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							
☑ Chronic and Convalescent Nursing Home only (CCNH)		Rest Home with Nursing Supervision only (RHNS)	□ (Specify)				
Report for Year Beginning		Report for Year Ending					
10/1/2019		9/30/2020					

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

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
	000009647		

For Department Use Only

Sequence Number	Signed and	Date	Sequence Number	Signed and Notarized	Date Received	
Assigned	Notarized	Received	Assigned	8		

Name of Facility (as licensed)	License N	o. Report	for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Villa		436 9/30/20		1	37
Adı	ministrator's/Ow	vner's Certification			
MISREPRESENTATION OR FA COST REPORT MAY BE PUNIS FEDERAL LAW.					
I HEREBY CERTIFY that I have Cost Report and supporting sched Health & Rehabilitation Center [1 ending September 30, 2020, and t complete statement prepared from instructions.	ules prepared for W facility name], for th hat to the best of my	V-Crossings East, LLC d/l e cost report period beginn knowledge and belief, it i	b/a Harbor Villag ning October 1, 2 s a true, correct,	ge North 2019 and and	
I hereby certify that I have directed t Schedule of Resident Statistics, State Balance Sheet of this Facility in accor year ended as specified above.	ements of Reported E	xpenditures, Statements of R	evenues and the r	elated	
I have read this Report and hereby my knowledge under the penalty of presented in this Report as a basis residents were incurred to provide recorded have been retained as recorded have been retained as recorded.	of perjury. I also centric for securing reimburger ended to the securing reimburger ended to the security of t	rtify that all salary and non irsement for Title XIX and s Facility. All supporting r	n-salary expenses //or other State as records for the ex	sisted	
{a} Subject to Desk Audit Review	7				
Signed (Administrator)	Date	Signed (Owner)	I	Date	
Printed Name (Administrator) Troy T. Guntulis		Printed Name (Owner	•)		
Subscribed and Sworn State of	Date	Signed (Notary Public	c) (Comm. Expi	ires
o before me:				/	/

(Notary Seal)

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State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	stm	ent		Page	of
				1A	37
Name of Facility		Period Cov	ered:	From	То
WV-Crossings East, LLC d/b/a Harbor Village North Health & R	ehal	bilitation Ce	nter	10/1/2019	9/30/2020
Address of Facility					
78 Viets Street, NewLondon, CT 06320-3354		1		1	
Report Prepared By		Phone Nun		Date	
Marcum LLP		203-781-96	500	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. Total Wages Paid	\$				
7. Total salaries paid	\$				
8. <i>Total Wages and Salaries Paid</i> (As per page 10 of Report)	\$				

Wages - Compensation computed on an hourly wage rate.

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

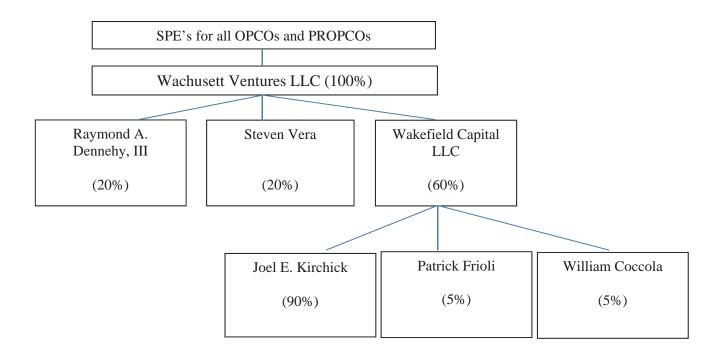
DO NOT include Fringe Benefit Costs.

General Information and Questionnaire Type of Facility - Organization Structure

		cility Report for Year	Ended Page	of
	860-447-1416	9/30/2020	2	37
Name of Facility (as shown on license)		o. & Street, City, State,	- ·	
WV-Crossings East, LLC d/b/a Harbor Village North I				
CCNH	RHNS	(Specify)		Provider No.
License Numbers: 24	36		07-5146	
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent	Rest Home with	• II (N	pecify)	
Nursing Home only (CCNH)	Supervision only	(RHNS)	poonj)	
Type of Ownership (Check appropriate box)				
O Proprietorship • LLC O Partnership	O Profit Corp.	O Non-Profit Corp.	O Government	O Trust
		Date Opened Da	ate Closed	
If this facility opened or closed during report year prov	ide:			
Has there been any change in ownership				
or operation during this report year?	O Yes	• No If	"Yes," explain full	у.
N/A				
Administrator				
Name of Administrator		Nursing Hom	e	
Troy T. Guntulis		Administrator'	s 001810	
		License No.	.:	
Other Operators/Owners who are assistant administrated	ors (full or part time)) of this facility.		
Name		License No.	.:	
N/A				

General Information and Questionnaire Partners/Members

Name of Facility			Report for Y	ear Ended	Page	of
WV-Crossings East, LLC d/b/a	Harbor Village North	2436	9/30/2020		3	37
		Business A 11 Mayor Thom McGrath Hwy, N	as J. MA, CT		or Town Registered	
Name of Partners/Members	Business Ac	ldress		Title	% Ov	vned
See attached						



General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Yea	r Ended	Page of
WV-Crossings East, LLC d/b/a Harbor Villag		9/30/2020		3A 37
If this facility is owned or operated as a corpo				
Legal Name of Corporation	Busin	ess Address	State(s) in V	Which Incorporated
N/A				
Name of Directors, Officers	Busin	ess Address	Title	No. Shares Held by Each
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

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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		9/30/2020	3B 37
If this facility is owned or operated as an individua		provide the following informat	ion:
Uw Uw	vner(s) of Facility		
N/A			

General Information and Questionnaire Related Parties*

Name of Facility		Licens	e No.		Report for Year Ended		Page	of
WV-Crossings East, LL	C d/b/a Harbor Village North H		2436		9/30/2020		4	37
Are any individuals rece	eiving compensation from the fa	acility re	elated th	rough		If "Yes," provide th	e Name/Ad	dress and
marriage, ability to cont	rol, ownership, family or busin	ess asso	ciation?	0	Yes O No	complete the inform	nation on Pa	age 11 of the report.
Are any individuals or c	companies which provide goods	or serv	ices,					
including the rental of p	roperty or the loaning of funds	to this f	acility,					
related through family a	ssociation, common ownership	, contro	l, or bus	iness	• Yes • No			
association to any of the	e owners, operators, or officials	of this t	facility?			If "Yes," provide th	e following	information:
		Al	so Provi	des		Indicate Where		
			ds/Servi			Costs are Included		
Name of Related	Business	-	Related		Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No	%**	Provided	Page # / Line #	Reported	Related Party
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	0	۲		Management Fee	Pg. 16/ Line m12	550,572	342,871
		0	۲					
		0	۲					
		0	۲					
		0	۲					
		0	۲					
		0	۲					
		0	o					
		0	۲					

* 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		•	9/30/2020	5	37
If the facility is licensed as CDH and/or RCH or		DS or TBL			
must be allocated to CCNH and RHNS as follow	-		services with special medicate i	ates, cos	15
Item			Method of Allocation		
Dietary		Number of	meals served to residents		
Laundry		Number of	pounds processed		
Housekeeping		Number of	square feet serviced		
		Number of	hours of routine care provided	by EACH	ł
Nursing		employee c	elassification, i.e., Director (or C	Charge N	urse),
		Registered	Nurses, Licensed Practical Nurs	ses, Aide	s and
		Attendants			
Direct Resident Care Consultants		Number of	hours of resident care provided	by EAC	Н
		specialist (See listing page 13)		
Maintenance and operation of plant		Square feet			
Property costs (depreciation)		Square feet			
Employee health and welfare		Gross salar	ies		
Management services		Appropriat	e cost center involved		
All other General Administrative expenses		Total of Di	rect and Allocated Costs		
The preparer of this report must answer the follo	wing question	ons applicat	ble to the cost information provi	ded.	
1. In the preparation of this Report, were all	• Yes	O No	If "No," explain fully why such	n allocati	on was not
costs allocated as required?	• res	U NO	made.		
N/A					
2. Explain the allocation of related company exp	benses and a	ttach copy o	of appropriate supporting data.		
N/A					
3. Did the Facility appropriately allocate and sel	f-disallow d	irect and in	direct costs to non-nursing hom	e cost ce	nters?
(e.g., Assisted Living, Home Health, Outpatie	ent Services,	Adult Day	Care Services, etc.)		
	• Yes	O No	If "No," explain fully why such	n allocati	on was not
N/A			made.		

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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 Y	lear Ended		Page of		
WV-Crossings East, LLC d/b/a Harbor Villa	ge Nort	h Healtl	2436	9/30/2020			6 37		
	Relate	ed * to							
	Own	ners,							
	-	ators,				Annual			
		cers		Date of	Term of	Amount	Amount		
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed		
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno NV 89502	0	\odot	Lease contract service fee, Omnisound 300 E, Omnicsound 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	0	۲	Postage Machine	02/05/15	Monthly as needed	909	909		
First Data	0	۲	Credit Card Machine	05/01/16	Monthly thereafter	704	704		
Ecolab, Inc.	0	۲	Dish Machine	11/01/14	Monthly thereafter	2,027	2,027		
Xerox Financial Services	0	۲	Copy Machines	03/26/19	39 Months	9,079	9,079		
	0	۲							
	0	۲							
	0	۲							
	0	۲							
	0	۲							
Is a Mileage Log Book Maintained for All L	s a Mileage Log Book Maintained for All Leased Vehicles ? O Yes O No Total *** 25,								

* 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 License No.	Report for Year Ended	Page of		
WV-Crossings East, LLC d/b/a Har 2436	9/30/2020	Page of 7 37		
The records of this facility for the period covered by this rep		1 51		
• Accrual O Cash O Modified Cash				
Is the accounting basis for this				
period the same as for the • Yes	If "No," explain.			
previous period? O No				
Independent Accounting Firm				
Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)			
1 Marcum	555 Long Wharf Drive, New Haven, CT	06511		
2 CliftonLarsonAllen	300 Crown Colony Plaza, Ste 310, Quinc	y, MA 02169		
3				
4				
Services Provided by This Firm (describe fully)				
1 Cost Report Preparation, Advisory Reimbursement Services, Tax		\$ 7,658		
2 Assurance Services		\$ 7,968		
3	sory Reimbursement Services, Tax Charge Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. Page 15, Line 1d Pendent Attorney Teleph			
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.			
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1 See Attached		See Attached		
2				
3				
4				
Address (No. & Street, City, State, Zip Code)				
1 See Attached 2				
2				
3				
3				
4				
4 5 Services Provided by This Firm (<i>describe fully</i>)		\$ See Attached		
4 5 Services Provided by This Firm (<i>describe fully</i>) 1 See Attached		\$ See Attached \$		
4 5 Services Provided by This Firm (<i>describe fully</i>)		\$ See Attached \$ \$		
4 5 Services Provided by This Firm (<i>describe fully</i>) 1 See Attached 2		\$ \$		
4 5 Services Provided by This Firm (<i>describe fully</i>) 1 See Attached 2		\$		
4 5 Services Provided by This Firm (<i>describe fully</i>) 1 See Attached 2 3 4		\$ \$ \$ \$		
4 5 Services Provided by This Firm (<i>describe fully</i>) 1 See Attached 2 3 4		\$ \$ \$ Charge for Services Provided		
4 5 Services Provided by This Firm (<i>describe fully</i>) 1 See Attached 2 3 4 5	If Yes, Specify Expense Classification and Line No.	\$ \$ \$ \$		
4 5 Services Provided by This Firm (<i>describe fully</i>) 1 See Attached 2 3 4	If Yes, Specify Expense Classification and Line No.	\$ \$ \$ Charge for Services Provided		

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General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor				7a	37
The records of this facility for the per	riod covered by this report were	maintained on the following basis:			
● Accrual O Cash O	Modified Cash				
Is the accounting basis for this					
		If "No," explain.			
previous period? O	No				
					0
Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)			
1					
2					
3					
4					
Services Provided by This Firm (<i>desc</i>	ribe fully)				
1			\$		
2			\$		
3			\$		
4			\$		
			Charge for S	Services Provid	bet
	rossings East, LLC d/b/a Harbor 2436 9/30/2020 ecords of this facility for the period covered by this report were maintained on the following basis: Accrual O Cash O Modified Cash accounting basis for this d the same as for the O Yes II "No," explain. USB period? O No pendent Accounting Firm of Accounting Firm of Accounting Firm chadress (No. & Street, City, State, Zip Code) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Prove (<i>describe fully</i>) res Provided by This Prove (<i>describe fully</i>) res Provided by This Prove (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by This Firm (<i>describe fully</i>) res Provided by		\$	0	
Are These Charges Reflected in the Expe	nditure Portion of This Report? If Y	es, Specify Expense Classification and Line No.			
	Page 15, Line 1d				
Legal Services Information					
•	Attorney		Telephone		
			860-443-71		
	NARO, LLC		203-433-41	.01	
5 Dorsi & Dorsi			203-934-66	51	
6 NixonPeabody			617-345-10		
7 Healthcare Services Group					
8 CourtCall					
_					
-					
Services Provided by This Firm (<i>desc</i>	ribe fully)				
1 Conservatorship			\$	2,989	
2 General Matters Relating to Em	ployees; Union Decertification		\$	55,690	
3 Collections			\$	1,000	
4 Domestic Representation			\$	150	
5 Real Estate Tax Abatement			\$	29,048	
6 NixonPeabody Prior Year Adjust	tment		\$	(4,500)	
7 NLRB Settlement			\$	937	
8 CourtCall appearance for proba	te		\$	113	
			Charge for S	Services Provid	bet
			\$	85,427	
Are These Charges Reflected in the Expe	nditure Portion of This Report? If Y	es, Specify Expense Classification and Line No.			
	Page 15, Line 1e				
⊙ Yes O No					

Schedule of Resident Statistics

Name of Facility			License N	No.			Report for Year Ended				Page	of
WV-Crossings East, LLC d/b/a Harbor Village North	h Health &	Rehabili	li 2436				9/30/2020				8	37
]	Period 10/	0/1 Thru 6/30 Period				l Thru 9/3	30
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
 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			120	120			128	128		
 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		
Total Number of Days Not Included in Figures in 4. 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			500	500			107	107		
5. Total Resident Days (3G + 4A + 4B)	43,683	43,683			32,746	32,746			10,937	10,937		

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			Scl	hed	ule of	Re	side	nt S	tatis	stics (O	Cont'd)		
Name of Facil	lity			Licer	ise No.				Report	for Year	Ended		Page	of
WV-Crossing	s East, I	LLC d/b	/a Harbor Villag		2436				•	9/30/202	0		9	37
	-	-	in the certified b	-	pacity du	ring tł	ne repo	rt year	?	0	Yes	۲	No	
	<u> </u>		llowing information	lion:						~		~		
			f Change			nange	in Bed			Ca	pacity Afte	er Change		
Date of	CCNH	RHNS	(Specify)		Lost		(Gaine	d					
Change														
Chunge	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason f	or Change
	-	-	in certified bed o 90 days followin	-		the re	eport ye	ar (as	reporte	ed in item	4 above) p	provide the num	ber of	
Change in Resident Days							CC		RHNS	(Spe	ecify)			
1st chang	<i>v</i> e		Change in R	esiden	n Days						NH	NUNS	(spe	y)
2nd chan														
3rd chan	0													
4th chan														
6. Number	of Resid	lents and	d Rates on Septe	mber			ır						-	
			Medicare		Medi	caid				Se	elf-Pay		Other Sta	te Assisted
	Item		CCNH	C	CNH	RI	HNS	CC	CNH	RF	INS	(Specify)	R.C.H.	ICF-MR
No. of R	esidents		8		99				12	2				
Per Dien														
a. One b			Various		201.31				436.00					
b. Two l			Various		201.31				415.00					
c. Three		e												
bed r	ms.		Various						362.00					
			al Therapy Treat	ments						то	TAL	CCNH	RHNS	(Specify)
		re - Par									6,729	6,729		
В.			lusive of Part B) e Treatments											
			Treatments								1,323	1,323		
C	Other		Treatments								5,574	5,574		
		Physical	Therapy Treatm	ients							13,626	13,626		
			Therapy Treatn								,			
		re - Par									913	913		
B.	Medica	id (Excl	lusive of Part B)											
	1. Mai	ntenanc	e Treatments											
		torative	Treatments								338	338		
	Other										151	151		
			herapy Treatme								1,402	1,402		
			ational Therapy	l'reatn	nents									
		re - Par									7,977	7,977		
В.			lusive of Part B)											
			e Treatments								1 550	1.850		
<u> </u>	2. Rest Other	orative	Treatments							ł	1,559	1,559		
		Occunati	ional Therapy T	reatm	ents						6,557 16,093	6,557 16,093		
		r								1	- 3,075	10,075		

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Suluit	Report for Year		Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health			9/30/2020		10	37
Are time records maintained by all individuals receiving con	•	٥	Yes	0	No	
the time receives maintained by an maintained is receiving con		0	Total Cost a		110	
			Total Cost a		1	
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I						
of Schedule A1)						
2. Administrator(s) (Complete also Sec. III						
of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV	167,289	2,080				
_						
of Schedule A1) 4. Other Administrative Salaries (telephone						
operator, clerks, receptionists, etc.)	195,368	7,850				
5. Dietary Service	1,2,2,230	.,				
a. Head Dietitian	40,342	1,065				
b. Food Service Supervisor	58,606	2,112				
c. Dietary Workers	311,986	19,379				
 Housekeeping Service Head Housekeeper 						
b. Other Housekeeping Workers	<u>† </u>					
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						
	216 560	4 222				
a. Directors and Assistant Director of Nurses b. RN	216,560	4,232				
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 e. Physical Therapists	1,578,313	85,981				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	119,448	7,419				
i. Physicians						
1. Medical Director 2. Utilization Review	┟───┤					
2. Utilization Review 3. Resident Care***	╂ ┨					
4. Other (Specify)						
· · · · · · · · · · · · · · · · · · ·						
j. Dentists						
k. Pharmacists						
1. Podiatrists	100 20 1	2 777				
m. Social Workers/Case Management n. Marketing	120,394 35,634	<u>3,775</u> 806				
o. Other (Specify)	33,034	000				
See Attached Schedule	33,662	1,512				
A-13. Total Salary Expenditures	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)

	CC	NH	RH	INS	(Specify)		
Position	\$	Hours	\$	Hours	\$	Hours	
	-						
Medical Records	\$ 33,662	1,512					
Fotal	\$ 33,662	1,512	\$ -	-	\$ -	-	

Schedule of Other Fees (Page 13)

	CC	NH	RH	INS	(Specify)		
Service	\$	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					
Total	\$ 24,933	-	\$ -	-	\$ -	-	

Attachment Page 10/13

State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

	Assistant Administrators	and Other Related Parties*
--	--------------------------	----------------------------

Name of Facility						Report for	Year Ended		Page	of
WV-Crossings East, LLC d/b/a Har	rbor Village	North Heal	th & Rehabili	2436		9/30/2020			11	37
Salary Paid			Fringe Benefits and/or Other					Total		
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of	Total Hours Worked	s Claimed on	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Name of Facility (as licensed)				License No.	Report for Year Ended			Report for Year Ended			Page	of
WV-Crossings East, LLC d/b/a Ha	rbor Village	e North Hea	ilth & Rehabi	2436		9/30/2020		12	37			
		Salary Pai	d	Fringe Benefits and/or Other			Line Where		Total			
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked		Name and Address of All Other Employment**	Hours Worked	Compensation Received		
Section III - Administrators***												
Troy T. Guntulis	167,289			Non Discriminatory	Administrator	2,080						
Section IV - Assistant Administrators												

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

** Include <u>all</u> other employment worked during the cost year.

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees Report for Year Ended Name of Facility License No. Page of WV-Crossings East, LLC d/b/a Harbor Village Nort 2436 9/30/2020 13 37 Total Cost and Hours Item CCNH Hours RHNS Hours (Specify) Hours *B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1) 1. Dietitian 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-13** Total Fees Paid in Lieu of Salaries 826,000 9,175

* 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 Vill		9/30/2020		14	37	
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
Paragon Rehabilitiation, 303 N Hurstbourne Pkwy. Louisville, KY 40222	PT/OT/ST	Yes O	No ©	N/A		
Pharmerica, PO Box 409251, Atlanta, GA 30384	Pharmacist / IV Consultant	0	۲	N/A		
IPC Healthcare, 3 Barker Ave. White Plains, NY 10601	Medical Director	0	۲	N/A		
LTC Management LLC	Dentist	0	۲	N/A		
Med Solutions, 1010 N 102nd St, Ste 300, Omaha, NE 68114	RN's, DON	0	۲	N/A		
Worldwide Staffing, 2222 Sedwick Rd, Durham, NC 27713	LPN	0	۲	N/A		
Celtic Consulting, 507 East Main Street, Ste 308, Torrington, CT 06790	Nurse Consultant	0	۲	N/A		
		0	۲			
		0	۲			
		0	۲			
		0	۲			
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* 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 Ye	ear Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village N 2436	9/30/2020	cui Ellaca	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>)	\$ 14,881	14,881		
See Attached Schedule				
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 (Services should be fully described on Page 7)	\$ 85,427	85,427		
f. Insurance on Lives of Owners and	\$			
Operators (Specify)*				
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 (Specify purpose and	\$			
attach copy)*				
j. Corporation Business Taxes franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$ 7,960	7,960		
2. Other (<i>Specify</i>)	\$			
See Attached Schedule				
3. Resident Day User Fee	\$ 833,696	833,696		
Subtotal	\$ 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

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
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		
Total	\$ 14,881	\$-	\$ -

Schedule of Other Taxes

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

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

Name of Facility License	No.	Report for Y	Year Ended	Page	of
VV-Crossings East, LLC d/b/a Harbor Village North 2436		9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
Subtotals Broug	ht Forward:	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 Conve	ntions \$	250	250		
6. Automobile Expense (not purchase or depreciation)		4,516	4,516		
7. Other (<i>Specify</i>)	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$	9,804	9,804		
2. Advertising Telephone Directory <i>all such expenses</i>)*** \$,	,		
3. Advertising Other (Specify)***	\$	2,138	2,138		
See Attached Schedule			*		
4. Fund-Raising***	\$				
5. Medical Records	\$	3,939	3,939		
6. Barber and Beauty Supplies (if this service is supplied	ed \$,	,		
directly and not by contract or fee for service)***					
7. Postage	\$	567	567		
* 8. Dues and Membership Fees to Professional	\$	11,681	11,681		
Associations (Specify)		,	,		
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable	Org.*** \$	546	546		
9. Subscriptions	\$	5,135	5,135		
10. Contributions***	\$	- ,	.,		
See Attached Schedule	Ŧ				
11. Services Provided by Contract <i>Specify and Complete</i>	e \$	93,645	93,645		
Schedule C-2, Page 21 for each firm or individual)	Ŧ	- , -	.,		
12. Administrative Management Services**	\$	550,572	550,572		
13. Other (<i>Specify</i>)	\$	28,870	28,870		
See Attached Schedule	Ŧ	- , •	- ,		
C-14 Total Administrative & General Expenditures	\$	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.

Attachment Page 16

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

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

.....

