity</b>						
<b>Subgroup : [B5] Cumulated Earnings</b>						
03-3000 Members' Equity (Deficit)		921,059.00	921,059.00		0.00	921,059.00
<b>Subtotal [B5] Cumulated Earnings</b>		<u><b>921,059.00</b></u>	<u><b>921,059.00</b></u>		<u><b>0.00</b></u>	<u><b>921,059.00</b></u>
<b>Total [35] Equity</b>		<u><b>921,059.00</b></u>	<u><b>921,059.00</b></u>		<u><b>0.00</b></u>	<u><b>921,059.00</b></u>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01</b>		
To reclass Licenses out of dues				
20-1411	Licenses & Permits - A&G		731.00	
10-1409	Dues - Associations - Nursing			731.00
<b>Total</b>			<b>731.00</b>	<b>731.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.01 - tab Lease Equipment</b>		
To reclass Poastage Machine out of Supplies - Postage and to Leased Equipment				
20-1252	Lease - Equipment A&G		596.00	
20-1205	Supplies - Postage			596.00
<b>Total</b>			<b>596.00</b>	<b>596.00</b>