Schedule of Dues

Description	(CCNH	RH	INS	(Specif	y)
		-				
CT Association of Healthcare Facilities	\$	10,221				
CLIA LABORATORY PROGRAM	\$	180				
American Health Care Association	\$	1,280				
Total Dues	\$	11,681	\$	-	\$	-

Schedule of Contributions

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

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		
Total Other Administrative and General	\$ 28,870	\$ -	\$ -

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

Schedule C-1 - Management Services*

* 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)

		IN	ote on	Page 5)			
Nan	ne of Facility		License	No.	Report for Y	ear Ended	Page of
WV	-Crossings East, LLC d/b/a Harbor Village No	rth F		2436	9/30/2020	1	18 37
	Item			Total	CCNH	RHNS	(Specify)
2.	Dietary			Total	Cervii	KIIII	(speeny)
	a. In-House Preparation & Service						
	1. Raw Food		\$	286,213	286,213		
	2. Non-Food Supplies		\$	75,099	75,099		-
	3. Other (<i>Specify</i>)		\$				
	b. Purchased Services (by contract other		\$	450	450		
	than through Management Services) (Complete Schedule C-2 att. Page 21)						
	c. Other (<i>Specify</i>)		\$	588	588		
	Other Dietary		-				
2D.	<i>Total Dietary Expenditures</i> (2a + b + c + d)		\$	362,350	362,350		
2E.	Dietary Questionnaire			Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per	r day	·:*				
G.	Is cost of employee meals included in 2D?	0	Yes	۲	No		-
H.	Did you receive revenue from employees?	0	Yes	\odot	No	If yes, specify amt.	
I.	Where is the revenue received reported in the	Cos	t 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?	0	Yes	\odot	No	If yes, specify cost.	
K.	Is any revenue collected from these people?	0	Yes	\odot	No	If yes, specify amt.	
L.	Where is the revenue received reported in the	Cos	t 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?	0	Yes	۲	No	If yes, specify cost.	
N.	Is any revenue collected from employees?	0	Yes	۲	No	If yes, specify amt.	
0.	Where is the revenue received reported in the	Cos	t 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 Y	lear 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* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** 	Lbs. Amt. \$	323	323		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.				
processed.***	Amt. \$				
3. Personal clothing of residents	Lbs.				
washed, ironed, and/or processed.***	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
 b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) c. Other (Specify) 	Amt. \$ \$	182,077	182,077		
3D. Total Laundry Expenditures (3a + b + c)	\$	182,400	182,400		
3E. Laundry QuestionnaireF. Is cost of employee laundry included in 3D?O	Yes	•	No	If yes, specify cost.	
G. Did you receive revenue from employees? O	Yes	۲	No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost	Report?		(Page/Line	e Item)	
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	Yes	٥	No	If yes, specify cost.	
J. Did you receive revenue from these people? O	Yes	۲	No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost	Report?		(Page/Line	e 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.	Repo	ort for Year E	nded	Page	of
WV-Crossings East, LLC d/b/a Harbor Village	2436	6 9/30/20			20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning (Mops,	Amt.	\$	242	242		
pails, brooms, etc.)						
b. Purchased Services (by contract other	Sq. Ft. Serviced					
than through Management Services)	by Personnel					
(Complete Schedule C-2 att.	Amt.	\$	287,688	287,688		
Page 21)						
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a +	+b+c)	\$	287,930	287,930		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	196,628	196,628		
Pharmerica						
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		\$	3,940	3,940		
Procedures***						
g. Dental (Not dentists who should be inc	cluded under	\$				
salaries or fees)						
h. Laboratory***		\$	26,893	26,893		
i. Recreation		\$	25,650	25,650		
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
1. Other (Specify)****		\$	56,565	56,565		
See Attached Schedule						
5M. Total Resident Care Expenditures (5a - :	5j)	\$	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		
Total Other Resident Care	\$ 56,565	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ende	d			Page	of
WV-Crossings East, LLC d/b/	a Harbor Village Nort	h Health & F	Rehabilitati	2436	9/30/2020				21	37
		Related ** t Operators,	,	-			Total Cost	/Page Ref.**	*	
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
PointClickCare	PO Box 674802 Detroit, MI 48267	0	۲	N/A	Software / monthly billing	26,096				m13
Careworx	111 S. Wood Ave, Ste	0	۲	N/A	IT Support	28,283			16	m13
Smartlinx Solutions	400, Iselin, NJ 08830 300 Bensalem, PA	0	۲	N/A	Payroll Processing	33,276			16	m11
Healthcare Services Group	19020 300 Bensalem, PA	0	۲	N/A	Laundry Services	182,077			19	3b
Healthcare Services Group Professional Grounds Maintenance.	19020 PO Box 231 Quaker Hill,	0	۲	N/A	Housekeeping Services	287,688			20	4b
Inc.	CT 06375 PO Box 415, Planville	0	۲	N/A	Landscaping	14,357			22	6f
CWPM, LLC SIEGEL, O'CONNOR,	CT 06062 150 Trumbull St.	0	۲	N/A	Garbage Removal	15,585			22	6f
O'DONNELL & BECK, P.C.	Hartford, CT 06103 537 Washington Ave,	0	•	N/A	Legal Legal / RE Tax	41,195				1e
DORSI & DORSI	West Haven, CT 06516	0	• •	N/A	Abatement	29,048			15	1e
		0	•							
		0	0							
		0	۲							
		0	۲							

* 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	o.	Report for Ye	ear 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 (Provide detail on page 6)	\$	25,068	25,068		
f. Other (<i>itemize</i>)	\$	140,693	140,693		
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$	376,881	376,881		
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		
*7e. <i>Total Depreciation Costs</i> (7a + b + c + d)	\$	145,197	145,197		
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>)	\$				
*8e. <i>Total Amortization Costs</i> (8a + b + c + d)	\$	3,958	3,958		
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		
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$	622,974	622,974		

* 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		
Total Other Repairs and Maintenance	\$ 140,693	\$ -	\$ -

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006

					Deprec	iation Sc	chedule					
				License No.			Report for Year Ended			Page	of	
WV-Crossings East, LLC d/b/a Harbor Villag	ge Nor	th Hea	lth & R	Rehabili	t 243	6		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
A. Land Improvements							-	-	-			
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attac	ch sche	dule)										
A-4. Subtotal		,										
B. Building and Building Improvements												
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 (attac	ch sche	dule)										
B-4. Subtotal												75,659
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attac	ch sche	dule)										
C-4. Subtotal		,										
	logł	nileage book tained?	Date of A	Acquisitior	Historical Cost Exclusive of	Less Salvage	Cost to Be	Accumulated Depreciation to Beginning of	Method of Computing	Useful	Depreciation	
	Yes	No	Month	Year	Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
 D. Movable Equipment 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	
D-3. Subtotal												69,538
E. Total Depreciation												145,197

Schedule of Land Improvements Acquired during this report period

· · · · · · · · · · · · · · · · · · ·	Acquired during tins report period		Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:	•			
Fotal additions for Land Improv	romont	\$ -		\$ -
	emem	э -		ф -
Deletions:				
Total deletions for Land Improv	ement	\$ -		\$ -
*Ties to Page 23 Line A3		÷		Ψ

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

			Useful	
cquisition Date	Description of Item	Cost	Life	Depreciation
dditions:				
			-	-
Cotal additions for Building Im	provement	\$ -		\$ -
Deletions:				
Total deletions for Building Im	provement	\$ -		\$ -

**Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report perio

			Useful	
cquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
Fotal additions for Non-Mova	ble Equipmer	\$ -		\$ -
Deletions:	of Equipment	Ŷ	-	Ψ
Jeletions:				
			-	-
Total deletions for Non-Moval	ole Equipmen	\$ -		\$ -

**Ties to Page 23, Line C3

Schedule of Movable Equipment Acquired during this report perio

			Useful		
Acquisition Date	Description of Item	Cost	Life	Dep	reciation
Additions:			-	+	
	Water Heater Replacement	\$ 5,000	5	\$	1,000
	Water Heater Replacement	\$ 5,082	5	\$	1,016
	PTAC Units (5)	\$ 5,133	5	\$	1,027
	Laptop	\$ 1,199	5	\$	240
	Door key pads/ lock (1/3)	\$ 5,370	5	\$	1,074
	Door key pads/ lock (2/3)	\$ 10,889	5	\$	2,178
	Drain Cleaning System	\$ 2,465	5	\$	493
	Fujitsu system for SW Solarium	\$ 15,110	5	\$	3,022
	North Nurse Call System	\$ 30,974	5	\$	6,195
	PTAC units (3)	\$ 144	5	\$	29
	PTAC units (3)	\$ 3,080	5	\$	616
	Laptop - 1	\$ 1,052	5	\$	210
	Laptop - 1	\$ 1,048	5	\$	210
Fotal additions for	· Movable Equipmen	\$ 86,546		\$	17,309
Deletions:					
Fotal deletions for	Movable Equipmen	\$ -		\$	-
*Ties to Page 23,	Line D2c				
**Ties to Page 23,	Line D2b				

Schedule of Leasehold Improvements Acquired during this report peri-

Acquisition Date	Description of Item	Cost	Useful Life	Depreci	ation
Additions:					
	Rear Exterior Foor	\$ 4,500	10	\$	450
Total additions for	Leasehold Improvemen	\$ 4,500		\$	450
Deletions:		· /			
Seletions.					
T. 4. 1. J. 1. 4 ¹	Y	¢		¢	
	Leasehold Improvemen	\$ -		\$	-
*Ties to Page 24,	Line C3				
**Ties to Page 24,	Line C2				

Amortization Schedule*

Nam	e of Facility			License No.		Report for Yea	r Ended		Page	of
WV-	Crossings East, LLC d/b/a Harbor Villag	e North	Health	243	36	9/30/2020			24	37
			e of isition			Accumulated Amort. to Beginning of				
				Length of	Cost to Be	Year's	Computing	Rate	Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A.	Organization Expense									
	1.									
	2.									
	3.									
A-4.	Subtotal									
B.	Mortgage Expense									
	1.									
	2.									
	3.									
B-4.	Subtotal									
C.	Leasehold Improvements and Other									
	1. Acquired prior to this report period	Var	Var	Various	37,926	13,519	S/L	Variou	3,508	
	2. Disposals (attach schedule)	Var	Var	Various			S/L	Variou		
	3. Acquired during this report period									
	(attach schedule)	Var	Var	Various	4,500		S/L	10 Ye	450	
C-4.	Subtotal				· · · · ·					3,958
D.	Total Amortization									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	Data	4	<u>Useful Life</u>	2019 <u>Depreciation</u>	2019 <u>Accum Depr</u>	2020 <u>Depreciation</u>	2020 <u>Accum Depr</u>	NBV
		Description	Date	Amount	<u>Oseful Lite</u>	Depreciation	Accuir Depr	Depreciation	Accuir Depr	<u>NDV</u>
Leasehold Improveme	nts									
2015 Additions 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
2016 Additions										
10431272	PPE - Leasehold Improvements	Replace Heater Exchange	2/29/2016	2,332	15	155	621	155	776	1,556
2017 Additions										
2017 Additions	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
	r unitate & Equiphent	insuit water storage tank	0/10/2017	4,140	20	207	01)	207	020	5,522
2018 Additions										
	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
2010 4 11:4:										
2019 Additions	PPE - Leasehold Improvements	Chimney Replacement	3/20/2019	3,637	10	364	364	364	728	2,909
	PPE - Leasehold Improvements	Duct Work	10/22/2019	1,050	10	105	105	105	210	2,909
	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
	TE - Leasenoid improvements	backnow Repairs	2/23/2019	4,500	10		437	437	070	5,510
2010 D: 1										
2019 Disposals	PPE - Leasehold Improvements	Various Asset Disposals		(27,699)	10	(2,770)	(2,770)	(2,770)	(5,540)	(22,159)
	TTE - Leasenoid improvements	various Asset Disposais	-	(27,099)	10	(2,110)	(2,110)	(2,770)	(3,340)	(22,159)
2020 Additions										
	PPE - Leasehold Improvements	Rear Exterior Foor		4,500	10			450	450	4,050
	Total Leasehold Improvements			42,426		3,508	13,519	3,958	17,477	24,949
	•			(· · · · ·	· · · · · ·	
Movable Equipment										
2015 Additions					_					
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 5	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	-
2016 Additions										
8878709	PPE - Furniture & Equipment	Slider Sheets Employee Safety	10/31/2015	1,900	3	-	1,900	-	1,900	-
2017 4 11:-:										
2017 Additions	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
	Furniture & Equipment	Amana Digismart 14000 Bul (A/C)	4/19/2017	1,912	5	382	1,142	382	1,524	500
2018 Additions										
	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)
		A.	-	<u> </u>		<u>````````````````````````````````</u>				
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 (1/3) Door key pads/ lock (2/3)	5/11/2020	10,889	5			2,178	2,178	4,290
					5			493	493	1,972
	Furniture & Equipment	Drain Cleaning System	7/1/2020	2,465	5					
	Furniture & Equipment	Fujitsu system for SW Solarium	7/22/2020	15,110				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
	Total Movable Equipment			142,988		7,317	22,185	23,841	46,026	96,962
	In I have been been been been been been been be			1		1-	1	- /-		
	Per Cost Report			185,414		10,824	35,703	27,799	63,503	121,912
	Per Cost Report Per Trial Balance					10,824	35,703	27,799 14,842	63,503 40,241	121,912 145,173
			-	185,414 185,414 -		10,824 - 10,824	35,703			
	Per Trial Balance		-	185,414		-	-	14,842	40,241	145,173
Realty Entity - Build	Per Trial Balance Variance		-	185,414		-	-	14,842	40,241	145,173
Realty Entity - Build 2015 Additions	Per Trial Balance Variance		-	185,414		-	-	14,842	40,241	145,173
	Per Trial Balance Variance	Doors/Door Hardware	- - 9/30/2015	185,414	15	-	-	14,842	40,241	145,173
	Per Trial Balance Variance ling Improvements Realty - Building Improvements	Doors/Door Hardware Windows		<u>185,414</u> - 57,666	15 20	10,824 3,844	35,703	<u>14,842</u> 12,957	40,241 23,262 20,256	<u>145,173</u> (23,262)
	Per Trial Balance Variance ling Improvements Realty - Building Improvements Realty - Building Improvements		9/30/2015 9/30/2015 9/30/2015	185,414		10,824	35,703 16,412 9,291	14,842 12,957 3,844	40,241 23,262 20,256 11,422	145,173 (23,262) 37,410
	Per Trial Balance Variance ling Improvements Realty - Building Improvements Realty - Building Improvements Realty - Building Improvements	Windows Shower Rooms	9/30/2015 9/30/2015	185,414 - 57,666 42,627 30,504	20 20	10,824 3,844 2,131 1,525	35,703 16,412 9,291 6,648	14,842 12,957 3,844 2,131 1,525	40,241 23,262 20,256 11,422 8,173	145,173 (23,262) 37,410 31,205 22,331
	Per Trial Balance Variance ling Improvements Realty - Building Improvements Realty - Building Improvements Realty - Building Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks	9/30/2015 9/30/2015 9/30/2015	185,414 - 57,666 42,627 30,504 28,008	20 20 20	3,844 2,131 1,525 1,400	35,703 16,412 9,291 6,648 6,104	14,842 12,957 3,844 2,131 1,525 1,400	40,241 23,262 20,256 11,422 8,173 7,504	145,173 (23,262) 37,410 31,205 22,331 20,504
	Per Trial Balance Variance ling Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair	9/30/2015 9/30/2015 9/30/2015 9/30/2015	185,414 - 57,666 42,627 30,504 28,008 8,321	20 20 20 20	10,824 3,844 2,131 1,525 1,400 416	35,703 16,412 9,291 6,648 6,104 1,814	14,842 12,957 3,844 2,131 1,525 1,400 416	40,241 23,262 20,256 11,422 8,173 7,504 2,230	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091
	Per Trial Balance Variance ling Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	185,414 - 57,666 42,627 30,504 28,008 8,321 21,080	20 20 20 20 15	10,824 3,844 2,131 1,525 1,400 416 1,405	35,703 16,412 9,291 6,648 6,104 1,814 6,000	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675
	Per Trial Balance Variance	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	57,666 42,627 30,504 28,008 8,321 21,080 15,380	20 20 20 20 15 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259
	Per Trial Balance Variance	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200	20 20 20 15 20 10	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617
	Per Trial Balance Variance	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801	20 20 20 15 20 10 15	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468
	Per Trial Balance Variance	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225	20 20 20 15 20 10 15 20	3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271
	Per Trial Balance Variance	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,360	20 20 20 15 20 10 15 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606
	Per Trial Balance Variance Ing Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	57,666 42,627 30,504 28,008 8,321 21,080 15,580 15,580 138,200 40,801 22,225 3,560 86,698	20 20 20 15 20 10 15 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466
	Per Trial Balance Variance	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,360	20 20 20 15 20 10 15 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606
2015 Additions	Per Trial Balance Variance Ing Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	57,666 42,627 30,504 28,008 8,321 21,080 15,580 15,580 138,200 40,801 22,225 3,560 86,698	20 20 20 15 20 10 15 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466
	Per Trial Balance Variance Variance	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	185,414 57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,560 86,698 495,070	20 20 20 15 20 10 15 20 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466 317,903
2015 Additions	Per Trial Balance Variance Variance Ing Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015	185,414 - 57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,550 86,698 495,070 5,543	20 20 20 15 20 10 15 20 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466 317,903 3,694
2015 Additions	Per Trial Balance Variance Uing Improvements Realty - Building	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016	185,414 - 57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,560 86,698 495,070 5,543 3,353	20 20 20 15 20 15 20 20 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 671	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466 317,903 3,694 2,514
2015 Additions	Per Trial Balance Variance Variance	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair Site Cost	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016 9/30/2016 9/30/2016	185,414 57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,560 86,698 495,070 5,543 3,353 16,540	20 20 20 15 20 15 20 20 20 20 20	3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 1,479 3,308	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167 1,849 839 4,135	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466 317,903 3,694 2,514 12,405
2015 Additions	Per Trial Balance Variance Variance ling Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair Site Cost Paint	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016 9/30/2016 9/30/2016	185,414 - 57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,560 86,698 495,070 5,543 3,353 16,540 9,911	20 20 20 15 20 10 15 20 20 20 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 671 3,308 3,964	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167 1,849 839 4,135 4,955	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466 317,903 3,694 2,514 12,405 4,956
2015 Additions	Per Trial Balance Variance Variance Iing Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair Site Cost Paint Flooring	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016 9/30/2016 9/30/2016 9/30/2016	185,414 - 57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,550 86,698 495,070 5,543 3,353 16,540 9,911 648	20 20 20 15 20 15 20 20 20 20 20 20 15 20 20 20 15	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 671 3,308 3,964 173	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 23,232 177,167 1,849 839 4,135 4,955 216	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466 317,903 3,694 2,514 12,4956 4,32
2015 Additions	Per Trial Balance Variance Variance ling Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair Site Cost Paint Flooring General Conditions	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016	185,414 57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,560 86,698 495,070 5,543 3,353 16,540 9,911 648 11,726	20 20 20 15 20 15 20 20 20 20 20 20 20 20 20 20 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 671 3,308 3,964 173 2,345	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167 1,849 839 4,135 4,955 216 2,931	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 26,468 26,468 26,468 26,468 26,468 27,469 26,574 26,574 26,574 26,57526,575 26,5755 26,5755 26,5755 26,57555 26,5755555555555555555555555555555555555
2015 Additions	Per Trial Balance Variance Variance ling Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair Site Cost Paint Flooring General Conditions Contingency	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016	185,414 57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,560 86,698 495,070 5,543 3,353 16,540 9,911 648 11,726 21,516	20 20 20 15 20 15 20 20 20 20 20 10 15 20 20 10 15 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 671 3,308 3,964 173 2,345 4,304	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 23,232 177,167 1,849 839 4,135 4,955 216 2,931 5,380	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466 317,903 3,694 2,514 12,405 4,956 432 8,795 16,136
2015 Additions	Per Trial Balance Variance Variance ling Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair Site Cost Paint Flooring General Conditions Contingency CO # 2 Additional Flooring Work	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016	185,414 - 57,666 42,627 30,504 28,008 8,321 21,080 15,580 138,200 40,801 22,225 3,560 86,698 495,070 5,543 3,353 16,540 9,911 648 11,726 21,516 12,876	20 20 20 15 20 15 20 20 20 20 20 15 20 20 10 15 20 20 15	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076 858	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 671 3,308 3,964 173 2,345 4,304 3,433	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076 858	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167 1,849 839 4,135 4,955 216 2,931 5,380 4,291	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466 317,903 3,694 2,514 12,405 4,956 432 8,795 16,136 8,585
2015 Additions	Per Trial Balance Variance Variance Iing Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair Site Cost Paint Flooring General Conditions Contingency CO # 2 Additional Flooring Work CO # 3 Added Electrical Work	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016	185,414 - - 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,550 86,698 495,070 5,543 3,353 16,540 9,911 648 11,726 21,516 12,876 7,166	20 20 20 15 20 15 20 20 20 20 20 20 15 20 20 15 20 20 15 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076 858 358	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 671 3,308 3,964 173 2,345 4,304 3,433 1,432	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076 858 358	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167 1,849 839 4,135 4,955 216 2,931 5,380 4,291 5,380	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 26,468 16,271 26,468 16,271 26,468 317,903 3,694 2,514 12,405 4,956 432 8,795 16,136 8,585 5,376
2015 Additions	Per Trial Balance Variance Variance ling Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair Site Cost Paint Flooring General Conditions Contingency CO # 2 Additional Flooring Work CO # 3 Added Electrical Work SL Fee 18% - Contractor Fee	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016	185,414 57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,560 86,698 495,070 5,543 3,353 16,540 9,911 648 11,726 21,516 12,876 7,166 52,473	20 20 20 15 20 15 20 20 20 20 20 20 10 15 20 20 20 20 20 20 20 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076 858 358 2,624	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 671 3,308 3,964 173 2,345 4,304 3,433 1,432 10,495	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076 858 358 2,624	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167 1,849 839 4,135 4,955 216 2,931 5,380 4,291 1,590 1,790 13,119	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466 317,903 3,694 2,514 12,405 4,956 432 8,795 16,136 8,585 5,376 39,354
2015 Additions	Per Trial Balance Variance Variance Iing Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair Site Cost Paint Flooring General Conditions Contingency CO # 2 Additional Flooring Work CO # 3 Added Electrical Work	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016	185,414 - - 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,550 86,698 495,070 5,543 3,353 16,540 9,911 648 11,726 21,516 12,876 7,166	20 20 20 15 20 15 20 20 20 20 20 20 15 20 20 15 20 20 15 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076 858 358 2,624 940	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 671 3,308 3,964 173 2,345 4,304 3,433 1,432	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076 858 358	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167 1,849 839 4,135 4,955 216 2,931 5,380 4,291 5,380	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 26,468 16,271 26,468 16,271 26,468 317,903 3,694 2,514 12,405 4,956 432 8,795 16,136 8,585 5,376
2015 Additions	Per Trial Balance Variance Variance ling Improvements Realty - Building Improvements	Windows Shower Rooms Plumbing/ 3 Bed Sinks Exterior Repair HVAC/Ductwork Site Cost Paint Flooring Hand Rail/ Corner Guards General Conditions SL Fee 18% - Contractor Fee Doors/Door Hardware Exterior Repair Site Cost Paint Flooring General Conditions Contingency CO # 2 Additional Flooring Work CO # 3 Added Electrical Work SL Fee 18% - Contractor Fee	9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2015 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016	185,414 57,666 42,627 30,504 28,008 8,321 21,080 15,380 138,200 40,801 22,225 3,560 86,698 495,070 5,543 3,353 16,540 9,911 648 11,726 21,516 12,876 7,166 52,473	20 20 20 15 20 15 20 20 20 20 20 20 10 15 20 20 20 20 20 20 20 20 20 20	10,824 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076 858 358 2,624	35,703 16,412 9,291 6,648 6,104 1,814 6,000 3,352 57,763 11,613 4,843 776 18,897 143,513 1,479 671 3,308 3,964 173 2,345 4,304 3,433 1,432 10,495	14,842 12,957 3,844 2,131 1,525 1,400 416 1,405 769 13,820 2,720 1,111 178 4,335 33,654 370 168 827 991 43 586 1,076 858 358 2,624	40,241 23,262 20,256 11,422 8,173 7,504 2,230 7,405 4,121 71,583 14,333 5,954 954 23,232 177,167 1,849 839 4,135 4,955 216 2,931 5,380 4,291 1,590 1,790 13,119	145,173 (23,262) 37,410 31,205 22,331 20,504 6,091 13,675 11,259 66,617 26,468 16,271 2,606 63,466 317,903 3,694 2,514 12,405 4,956 432 8,795 16,136 8,585 5,376 39,354

Building Improvements IP Additions Building Improvements Building Improvements Building Improvements Building Improvements Building Improvements IP Additions Building Improvements Building Improveme	Exterior Repair Millwork Paint Flooring Hand Rail / Corner Gaurds General Conditions Contingency SL Fee 18% - Contractor Fee Building Improvement Building Improvement Building Improvement Storm Windows Storm Windows	9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 11/1/2016 11/1/2016 11/1/2019 10/22/2019 9/30/2015 9/30/2015 9/30/2015	11,679 102,000 109,278 108,322 20,757 19,830 20,189 94,709 649,385 283 5,381 5,664 4,117 4,120 8,237 1,158,356 6 9,466 10,003 79,469	20 20 10 15 15 20 20 20 20 20 20 20 20 20 20 20 20 20	584 5,100 10,928 7,221 1,384 992 1,009 4,735 40,898 14 269 283 74,835 74,835	2,336 20,400 43,711 28,884 5,536 3,967 4,036 18,941 163,591 42 804 846 307,950 307,950	584 5,100 10,928 7,221 1,384 992 1,009 4,735 40,898 14 269 283 412 412 412 824 75,659 6,947 1,000 7,947	2,920 25,500 54,639 36,105 6,920 4,959 5,045 23,676 204,489 56 1,073 1,129 412 412 412 824 383,609 39,365 5,180 44,545	8,759 76,500 54,639 72,217 13,837 14,871 15,144 71,033 444,896 4,535 3,705 3,708 7,413 774,747 30,101 4,823 34,924
Building Improvements 19 Additions ality Building Improvements ent Movable Equip 15 Additions	Paint Flooring Hand Rail / Corner Gaurds General Conditions Contingency SL Fee 18% - Contractor Fee Building Improvement Building Improvement Storm Windows Storm Windows	9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 10/1/2016 11/1/2016 11/1/2019 10/22/2019 9/30/2015	109,278 108,322 20,757 19,830 20,189 94,709 649,385 283 5,381 5,664 4,117 4,120 8,237 1,158,356 69,466 10,003	10 15 20 20 20 20 20 10 10	10,928 7,221 1,384 992 1,009 4,735 40,898 14 269 283 74,835 74,835	43,711 28,884 5,536 3,967 4,036 18,941 163,591 42 804 846 307,950 32,418 4,180	10,928 7,221 1,384 992 1,009 4,735 40,898 14 269 283 412 412 412 412 824 75,659 6,947 1,000	54,639 36,105 6,920 4,959 5,045 23,676 204,489 56 1,073 1,129 412 412 412 824 383,609 39,365 5,180	54,639 72,217 13,837 14,871 15,144 71,033 444,896 4,535 3,705 3,708 7,413 774,747
Building Improvements IP Additions Tabulations T	Flooring Hand Rail / Corner Gaurds General Conditions Contingency SL Fee 18% - Contractor Fee Building Improvement Building Improvement Storm Windows Storm Windows Storm Windows	9/30/2016 9/30/2016 9/30/2016 9/30/2016 9/30/2016 10/1/2016 11/1/2016 11/1/2019 10/22/2019 9/30/2015	108,322 20,757 19,830 20,189 94,709 649,385 283 5,381 5,664 4,117 4,120 8,237 1,158,356 69,466 10,003	15 15 20 20 20 20 20 10 10	7,221 1,384 992 1,009 4,735 40,898 14 269 283 74,835 6,947 1,000	28,884 5,536 3,967 4,036 18,941 163,591 42 804 846 846 307,950 32,418 4,180	7,221 1,384 992 1,009 4,735 40,898 14 269 283 412 412 412 824 75,659 6,947 1,000	36,105 6,920 4,959 5,045 23,676 204,489 56 1,073 1,129 412 412 412 824 383,609 39,365 5,180	72,217 13,837 14,871 15,144 71,033 444,896 227 4,308 4,535 3,708 7,413 774,747 30,101 4,823
Building Improvements I9 Additions ent Movable Equip Movable Equip I5 Additions	General Conditions Contingency SL Fee 18% - Contractor Fee Building Improvement Building Improvement Storm Windows Storm Windows FF&E Soft Goods	9/30/2016 9/30/2016 9/30/2016 10/1/2016 11/1/2016 11/1/2019 10/22/2019 9/30/2015	19,830 20,189 94,709 649,385 283 5,381 5,664 4,117 4,120 8,237 1,158,356 69,466 10,003	20 20 20 20 20 10 10	992 1,009 4,735 40,898 14 269 283 74,835 6,947 1,000	3,967 4,036 18,941 163,591 42 804 846 307,950 32,418 4,180	992 1,009 4,735 40,898 14 269 283 412 412 412 824 75,659 6,947 1,000	4,959 5,045 23,676 204,489 56 1,073 1,129 412 412 412 824 383,609 39,365 5,180	14,871 15,144 71,033 444,896 44,896 4,535 3,705 3,708 7,413 774,747 30,101 4,823
Building Improvements Building Improvements I6 Additions Building Improvements Building Improvements Building Improvements Building Improvements Building Improvements I9 Additions ality Building Improvements ent Movable Equip Movable Equip 15 Additions	Contingency SL Fee 18% - Contractor Fee Building Improvement Building Improvement Storm Windows Storm Windows FF&E Soft Goods	9/30/2016 9/30/2016 10/1/2016 11/1/2016 11/18/2019 10/22/2019 9/30/2015	20,189 94,709 649,385 283 5,381 5,664 4,117 4,120 8,237 1,158,356 69,466 10,003	20 20 20 10 10	1,009 4,735 40,898 14 269 283 74,835 74,835	4,036 18,941 163,591 42 804 846 307,950 32,418 4,180	1,009 4,735 40,898 14 269 283 412 412 412 824 75,659 6,947 1,000	5,045 23,676 204,489 56 1,073 1,129 412 412 412 824 383,609 39,365 5,180	15,144 71,033 444,896 227 4,308 4,535 3,705 3,708 7,413 774,747 30,101 4,823
Building Improvements I6 Additions Building Improvements Building Improvements I7 Additions Building Improvements Building Improvements I9 Additions ent Movable Equip Movable Equip 15 Additions	SL Fee 18% - Contractor Fee Building Improvement Building Improvement Storm Windows Storm Windows FF&E Soft Goods	9/30/2016 10/1/2016 11/1/2016 11/18/2019 10/22/2019 9/30/2015	94,709 649,385 283 5,381 5,664 4,117 4,120 8,237 1,158,356 69,466 10,003	20 20 20 10 10	4,735 40,898 14 269 283 74,835 6,947 1,000	18,941 163,591 42 804 846 307,950 307,950	4,735 40,898 14 269 283 412 412 824 75,659 6,947 1,000	23,676 204,489 56 1,073 1,129 412 412 824 383,609 39,365 5,180	71,033 444,896 227 4,308 4,535 3,705 3,708 7,413 774,747 30,101 4,823
16 Additions Building Improvements Building Improvements I7 Additions Building Improvements Building Improvements I9 Additions ality Building Improvements ent Movable Equip Movable Equip I5 Additions	Building Improvement Building Improvement Storm Windows Storm Windows FF&E Soft Goods	10/1/2016 11/1/2016 11/18/2019 10/22/2019 9/30/2015	649,385 283 5,381 5,664 4,117 4,120 8,237 1,158,356 69,466 10,003	20 20 10 10	40,898 14 269 283 74,835 6,947 1,000	163,591 42 804 846 307,950 32,418 4,180	40,898 14 269 283 412 412 824 75,659 6,947 1,000	204,489 56 1,073 1,129 412 412 824 383,609 39,365 5,180	444,896 227 4,308 4,535 3,705 3,708 7,413 774,747 30,101 4,823
Building Improvements Building Improvements 17 Additions Building Improvements Building Improvements 19 Additions ality Building Improvements ent Movable Equip Movable Equip 15 Additions	Building Improvement Storm Windows Storm Windows FF&E Soft Goods	11/1/2016 11/18/2019 10/22/2019 9/30/2015	283 5,381 5,664 4,117 4,120 8,237 1,158,356	20 10 10 10	14 269 283 74,835 6,947 1,000	42 804 846 307,950 32,418 4,180	14 269 283 412 412 412 824 75,659 6,947 1,000	56 1,073 1,129 412 412 824 383,609 39,365 5,180	227 4,308 4,535 3,705 3,708 7,413 774,747 30,101 4,823
Building Improvements 17 Additions Building Improvements Building Improvements 19 Additions ality Building Improvements ent Movable Equip Movable Equip 15 Additions	Building Improvement Storm Windows Storm Windows FF&E Soft Goods	11/1/2016 11/18/2019 10/22/2019 9/30/2015	5,381 5,664 4,117 4,120 8,237 1,158,356 69,466 10,003	20 10 10 10	269 283 74,835 6,947 1,000	804 846 307,950 32,418 4,180	269 283 412 412 824 75,659 6,947 1,000	1,073 1,129 412 412 824 383,609 39,365 5,180	4,308 4,535 3,705 3,708 7,413 774,747 30,101 4,823
Building Improvements 17 Additions Building Improvements Building Improvements 19 Additions ality Building Improvements ent Movable Equip Movable Equip 15 Additions	Building Improvement Storm Windows Storm Windows FF&E Soft Goods	11/1/2016 11/18/2019 10/22/2019 9/30/2015	5,381 5,664 4,117 4,120 8,237 1,158,356 69,466 10,003	20 10 10 10	269 283 74,835 6,947 1,000	804 846 307,950 32,418 4,180	269 283 412 412 824 75,659 6,947 1,000	1,073 1,129 412 412 824 383,609 39,365 5,180	4,308 4,535 3,705 3,708 7,413 774,747 30,101 4,823
17 Additions Building Improvements Building Improvements 19 Additions ality Building Improvements ent Movable Equip Movable Equip 15 Additions	Storm Windows Storm Windows FF&E Soft Goods	11/18/2019 10/22/2019 9/30/2015	5,664 4,117 4,120 8,237 1,158,356 69,466 10,003	10 10	283 74,835 6,947 1,000	846 307,950 32,418 4,180	283 412 412 824 75,659 6,947 1,000	1,129 412 412 824 383,609 39,365 5,180	4,535 3,705 3,708 7,413 774,747 30,101 4,823
Building Improvements Building Improvements 19 Additions ality Building Improvements ent Movable Equip Movable Equip 15 Additions	Storm Windows FF&E Soft Goods	9/30/2015	4,117 4,120 8,237 1,158,356 69,466 10,003	10	74,835 6,947 1,000	307,950 32,418 4,180	412 412 824 75,659 6,947 1,000	412 412 824 383,609 39,365 5,180	3,705 3,708 7,413 774,747 30,101 4,823
Building Improvements 19 Additions ality Building Improvements ent Movable Equip Movable Equip 15 Additions	Storm Windows FF&E Soft Goods	9/30/2015	4,120 8,237 1,158,356 69,466 10,003	10	6,947	32,418 4,180	412 824 75,659 6,947 1,000	412 824 383,609 39,365 5,180	3,708 7,413 774,747 30,101 4,823
Building Improvements 19 Additions ality Building Improvements ent Movable Equip Movable Equip 15 Additions	Storm Windows FF&E Soft Goods	9/30/2015	4,120 8,237 1,158,356 69,466 10,003	10	6,947	32,418 4,180	412 824 75,659 6,947 1,000	412 824 383,609 39,365 5,180	3,708 7,413 774,747 30,101 4,823
19 Additions ality Building Improvements ent Movable Equip Movable Equip 15 Additions	FF&E Soft Goods	9/30/2015	8,237 1,158,356 69,466 10,003	10	6,947	32,418 4,180	824 75,659 6,947 1,000	824 383,609 39,365 5,180	7,413 774,747 30,101 4,823
ality Building Improvements ent Movable Equip Movable Equip 15 Additions	Soft Goods		1,158,356 69,466 10,003		6,947	32,418 4,180	75,659 6,947 1,000	383,609 39,365 5,180	774,747 30,101 4,823
ent Movable Equip Movable Equip 15 Additions	Soft Goods		69,466 10,003		6,947	32,418 4,180	6,947 1,000	39,365 5,180	30,101 4,823
Movable Equip Movable Equip 15 Additions	Soft Goods		10,003		1,000	4,180	1,000	5,180	4,823
Movable Equip Movable Equip 15 Additions	Soft Goods		10,003		1,000	4,180	1,000	5,180	4,823
Movable Equip 15 Additions	Soft Goods		10,003		1,000	4,180	1,000	5,180	4,823
15 Additions		9/30/2015	.,	10			,		
		-	79,469		7,947	36,598	7,947	44,545	34,924
					,	,			
	EE 0 E								
Movable Equip	FF&E	9/30/2016	30,782	10	3,078	12,312	3,078	15,390	15,392
Movable Equip	FF&E	9/30/2016	130,431	10	13,043	52,172	13,043	65,215	65,216
Movable Equip	Soft Goods	9/30/2016	95,957	10	9,596	38,384	9,596	47,980	47,977
Movable Equip 16 Additions	CO # 1 Dressers Add	9/30/2016	47,977 305.147	10	4,798 30,515	19,191 122,059	4,798 30,515	23,989 152,574	23,988 152,573
10 Autons			505,147		50,515	122,037	50,515	152,574	152,575
Movable Equip	Def. lease cost (Dechert)Inv. 1301080	10/31/2016	285	3	95	284	1	285	-
Movable Equip	Deferred Lease Cost (Fultz inv 154697)	2/28/2017	98	3	33	98	-	98	-
Movable Equip	Deferred Lease Cost (CSC inv# 8115957)	3/31/2017	96	3	32	96	-	96	-
17 Additions			479		160	478	1	479	-
Movable Equip	Call bell system	9/25/2018		5					5,084
			12,710		2,542	5,084	2,542	7,626	5,084
e & Equipment	Call Bell System	10/9/2018	12,710	5	2,542	2,542	2,542	5,084	7,626
e & 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
e & Equipment	Fujitsu Mini Split System - Rec Room (2/2)	1/7/2019	7,165	10	717	717	717	1,434	5,731
		_	27,040		4,692	4,692	4,692	9,384	17,656
ality Movable Equipment			424,845		45,856	168,911	45,697	214,608	210,237
			1,574,964		120,691	476,861	121,356	598,217	984,984
ealty Entity Assets								661,720	1,106,896
e e e	& Equipment & Equipment & Equipment lity Movable Equipment	& Equipment Call Bell System & Equipment Equipment Fujitsu Mini Split System-Rec Room (1/2) Fujitsu Mini Split System - Rec Room (2/2) lity Movable Equipment	& Equipment Call Bell System 10/9/2018 & Equipment Fujitsu Mini Split System-Rec Room (1/2) 11/1/2018 & Equipment Fujitsu Mini Split System - Rec Room (2/2) 1/7/2019 lity Movable Equipment Ity Entity Assets Ity Entity Assets	Image: Call Bell System 10/9/2018 12,710 & Equipment Call Bell System 10/9/2018 12,710 & Equipment Fujitsu Mini Split System-Rec Room (1/2) 11/1/2018 7,165 & Equipment Fujitsu Mini Split System - Rec Room (2/2) 1/7/2019 7,165 Ity Morable Equipment 424,845 1,574,964	Image: Call Bell System 10/9/2018 12,710 & Equipment Call Bell System 10/9/2018 12,710 5 & Equipment Fujitsu Mini Split System-Rec Room (1/2) 11/1/2018 7,165 5 & Equipment Fujitsu Mini Split System - Rec Room (2/2) 1/7/2019 7,165 10 Ity Movable Equipment 424,845 424,845 424,845	Image: Call Bell System Call Bell System 10/9/2018 12,710 2,542 & Equipment Fujitsu Mini Split System-Rec Room (1/2) 10/9/2018 12,710 5 2,542 & Equipment Fujitsu Mini Split System-Rec Room (1/2) 11/1/2018 7,165 5 1,433 & Equipment Fujitsu Mini Split System - Rec Room (2/2) 17/2019 7,165 10 717 Ity Morable Equipment 424,845 45,856 Ity Entity Assets 1,574,964 120,691	Image: constraint of the system of the sy	Iz,710 Z,542 5,084 2,542 & Equipment Call Bell System 10/9/2018 12,710 5 2,542 2,542 2,542 & Equipment Fujitsu Mini Split System-Rec Room (1/2) 11/1/2018 7,165 5 1,433 1,433 1,433 & Equipment Fujitsu Mini Split System - Rec Room (2/2) 1/7/2019 7,165 10 717 717 717 Z7,040 4,692 4,692 4,692 4,692 4,692 4,692 lity Movable Equipment 424,845 45,856 168,911 45,697	Image: constraint of the system Call Bell System 10/9/2018 12,710 2,542 5,084 2,542 7,626 & Equipment Fujitsu Mini Split System-Rec Room (1/2) 10/9/2018 12,710 5 2,542 2,542 2,542 5,084 & Equipment Fujitsu Mini Split System-Rec Room (1/2) 11/1/2018 7,165 5 1,433 1,433 1,433 2,866 & Equipment Fujitsu Mini Split System - Rec Room (2/2) 17/2019 7,165 10 717 717 717 1,434 Ity Morable Equipment 424,845 45,856 168,911 45,697 214,608 Ity Entity Assets 1,574,964 120,691 476,861 121,356 598,217

F/S vs C/R NBV - Page 31, Line B9	23,262
F/S vs C/R Depreciation - Page 36, Line F1	(134,313)
Reservse 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	icense No. 2436		Report for Year Er 9/30/2020	ıded		Page of 25 37
11. Property Questionnaire						
Part A						
Is the property either owned by the	Facility	0	Vac	0	No	If "Yes," complete Part I
or leased from a Related Party?*	-	0	Yes	•	No	If "No," complete Part C
*If any owner or operator of this facili						
business association to any person or or related party transaction.	organization from	n whom l	buildings are leased, the	n it is considered a		
Description			Total			
1. Date Land Purchased			Total			
2. Date Structure Completed				-		
3. If NOT Original Owner, Date of	of Purchase					
4. Date of Initial Licensure						
5. Total Licensed Bed Capacity				_		
6. Square Footage						
7. Acquisition Cost						
a. Land						
b. Building	•		1-4 Manta a a	2nd Marta and	2nd Manta and	44h Mantaaa
Part B - Owner and Related Part 1. Financing	les		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
a. Type of Financing (e.g., fixe	ed variable)					
b. Date Mortgage Obtained	ea, variable)					
c. Interest Rate for the Cost Ye	ear					
d. Term of Mortgage (number						
e. Amount of Principal Borrow						
f. Principal balance outstandin	ng as of					
Complete if Mortgage was Re	financed					
During Current Cost Year						
g. Type of Financing (e.g., fixe	ed, variable)					
h. Date of Refinancing						
i. New Interest Rate						
j. Term of Mortgage (number						
k. Amount of Principal Borrow l. Principal Outstanding on No.						
Part C - Arms-Length Leases		norty I	mprovements Only			
Name and Address of Lessor			perty Leased		Term of Lease	Annual Amount of Leas
Sabra, 18500 Von Karman Avenue, Suite	e 550. Bui		Equipment	03/01/16		389,9
Irvine, CA 92612	2000, 200		Equipment	00,01,10	10 110	203,3

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 Ye	ear 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 	le \$				
Name of Lender	Rate				
Address of Lender					
2. Second Mortgage	\$				
Name of Lender	Rate				
Address of Lender	1	-			
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
4. Fourth Mortgage	\$				
Name of Lender	Rate				
Address of Lender		-			
B. CHEFA Loan Information		-			
1. Original Loan Amount	\$		_		
2. Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$				

(Carry Subtotals forward to next page)

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

Name of FacilityLicense NWV-Crossings East, LLC d/b/a Hart24	No. 136		Report for Ye 9/30/2020	ear Ended		Page of 27 37
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Item			Total	CCNH	RHNS	(Specify)
	ototals Bro	ught Forward:				
12. C. Movable Equipment		6				
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender			-			
2. Other (<i>Specify</i>)	\$					
A. Item	Amount					
Lender			-			
Address of Lender			-			
	T	1				
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Intere	est					
Expense $(C1 + 2)$		\$				
12. D. Other Interest Expense (<i>Specify</i>)		\$	92,565	92,565		
Loan Interest/Other Interest						
13. Total All Interest Expense (12B7 + 120	C3 + 12D)	\$	92,565	92,565		
14. Insurance	/					
a. Insurance on Property (buildings or	nly)	\$	14,306	14,306		
b. Insurance on Automobiles	<u>,</u>	\$		836		
c. Insurance other than Property (as sp	pecified ab					
1. Umbrella (Blanket Coverage)		\$	67,939	67,939		
2. Fire and Extended Coverage		\$				
3. Other (<i>Specify</i>)		\$	8,269	8,269		
Cyber Ins/D&O Ins						
14d. Total Insurance Expenditures (14a + b	(r + c)	\$	91,350	91,350		
15. Total All Expenditures (A-13 thru C-14		\$		11,139,755		

D. Adjustments to Statement of Expenditures

	e of Fa	•		Lic	ense No.	Report for Yea	r Ended	Page	of
W V-0	Cross1	ngs E	ast, LLC d/b/a Harbor Village North Health &		2436	9/30/2020		28	37
	Page				Total Amount of				
No.	No.		Item Description	_	Decrease	CCNH	RHNS	(Sp	ecify)
	10 - S	Salarie	es and Wages						
1.			Outpatient Service Costs	\$					
2.			Salaries not related to Resident Care	\$					
3.			Occupational Therapy	\$					
4.			Other - See attached Schedule	\$	35,634	35,634			
	13 - F		sional Fees	_					
5.			Resident Care Physicians **	\$					
6.	13	B10a	Occupational Therapy	\$	357,423	357,423			
7.	1	1.	Other - See attached Schedule	\$	7,554	7,554	_		_
	s 15 &	:16 -	Administrative and General	_					
8.			Discriminatory Benefits	\$					
9.	15	1c	Bad Debts	\$	181,413	181,413			
10.	1.5	1	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			
	18 - L	Dietar	y Expenditures						
24.			Meals to employees, guests and others						
			who are not residents	\$					
	19 - L		ry Expenditures						
25.			Laundry services to employees, guests						
			and others who are not residents	\$					
	20 - E		keeping Expenditures						
26.			Housekeeping services to employees, guests						
			and others who are not residents	\$					
			Subtotal (Items 1 - 26)	\$	862,532	862,532			

* All except "Help Wanted".

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

⁽Carry Subtotal forward to next page)

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	С	CNH	RHN	IS	(Speci	ify)
10	12n	Marketing	\$	35,634				
Total Othe	r Salaries A	Adjustment	\$	35,634	\$	-	\$	-

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	C	CNH	RHNS	(Specify)
13	12	Pro Fees - Consulting - IV	\$	7,554		
Total Othe	Total Other Fees Adjustments		\$	7,554	\$-	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	С	CNH	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		
Total Othe	r A&G Ad	justments	\$	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	12
Total Allowable Cost	\$ 1,440
Days in Cost Report 365 / 365 Days	100.00%
Revised Total Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	\$ 3,526

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

Descrption	Amount	
Management fees Charged Patient Days Imputed Days - 90% Occupancy (365/365 Days) Amount Per Patient Day (Greater of 90% or Actau	550,572 43,683 42,048 11 Days)	\$ 13.09
PPD Allowance Per Rate Agreement 2019 CPI % Increase PPD Allowance 9/30/2019		7.52 0.10210% 7.53
Amount over (Under)		\$ 5.5662
Total Days Disallowed Management Fee		\$ 43,683 243,148

State of Connecticut Annual Report of Long-Term Care Facility CSP-29 Rev. 9/2018

	D. Adjustments to Statement of Expenditures (cont'd)								
Name	e of Fa	acility		Lic	cense No.	Report for Y	ear Ended	Page	of
WV-	Crossi	ngs E	ast, LLC d/b/a Harbor Village North Health		2436	9/30/2020		29	37
					Total				
Item	Page	Line			Amount of				
No.	No.		Item Description		Decrease	CCNH	RHNS	(Spec	cify)
			Subtotals Brought Forward	\$	862,532	862,532			
Page	20 - H	Reside	nt Care Supplies***						
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			
Page	22 - N	Mainte	enance and Property						
35.			Excess Movable Equipment Depreciation						
			See Attached Schedule	\$					
36.			Depreciation on Unallowable						
			Motor Vehicles	\$					
37.			Unallowable Property and Real						
			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$					
Page	27 - I	nsura	ince						
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
Other	r - Mis	scella	neous						
42.			Other - Indirect	\$					
43.			Interest Income on Account Rec.	\$					
44.			Other - Miscellaneous Administrative	\$					
45.			Management Fees Direct	\$				T	
46.			Management Fees Indirect	\$				T	
47.			Other - Direct	\$	6,569	6,569		T	
Not 1	For Pr	ofit P	roviders Only						
48.			Building/Non Movable Eq. Depreciation						
			Unallowable Building Interest -						
			See Attached Schedule	\$					
49.	Total	Amo	unt of Decrease (Items 1 - 48)	\$	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	0	CNH	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		
Total Othe	r Ancillary	Costs	\$	59,942	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

---- ----- ----

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Othe	r Adjustme	ents	\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Othe	r Adjustme	nts	\$ -	\$-	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CO	CNH	RHNS		(Specify)
30	IV 8	Revenue - Miscellaneous	\$	513			
27	14c3	D&O Insurance	\$	5,543			
30	IV 8	Revenue - Miscellaneous	\$	513			
Total Othe	r Adjustme	nts	\$	6,569	\$	-	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unal	lowable Bui	lding Interest	\$ -	\$-	\$ -

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

		Amount	
Total Cable TV Expense	Account #	\$	21,736
2069501			
Monthly Allowable amount		\$	300
Months in Cost Report Year			12
Total Allowable Cost		\$	3,600
Days in Cost Report 365 / 36	5 Days		100.00%
Revised Total Allowable	Cost	\$	3,600
Discussion of Cable TV		<u></u>	10.126
Disallowed Cable TV		\$	18,136

State of Connecticut Annual Report of Long-Term Care Facility CSP-30 Rev.10/2005

F. Statement of Revenue

F. Statement of Ke Name of Facility License No.	ven	Report for Y	oor Endod		Page of
WV-Crossings East, LLC d/b/a Harbor Vi 2436		9/30/2020	ear Endeu		$30 \mid 37$
		<i>yre</i> 0/2020			
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$	7,441,796	7,441,796		
b. Medicaid Room and Board Contractual Allowance **	\$, ,		
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$	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 **	\$				
II. Other Resident Revenue					
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 (Specify) - Medicare	\$	(4,355)	(4,355)		
b. Other (Specify) - Non-Medicare	\$	880	880		
III. Total Resident Revenue (Section I. thru Section II.)	\$	10,957,796	10,957,796		
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$	219	219		
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$	342,948	342,948		
V. Total Other Revenue (1 thru 8)	\$	343,167	343,167		
VI. Total All Revenue (III +V)	\$				1
	Ŷ	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.

Attachment Page 30

Schedule of Other Resident Revenue - Medicare

Related Exp

Med A Med A - C/A led A	- 3,610 (3,610) 14,049		
Med A - C/A	(3,610)		
led A	14.040		
	14,049		
fed A - C/A	(14,049)		
d A	1,244		
d A - C/A	(1,244)		
- Med A	1,058		
- Med A - C/A	(1,058)		
ration - Med B	(4,569)		
ration - Med B Replmnt	214		
nt Revenue - Medicare	\$ (4,355)	\$ -	s -
ed / - 1 rat rat	A - C/A Med A Med A - C/A ion - Med B ion - Med B Replmnt	A - C/A (1.244) Med A 1,058 Med A - C/A (1.058) ion - Med B (4.569) jon - Med B Replimit 214	A - C/A (1,244) Med A 1,058 Med A - C/A (1,058) ion - Med B (4,569) ion - Med B Replmnt 214

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)			
		-					
30 II 6b	X-Ray - Medicaid	330					
30 II 6b	X-Ray - HMO	320					
30 II 6b	X-Ray - Insurance	640					
30 II 6b	X-Ray - Medicaid - C/A	(330)					
30 II 6b	X-Ray - HMO - C/A	(320)					
30 II 6b	X-Ray - Insurance - C/A	(400)					
30 II 6b	Lab - Medicaid	5,474					
30 II 6b	Lab - HMO 1,519						
30 II 6b	6b Lab - Private 431						
30 II 6b	Lab - Hospice	85					
30 II 6b	b Lab - Insurance 353						
30 II 6b	Lab - Medicaid - C/A	(5,474)					
30 II 6b	Lab - HMO - C/A	(1,519)					
30 II 6b	Lab -Insurance - C/A	(229)					
30 II 6b	IV - Medicaid	1,040					
30 II 6b	IV - HMO	48					
30 II 6b	IV - Hospice	19					
30 II 6b	IV - Insurance	171					
30 II 6b	IV - Medicaid - C/A	(1,040)					
30 II 6b	IV - HMO - C/A	(48)					
30 II 6b	IV - Hospice - C/A	(19)					
30 II 6b	IV - Insurance - C/A	(171)					
30 II 6b	Oxygen - Medicaid	12,406					
30 II 6b	Oxygen - HMO	160					
30 II 6b	Oxygen - Hospice	405					
30 II 6b	Oxygen - Medicaid - C/A	(12,406)					
30 II 6b	Oxygen - HMO - C/A	(160)					
30 II 6b	Oxygen - Hospice - C/A	(405)					
30 II 6b	Medical Equip - HMO	425					
30 II 6b	Medical Equip - HMO - C/A	(425)					
Total Othe	r Resident Revenue	\$ 880	\$ -	s -			

Interest Income

Account

Page Ref	ef Account		CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on return of utility deposit		\$ 199		
30 IV 5	Interest Income AR Accounts		\$ 20		
Total Inter	rest Income		\$ 219	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description			RHNS		(Specify)	
			-				
30 IV 8	Prior Period Adjustments-Rates	\$	1,120				
30 IV 8	Prior Period Adjustments	\$	45,273				
30 IV 8	COVID Relief Funds - State	\$	297,688				
30 IV 8	Revenue - Discounts	\$	(1,646)				
30 IV 8	Revenue - Miscellaneous	\$	513				
Total Othe	r Revenue	\$	342,948	\$	-	\$-	

State of Connecticut Annual Report of Long-Term Care Facility CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Har	bor 2436	9/30/2020	31	37
	Account		A	mount
Assets				
A. Current Assets				
1. Cash (on hand and in bank			\$	309,542
2. Resident Accounts Receiv	,		\$	740,523
3. Other Accounts Receivabl	e (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>item</i>	nize)		\$	
			-	
			-	
See Schedule				
A-9. Total Current Assets (Lines A	A1 thru 8)		\$	1,122,564
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Deprecia	ation Net		
3. Buildings	*Historical Cost		\$	
	Accum. Deprecia	ation Net		
4. Leasehold Improvements	*Historical Cost	42,426	\$	24,949
	Accum. Deprecia	ation 17,477 Net		
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Deprecia	ation Net		
6. Movable Equipment	*Historical Cost	142,988	\$	96,962
	Accum. Deprecia	ation 46,026 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Deprecia	ation Net		
8. Minor Equipment-Not Dep	preciable		\$	
9. Other Fixed Assets (<i>itemiz</i>	<i>e</i>)		\$	23,262
F/S vs C/R		23,262		,
See Schedule		- 1 -		
B-10. Total Fixed Assets (Lines	B1 thru 9)		\$	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)

Attachment Page 31-34

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description		
Total Prep	Total Prepaid Expenses			

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

Page Ref	Line Ref	Description			
Total Other Current Assets (Itemize)					

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

Page Ref	Line Ref	Description			
Total Other Other Fixed Assets (Itemize)					

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description				
Total Othe	Total Other Assets					

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Total Notes Payable					

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

Page Ref	Line Ref	Description	
33	A12	Accrued Rent	\$ 106,314
33	A12	Deferred Rent - S.L. Portion	\$ 41,495
Total Othe	r Current l	Liabilities (Itemize)	\$ 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
Total Othe	r Current l	Liabilities (Itemize)	\$ 55,073

State of Connecticut Annual Report of Long-Term Care Facility CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Nam	e of	Facility	License No.	Report for Year Ended		Page	of
WV-	Cro	ssings East, LLC d/b/a Harbor	2436	9/30/2020		32	37
			Account			A	mount
				Total Brought Forw	ard: \$		1,267,737
C.	Le	asehold or like property recorde	ed 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 Deprec	iable		\$		
C-8	То	tal Leasehold or Like Propertie	es (C1 thru 7)		\$		984,984
D.	Inv	vestment 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 Reside	nt Care (temize)		\$		
	6.	Loans to Owners or Related Pa	arties (<i>itemize</i>)		\$		
		Name and Address	Amount	Loan Date			
	7.	Other Assets (<i>itemize</i>)			\$		3,491
		Exchange		3,491			
		See Schedule					
		tal Investments and Other Asso			\$		24,796
D-9.	То	tal All Assets (Lines A9 + B10	+ C8 + D8)		\$		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 Fac	cility		License No.	Report for Year E	Inded	Page	of
WV-Crossin	igs Ea	st, LLC d/b/a Harbor Village	2436	9/30/2020		33	37
		l	Account			A	Amount
Liabilities							
А.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable				\$	374,826
	2.	Notes Payable (itemize)				\$	
		See Schedule					
	3.	Loans Payable for Equipme	-) (itemize)	1 1	\$	
		Name of Lender	Purpose	Amount	Date Due		
	4.	Accrued Payroll(Exclusive	of Owners and/or S	Stockholders only)		\$	231,618
	5.	Accrued Payroll (Owners a	*			\$	6,257
	6.	Accrued Payroll Taxes Pay		<i>J i</i>	:	\$,
	7.	Medicare Final Settlement				\$	
	8.	Medicare Current Financing				\$	
	9.	Mortgage Payable (Current	· ·			\$	
	10.	Interest Payable (Exclusive		elated Parties)		\$	
		Accrued Income Taxes*	5	,		\$	
	12.	Other Current Liabilities (it	emize)			\$	1,524,520
		Accrued Expenses		800) Due Medicare	842,974		· · ·
		Accrued Provider Tax/User Fees	375,0	036 Payroll W/H - Union	1,497		
		Accrued Management Fees	44,9	904 Payroll W/H - AFLAC	(5,385)		
		Due Medicaid	128,4	485 See Schedule	147,809		
A-13	. To	tal Current Liabilities (Line	s 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)

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Villa	2436	9/30/2020		34	37
A	Account				Amount
		Total Broug	ht Forward:		2,137,221
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (itemize)		9	6	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable			9		
3. Loans from Owners or Rela	· · ·		5	6	(1,462,839)
Name and Address of Lender	Amount	Loan D	ate		
	(1,462,839)				
4. Other Long-Term Liabilities	s (itemize)		\$	<u> </u>	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. Total Long-Term Liabilities (L			9		(219,150)
C. Total All Liabilities (Lines A-1	3 + B-5)		9	<u> </u>	1,918,071

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

	ne of Facility License No. Report for Year Ended	Page	
WV	-Crossings East, LLC d/b/a Harbor 2436 9/30/2020	35	37
A.	Account Reserves		Amount
11.		¢	
	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.	Net Worth		
	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)
C.	Total Reserves and Net Worth	\$	359,446
D.	Total Liabilities, Reserves, and Net Worth	\$	2,277,517

H. Changes in Total Net Worth

Nam	ne of Facility	icense No.	Report for Year	Ended	Page	of
	-Crossings East, LLC d/b/a Harbor V	2436	9/30/2020		36	37
	· · · · · · · · · · · · · · · · · · ·	Account			A	mount
A.	Balance at End of Prior Period as sho	wn on Report of	f 09/30/2019	\$	5	933,927
B.	Total Revenue (From Statement of Re	evenue Page 30)		9	6	11,300,963
C.	Total Expenditures (From Statement	of Expenditures	Page 27)	9)	11,005,442
D.	Net Income or Deficit			\$		295,521
E.	Balance			4	5	1,229,448
F.	Additions					
	1. Additional Capital Contributed (<i>t</i>	emize)				
	Total Expenditures pg. 27 \$	511,139,755				
	Depreciation Amount	5(134,313)				
	Total Expenditures \$	511,005,442				
	2. Other (<i>itemize</i>)					
F-3.	Total Additions			\$		
G.	Deductions					
	1. Drawings of Owners/Operators/P	artners (Specify)		\$	6	
	Name and Address (No., City, St	ate, Zip)	Title	Amount		
	2. Other Withdrawings(<i>Specify</i>)		•	\$	<u> </u>	
	Purpose		Amo	unt		
	*					
	3. Total Deductions			\$	5	
	Balance at End of Period	09/30		4 4		1,229,448

State of Connecticut Annual Report of Long-Term Care Facility CSP-37 Rev. 9/2002

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended	Page
	Check appropriate category	9/30/2020	37 3
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	□ (Specify)	
	Preparer/Reviewer Certificat	ion	
personnel as to the possible inclusion regulations. All non-reimbursable ex removed in the State rate computation are properly reported as such in this r	report and am familiar with the applicable d State issued field audit reports for the Fa in this report of expenses which are not re penses of which I am aware (except those n system) as a result of reading reports, inc eport on Pages 28 and 29 (adjustments to cement with the books and records, as pro-	icility and have inquired of appr eimbursable under the applicabl e expenses known to be automat quiry or other services performe statement of expenditures). Fur	opriate e fically
Signature of Preparer	PRINC. PAR	Date Signed	
Printed Name of Preparer			
Matthew S. Bavolack			
Addres Address		Phone Number	
55 Long Wharf Drive, New Haven, CT 065	11	203-781-9600	
Contacted Person Regarding Additional Infor	mation Needed Regarding This Report	Phone Number	
teven Vera		781-943-3104	
Contact Email Address			
vera@wachusetthc.com			

I. Preparer's/Reviewer's Certification

State of Connecticut 2020 Annual Cost Report

Version 13.1

Client:	Wachusetts Cost Reports					
Engagement: Period Ending:	Medicaid - Harbor Village North Rehab and 9/30/2020	I Nursing				
Trial Balance: Account	A.01 - TB-CCNH 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 01-1651	A/D - Leasehold Improvements Equipment	(11,272.00) 142,988.00	(11,272.00) 142,988.00			<mark>(11,272.00)</mark> 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 02-2310	Payroll W/H - AFLAC N/P - SABRA - PPR	5,385.00 (252,862.00)	5,385.00 (252,862.00)			5,385.00 (252,862.00)
02-2310	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 04-4001	Members' Equity (Deficit) R&B - Medicare A	921,059.00	921,059.00			921,059.00
04-4001	Sequestration - Medicare A	(1,971,397.00) 18,289.00	18,289.00			(1,971,397.00) 18,289.00
04-4003	R&B - Medicaid	(7,327,251.00)				(7,327,251.00)
04-4021	R&B - Medicaid Pending	(114,545.00)	(A) 1 (1) (1) (1) (1) (1)			(114,545.00)
04-4031	R&B - Private Pay		(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 04-4217	X-Ray - HMO - C/A X-Ray - Insurance - C/A	320.00 400.00	320.00 400.00			320.00 400.00
04-4217	Lab - Med A	(14,049.00)	(14,049.00)			(14,049.00)
04-4221	Lab - Medicaid	(14,049.00) (5,474.00)	(14,049.00) (5,474.00)			(14,049.00) (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	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			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 04-4253	IV - Med A - C/A IV - Medicaid - C/A	1,244.00 1,040.00	1,244.00 1,040.00			1,244.00 1,040.00
04-4253	IV - Medicaid - C/A 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 04-4274	Oxygen - Medicaid - C/A Oxygen - HMO - C/A	12,406.00	12,406.00			12,406.00
04-4274	Oxygen - Hospice - C/A	160.00 405.00	160.00 405.00			160.00 405.00
04-4270	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)			(247,579.0)
04-4283	Phys Therapy - Medicaid	(45,538.00)	(45,538.00)			(45,538.0)
04-4284	Phys Therapy - HMO	(23,286.00)	(23,286.00)			(23,286.0)
04-4285	Phys Therapy - Private	(190.00)	(190.00)			(190.0
04-4286	Phys Therapy - Hospice	229.00	229.00			229.0
04-4287	Phys Therapy - Insurance	(9,400.00)	(9,400.00)			(9,400.0
04-4291	Phys Therapy - Med A - C/A	161,517.00	161,517.00			161,517.0
04-4292	Phys Therapy - Med B - C/A	28,900.00	28,900.00			28,900.0
04-4293 04-4294	Phys Therapy - Medicaid - C/A	45,538.00	45,538.00			45,538.0
04-4294	Phys Therapy - HMO - C/A Phys Therapy - Hospice - C/A	17,325.00 (229.00)	17,325.00 (229.00)			17,325.0 (229.0
04-4297	Phys Therapy - Insurance- C/A	8,357.00	8,357.00			8,357.0
04-4301	Occ Therapy - Med A	(203,735.00)	(203,735.00)			(203,735.0
04-4302	Occ Therapy - Med B	(307,350.00)	(307,350.00)			(307,350.0
04-4303	Occ Therapy - Medicaid	(56,115.00)	(56,115.00)			(56,115.0
04-4304	Occ Therapy - HMO	(28,131.00)	(28,131.00)			(28,131.0
04-4306	Occ Therapy - Hospice	(35.00)	(35.00)			(35.0
04-4307	Occ Therapy - Insurance	(11,287.00)	(11,287.00)			(11,287.0
04-4311	Occ Therapy - Med A - C/A	203,735.00	203,735.00			203,735.0 40,659.0
04-4312 04-4313	Occ Therapy - Med B - C/A Occ Therapy - Medicaid - C/A	40,659.00 56,115.00	40,659.00 56,115.00			40,859.0 56,115.0
04-4314	Occ Therapy - HMO - C/A	21,611.00	21,611.00			21,611.0
04-4317	Occ Therapy - Insurance - C/A	9,975.00	9,975.00			9,975.0
04-4321	Speech Therapy - Med A	(40,861.00)	(40,861.00)			(40,861.0
04-4322	Speech Therapy - Med B	(33,152.00)	(33,152.00)			(33,152.0
04-4323	Speech Therapy - Medicaid	(16,696.00)	(16,696.00)			(16,696.0
04-4324	Speech Therapy - HMO	(3,422.00)	(3,422.00)			(3,422.0
04-4326	Speech Therapy - Hospice	(278.00)	(278.00)			(278.0
04-4331	Speech Therapy - Med A - C/A	40,861.00	40,861.00			40,861.0
04-4332	Speech Therapy - Med B - C/A	(452.00)	(452.00)			(452.0
04-4333	Speech Therapy - Medicaid -C/A	16,696.00	16,696.00			16,696.0
04-4334 04-4336	Speech Therapy - HMO - C/A Speech Therapy - Hospice - C/A	3,632.00 (93.00)	3,632.00 (93.00)			3,632.0
04-4341	Medical Supp - Med A	(1,602.00)	(1,602.00)			93.0) (1,602.0
04-4351	Medical Supp - Med A - C/A	1,602.00	1,602.00			1,602.0
04-4361	Pharmacy - Med A	(122,018.00)	(122,018.00)			(122,018.0
04-4363	Pharmacy - Medicaid	(32,066.00)	(32,066.00)			(32,066.0
04-4364	Pharmacy - HMO	(11,252.00)	(11,252.00)			(11,252.0
04-4365	Pharmacy - Private	(1,882.00)	(1,882.00)			(1,882.0
04-4366	Pharmacy - Hospice	(485.00)	(485.00)			(485.0
04-4367	Pharmacy - Insurance	(4,206.00)	(4,206.00)			(4,206.0
04-4371	Pharmacy - Med A - C/A	122,018.00	122,018.00			122,018.0
04-4373	Pharmacy - Medicaid - C/A	32,066.00	32,066.00			32,066.0
04-4374	Pharmacy - HMO - C/A	11,252.00	11,252.00			11,252.0
04-4376	Pharmacy - Hospice - C/A	39.00 3 669 00	39.00			39.0 3 669 0
	Pharmacy - Insurance - C/A	3,669.00	3,669.00			3,669.0
04-4377 04-4384	Medical Equip - HMO	(425.00)	(425.00)			(425.0

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 04-6002	Revenue - Interest Revenue - Interest-AR Accounts	(199.00) (20.00)	(199.00) (20.00)			(199.00) (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 10-1004	P/R - LPN P/R - LPN Supervisor	1,224,046.00 952.00	1,224,046.00 952.00			1,224,046.00 952.00
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 10-1162	Purchased Srvc - LPN Pro Fees - Nurse Consultant	1,187.00 16,616.00	1,187.00 16,616.00			1,187.00 16,616.00
10-1102	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 10-1206	Supplies - Wound Care Supplies - Prosthetic Device	12,625.00 8,040.00	12,625.00 8,040.00			12,625.00 8,040.00
10-1200	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 10-1213	Supplies - Supplements Supplies - Tube Feeding	720.00 209.00	720.00 209.00			720.00 209.00
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 Vacs	1,090.00	1,090.00			1,090.00
10-1406 10-1409	Auto Mileage - Nursing	64.00	64.00		(721.00	64.00
10-1409	Dues - Associations - Nursing	911.00	911.00	RJE - 1	(731.00 (731.00	1
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 11-1005	P/R - Staff Dev Coord - LPN P/R - Staff Coordinator	56,078.00 49,034.00	56,078.00 49,034.00			56,078.00 49,034.00
11-1003	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 11-1408	Auto Mileage - Nursing Admin Mobile Phones - Nursing Admin	1,213.00 825.00	1,213.00 825.00			1,213.00 825.00
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 P/R - PR Benefit Coordinator	33,586.00 57,121.00	33,586.00			33,586.00 57,121.00
20-1005 20-1006	P/R - PR Benefit Coordinator P/R - Receptionist	33,188.00	57,121.00 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 20-1161	Accounting Pro Fees - Other A&G	15,626.00 21,660.00	15,626.00 21,660.00			15,626.00 21,660.00
20-1164	Pro Fees - Medical Service	21,000.00	21,000.00			21,000.00
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 20-1202	Software Supplies - Office	33,051.00 9,166.00	33,051.00 9,166.00			33,051.00 9,166.00
20-1202	Supplies - Office Supplies - Forms - A&G	9,166.00	9,166.00 281.00			9,166.00 281.00
20-1203	Supplies - Copying	4,721.00	4,721.00			4,721.00
20-1205	Supplies - Postage	1,163.00	1,163.00		(596.00) 567.00
00 1000				RJE - 2	(596.00	1
20-1206 20-1207	Supplies - Other Storage Fees	234.00 3,431.00	234.00 3,431.00			234.00 3,431.00
20-1207	oloraye i ees	3,431.00	5,431.00			5,431.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			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 20-1234	Utilities - Internet Services Utilities - Telephone Maint	1,727.00 29.00	1,727.00 29.00			1,727.00 29.00
20-1234	Lease - Equipment A&G	29.00 10,096.00	29.00		596.00	29.00
20-1252	Lease - Equipment Ado	10,030.00	10,030.00	RJE - 2	596.00	10,032.00
20-1281	Bank Service Charges	5,740.00	5,740.00		000100	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 20-1409	Mobile Phones - A&G Dues - Associations - A&G	3,541.00 11,501.00	3,541.00			3,541.00 11,501.00
20-1409	Subscriptions - A&G	5,135.00	11,501.00 5,135.00			5,135.00
20-1411	Licenses & Permits - A&G	20.00	20.00		731.00	751.00
20 1111		20.00	20.00	RJE - 1	731.00	101.00
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 21-2121	Emp Ben - Life Insurance Emp Ben - Health Ins. Emp W/H	5,586.00 (121,582.00)	5,586.00 (121,582.00)			5,586.00 (121,582.00)
21-2121	Emp Ben - Dental Ins. Emp W/H	(121,382.00) (20,316.00)	(121,382.00) (20,316.00)			(121,382.00) (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 22-2205	Ins - Cyber Ins - Auto	1,989.00 836.00	1,989.00 836.00			1,989.00 836.00
22-2203	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 25-1203	Supplies - Marketing Advertising - Public Relations	550.00 1,588.00	550.00 1,588.00			550.00 1,588.00
25-1203	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
	Minor Equip Purch - Dietary	3,074.00	3,074.00 40,537.00			3,074.00 40,537.00
30-1201	Cuppling & Even Distory					/11/53/100
30-1202	Supplies & Exp - Dietary	40,537.00				
30-1202 30-1204	Software - Dietary	378.00	378.00			378.00
30-1202						

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			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 30-1411	Meals & Ent Dietary Licenses & Permits - Dietary	77.00 210.00	77.00 210.00			77.00 210.00
31-1002	P/R - Activities Assistant	80,727.00	80,727.00			80,727.00
31-1002	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 34-1001	Supplies & Exp - Laundry P/R - Maintenance Director	323.00 84,522.00	323.00 84,522.00			323.00 84,522.00
34-1001	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 35-3501	Auto Mileage - Maintenance Utilities - Electricity	546.00 146,725.00	546.00 146,725.00			546.00 146,725.00
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 40-4000	Physician Services - Other Pharmacy	33.00 (1,000.00)	33.00 (1,000.00)			33.00 (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 40-4032	Rx Drugs - Medicaid Noncovered Med D Non-Covered	1,744.00 1,884.00	1,744.00 1,884.00			1,744.00 1,884.00
40-4032	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	98,570.00 166,312.00	98,570.00			98,570.00
50-1103 50-1104	Anc Serv - PT - Medicare B Anc Serv - PT - Medicaid	17,680.00	166,312.00 17,680.00			166,312.00 17,680.00
50-1105	And 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 51-1104	Anc Serv - OT - Medicare B Anc Serv - OT - Medicaid	204,070.00 21,942.00	204,070.00 21,942.00			204,070.00 21,942.00
51-1104 51-1105	And Serv - OT - Medicald And Serv - OT - HMO	410.00	410.00			410.00
51-1105		410.00	410.00			410.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
51-1106	Anc Serv - OT - HMO Part B	4,211.00	4,211.00			4,211.0
51-1108	Anc Serv - OT - Hospice	16,277.00	16,277.00			16,277.0
51-1109	Anc Serv - OT - Comm Ins	3,016.00	3,016.00			3,016.0
51-1202	Supplies - OT	343.00	343.00			343.0
51-1300	Purchased Srvc - OT / OTA	590.00	590.00			590.0
52-1101	Anc Serv - ST - MCR A	31,557.00	31,557.00			31,557.0
52-1103	Anc Serv - ST - Medicare B	24,224.00	24,224.00			24,224.0
52-1104	Anc Serv - ST - Medicaid	4,659.00	4,659.00			4,659.0
52-1105	Anc Serv - ST - HMO	138.00	138.00			138.0
52-1106	Anc Serv - ST - HMO Part B	135.00	135.00			135.0
52-1107	Anc Serv - ST - Private	68.00	68.00			68.0
52-1108	Anc Serv - ST - Hospice	1,279.00	1,279.00			1,279.0
52-1202	Supplies - ST	41.00	41.00			41.0
53-1001	P/R - Respiratory Therapist	228.00	228.00			228.0
53-1202	Supplies - Oxygen	12,382.00	12,382.00			12,382.0
53-1203	Supplies - Respiratory	1,692.00	1,692.00			1,692.0
53-1251	ME Lease - Respiratory	13,512.00	13,512.00			13,512.0
54-1161	Pro Fees - Other - Ancillary	705.00	705.00			705.0
54-1202	Anc Serv - Lab Fees	26,893.00	26,893.00			26,893.0
54-1203	Anc Serv - X-Ray	3,940.00	3,940.00			3,940.0
54-1204	Patient Med Trans - Non-Amb	2,875.00	2,875.00			2,875.0
54-1206	Anc Serv - Other	25.00	25.00			25.0
54-1207	Ptnt Med Trans-Ambulance-PartA	260.00	260.00			260.0
60-6001	Interest Expense	4,939.00	4,939.00			4,939.0
60-6002	Interest Expense - DIP Loan	40,292.00	40,292.00			40,292.0
60-6003	Interest Expense - PPL	32,124.00	32,124.00			32,124.0
60-6004	Interest Expense - PPR	15,210.00	15,210.00			15,210.0
60-6005	Finance Charges	57.00	57.00			57.0
60-6102	Taxes - State Income	7,960.00	7,960.00			7,960.0
60-6201	Management Fees	550,572.00	550,572.00			550,572.0
60-6301	Bad Debt Expense	181,413.00	181,413.00			181,413.0
60-6401	Provider Tax / User Fees	833,696.00	833,696.00			833,696.0
60-6501	Fines & Penalties	18,881.00	18,881.00			18,881.0
Total		0.00	0.00		0.0	
	Net (Income) Loss	0.00	0.00		0.0	0 0.0

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

nai Dalance.	A.01 - 10-00NH
Vorkpaper:	A.03 - TB Combined Detail LS

Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	UNADJ	ADJ	JE Ref # RJE	FINAL
		9/30/2020	9/30/2020		9/30/2020
	Salaries and Wages				
	Administrators P/R - Administrator	167,289.00	167,289.00	0.00	167,289.00
Subtotal [2] Admir		167,289.00	167,289.00	0.00	167,289.00
	Other Administrative Salaries				
	P/R - Business Office Manager	68,872.00	68,872.00	0.00	68,872.00
	P/R - Assistant BOM P/R - PR Benefit Coordinator	33,586.00 57,121.00	33,586.00 57,121.00	0.00 0.00	33,586.00 57,121.00
	P/R - Receptionist	33,188.00	33,188.00	0.00	33,188.00
	P/R - Regional AR Specialist	2,601.00	2,601.00	0.00	2,601.00
Subtotal [4] Other	Administrative Salaries	195,368.00	195,368.00	0.00	195,368.00
ubgroup : [5A]	Head Distilian				
	P/R - Registered Dietician	40,342.00	40,342.00	0.00	40,342.00
ubtotal [5A] Head		40,342.00	40,342.00	0.00	40,342.00
	Food Service Supervisor	50,000,00	50 000 00	0.00	50.000.00
	P/R - Food Service Manager d Service Supervisor	58,606.00 58,606.00	58,606.00 58,606.00	0.00	58,606.00 58,606.00
			30,000.00	0.00	30,000.00
ubgroup : [5C]	Dietary Workers				
	P/R - Cook	137,821.00	137,821.00	0.00	137,821.00
	P/R - Dietary Aide	174,165.00	174,165.00	0.00	174,165.00
ubtotal [5C] Dieta	ary Workers	311,986.00	311,986.00	0.00	311,986.00
ubaroup : [7A]	Engineer or Chief of Maintenance				
	P/R - Maintenance Director	84,522.00	84,522.00	0.00	84,522.00
ubtotal [7A] Engi	ineer or Chief of Maintenance	84,522.00	84,522.00	0.00	84,522.00
	Other Malatanana Markana				
	Other Maintenance Workers P/R - Maintenance Technician	19,024.00	19,024.00	0.00	19,024.00
	er Maintenance Workers	19,024.00	19,024.00	0.00	19,024.00
	Director of Nurses/Assistant Director				
	P/R - DON P/R - ADON	124,924.00	124,924.00	0.00	124,924.00 91,636.00
	ector of Nurses/Assistant Director	91,636.00 216,560.00	91,636.00 216,560.00	0.00	216,560.00
	color of Mulses/Assistant Director		210,000.00		210,000.00
ubgroup : [12B1]	RNs - Direct Care				
	P/R - RN	35,103.00	35,103.00	0.00	35,103.00
	P/R - RN Supervisor	569,281.00	569,281.00	0.00	569,281.00
ubtotal [12B1] RI	NS - Direct Care	604,384.00	604,384.00	0.00	604,384.00
ubaroup : [12B2	RNs - Administrative				
	P/R - Staff Dev Coord - RN	73,703.00	73,703.00	0.00	73,703.00
	P/R - Staff Coordinator	49,034.00	49,034.00	0.00	49,034.00
ubtotal [12B2] RI	Ns - Administrative	122,737.00	122,737.00	0.00	122,737.00
ubaroup : [12C1	LPNs - Direct Care				
	P/R - LPN	1,224,046.00	1,224,046.00	0.00	1,224,046.00
ubtotal [12C1] LF	PNs - Direct Care	1,224,046.00	1,224,046.00	0.00	1,224,046.00
ub manua - [4202]					
	LPNs - Administrative P/R - LPN Supervisor	952.00	952.00	0.00	952.00
	P/R - Staff Dev Coord - LPN	56,078.00	56.078.00	0.00	56,078.00
	P/R - MDS Coordinator - LPN	88,366.00	88,366.00	0.00	88,366.00
ubtotal [12C2] LF	PNs - Administrative	145,396.00	145,396.00	0.00	145,396.00
ubaroun - Mara	Aides and Attendants				
	Aides and Attendants P/R - CNA	1,570,403.00	1,570,403.00	0.00	1,570,403.00
	P/R - Hospitality Aide	7,910.00	7,910.00	0.00	7,910.00
	les and Attendants	1,578,313.00	1,578,313.00	0.00	1,578,313.00
	Descrition Manham				
	Recreation Workers	00 707 00	80.727.00	0.00	00 707 00
	P/R - Activities Assistant P/R - Therapeutic Rec Director	80,727.00 38,493.00	80,727.00 38,493.00	0.00 0.00	80,727.00 38,493.00
	P/R - Respiratory Therapist	228.00	228.00	0.00	228.00
	creation Workers	119,448.00	119,448.00	0.00	119,448.00
	Social Workers/Case Management P/R - Admissions Director	39,107.00	39.107.00	0.00	39.107.00
	P/R - Admissions Director P/R - Social Service Director	74,334.00	74,334.00	0.00	39,107.00 74,334.00
	P/R - Social Service Assistant	6,953.00	6,953.00	0.00	6,953.00
	cial Workers/Case Management	120,394.00	120,394.00	0.00	120,394.00
	N - des the s				
ubgroup : [12N]		25 624 00	25 624 00	0.00	25 624 00
5-1001 ubtotal [12N] Ma	P/R - Business Development	<u>35,634.00</u> 35,634.00	35,634.00 35,634.00	0.00	35,634.00 35,634.00
	i norma		33,034.00	0.00	33,034.00
ubgroup : [120]	Other				
	P/R - Medical Records	33,662.00	33,662.00	0.00	33,662.00
ubtotal [120] Oth		33,662.00	33,662.00	0.00	33,662.00
otal [10-A] Salari	es and wages	5,077,711.00	5,077,711.00	0.00	5,077,711.00
roun · [13-R]	Professional Fees				
	Professional Fees Dentist				
ubgroup : [2]		8,320.00	8,320.00	0.00	8,320.00

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

Norkpaper:	A.03 - TB Combined Detail LS				
Account	Description	UNADJ	ADJ	JE Ref # RJE	FINAL
		9/30/2020	9/30/2020		9/30/2020
ubgroup : [3]	Pharmacist				
0-4000	Pharmacy	(1,000.00)	(1,000.00)	0.00	(1,000.00)
0-4161	Pro Fees - Consulting - Pharm	12,286.00	12,286.00	0.00	12,286.00
ubtotal [3] Phar	macist	11,286.00	11,286.00	0.00	11,286.00
ubgroup : [5A]	PT - Resident Care				
D-1101	Anc Serv - PT - MCR A	98,570.00	98,570.00	0.00	98,570.00
0-1103	Anc Serv - PT - Medicare B	166,312.00	166,312.00	0.00	166,312.00
0-1104 0-1105	Anc Serv - PT - Medicaid Anc Serv - PT - HMO	17,680.00 (205.00)	17,680.00 (205.00)	0.00 0.00	17,680.00 (205.00)
0-1106	Anc Serv - PT - HMO Part B	4,143.00	4,143.00	0.00	4,143.00
0-1108	Anc Serv - PT - Hospice	17,581.00	17,581.00	0.00	17,581.00
0-1109	Anc Serv - PT - Comm Ins	3,093.00	3,093.00	0.00	3,093.00
0-1300	Purchased Srvc - PT / PTA	170.00	170.00	0.00	170.00
I-1206 Jobtotal [5A] PT	Anc Serv - Other - Resident Care	25.00 307,369.00	25.00 307,369.00	0.00	25.00 307,369.00
ubgroup : [8A] -3801	Medical Director Medical Director	33,600.00	33,600.00	0.00	33,600.00
ubtotal [8A] Me		33,600.00	33,600.00	0.00	33,600.00
	ST. Desident Care				
• bgroup : [9A] •1101	ST - Resident Care Anc Serv - ST - MCR A	31,557.00	31,557.00	0.00	31,557.00
-1103	Anc Serv - ST - Medicare B	24,224.00	24,224.00	0.00	24,224.00
-1104	Anc Serv - ST - Medicaid	4,659.00	4,659.00	0.00	4,659.00
-1105	Anc Serv - ST - HMO	138.00	138.00	0.00	138.00
-1106	Anc Serv - ST - HMO Part B	135.00	135.00	0.00	135.00
-1107 -1108	Anc Serv - ST - Private Anc Serv - ST - Hospice	68.00 1,279.00	68.00 1.279.00	0.00 0.00	68.00 1.279.00
	- Resident Care	62,060.00	62,060.00	0.00	62,060.00
	OT - Resident Care				
-1101	Anc Serv - OT - MCR A	106,907.00	106,907.00	0.00	106,907.00
-1103	Anc Serv - OT - Medicare B	204,070.00	204,070.00	0.00	204,070.00
-1104	Anc Serv - OT - Medicaid	21,942.00	21,942.00	0.00	21,942.00
-1105	Anc Serv - OT - HMO	410.00	410.00	0.00	410.00
-1106	Anc Serv - OT - HMO Part B	4,211.00	4,211.00	0.00	4,211.00
-1108 -1109	Anc Serv - OT - Hospice Anc Serv - OT - Comm Ins	16,277.00 3.016.00	16,277.00 3,016.00	0.00 0.00	16,277.00 3,016.00
-1300	Purchased Srvc - OT / OTA	590.00	590.00	0.00	590.00
	T - Resident Care	357,423.00	357,423.00	0.00	357,423.00
ubaroup · [11A	1 RN's - Direct Care				
)-1101	Purchased Srvc - RN	2,720.00	2,720.00	0.00	2,720.00
I-1101	Purchased Srvc - DON	17,102.00	17,102.00	0.00	17,102.00
ubtotal [11A1] I	RN's - Direct Care	19,822.00	19,822.00	0.00	19,822.00
	1 LPN's - Direct Care				
)-1103	Purchased Srvc - LPN	1,187.00	1,187.00	0.00	1,187.00
ubtotal [11B1] I	_PN's - Direct Care	1,187.00	1,187.00	0.00	1,187.00
ubgroup : [12]	Other				
0-1162	Pro Fees - Nurse Consultant	16,616.00	16,616.00	0.00	16,616.00
)-1164 3-3807	Pro Fees - Medical Service Physician Services - Other	25.00 33.00	25.00 33.00	0.00 0.00	25.00 33.00
-4162	Pro Fees - Consulting - IV	7,554.00	7.554.00	0.00	7,554.00
-1161	Pro Fees - Other - Ancillary	705.00	705.00	0.00	705.00
ibtotal [12] Oth		24,933.00	24,933.00	0.00	24,933.00
tal [13-B] Prof	essional Fees	826,000.00	826,000.00	0.00	826,000.00
roup : [15]	Expenditures Other than Salaries				
ubgroup : [1A1] -2104	Workmen's Compensation Ins - Workers' Compensation	116,748.00	116,748.00	0.00	116,748.00
	orkmen's Compensation	116,748.00	116,748.00	0.00	116,748.00
	Social Security (FICA)				
-2101	Payroll Taxes	419,893.00	419,893.00	0.00	419,893.00
ubtotal [1A4] Se	ocial Security (FICA)	419,893.00	419,893.00	0.00	419,893.00
ubgroup : [1A5	Health Insurance				
-2111	Emp Ben - Health Insurance	393,473.00	393,473.00	0.00	393,473.00
-2112	Emp Ben - Dental Insurance	23,378.00	23,378.00	0.00	23,378.00
-2113	Emp Ben - Vision Insurance	3,677.00	3,677.00	0.00	3,677.00
-2121 -2122	Emp Ben - Health Ins. Emp W/H Emp Ben - Dental Ins. Emp W/H	(121,582.00) (20,316.00)	(121,582.00) (20,316.00)	0.00 0.00	(121,582.00) (20,316.00)
-2122 -2123	Emp Ben - Dental Ins. Emp W/H Emp Ben - Vision Ins. Emp W/H	(20,316.00) (3,426.00)	(3,426.00)	0.00	(20,316.00) (3,426.00)
2131	Emp Ben - Emp Hith & Welfare	40.00	40.00	0.00	(0,420.00) 40.00
	ealth Insurance	275,244.00	275,244.00	0.00	275,244.00
ibgroup : [1A6]	Life Insurance				
-2114	Emp Ben - Life Insurance	5,586.00	5,586.00	0.00	5,586.00
-2124	Emp Ben - Life Ins. Emp W/H	(4,058.00)	(4,058.00)	0.00	(4,058.00)
ibtotal [1A6] Li	fe Insurance	1,528.00	1,528.00	0.00	1,528.00
ubgroup : [1A9]] Other				
-1405	Meals & Ent Nursing Admin	216.00	216.00	0.00	216.00
-1222	Employee Background Check	8,855.00	8,855.00	0.00	8,855.00
					296.00 3,122.00
20-1405 21-2132	Meals & Ent A&G Emp Ben - Other	296.00 3,122.00	296.00 3,122.00	0.00	2
1-2132	Emp Ben - Other	3,122.00	3,122.00	0.00	3,1

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Norkpaper: Account	A.03 - TB Combined Detail LS Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
	300 provi	9/30/2020	9/30/2020			9/30/2020
5-1405	Meals & Ent Marketing	267.00	267.00		0.00	267.00
0-1405	Meals & Ent Dietary	77.00	77.00		0.00	77.00
)-4051	Emp Ben - Employee Drug Screen	2,048.00	2,048.00	_	0.00	2,048.00
ubtotal [1A9] Ot	her	14,881.00	14,881.00		0.00	14,881.00
ubgroup : [1C] D-6301	Bad Debts Bad Debt Expense	181,413.00	181,413.00		0.00	181,413.00
ubtotal [1C] Bac		181,413.00	181,413.00		0.00	181,413.00
ubaroun · [1D]	Accounting and Auditing					
0-1154	Accounting	15,626.00	15,626.00	_	0.00	15,626.00
ubtotal [1D] Acc	counting and Auditing	15,626.00	15,626.00	_	0.00	15,626.00
ubgroup : [1E])-1150		60 011 00	60.911.00		0.00	60.911.00
D-1150 D-1151	Legal Legal - Collections	60,911.00 2,856.00	2,856.00		0.00	2,856.00
-1161	Pro Fees - Other A&G	21,660.00	21,660.00		0.00	21,660.00
ubtotal [1E] Leg	al	85,427.00	85,427.00	_	0.00	85,427.00
	Office Supplies					
)-1173)-1202	Software	33,051.00	33,051.00		0.00	33,051.00
)-1202	Supplies - Office Supplies - Forms - A&G	9,166.00 281.00	9,166.00 281.00		0.00 0.00	9,166.00 281.00
)-1204	Supplies - Copying	4,721.00	4,721.00		0.00	4,721.00
-1206	Supplies - Other	234.00	234.00	_	0.00	234.00
ibtotal [1G] Off		47,453.00	47,453.00	—	0.00	47,453.00
ubgroup : [1H1] -1232	Telephone and Telegraph Utilities - Telephone	14,337.00	14,337.00		0.00	14,337.00
)-1234	Utilities - Telephone Maint	29.00	29.00		0.00	29.00
	lephone and Telegraph	14,366.00	14,366.00	_	0.00	14,366.00
	Cellular Phones and Beepers					
-1408	Mobile Phones - Nursing Admin	825.00	825.00		0.00	825.00
-1408 -1408	Mobile Phones - A&G Mobile Phones - Marketing	3,541.00 600.00	3,541.00 600.00		0.00 0.00	3,541.00 600.00
	ellular Phones and Beepers	4,966.00	4,966.00		0.00	4,966.00
ıbaroup : [1K1]	Other Taxes - Income					
-6102	Taxes - State Income	7,960.00	7,960.00		0.00	7,960.00
ubtotal [1K1] Ot	her Taxes - Income	7,960.00	7,960.00	_	0.00	7,960.00
	Resident Day User Fee					
)-6401	Provider Tax / User Fees esident Day User Fee	833,696.00 833,696.00	833,696.00 833,696.00		0.00	833,696.00 833,696.00
	litures Other than Salaries	2,019,201.00	2,019,201.00	_	0.00	2,019,201.00
roup : [16]	Expenditures Other than Salaries (cont'd) - Admin. and Ger	neral				
ubgroup : [2]	Holiday Parties for Staff					
1-2133 ubtotal [2] Holid	Emp Ben - Holiday Parties lay Parties for Staff	1,446.00 1,446.00	1,446.00 1,446.00		0.00	1,446.00 1,446.00
	-					
ubgroup : [4] 1-1404	Employee Travel Hotels - Nursing Admin	91.00	91.00		0.00	91.00
0-1403	Travel - A&G	100.00	100.00		0.00	100.00
-1404	Hotels - A&G	228.00	228.00		0.00	228.00
ibtotal [4] Empl	loyee Travel	419.00	419.00		0.00	419.00
ubgroup : [5]	Education Expense	050.00	050.00		0.00	050.00
-1402 Ibtotal [5] Educ	Sem & Conf Fees - A&G ation Expense	250.00 250.00	250.00 250.00		0.00	250.00 250.00
ubaroup : [6]	Automobile Expense					
1bgroup : [6] 1406	Auto Mileage - Nursing	64.00	64.00		0.00	64.00
-1406	Auto Mileage - Nursing Admin	1,213.00	1,213.00		0.00	1,213.00
-1406	Auto Mileage - A&G	1,023.00	1,023.00		0.00	1,023.00
-1406 -1407	Auto Mileage - Marketing Auto Expense - Marketing	1,118.00 6.00	1,118.00 6.00		0.00 0.00	1,118.00 6.00
-1407 -1406	Auto Expense - Marketing Auto Mileage - Activities	7.00	7.00		0.00	7.00
-1406	Auto Mileage - Maintenance	546.00	546.00		0.00	546.00
-3504	Utilities - Fuel	539.00	539.00		0.00	539.00
btotal [6] Auto	mobile Expense	4,516.00	4,516.00	_	0.00	4,516.00
	Advertising Help Wanted	0.004.00	0.004.00		0.00	0.004.00
-1221 Ibtotal [M1] Adv	Advertising - Help Wanted vertising Help Wanted	9,804.00 9,804.00	9,804.00 9,804.00		0.00	9,804.00 9,804.00
	Advertising Other	·	·			
5-1202	Supplies - Marketing	550.00	550.00		0.00	550.00
5-1203	Advertising - Public Relations	1,588.00	1,588.00	_	0.00	1,588.00
ubtotal [M3] Adv	vertising Other	2,138.00	2,138.00	_	0.00	2,138.00
	Medical Records					
)-4163 ubtotal [M5] Me	Medical Records - Pharmacy	3,939.00 3,939.00	3,939.00 3,939.00	_	0.00	3,939.00 3,939.00
		3,939.00	3,939.00	_	0.00	3,939.00
Ibgroup : [M7] -1205	Postage Supplies - Postage	1,163.00	1,163.00		(596.00)	567.00
				RJE - 2	(596.00)	
btotal [M7] Pos	stage	1,163.00	1,163.00		(596.00)	567.00

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Client: Engagement: Period Ending: Trial Balance: Workpaper:	Wachusetts Cost Reports Medicaid - Harbor Village North Rehab and Nursing 9/30/2020 A.01 - TB-CCNH A.03 - TB Combined Detail LS
Account	Description
O., h	Development Manufacture in Device states and in the
Subgroup : [M8] 10-1409	Dues and Membership Fees to Professional Associations Dues - Associations - Nursing
10-1409	Dues - Associations - Nursing
20-1409	Dues - Associations - A&G
Subtotal [M8] Du	es and Membership Fees to Professional Associations

Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
10-1409	Dues - Associations - Nursing	911.00	911.00	RJE - 1	(731.00) (731.00)	180.00
20-1409	Dues - Associations - A&G	11,501.00	11,501.00	KJE - I	0.00	11,501.00
Subtotal [M8] Du	es and Membership Fees to Professional Associations	12,412.00	12,412.00		(731.00)	11,681.00
Subgroup : [M8A	A] Dues to Chamber of Commerce					
20-1412	Dues - Chamber of Commerce	546.00	546.00		0.00	546.00
Subtotal [M8A] D	Dues to Chamber of Commerce	546.00	546.00		0.00	546.00
Subgroup : [M9]						
20-1410 Subtotal [M9] Su	Subscriptions - A&G	5,135.00 5,135.00	5,135.00 5,135.00		0.00	5,135.00 5,135.00
		0,100.00	0,100.00		0.00	0,100.00
Subgroup : [M11 20-1166] Services Provided by Contract 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 Subtotal [M11] S	Compliance Hotline ervices Provided by Contract	<u>150.00</u> 93,645.00	150.00 93,645.00		0.00	150.00 93,645.00
	-					
Subgroup : [M12 60-6201	2] Administrative Management Services Management Fees	550,572.00	550,572.00		0.00	550,572.00
	Idministrative Management Services	550,572.00	550,572.00		0.00	550,572.00
Subgroup : [M13	1 Other					
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	RJE - 1	731.00 731.00	751.00
20-9999	Miscellaneous Expense	10.00	10.00		0.00	10.00
60-6005 60-6501	Finance Charges Fines & Penalties	57.00 18,881.00	57.00 18,881.00		0.00 0.00	57.00 18,881.00
Subtotal [M13] O	Other	28,139.00	28,139.00		731.00	28,870.00
Total [16] Expend	ditures Other than Salaries (cont'd) - Admin. and General	714,124.00	714,124.00		(596.00)	713,528.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1] 30-1301		200.440.00	200 4 40 00		0.00	200 1 40 00
30-1301 30-1304	Food Purch - Raw Food Purch - Tube Feeding	280,140.00 1,308.00	280,140.00 1,308.00		0.00 0.00	280,140.00 1,308.00
30-1305	Food Purch - Resident Activity	3,015.00	3,015.00		0.00	3,015.00
30-1306 Subtotal [2A1] R	Food Purch - Employee H&W	1,750.00 286,213.00	1,750.00 286,213.00		0.00	1,750.00 286,213.00
		200,210.00	200,210.00		0.00	200,210.00
Subgroup : [2A2] 30-1201] Non-Food Supplies Minor Equip Purch - Dietary	3,074.00	3,074.00		0.00	3,074.00
30-1201	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 Subtotal [2A2] N	Food Purch - Thickeners on-Food Supplies	7,914.00 75,099.00	7,914.00 75,099.00		0.00	7,914.00 75,099.00
0	Durach and Operations					
30-1161	Purchased Services Pro Fees - Dietary	450.00	450.00		0.00	450.00
Subtotal [2B] Pu	rchased Services	450.00	450.00	_	0.00	450.00
Subgroup : [2C]	Other					
30-1204	Software - Dietary	378.00	378.00		0.00	378.00
30-1411 Subtotal [2C] Otl	Licenses & Permits - Dietary	210.00 588.00	210.00 588.00		0.00	210.00 588.00
	y Basis for Allocation of Costs	362,350.00	362,350.00		0.00	362,350.00
Group (10)	Loundry Pacis for Allocation of Costs					
Group : [19] Subgroup : [3A1]	Laundry-Basis for Allocation of Costs] Bed Linens, etcwashed, ironed					
33-1202	Supplies & Exp - Laundry	323.00	323.00		0.00	323.00
Subtotal [SAT] B	ed Linens, etcwashed, ironed	323.00	323.00		0.00	323.00
	Purchased Services					
33-1101 Subtotal [3B] Pu	Purchased Srvc - Laundry rchased Services	<u>182,077.00</u> 182,077.00	182,077.00 182,077.00		0.00	182,077.00 182,077.00
	ry-Basis for Allocation of Costs	182,400.00	182,400.00		0.00	182,400.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Co	octo				
	In-House Care Supplies	1515				
32-1202	Supplies & Exp - Housekeeping	242.00	242.00		0.00	242.00
Subtotal [4A1] In	-House Care Supplies	242.00	242.00		0.00	242.00
	Purchased Services					
32-1101 Subtotal [4B] Pu	Purchased Srvc - Housekeeping rchased Services	287,688.00 287,688.00	287,688.00 287,688.00		0.00	287,688.00 287,688.00
		,000.00				,000.00
Subgroup : [5A2] 40-4011] Purchased from Drugs/IV - Medicare	125,179.00	125,179.00		0.00	125,179.00
40-4011	Drugs/IV - Medicaid	10,931.00	10,931.00		0.00	10,931.00
	Drugs/IV - Managed	5,862.00	5,862.00		0.00	5,862.00
40-4015		3,017.00	3,017.00		0.00	3,017.00
40-4021	Rx Drugs - IV Medicare Rx Drugs - IV Medicaid					
40-4021 40-4024 40-4025	Rx Drugs - IV Medicaid Rx Drugs - IV Managed	68.00 2,526.00	68.00 2,526.00		0.00 0.00	68.00 2,526.00
40-4021 40-4024	Rx Drugs - IV Medicaid	68.00	68.00		0.00	68.00

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Workpaper:	A.03 - TB Combined Detail LS					
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
Subtotal [5A2] Pu	urchased from	196,628.00	196,628.00		0.00	196,628.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
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 10-1210	Supplies - Enteral Supplies - Incontinence	2,185.00	2,185.00		0.00 0.00	2,185.00 43,948.00
10-1210	Supplies - Other	43,948.00 2,378.00	43,948.00 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
Subtotal [5C] Me	dical and Therapeutic Supplies	161,672.00	161,672.00		0.00	161,672.00
Subgroup · [5D]	Ambulance/Limousine					
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
Subtotal [5D] Am	ibulance/Limousine	3,135.00	3,135.00		0.00	3,135.00
0	l Owner Other					
Subgroup : [5E2] 53-1202	Supplies - Oxygen	12,382.00	12,382.00		0.00	12,382.00
Subtotal [5E2] O		12,382.00	12,382.00		0.00	12,382.00
oustota: [011] 0		12,002.00	12,002.00		0.00	12,002100
	X-Rays and related radiological		_			
54-1203	Anc Serv - X-Ray	3,940.00	3,940.00		0.00	3,940.00
Subtotal [5F] X-R	ays and related radiological	3,940.00	3,940.00		0.00	3,940.00
Subgroup : [5H]	Laboratory					
54-1202	Anc Serv - Lab Fees	26,893.00	26,893.00		0.00	26,893.00
Subtotal [5H] Lal	boratory	26,893.00	26,893.00		0.00	26,893.00
	– – –					
Subgroup : [51] 20-1231	Recreation Utilities - TV & Radio	21,736.00	21,736.00		0.00	21,736.00
20-1231	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
Subtotal [5I] Rec	reation	25,650.00	25,650.00		0.00	25,650.00
0	Other					
Subgroup : [5L] 10-1205	Other 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 40-4004	Pharmacy Supplies - IV	2,598.00	2,598.00		0.00	2,598.00
40-4042	Pharmacy Supplies - Forms ME Lease - IV Pump	916.00 1,416.00	916.00 1,416.00		0.00 0.00	916.00 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
Subtotal [5L] Oth	er keeping and Resident Care Basis for Allocation of Costs	56,565.00 774,795.00	<u>56,565.00</u> 774,795.00		0.00	<u>56,565.00</u> 774,795.00
	Recping and Resident our Dasis for Allocation of Costs	114,100.00	114,100.00		0.00	114,100.00
Group : [22]	Maintenance and Property					
Subgroup : [6A]	Repairs and Maintenance					
34-1201	Minor Equip Purch -Maintenance	3,932.00	3,932.00		0.00	3,932.00
Subtotal [6A] Re	pairs and Maintenance	3,932.00	3,932.00		0.00	3,932.00
Subgroup : [6B]	Heat					
35-3502	Utilities - Gas	34,510.00	34,510.00		0.00	34,510.00
Subtotal [6B] He	at	34,510.00	34,510.00	_	0.00	34,510.00
Subaraun (ICC)						
Subgroup : [6C] 35-3501	Utilities - Electricity	146,725.00	146,725.00		0.00	146,725.00
Subtotal [6C] Lig		146,725.00	146,725.00		0.00	146,725.00
		·	<u> </u>			<u> </u>
Subgroup : [6D]						
35-3503	Utilities - Water & Sewer	25,953.00	25,953.00		0.00	25,953.00
Subtotal [6D] Wa	iter	25,953.00	25,953.00		0.00	25,953.00
Subgroup : [6E]	Equipment Lease					
20-1252	Lease - Equipment A&G	10,096.00	10,096.00		596.00	10,692.00
00.4005	Lange Environment Dist	0.00	0.007-0-0	RJE - 2	596.00	0.007.07
30-1205	Lease - Equipment Dietary	2,027.00	2,027.00		0.00	2,027.00
50-1251 Subtotal [6E] Equ	ME Lease - PT	12,349.00 24,472.00	12,349.00 24,472.00		0.00	12,349.00 25,068.00
	aprilon Lease	24,472.00	27,472.00		530.00	23,000.00
Subgroup : [6F]	Other					
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 34-1206	Garbage Hazardous Waste	17,654.00 804.00	17,654.00 804.00		0.00 0.00	17,654.00 804.00
0-1-1200		004.00	004.00		0.00	004.00

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

Trial Balance: Workpaper:	A.01 - TB-CCNH A.03 - TB Combined Detail LS					
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 Subtotal [6F] Oth	Maintenance Contracts	38,829.00 140,693.00	<u>38,829.00</u> 140,693.00		0.00	38,829.00 140,693.00
Subgroup : [7D] 23-2332	Movable Equipment Depr Exp - Equipment	10,696.00	10,696.00		0.00	10,696.00
Subtotal [7D] Mo	vable Equipment	10,696.00	10,696.00	_	0.00	10,696.00
Subaroup : [8C]	Leasehold Improvements					
23-2331	Depr Exp - Leasehold Imprvmnts	4,146.00	4,146.00		0.00	4,146.00
Subtotal [8C] Lea	asehold Improvements	4,146.00	4,146.00		0.00	4,146.00
Subgroup : [9]	Rental Payments					
23-2301 23-2302	Rent Expense Rent Expense - S.L. Deferral	372,801.00 17,100.00	372,801.00 17,100.00		0.00 0.00	372,801.00 17,100.00
Subtotal [9] Rent		389,901.00	389,901.00	_	0.00	389,901.00
Subgroup · [10B]	Real estate taxes paid by lessor					
23-2321	Taxes - Real Estate	73,131.00	73,131.00		0.00	73,131.00
Subtotal [10B] Re	eal estate taxes paid by lessor	73,131.00	73,131.00		0.00	73,131.00
	Personal property taxes					
23-2322 Subtotal [10C] B	Taxes - Personal Property ersonal property taxes	10,787.00 10,787.00	10,787.00 10,787.00		0.00	10,787.00 10,787.00
	nance and Property	864,946.00	864,946.00		596.00	865,542.00
0						
Group : [27] Subgroup : [12D]	Interest and Insurance Other Interest Expense					
60-6001 60-6002	Interest Expense	4,939.00	4,939.00 40,292.00		0.00 0.00	4,939.00
60-6002 60-6003	Interest Expense - DIP Loan Interest Expense - PPL	40,292.00 32,124.00	40,292.00 32,124.00		0.00	40,292.00 32,124.00
60-6004	Interest Expense - PPR	15,210.00	15,210.00		0.00	15,210.00
Subtotal [12D] Of	ther Interest Expense	92,565.00	92,565.00		0.00	92,565.00
	Insurance on Property	44.000.00				
23-2311 Subtotal [14A] In:	Ins - Property surance on Property	14,306.00 14,306.00	14,306.00 14,306.00		0.00	14,306.00 14,306.00
		i				
Subgroup : [14B] 22-2205	Insurance of Automobiles Ins - Auto	836.00	836.00		0.00	836.00
Subtotal [14B] In	surance of Automobiles	836.00	836.00		0.00	836.00
Subgroup : [14C	1 [°] Umbrella					
22-2201	Ins - GLPL	66,571.00	66,571.00		0.00	66,571.00
22-2202 Subtotal [14C1] U	Ins - Umbrella Jmbrella	1,368.00 67,939.00	1,368.00 67,939.00		0.00	1,368.00 67,939.00
Subgroup : [14C: 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 Subtotal [14C3] (Ins - Bond Dther	737.00 8,269.00	737.00 8,269.00		0.00	737.00 8,269.00
Total [27] Interes		183,915.00	183,915.00	_	0.00	183,915.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
04-4011 04-4021	R&B - Medicaid R&B - Medicaid Pending	(7,327,251.00) (114,545.00)	(7,327,251.00) (114,545.00)		0.00 0.00	(7,327,251.00) (114,545.00)
	dicaid Residents (CT only)	(7,441,796.00)	(7,441,796.00)		0.00	(7,441,796.00)
Subgroup : [3A]	Medicare Residents (All inclusive)					
04-4001	R&B - Medicare A	(1,971,397.00)	(1,971,397.00)		0.00	(1,971,397.00)
04-4003 04-4051	Sequestration - Medicare A R&B - Managed Medicare	18,289.00 (171,602.00)	18,289.00 (171,602.00)		0.00 0.00	18,289.00 (171,602.00)
	dicare Residents (All inclusive)	(2,124,710.00)	(2,124,710.00)		0.00	(2,124,710.00)
Subgroup (4A)	Private-pay residents and other					
04-4031	R&B - Private Pay	(396,431.00)	(396,431.00)		0.00	(396,431.00)
04-4041 04-4071	R&B - Insurance / HMO R&B - Hospice	(36,043.00) (425,230.00)	(36,043.00) (425,230.00)		0.00 0.00	(36,043.00) (425,230.00)
	vate-pay residents and other	(857,704.00)	(857,704.00)		0.00	(857,704.00)
Subgroup : [5A]	Prescription Drugs - Medicare					
04-4361	Pharmacy - Med A	(122,018.00)	(122,018.00)		0.00	(122,018.00)
Subtotal [5A] Pre	escription Drugs - Medicare	(122,018.00)	(122,018.00)		0.00	(122,018.00)
	Prescription Drugs - Medicare Contractual Allowance					
04-4371 Subtotal [5B] Pre	Pharmacy - Med A - C/A escription Drugs - Medicare Contractual Allowance	122,018.00 122,018.00	122,018.00 122,018.00		0.00	122,018.00 122,018.00
		122,010.00	122,010.00		0.00	122,010.00
	Prescription Drugs - Non-medicare	(00.000.00)	(22.000.00)		0.00	(22.066.00)
04-4363 04-4364	Pharmacy - Medicaid Pharmacy - HMO	(32,066.00) (11,252.00)	(32,066.00) (11,252.00)		0.00 0.00	(32,066.00) (11,252.00)
04-4365	Pharmacy - Private	(1,882.00)	(1,882.00)		0.00	(1,882.00)
04-4366 04-4367	Pharmacy - Hospice Pharmacy - Insurance	(485.00) (4,206.00)	(485.00) (4,206.00)		0.00 0.00	(485.00) (4,206.00)
	scription Drugs - Non-medicare	(49,891.00)	(49,891.00)		0.00	(49,891.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
04-4373	Pharmacy - Medicaid - C/A	32,066.00	32,066.00		0.00	32,066.00

Frial Balance:						
Norkpaper:	A.01 - TB-CCNH A.03 - TB Combined Detail LS					
Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
1-4374	Pharmacy - HMO - C/A	11,252.00	11,252.00		0.00	11,252.00
4-4376 4-4377	Pharmacy - Hospice - C/A Pharmacy - Insurance - C/A	39.00 3,669.00	39.00 3,669.00		0.00 0.00	39.00 3,669.00
	escription Drugs - Non-medicare Contractual Allowance	47,026.00	47,026.00	<u> </u>	0.00	47,026.00
Subgroup : [6A] 4-4341	Medical Supplies - Medicare Medical Supp - Med A	(1,602.00)	(1.602.00)		0.00	(1,602.00)
	dical Supplies - Medicare	(1,602.00)	(1,602.00)	<u> </u>	0.00	(1,602.00)
Subgroup : [6B] 4-4351	Medical Supplies - Medicare Contractual Allowance	1 602 00	1 602 00		0.00	1 602 00
	Medical Supp - Med A - C/A dical Supplies - Medicare Contractual Allowance	<u>1,602.00</u> 1,602.00	<u>1,602.00</u> 1,602.00		0.00	1,602.00 1,602.00
		.,	.,			.,
ubgroup : [7A] 4-4281	Physical Therapy - Medicare	(404 547 00)	(404 547 00)		0.00	(404 547 00)
4-4282	Phys Therapy - Med A Phys Therapy - Med B	(161,517.00) (247,579.00)	(161,517.00) (247,579.00)		0.00 0.00	(161,517.00) (247,579.00)
	/sical Therapy - Medicare	(409,096.00)	(409,096.00)		0.00	(409,096.00)
ubgroup : [7B] 4-4291	Physical Therapy - Medicare Contractual Allowance Phys Therapy - Med A - C/A	161,517.00	161,517.00		0.00	161,517.00
4-4292	Phys Therapy - Med B - C/A	28,900.00	28,900.00		0.00	28,900.00
	sical Therapy - Medicare Contractual Allowance	190,417.00	190,417.00		0.00	190,417.00
there is the	Division Theremy New media			_		
ubgroup : [7C] 4-4283	Physical Therapy - Non-medicare Phys Therapy - Medicaid	(45,538.00)	(45,538.00)		0.00	(45,538.00)
4-4283 1-4284	Phys Therapy - HMO	(23,286.00)	(23,286.00)		0.00	(23,286.00)
1-4285	Phys Therapy - Private	(190.00)	(190.00)		0.00	(190.00)
4-4286	Phys Therapy - Hospice	229.00	229.00		0.00	229.00
4-4287 ubtotal [7C] Phy	Phys Therapy - Insurance ysical Therapy - Non-medicare	(9,400.00) (78,185.00)	(9,400.00) (78,185.00)	_	0.00	(9,400.00) (78,185.00)
	Sour merapy - Non-mericare	(10,105.00)	(10,105.00)	_	0.00	(10,105.00)
ubgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
4-4293	Phys Therapy - Medicaid - C/A	45,538.00	45,538.00		0.00	45,538.00 17.325.00
4-4294 4-4296	Phys Therapy - HMO - C/A Phys Therapy - Hospice - C/A	17,325.00 (229.00)	17,325.00 (229.00)		0.00 0.00	(229.00)
4-4297	Phys Therapy - Insurance- C/A	8,357.00	8,357.00		0.00	8,357.00
ubtotal [7D] Phy	sical Therapy - Non-medicare Contractual Allowance	70,991.00	70,991.00	_	0.00	70,991.00
	Ownersh Thomas Madiana					
4-4321	Speech Therapy - Medicare Speech Therapy - Med A	(40,861.00)	(40,861.00)		0.00	(40,861.00)
4-4322	Speech Therapy - Med B	(33,152.00)	(33,152.00)		0.00	(33,152.00)
ubtotal [8A] Spe	eech Therapy - Medicare	(74,013.00)	(74,013.00)		0.00	(74,013.00)
ubaroup · [8B]	Speech Therapy - Medicare Contractual Allowance					
4-4331	Speech Therapy - Med A - C/A	40,861.00	40,861.00		0.00	40,861.00
4-4332	Speech Therapy - Med B - C/A	(452.00)	(452.00)		0.00	(452.00)
ubtotal [8B] Spe	eech Therapy - Medicare Contractual Allowance	40,409.00	40,409.00		0.00	40,409.00
ubaroup · [8C]	Speech Therapy - Non-medicare					
4-4323	Speech Therapy - Medicaid	(16,696.00)	(16,696.00)		0.00	(16,696.00)
4-4324	Speech Therapy - HMO	(3,422.00)	(3,422.00)		0.00	(3,422.00)
4-4326	Speech Therapy - Hospice	(278.00)	(278.00)		0.00	(278.00)
	eech Therapy - Non-medicare	(20,396.00)	(20,396.00)	_	0.00	(20,396.00)
ubgroup : [8D]						
4-4333	Speech Therapy - Medicaid -C/A	16,696.00	16,696.00		0.00	16,696.00
4-4334 4-4336	Speech Therapy - HMO - C/A Speech Therapy - Hospice - C/A	3,632.00 (93.00)	3,632.00 (93.00)		0.00 0.00	3,632.00 (93.00)
	eech Therapy - Non-medicare Contractual Allowance	20,235.00	20,235.00		0.00	20,235.00
ubgroup : [9A] 4-4301	Occupational Therapy - Medicare	(202 725 00)	(202 725 00)		0.00	(202 725 22)
4-4301 4-4302	Occ Therapy - Med A Occ Therapy - Med B	(203,735.00) (307,350.00)	(203,735.00) (307,350.00)		0.00	(203,735.00) (307,350.00)
	cupational Therapy - Medicare	(511,085.00)	(511,085.00)	_	0.00	(511,085.00)
	Occurrent and Theorem Media Control 11					
ubgroup : [9B] 4-4311	Occupational Therapy - Medicare Contractual Allowance Occ Therapy - Med A - C/A	203,735.00	203.735.00		0.00	203,735.00
4-4311 4-4312	Occ Therapy - Med A - C/A Occ Therapy - Med B - C/A	40,659.00	40,659.00		0.00	40,659.00
	cupational Therapy - Medicare Contractual Allowance	244,394.00	244,394.00	_	0.00	244,394.00
ubara	Occupational Thorapy New mediane				—	
ubgroup : [9C] 4-4303	Occupational Therapy - Non-medicare Occ Therapy - Medicaid	(56,115.00)	(56,115.00)		0.00	(56,115.00)
4-4303 4-4304	Occ Therapy - HMO	(28,131.00)	(28,131.00)		0.00	(28,131.00)
4-4306	Occ Therapy - Hospice	(35.00)	(35.00)		0.00	(35.00)
-4307	Occ Therapy - Insurance	(11,287.00)	(11,287.00)	_	0.00	(11,287.00)
Intotal [aC] OC	cupational Therapy - Non-medicare	(95,568.00)	(95,568.00)	_	0.00	(95,568.00)
	Occupational Therapy - Non-medicare Contractual Allowance					
4-4313	Occ Therapy - Medicaid - C/A	56,115.00	56,115.00		0.00	56,115.00
I-4314	Occ Therapy - HMO - C/A	21,611.00	21,611.00		0.00	21,611.00
1-4317 ubtotal [9D] Oci	Occ Therapy - Insurance - C/A cupational Therapy - Non-medicare Contractual Allowance	9,975.00 87,701.00	9,975.00 87,701.00	_	0.00	9,975.00 87,701.00
		01,101.00	01,701.00		0.00	57,701.00
	Other - Medicare					
1-4201	X-Ray - Med A	(3,610.00)	(3,610.00)		0.00	(3,610.00)
-4211 -4221	X-Ray - Med A - C/A Lab - Med A	3,610.00 (14,049.00)	3,610.00 (14,049.00)		0.00 0.00	3,610.00 (14,049.00)
4-4221 4-4231	Lab - Med A Lab - Med A - C/A	(14,049.00)	(14,049.00) 14,049.00		0.00	(14,049.00) 14,049.00
	IV - Med A	(1,244.00)	(1,244.00)		0.00	(1,244.00)
4-4241						

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

Bodded Bodded Bodded Bodded 4-201 Copper-Mat A. (1.550.00) (1.000.00) 0.00	orkpaper:	A.03 - TB Combined Detail LS					
44-30 Oxygen-Med A (1,050.00) (1,050.00) 0.00 (1,050.00) 44-30 Sequention-Med P Regiment (24.00) 0.00 (1,050.00) 0.00 (1,050.00) 44-30 Sequention-Med P Regiment (24.00) 0.00 (1,050.00) 0.00 (1,050.00) 44-30 S.F., Medcain (23.00) (0,00.00) 0.00 (1,050.00) (1,050.00)	Account	Description			JE Ref #	RJE	FINAL
44-27 Login - Mark A. C.A. 1,00000 1,00000 0,00 1,00000 4-400 Segment - Mark Regiment 4,355,50 4,355,50 4,000 4,000 4-500 Segment - 1500 Segment - 1500 4,000	1-4261					0.00	9/30/2020 (1,058.00)
4-468 Sequention Mod P Regiment 25200 0.00 4 4-509 Sequention Mod P Regiment 25300 0.00 4 4-509 Sequention Mod P Regiment 25300 0.00 4 4-501 Control Mod P Regiment 25300 0.00 4 4-501 Kinger Hold Domer Medicare 0.000 0.00 4 4-501 Kinger Hold Domer Medicare 0.000 0.00 0.00 4-501 Kinger Hold Domer Medicare 0.000 0.00 0.00 0.00 4-511 Kinger Hold Control Domer Medicare 0.000 0.00 0.00 0.00 0.00 0.00 4-513 Kinger Hold Control Domer Medicare 0.000 0.00							1,058.00
4489 Sogiestication - Model Regiment (214.00) 0.00 4 ubgross: [108] Obter - Non-redicate (200.00) 0.00 0.00 0.00 4:400 X.Ray - Hoursace (200.00) 0.00 0.00 0.00 4:407 X.Ray - Hoursace (200.00) 0.00 0.00 0.00 4:423 Las - Holo (1519.00) 0.00 0.00 0.00 0.00 4:424 Las - Holo (1519.00) 0.00<							4,569.00
ubick 11 00 ther - Medicar 1.355 00 0.00 4 4-000 XRey - Medicar (300.00) (300.00) 0.00 0 4-001 XRey - Medicar (300.00) 0.00 0 0 0 4-001 XRey - Medicar (400.00) 400.00 400.00 0							(214.00)
2-203 X.R., - McCard (320.00)					-		4,355.00
4-200 X-Ry - Medical (2000)	ubaroun (10P)	Other Non medicare		<u> </u>	-		
14-207 X.Ray - Issuance (60.00) (60.00) 0.00 1 14-13 X.Ray - Issuance - CA 350.00 350.00 0.00 1 14-13 X.Ray - Issuance - CA 350.00 350.00 0.00 1 14-17 X.Ray - Issuance - CA 450.00 450.00 0.00 10 14-17 X.Ray - Issuance - CA 450.00 150.00 0.00 10 14-224 Lab - Hadrade (64.74.00) (154.16.0) 0.00 10 14-224 Lab - Hadrade (155.00) 0.00 0.00 10 14-224 Lab - Hadrade (156.00) 0.00 0.00 10 14-224 Lab - Hadrade (156.00) (150.00) 0.00 10 14-237 Lab - Hadrade (150.00) (150.00) 0.00 10 14-238 Lab - Hadrade (150.00) 0.00 10 0.00 10 14-239 Lab - Hadrade (171.00) 171.00 0.00 12 14-14<			(330.00)	(330.00)		0.00	(330.00)
4-13 X-Rej: - Med.sci.a. 330.00 330.00 0.00 4-214 X-Rej: - Med.sci.a. 0.00 0.00 0.00 4-224 Lab Med.sci.a. 0.00 0.00 0.00 4-223 Lab Med.sci.a. 0.400.00 0.00 0.00 4-224 Lab Med.sci.a. 0.410.00 0.1518.00 0.00 0.00 4-224 Lab Med.sci.a. 0.420.00 0.00 0.00 0.00 4-225 Lab Med.sci.a. 0.470.00 0.474.00 0.00 0.00 4-234 Lab Med.sci.a. 0.474.00 0.474.00 0.00 0.00 4-423 Lab Med.sci.a. 0.474.00 0.00 0.00 1.442.30 4-423 Lab Med.sci.a. 0.474.00 0.00 0.00 1.442.30 4-423 Lab Med.sci.a. 1.400.00 1.740.00 0.00 1.442.30 4-423 Lab Med.sci.a. 1.400.00 1.740.00 0.00 1.442.30 4-442.30 Lab Med.sci.a.	1-4204	X-Ray - HMO	(320.00)	(320.00)		0.00	(320.00)
4-214 X.Ray - HMO - CA 320,00 320,00 0,00 4-217 X.Ray - HMO - CA (d,510,00) 0,00 0,00 4-223 Lab - HMO - CA (d,510,00) 0,00 0,00 4-224 Lab - HMO - CA (d,510,00) 0,00 0,00 4-225 Lab - HMO - CA (d,510,00) 0,00 0,00 4-226 Lab - HMO - CA (d,510,00) 0,00 0,00 4-232 Lab - HMO - CA (d,510,00) 0,00 0,00 4-232 Lab - HMO - CA (d,510,00) 0,00 0,00 4-243 Lab - HMO - CA (d,500,0) 0,00 0,00 4-244 V - HAD (d,600,0) 0,00 0,00 1,00 4-245 V - HADRARDE - CA 10,00 10,00 0,00 1,00 4-247 V - HADRARDE - CA 10,00 10,00 0,00 1,00 4-247 V - HADRARDE - CA 10,00 10,00 0,00 1,00 4-247 V - HADRARDE - CA	1-4207	X-Ray - Insurance	(640.00)	(640.00)		0.00	(640.00)
4-217 X.Rey - Insurance -CA 400.00 400.00 0.00 4-223 Lab. HADON (1/41.00) 0.6574.00) 0.00 0.00 4-224 Lab. HADON (1/41.00) 0.6574.00) 0.00 0.00 4-225 Lab. HADON (1/41.00) 0.650.00 0.00 0.00 4-227 Lab. HADON (1/41.00) 0.60 0.00 0.00 4-227 Lab. HADON (1/41.00) 0.00 0.00 0.00 4-228 Lab. HADON (1/40.00) 0.00 0.00 0.00 4-237 Lab. HADON (1/40.00) 0.00 0.00 1.00 4-428 Lab. HADON (1/40.00) (1/10.00) 0.00 0.00 4-429 V. HARCHAL (1/40.00) (1/10.00) 0.00 1.00 4-429 V. HARCHAL (1/40.00) (1/10.00) 0.00 1.00 4-429 V. HARCHAL (1/40.00) (1/10.00) 0.00 1.10 4-429 V. HARCHAL	1-4213					0.00	330.00
4-423 Lab. Madical (6,474.00) (6,474.00) 0.00 (6,474.00) 4-424 Lab. Madical (154.00) (154.00) (154.00) 0.00 (1 4-425 Lab. Madical (154.00) (154.00) (154.00) 0.00 (1 4-427 Lab. Madical (154.00) (154.00) 0.00 (1 4-428 Lab. Madical (140.00) (150.00) 0.00 (1 4-428 Lab. Madical (140.00) (140.00) 0.00 (1 4-429 Lab. Madical (140.00) (170.00) 0.00 (1 4-434 V. Madical (110.00) (170.00) 0.00 (1 4-435 V. Madical (12.400.00) (12.400.00) 0.00 (1 4-435 V. Madical (12.400.00) (12.400.00) 0.00 (1 4-435 V. Madical (12.400.00) (12.400.00) 0.00 (1 4-435 V. Madical (170.00) (12.400.00) 0.00	1-4214	X-Ray - HMO - C/A	320.00	320.00		0.00	320.00
4-423 Lab. Madical (6,474.00) (6,474.00) 0.00 (6,474.00) 4-424 Lab. Madical (154.00) (154.00) (154.00) 0.00 (1 4-425 Lab. Madical (154.00) (154.00) (154.00) 0.00 (1 4-427 Lab. Madical (154.00) (154.00) 0.00 (1 4-428 Lab. Madical (140.00) (150.00) 0.00 (1 4-428 Lab. Madical (140.00) (140.00) 0.00 (1 4-429 Lab. Madical (140.00) (170.00) 0.00 (1 4-434 V. Madical (110.00) (170.00) 0.00 (1 4-435 V. Madical (12.400.00) (12.400.00) 0.00 (1 4-435 V. Madical (12.400.00) (12.400.00) 0.00 (1 4-435 V. Madical (12.400.00) (12.400.00) 0.00 (1 4-435 V. Madical (170.00) (12.400.00) 0.00	1-4217	X-Ray - Insurance - C/A		400.00			400.00
4+223 Lab - HMO (1,510,00) (1510,00) 0.00 (1 4+223 Lab - HWA (431,00) (431,00) 0.00 (1 4+224 Lab - HWA (431,00) (430,00) 0.00 (1 4+224 Lab - HWA (533,00) (533,00) 0.00 (1 4+234 Lab - HWA (440,00) (440,00) 0.00 (1 4+234 Lab - HWA (440,00) (140,00) 0.00 (1 4+234 Lab - HWA (140,00) (100,00) 0.00 (1 4+234 V - HWA (140,00) (100,00) 0.00 (1 4+234 V - HWA (140,00) (100,00) 0.00 (1 4+234 V - HWA (100,00) (100,00) 0.00 (1 4+235 V - HWA (100,00) (100,00) 0.00 (1 4+254 V - HWA (100,00) (100,00) 0.00 (1 4+254 V - HWA (100,00)	1-4223	Lab - Medicaid	(5,474.00)	(5,474.00)		0.00	(5,474.00)
L425 Lb. Physic (431.00) (431.00) 0.00 (423.00) L425 Lb. Hespice (830.00) 0.00 (842.00) 0.00 (842.00) L423 Lb. Hespice (840.00) 0.00 (842.00) 0.00 (842.00) L423 Lb. Hespice (180.00) (190.00) 0.00 (190.00) L423 Lb. Hespice (180.00) (190.00) 0.00 (142.00) L424 Lb. Hespice (190.0) (190.0) 0.00 (114.00) L425 U. Hespice (190.0) (171.00) 0.00 (142.00) L425 U. Hespice (171.00) (171.00) 0.00 (142.00) (114.00) (100.00) (114.00)							(1,519.00)
Lab.: Hospice (85.00) (85.00) 0.00 1 Lab.: Machael CAA 5.474.00 5.474.00 0.00 1 Lab.: Machael CAA 5.474.00 5.474.00 0.00 1 Lab.: Machael CAA 228.00 0.00 1 0.00 1 Lab.: Machael CAA 228.00 0.00 1 0.00 1 Lab.: Machael CAA 1.286.00 1.286.00 0.00 1 Lab.: Machael CAA 1.486.00 1.486.00 0.00 1 Lab.: Machael CAA 1.180.00 0.00 1 1 Lab.: Machael CAA 1.180.00 1.486.00 0.00 1 Lab.: Machael CAA 1.100 1.100.00 0.00 1 Lab.: Machael CAA 1.100 1.100.00 0.00 1 Lab.: Machael CAA 1.100 1.100.00 0.00 1 Lab.: Machael CAA 1.100.00 1.100.00 0.00 1 Lab.: Machael Expan: Machael CAA 1.100.00 1.100.00 1.100.							(431.00)
L427 Lab. Insurance (BS.00) 0.00 6 L423 Lab. Instruct 0.00 0.00 6 L423 Lab. Instruct 0.00 0.00 0.00 0.00 L424 Lab. Instruct 0.00 0.00 0.00 0.00 0.00 L424 Lab. Instruct 0.00 0.00 0.00 0.00 0.00 0.00 0.00 L424 V. Hondsald (1.040.00) 0.00 0.		Lab - Hospice					(85.00)
L423 Lab. Medical C/A 5.474.00 5.474.00 0.00 5. L424 Lab. Medical C/A 1.510.00 0.00 1.5 L424 LAB. MOL C/A 1.510.00 0.00 1.5 L424 LV - Medical (1.040.00) (1.040.00) 0.00 (1.040.00) L424 LV - Medical (1.000) (1.000) 0.00 (1.040.00) L424 LV - Macrian (1.000) (1.000) 0.00 (1.040.00) L424 LV - Macrian (1.000) (1.000) 0.00 (1.040.00) L425 LV - Instance - C/A 1.100.00 0.00 (1.040.00) (1.040.00) 0.00 (1.040.00) 0.00 (1.040.00) (1.040.00) 0.00 (1.040.00) 0.00 (1.040.00) 0.00 (1.040.00) (1.040.00) 0.00 (1.040.00) 0.00 (1.040.00) 0.00 (1.040.00) 0.00 (1.040.00) 0.00 (1.040.00) 0.00 (1.040.00) 0.00 (1.040.00) 0.00 (1.040.00) 0.00							(353.00)
L423 LabHMO - C/A 1,510,00 0,00 1 L4247 LabHMO - C/A 1,220,00 0,00 0,00 (1) L424 LabHarance - C/A 1,220,00 0,00 0,00 (1) L424 LABHarance - C/A (1),000 0,00 (1) 0,00 (1) L424 LABHarance - C/A (1),000 0,00 (1) 0,00 (1) L424 LABHarance - C/A (1),000 0,00 (1) 1,000 0,00 (1) L425 LABHarance - C/A (1),000 0,00 (1) 1,000 0,00 (1) L425 LABHarance - C/A (1),000 (1,000) 0,00 (1) 1,000 0,00 (1) L425 LABHarance - C/A (1),000 (1,000) 0,00 (1) 1,000 (1) 1,000 (1) 1,000 (1) 1,000 (1) 1,000 (1) 1,000 (1) 1,000 (1) 1,000 1,000 1,000							5,474.00
H-437 Lib - Insurance - C/A 223.00 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0, 0) 0.00 (1, 1, 1, 0, 0) 0.00 (1, 1, 1, 0, 0) 0.00 (1, 1, 1, 1, 0, 0) 0.00 (1, 1, 1, 1, 0, 0) 0.00 (1, 1, 1, 1, 0, 0) 0.00 (1, 1, 1, 1, 0, 0) 0.00 (1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1							1,519.00
-423 IV - Madical (1,040,00) (1,040,00) 0,00 (1,040,00) -424 IV - Hoppie (110,00) (110,00) (100,00) 0,000 (110,00) -425 IV - Hoppie (110,00) (110,00) (100,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) 0,000 (110,00) (110,00) 0,000 (110,00) (110,00) 0,000 (110,00) (110,00) (110,00) (110,00) (110,00) (110,00) (110,00) (110,00) (110,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) (111,00) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>229.00</td>							229.00
-:244 N'-HNO (48.00) (48.00) (48.00) 0.00 -:247 N'-hautance OA (171.00) (171.00) 0.00 (171.00) -:254 N'-hautance OA (171.00) (171.00) 0.00 (171.00) -:254 N'-HAO-CA 18.00 19.00 0.00 (171.00) 0.00 -:254 N'-HAO-CA 18.00 19.00 0.00 (171.40) 0.00 -:254 N'-HAO-CA 19.00 171.00 0.00 (171.40) 0.00 -:253 N'-HAO-CA 171.00 171.40 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40) 0.00 (171.40)							(1,040.00)
-426 N - Houpine (10.00) (10.00) 0.00 -427 N - Insurance (17.100) 0.00 0.00 -423 N - Insurance (17.100) 0.00 0.00 -423 N - Insurance (17.100) 17.100 0.00 -425 N - Insurance (17.100) 17.100 0.00 -4263 N - Insurance (12.406.00) 0.000 0.00 -4263 Oxygen - Hold (16.000) (146.000) 0.000 (12.406.00) -4264 Oxygen - Hold (12.000) 12.000.0 0.000 (12.406.00) -4264 Oxygen - Hold (425.00) (425.00) 0.000 (12.406.00) -4276 Oxygen - Hold (425.00) (425.00) 0.000 (12.406.00) -4284 Medical Equip - HMO - CA 42.50.00 400.00 0.000 (12.406.00) -4276 Oxygen - Hold (445.00) (425.00) 0.000 (12.406.00) 0.000 (12.406.00) 0.000 0.000 (12.406.00)							(1,040.00) (48.00)
-423 N - Insuisson (171.00) (171.00) 0.00 1 -423 N - Habb - CA 43.00 140.00 0.00 1 -423 N - Habb - CA 43.00 140.00 0.00 1 -425 N - Habb - CA 43.00 140.00 0.00 1 -426 Oxygen - Hoddo (160.00) 0.00 0.00 (17.406.00) 0.00 0.00 -4263 Oxygen - Hoddo (160.00) (160.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 (17.406.00) 0.00 0.00 0.00 0.00 0.00							
-4253 IV - Madicali - C/A 1,040,00 1,040,00 0,00 1 -4254 IV - Happon - C/A 48.00 48.00 0,000 1 -4256 IV - Happon - C/A 18.00 18.00 0,000 1 -4256 Orgen - Modical (12,406,00) (12,406,00) 0,000 1 -4266 Orgen - Modical (12,406,00) 12,406,00 0,000 1 -4275 Orgen - Modical (12,406,00) 12,406,00 0,000 1 -4276 Orgen - Modical (12,406,00) 12,406,00 0,000 1 -4276 Orgen - Modical (12,406,00) 12,406,00 0,000 1 -4276 Orgen - Modical (12,406,00) 12,406,00 0,000 1 -4284 Madrid Equip - MO - C/A 42,500 425,00 0,000 1 -4384 Madrid Equip - MO - C/A 42,500 425,00 0,000 1 -4501 Revenue - Interest Acron (21,900) 0,000 1 1 -4511 Interest Income (12,900,00) 0,000							(19.00)
256 IVHNO - CA 48.00 49.00 0.00 257 IVInsurance - CA 171.00 171.00 0.00 267 IVInsurance - CA 171.00 171.00 0.00 267 Orgen - Medical (1246.00) (124.66.00) 0.00 0.00 266 Orgen - Medical (124.66.00) (124.66.00) 0.00 0.00 266 Orgen - Medical (124.66.00) 124.66.00 0.00 0.00 267 Orgen - Medical (124.66.00) 124.66.00 0.00 0.00 277 Orgen - Monoradicar CA 124.66.00 125.60 0.000 0.00 276 Orgen - Monoradicar CA (126.00) (125.00) 0.00 0.00 -276 Orgen - Medicar CA (126.00) (199.00) 0.00 0.00 0.00 -2010 Revenue - Interest Accounts (2000) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <							(171.00)
4256 IV - Hospice - CA 19.00 19.00 0.00 4257 IV - Insurance - CA 171.00 171.00 0.00 (12.466.00) 0.00 (12.466.00) 0.00 (12.466.00) 0.00 (12.466.00) 0.00 (12.466.00) 0.00 (12.466.00) 0.00 12.466.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,040.00</td>							1,040.00
-4263 Orygen - Medical (17.00 0.00 -4263 Orygen - Medical (1240.00) (12.466.00) 0.00 (12.466.00) -4264 Orygen - Modical (14.06.00) (12.466.00) 0.00 (48.00
4283 Orgen - Medicaid (12,405,00) 0.00 (12,405,00) 4284 Orgen - Holo (160,00) (160,00) 0.00 0.00 4286 Orgen - Medicaid (405,00) (405,00) 0.00 0.00 4286 Orgen - Medicaid (405,00) 12,405,00 0.00 0.00 4276 Orgen - Modicaid Equip - MAO (425,00) 0.425,00 0.000 0.00 4276 Orgen - Modicaid Equip - MAO (425,00) 0.425,00 0.000 0.00 4284 Medicaid Equip - MAO (425,00) 0.425,00 0.000 0.00 4394 Medicaid Equip - MAO (425,00) 0.425,00 0.000 0.00 4501 Revenue - Interest AR Accounts (190,00) (190,00) 0.00							19.00
4:264 Origin - HNO (100.00) (100.00) 0.00 0.00 4:276 Origin - HNO (12,406.00 12,406.00 0.00 12,406.00 4:273 Origin - HNO - CA 12,406.00 12,406.00 0.00 12,406.00 4:274 Origin - HNO - CA 12,406.00 1420.00 0.00 0.00 4:384 Model Equip - HNO - CA 4(25.00) 4(25.00) 0.00 0.00 4:394 Model Equip - HNO - CA 4(25.00) 4(25.00) 0.00 0.00 biotal (16) Other - Non-medicare (198.00) 0.00 0.00 0.00 0.00 biotal (15) Interest income (198.00) 0.00 0.00 0.00 0.00 bipcou: [16] Other Revenue (11.20.00) 0.00 0.00 (45.273.00) 0.00 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00							171.00
4266 Oxygen - Medical - O/A (405.00) (405.00) 0.00 12 4273 Oxygen - Medical - O/A 160.00 160.00 0.00 12 4274 Oxygen - Medical - O/A 160.00 160.00 0.00 12 4274 Oxygen - Medical - O/A 465.00 465.00 0.00 12 4384 Medical Expunct - MON - C/A (425.00) 0.00							(12,406.00)
4273 Oxygen - Mido - C/A 12,406,00 12,406,00 0.00 12,406,00 0.00 12,406,00 0.00 12,406,00 0.00 12,406,00 0.00 12,406,00 0.00 12,406,00 0.00 12,406,00 0.00 14,204 Modical Equip - Mido - C/A 405,00 4425,00 4425,00 0.00 14,204 14,204,00 14,200,00 1							(160.00)
4274 Ovjen - HNO - C/A 160.00 0.00 4276 Ovjen - HNO - C/A 405.00 0.00 4384 Medical Equip - HNO - C/A 425.00 0.00 0.00 4384 Medical Equip - HNO - C/A 425.00 0.200 0.00 4384 Medical Equip - HNO - C/A 425.00 0.00 0.00 4384 Medical Equip - HNO - C/A 425.00 0.00 0.00 4001 Revenue - Interest Income (190.00) 0.00 0.00 0.00 6002 Revenue - Interest Income (210.00) 0.00 0.00 (1 4069 Patric Medical Equip - HNO - Maximumite Res (1.120.00) 0.00 (1 4069 Patric Medical Equip - HNO - Maximumite Res (1.120.00) 0.00 (27 4016 CVIV Reide Funds - State (277.688.00) (277.688.00) 0.00 (27 4017 CAS - Devenue - Discontas 1.646.00 (322.486.00) (322.486.00) (322.486.00) (322.486.00) (322.486.00) (322.486.00) (322.486.00)							(405.00)
4276 Oxygen -Hospice - C/A 405.00 405.00 0.00 4394 Medical Equip -HMO - C/A 425.00 0.00 0.00 4394 Medical Equip -HMO - C/A 425.00 0.00 0.00 4394 Medical Equip -HMO - C/A 425.00 0.00 0.00 4276 Medical Equip -HMO - C/A 425.00 0.00 0.00 4005 Revenue - Interest- Non-medicate (190.00) 0.00 0.00 5002 Revenue - Interest-RAccounts (20.00) (20.00) 0.00 (1 4038 Pior Period Agustments-Rates (1.120.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00	-4273	Oxygen - Medicaid - C/A	12,406.00	12,406.00		0.00	12,406.00
4:394 Medical Equip - HMO (425.00) 0.00 0.00 bitotal (IPQ) Chir - Non-medicare (880.00) (880.00) 0.00 0.00 bigroup : [15] Interest Income (199.00) 0.00 0.00 0.00 bitotal (IPQ) Chir - Non-medicare (199.00) (199.00) 0.00 0.00 0.00 bitotal [15] Interest Income (219.00) (20.00) 0.00 0.00 0.00 bitotal [15] Interest Income (219.00) 0.00 0.00 0.00 0.00 bitotal [16] Interest Income (219.00) 0.00	-4274	Oxygen - HMO - C/A	160.00	160.00		0.00	160.00
4:394 Medical Equip - HMO - C/A 425.00 425.00 0.00 bigroup : [15] Interest Income (880.00) (880.00) 0.00 (1 6001 Revenue - Interest Income (190.00) (20.00) 0.00 (1 6001 Revenue - Interest Income (210.00) (20.00) 0.00 (1 6015 Interest Income (210.00) (210.00) 0.00 (1 4036 Prior Panot Adjustments-Pates (1120.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (45.273.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00) 0.00 (1.30.00)	-4276	Oxygen - Hospice - C/A	405.00	405.00		0.00	405.00
bitotal [10B] Other - Non-medicare (880.00) (880.00) (980.00) (90.00) (11 bgroup : [15] Interest income (190.00) (190.00) (0.00) </td <td>-4384</td> <td>Medical Equip - HMO</td> <td>(425.00)</td> <td>(425.00)</td> <td></td> <td>0.00</td> <td>(425.00)</td>	-4384	Medical Equip - HMO	(425.00)	(425.00)		0.00	(425.00)
bgroup: [15] Interest Income (19.00) (19.00) (20.00) 0.00 0.00 6001 Revenue - Interest-RA Accounts (20.00) (20.00) 0.00 (0.00) brotal [16] Inter Revenue - Interest-RA Accounts (21.00) (21.00) 0.00 (0.00) brotal [16] Interest-RA Accounts (19.00) (19.00) 0.00 (0.00) brotal [16] Interest-RA Edes (1.120.00) (1.120.00) 0.00 (0.00) 5001 COVID Relief Funds - State (27.688.00) (26.773.00) 0.00 (0.00) 9999 Revenue - Miscelaneous (613.00) (26.42.948.00) 0.000 (17.300) bigroup: [16] Cash - Operating 306.042.00 306.042.00 0.00 306 1010 Cash - Operating 306.042.00 1.500.00 1.00 305 1020 Cash - Revenue 1.500.00 1.00.0 300 740 1020 Cash - Revenue 1.500.00 0.00 305 305 305 300	-4394	Medical Equip - HMO - C/A	425.00	425.00		0.00	425.00
601 Revenue-Interest A Accounts (199.00) 0.00 (000) btotal [15] Revenue-Interest A Accounts (219.00) (219.00) 0.00 (4) bgroup [16] Other Revenue (120.00) (219.00) (219.00) 0.00 (4) 4096 Prior Period Adjustments (45.273.00) (45.273.00) 0.00 (45.273.0	btotal [10B] Ot	ther - Non-medicare	(880.00)	(880.00)	_	0.00	(880.00)
6002 Revenue. Interest-AR Accounts (20.00) (20.00) 0.00 btotal [15] Interest Income (21.00) (21.00) 0.00 (1 4098 Prior Period Adjustments-Rates (1.120.00) (1.120.00) 0.00 (4 4099 Prior Period Adjustments-Rates (1.120.00) (1.120.00) 0.00 (4 5001 COVID Relief Funds - State (27.688.00) 0.00 (27.688.00) 0.00 (27.688.00) 0.00 (4 9999 Revenue - Miscellaneous (151.300) 0.00 (4 (1.1300.985.00) (1.1300.985.00) 0.00 (1.1300.985.00) <	bgroup : [15]	Interest Income					
bitotal [15] Interest income (219.00) ((199.00) (20.00)
.4685 Prior Period Adjustments-Rates (1,120.00) 0.00 (1,120.00) .4099 Prior Period Adjustments (45,273.00) (42,73.00) 0.00 (45,73.00) .5001 COVID Relief Funds - State (297,688.00) 0.00 (27,688.00) 0.00 (27,688.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 (24,2948.00) 0.00 1.00 1.00 0.00 (24,2948.00) 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 1.00 0.00 1.00 1.0					-		(219.00)
1-4089 Prior Period Adjustments. (1,120.00) 0.00 (1,120.00) 1-4089 Prior Period Adjustments (45,273.00) (45,273.00) 0.00 (45,173.00) 1-603 Revenue - Miscellaneous (513.00) (513.00) 0.00 (24,1948.00) 1-6939 Revenue - Miscellaneous (513.00) (11,300,963.00) 0.00 (24,2948.00) 1-613 Statement of Revenue (11,300,963.00) (11,300,963.00) 0.00 (24,2948.00) 1-1010 Cash - Operating 308,042.00 309,542.00 0.00 11,300 1-1020 Cash - Petty Cash 1500.00 0.00 11,300 1500.00 0.00 11,300 1-1020 Cash - Petty Cash 113,804.00) (124,804.00) 0.00 174,900 1-1020 Ascurts Receivable 875,327.00 0.00 875,327.00 0.00 174,920 1-1020 Ascurts Receivable 744,9523.00 744,9523.00 744,923.00 0.00 724,990.00 724,990.00 724,990.00 724,990.00 724,990.00 724,990.00 724,990.00 724,990.00 724,990.00 724,990.00 </td <td></td> <td></td> <td><u> </u></td> <td></td> <td>-</td> <td></td> <td></td>			<u> </u>		-		
4-4099 Prior Period Adjustments (45.273.00) (45.273.00) 0.00 (45.273.00) 4-5001 CVUID Reile Trudies - State (237.688.00) (237.688.00) 0.00 1.7 4-6403 Revenue - Discounts 1.646.00 0.00 1.7 4-6403 Revenue - Miccializancus (131.00) (100) 0.00 (247.988.00) 0.15301 (131.00) (130.00) 0.00 (13.00) 0.00 (13.00) 0.15301 (130.0983.00) (11.300.983.00) (11.300.983.00) 0.00 (13.300) 0.1501 (11.00.983.00) (11.300.983.00) 0.00 308.042.00 0.00 308.042.00 0.00 308.042.00 0.00 308.042.00 0.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 309.00 1.00 <td></td> <td></td> <td>(1 120 00)</td> <td>(1 120 00)</td> <td></td> <td>0.00</td> <td>(1,120.00)</td>			(1 120 00)	(1 120 00)		0.00	(1,120.00)
4-5001 COVID Relief Funds - State (297,688.00) 0.00 (27, 4-6403 4-6403 Revenue - Miscellaneous (613.00) 0.00 (1 4-6999 Revenue - Miscellaneous (613.00) 0.00 (1 4-6999 Revenue - Miscellaneous (613.00) 0.00 (1 4-699 Revenue - Miscellaneous (613.00) 0.00 (342 0 tal [30] Statement of Revenue (11,300,963.00) (11,300,963.00) 0.00 (342 0 tubgroup : [A1] Cash - Depting 308,042.00 308,042.00 0.00 308 1 1000 Cash - Petty Cash 1.500.00 1.500.00 0.00 309 1 1020 Cash - Petty Cash 1.500.00 1.500.00 0.00 309 1 1020 Cash - Petty Cash 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 1.500.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
6403 Revenue - Discounts 1,646.00 0.00 1,1 9999 Revenue - Miscellaneous (31300) (31300) 0.00 (342 ubtotal [18] Other Revenue (342,948.00) 0.00 (342 (31300) 0.00 (1300) torup : [31-32] Assets (11,300,963.00) (11,300,963.00) 0.00 (1300) torup : [31-32] Assets (11,300,963.00) (11,300,963.00) 0.00 (11,300,963.00) torup : [31-32] Assets (11,300,963.00) (11,300,963.00) 0.00 (11,300,963.00) torup : [31-32] Assets (11,300,963.00) 0.00 308,942.00 0.00 308,942.00 0.00 309,942.00 0.00 309,942.00 0.00 10,900 309,942.00 0.00 10,900 309,942.00 0.00 10,900							(45,273.00)
-999 Revenue - Miscellaneous (513.00) (513.00) 0.00 (41300) vhat [30] Statement of Revenue (11300,963.00) (11300,963.00) 0.00 (342 roup: [31-32] Assets (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 (11300,963.00) 0.00 309,542.00 0.00 309,542.00 300,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00 0.00 309,542.00							(297,688.00)
bibble (342,948.00)							1,646.00
tal [30] Statement of Revenue (11,300,963.00) 0.00 (11,300,963.00) roup: [31-32] Assets					_		(513.00)
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Upgroup: [A1] Cash Operating 308,042.00 308,042.00 0.00 308 1:010 Cash - Petry Cash 1.500.00 1.500.00 0.00 100 .1020 Cash - Petry Cash 308,042.00 308,042.00 0.00 308 .1020 Cash - Petry Cash 308,542.00 309,542.00 0.00 309 .1020 Accounts Receivable 875.327.00 0.00 875 309 .1040 Reseident Accounts Receivable 740,523.00 740,523.00 0.00 134 .1140 Reserve for Bad Debts (134,804.00) (134,804.00) 0.00 174 .1280 Prepaid Expenses 72,499.00 0.00 74 .1300 Prepaid Expenses 72,499.00 0.00 72 .1427 AD - Leasehold Improvements (11,272.00) 0.00 42 .1627 AD - Leasehold Improvements (11,272.00) 0.00 31 .1626 Leasehold Improvements (11,272.00) 0.00 31 .1627					-		
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Abstral [A2] Resident Accounts Receivable 740,523.00 740,523.00 0.00 740, hbgroup : [A5] Prepaid Expenses 20,811.00 20,811.00 20,811.00 20,00 20, 1300 Prepaid Expense 20,811.00 20,811.00 20,011.00 20,00 20, hbgroup : [B4] Leasehold Improvements 22,499.00 72,499.00 0.00 72, +1626 Leasehold Improvements 42,426.00 42,426.00 0.00 42, +1627 A/D - Leasehold Improvements (11,272.00) (11,272.00) 0.00 31, hbgroup : [B6] Movable Equipment 142,988.00 142,988.00 0.00 31, -1651 Equipment 142,988.00 142,988.00 0.00 (28,969.00), 0.00 (28,969.00) 0.00 31, -1652 A/D - Equipment 142,988.00 142,988.00 0.00 142, 31, 144.00 0.00 142, 31, 144.00 0.00 31, 31, 31, 31, 31, 31, 31, 31, 31, 31, 31,							(134,804.00)
-1280 Prepaid Insurance 51,688.00 51,688.00 0.00 51, -1300 Prepaid Expense 20,811.00 20,811.00 0.00 20, -1300 Prepaid Expense 20,811.00 20,811.00 0.00 20, bidgroup: [B4] Leasehold Improvements 42,426.00 42,426.00 0.00 42, -1626 Leasehold Improvements (11,272.00) (11,272.00) 0.00 31, -1627 A/D - Leasehold Improvements 31,154.00 31,154.00 0.00 31, bidgroup: [B6] Movable Equipment 142,988.00 142,988.00 0.00 142, -1651 Equipment 142,988.00 142,988.00 0.00 142, -1652 A/D - Equipment (28,969.00) (28,969.00) 0.00 (28,969.00) 0.00 142, -1651 Equipment 140,019.00 114,019.00 0.00 142, 144,019.00 0.00 (28,969.00) 0.00 (28,969.00) 0.00 (28,969.00) 0.00 (28,969.00) 0.00 (28,969.00) 0.00 (28,969.00) 0.00 (28,					-		740,523.00
1220 Prepaid Insurance 51,688.00 51,688.00 0.00 51, 1300 Prepaid Expense 20,811.00 20,811.00 0.00 20, bdrout [A5] Prepaid Expense 72,499.00 72,499.00 0.00 72, bdroup: [B4] Leasehold Improvements 42,426.00 42,426.00 0.00 42, 1626 Leasehold Improvements (11,272.00) (11,272.00) 0.00 31, btotal [B4] Leasehold Improvements 31,154.00 31,154.00 0.00 31, btotal [B4] Leasehold Improvements (12,27.00) (11,272.00) 0.00 (11, btotal [B4] Leasehold Improvements 31,154.00 31,154.00 0.00 31, btotal [B6] Movable Equipment (28,969.00) (28,969.00) 0.00 (28,969.00) 0.00 (28,969.00) 0.00 (28,969.00) 0.00 142,988.00 0.00 142,988.00 0.00 142,988.00 0.00 (28,969.00) 0.00 (28,969.00) 0.00 (28,969.00) 0.00 (28,969.00) 0.00 (28,969.00) 0.000 (28,969.00) 0	baroup · [A5]	Prenaid Expenses					
-1300 Prepaid Expense 20,811.00 20,811.00 20,00 20,00 ibtotal [A5] Prepaid Expenses 72,499.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 72,99.00 <t< td=""><td></td><td></td><td>51.688.00</td><td>51.688.00</td><td></td><td>0.00</td><td>51,688.00</td></t<>			51.688.00	51.688.00		0.00	51,688.00
bitotal [A5] Prepaid Expenses 72,499.00 72,49							20,811.00
-1626 Leasehold Improvements 42,426,00 42,426,00 0.00 42, -1627 A/D - Leasehold Improvements (11,272,00) (11,272,00) 0.00 (11, bibtotal [B4] Leasehold Improvements 31,154,00 31,154,00 0.00 31, bibtotal [B4] Leasehold Improvements 142,988,00 0.00 142, -1651 Equipment 142,988,00 0.00 142, -1652 A/D - Equipment (28,969,00) (28,969,00) 0.00 (28, -1652 A/D - Equipment 114,019,00 114,019,00 0.00 114, -1652 A/D - Equipment (28,969,00) (28,969,00) 0.00 (28, -1650 LUI Deferred Deposits 6,661,00 0.00 6, 6, -1960 Utility Deposits 6,661,00 6,661,00 0.00 6, 6, -1320 Escrow Deposits 14,644,00 14,644,00 0.00 14, -1320 Escrow Deposits 14,644,00 14,644,00 0.00 14, -1450 Escrow Deposits 14,644,00 14,6					-		72,499.00
1626 Leasehold Improvements 42,426,00 42,426,00 0.00 42, 1627 A/D - Leasehold Improvements (11,272,00) (11,272,00) 0.00 (11, btotal [B4] Leasehold Improvements (11,272,00) (11,272,00) 0.00 (11, btotal [B4] Leasehold Improvements (11,272,00) (11,272,00) 0.00 (11, btotal [B6] Movable Equipment 142,988,00 142,988,00 0.00 142, 1651 Equipment (28,969,00) (28,969,00) 0.00 (28,969,00) 1652 A/D - Equipment 114,019.00 114,019.00 0.00 114, btotal [B6] Movable Equipment (28,969,00) (28,969,00) 0.00 (28,969,00) 0.00 114, btotal [B6] Movable Equipment (11,019.00 114,019.00 0.00 114, 0.00 114, btotal [D1] Deferred Deposits 6,661.00 6,661.00 0.00 6, 6, 1960 Utility Deposits 6,661.00 0.00 6, 6, 6, 0.00 6, 1320 Escrow Deposits 14,644.00 14,644.00 </td <td>baroun · [R4]</td> <td>Leasehold Improvements</td> <td></td> <td></td> <td></td> <td></td> <td></td>	baroun · [R4]	Leasehold Improvements					
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bitotal [B4] Leasehold Improvements 31,154.00 31,154.00 0.00 31, hibgroup : [B6] Movable Equipment 142,988.00 0.00 142, -1651 Equipment 142,988.00 0.00 142, -1652 AD - Equipment (28,969.00) (28,969.00) 0.00 (28, .1652 AD - Equipment 114,019.00 0.00 0.00 (28, .1650 Deferred Deposits 6,661.00 0.00 6, .1960 Utility Deposits 6,661.00 0.00 6, .19500 p: [D2] Escrow Deposits 6,661.00 0.00 14, .1320 Escrow Poposits 14,644.00 14,644.00 0.00 14, .1320 Escrow Peposits 14,644.00 14,644.00 0.00 14, .1400 14,644.00 14,644.00 0.00 14, .1400 14,644.00 14,644.00 0.00 14,							(11,272.00)
-1651 Equipment 142,988.00 142,988.00 0.00 142, 1652 A/D - Equipment (28,969.00) (28,969.00) 0.00 (28, bitotal [B6] Movable Equipment 114,019.00 114,019.00 0.00 114, bgroup : [D1] Deferred Deposits 6,661.00 6,661.00 0.00 6, btotal [D1] Deferred Deposits 6,661.00 6,661.00 0.00 6, btotal [D1] Deferred Deposits 6,661.00 0.00 6, btotal [D1] Deferred Deposits 6,661.00 0.00 6, btotal [D2] Escrow Deposits 14,644.00 14,644.00 0.00 14, btotal [D2] Escrow Deposits 14,644.00					-		<u>(11,272.00)</u> 31,154.00
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Ibitotal [B6] Movable Equipment 114,019.00 114,019.00 0.00 114,019.00 ibigroup : [D1] Deferred Deposits 6,661.00 6,661.00 0.00 6,661.00 .1960 Utility Deposits 6,661.00 6,661.00 0.00 6, .1960 Utility Deposits 6,661.00 6,661.00 0.00 6, .1960 Itility Deposits 6,661.00 0.00 6, 6, .1920 Escrow Deposits -1320 Escrow - RE Tax 14,644.00 14,644.00 0.00 14, .1920 Escrow Deposits 14,644.00 14,644.00 0.00 14, .1920 Escrow Deposits 14,644.00 14,644.00 0.00 14, .1920 escrow Peosits 14,644.00 14,644.00 0.00 14, .1920 escrow Deposits 14,644.00 14,644.00 0.00 14, .1920 escrow Peosits 14,644.00 14,644.00 0.00 14,							
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-1960 Utility Deposits 6,661.00 0.00 6, bitotal [D1] Deferred Deposits 6,661.00 6,661.00 0.00 6, bgroup : [D2] Escrow Deposits 14,644.00 14,644.00 0.00 14, 1320 Escrow Deposits 14,644.00 14,644.00 0.00 14, bitotal [D2] Escrow Deposits 14,644.00 14,644.00 0.00 14, bitotal [D2] Escrow Deposits 14,644.00 14,644.00 0.00 14, bgroup : [D7] Other Assets 5 5 5 5 5			<u> </u>	·	-		. <u></u>
Ibitotal [D1] Deferred Deposits 6,661.00 6,661.00 0.00 6, Ibigroup : [D2] Escrow Deposits 14,644.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Integration Image: Second Deposits 11320 Escrow - RE Tax 14,644.00					-		6,661.00 6,661.00
-1320 Escrow - RE Tax 14,644.00 14,644.00 0.00 14,644.00 bitotal [D2] Escrow Deposits 14,644.00 14,644.00 0.00 14,644.00 bgroup : [D7] Other Assets 0.00 14,644.00 0.00 14,644.00			0,001.00	0,001.00	-	0.00	0,001.00
Ibbotal [D2] Escrow Deposits 14,644.00 14,644							
bitotal [D2] Escrow Deposits 14,644.00 14,644							14,644.00
	btotal [D2] Esc	crow Deposits		14,644.00	_		14,644.00
	-				-		
	bgroup : [D7]	Other Assets					
		Exchange	3,491.00	3,491.00		0.00	3,491.00
					-		3,491.00

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

Workpaper:	A.03 - TB Combined Detail LS					
Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2020	9/30/2020			9/30/2020
Total [31-32] Assets		1,292,533.00	1,292,533.00	_	0.00	1,292,533.00
roup : [33-34]	Liabilities					
ubgroup : [A1]						
2-2020	Accounts Payable	(374,826.00)	(374,826.00)		0.00	(374,826.00)
	ade Accounts Payable	(374,826.00)	(374,826.00)		0.00	(374,826.00)
ubaroup · [A4]	Accrued Payroll					
2-2190	Accrued Payroll	(149,834.00)	(149,834.00)		0.00	(149,834.00)
2-2191	Accrued PTO	(81,784.00)	(81,784.00)		0.00	(81,784.00)
ubtotal [A4] Ac		(231,618.00)	(231,618.00)		0.00	(231,618.00)
ubaroup · [A6]	Accrued Payroll Taxes Payable					
2-2200	Accrued Payroll Taxes	(6,257.00)	(6,257.00)		0.00	(6,257.00)
	crued Payroll Taxes Payable	(6,257.00)	(6,257.00)		0.00	(6,257.00)
	crueu rayion raxes rayable	(0,257.00)	(0,257.00)		0.00	(0,257.00)
] Other Current Liabilities	10 000 00	40.000.00			40.000.00
2-2030	Accrued Expenses	10,800.00	10,800.00		0.00	10,800.00
2-2031	Accrued Provider Tax/User Fees	(375,036.00)	(375,036.00)		0.00	(375,036.00)
2-2033	Accrued Management Fees	(44,904.00)	(44,904.00)		0.00	(44,904.00)
2-2040	Due Medicaid	(128,485.00)	(128,485.00)		0.00	(128,485.00)
2-2045	Due Medicare	(842,974.00)	(842,974.00)		0.00	(842,974.00)
2-2221	Payroll W/H - Union	(1,497.00)	(1,497.00)		0.00	(1,497.00)
2-2222	Payroll W/H - AFLAC	5,385.00	5,385.00		0.00	5,385.00
2-2340	Accrued Rent	(106,314.00)	(106,314.00)		0.00	(106,314.00)
2-2341	Deferred Rent - S.L. Portion	(41,495.00)	(41,495.00)		0.00	(41,495.00)
ubtotal [A12] O	ther Current Liabilities	(1,524,520.00)	(1,524,520.00)	_	0.00	(1,524,520.00)
ubgroup : [B3]	Loans from Owners or Related Parties					
2-2400	Intercompany Exchange	(8,680.00)	(8,680.00)		0.00	(8,680.00)
2-2400	Due To/From Wachusett Ventures	1,444,093.00	1,444,093.00		0.00	1,444,093.00
2-2404	Due To/From Parkway	21,859.00	21,859.00		0.00	21,859.00
2-2405	Due To/From Quincy	10,144.00	10,144.00		0.00	10,144.00
2-2406	Due To/From Rockport	(4,577.00)	(4,577.00)		0.00	(4,577.00)
Subtotal [B3] Loans from Owners or Related Parties		1,462,839.00	1,462,839.00		0.00	1,462,839.00
ubgroup : [B4]						
2-2310	N/P - SABRA - PPR	(252,862.00)	(252,862.00)		0.00	(252,862.00)
2-2311	N/P - SABRA - PPL	(526,603.00)	(526,603.00)		0.00	(526,603.00)
2-2312	N/P - SABRA - DIP	(409,151.00)	(409,151.00)		0.00	(409,151.00)
2-2320	Accrued Interest LT -Sabra-PPR	(26,555.00)	(26,555.00)		0.00	(26,555.00)
2-2321	Accrued Interest LT -Sabra-PPL	(28,518.00)	(28,518.00)		0.00	(28,518.00)
ubtotal [B4] Ot	her Long-Term Liabilities	(1,243,689.00)	(1,243,689.00)		0.00	(1,243,689.00)
Fotal [33-34] Liabilities		(1,918,071.00)	(1,918,071.00)	_	0.00	(1,918,071.00)
roup : [35]	Equity					
ubgroup : [35]						
3-3000	Members' Equity (Deficit)	921,059.00	921,059.00		0.00	921,059.00
ubtotal [B5] Cu	mulated Earnings	921,059.00	921,059.00		0.00	921,059.00
Fotal [35] Equity		921,059.00	921,059.00	_	0.00	921,059.00
	Sum of Account Groups	0.00	0.00		0.00	0.00
	Sum of Account Groups	0.00	0.00		0.00	0.00

Client:Wachusetts Cost ReportsEngagement:Medicaid - Harbor Village North Rehab and NursingPeriod Ending:9/30/2020Trial Balance:A.01 - TB-CCNHWorkpaper:H.01 - Reclassifying Journal Entries Report						
Account	Description	W/P Ref	Debit	Credit		
Reclassifying Jo To reclass License	urnal Entries JE # 1 es out of dues	D.01				
20-1411 10-1409 Total	Licenses & Permits - A&G Dues - Associations - Nursing		731.00 731.00	731.00 731.00		
	urnal Entries JE # 2 ge Machine out of Supplies - Postage and to Leased	D.01 - tab Lease Equipment				
20-1252 20-1205 Total	Lease - Equipment A&G Supplies - Postage	-	596.00 596.00	<u> </u>		