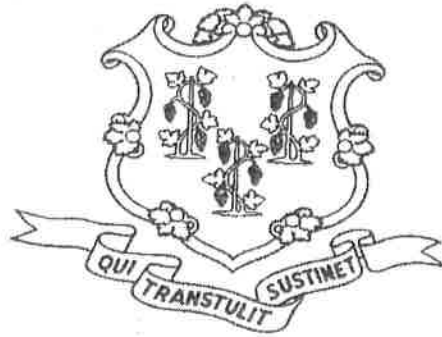


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Villa Maria Nursing and Rehabilitation Community	
Address (No. & Street, City, State, Zip Code) 20 Babcock Avenue, Plainfield, CT 06374	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 1006-C	RHNS	(Specify)	Medicare Provider 07-5084
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Villa Maria Nursing and Rehabilitation Community	License No. 1006-C	Report for Year Ended 9/30/2019	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Villa Maria Nursing and Rehabilitation Community [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) <i>Cindy Disco</i>		Date 2-11-20	Signed (Owner) <i>Cindy Disco</i>		Date 2-11-20
Printed Name (Administrator) Cindy A. Disco			Printed Name (Owner) Cindy A. Disco		
Subscribed and Sworn to before me: <i>Christine M. Ezzen</i>	State of CT	Date 2-11-2020	Signed (Notary Public) <i>Christine M. Ezzen</i>	Comm. Expires 12/31/2023	
Address of Notary Public 504 Kate Downing Road, Plainfield, CT 06374					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Villa Maria Nursing and Rehabilitation Community		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 20 Babcock Avenue, Plainfield, CT 06374				
Report Prepared By Citrin Cooperman & Company, LLP		Phone Number 401-421-4800	Date	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-564-3387		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Villa Maria Nursing and Rehabilitation Community		Address (No. & Street, City, State, Zip) 20 Babcock Avenue, Plainfield, CT 06374		
License Numbers:	CCNH 1006-C	RHNS	(Specify)	Medicare Provider No. 07-5084
Type of Facility (Check appropriate box(es)) <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Cindy A. Disco		Nursing Home Administrator's License No.:	001468	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Partners/Members**

Name of Facility Villa Maria Nursing and Rehabilitation Community		License No. 1006-C	Report for Year Ended 9/30/2019	Page 3	of 37
Legal Name of Partnership/LLC Babcock Avenue, LLC		Business Address 20 Babcock Avenue, Plainfield, CT 06374		State(s) and/or Town(s) in Which Registered Connecticut	
Name of Partners/Members	Business Address	Title	% Owned		
Bruce E. Disco	20 Babcock Avenue, Plainfield, CT 06374	Member	50		
Cindy A. Disco	20 Babcock Avenue, Plainfield, CT 06374	Member	50		
	SEE ATTACHED PAGE 3.1 FOR ADDITIONAL DETAIL				

State of Connecticut
Annual Report of Long-Term Care Facility

Villa Maria Nursing & Rehabilitation Community
License #1006-C
Report Year Ended 9/30/19

PAGE 3, GENERAL INFORMATION DETAIL:

This annual report includes the accounts and transactions of Villa Maria Nursing & Rehabilitation Community, Inc. (the Corporation) and the related limited liability company (the LLC). The LLC owns the building from which operations are conducted and the land upon which the building is located. The Corporation rents the facility from the LLC and operates the nursing home. The LLC and the Corporation operate under the same name of Villa Maria Nursing & Rehabilitation Community. Accordingly, this Annual Report has been prepared on a combined basis, reporting the combined accounts and balances of the Corporation and the LLC's real estate operations. Transactions between the Corporation and the LLC have been eliminated.

General Information and Questionnaire
Corporate Owners

Name of Facility Villa Maria Nursing and Rehabilitation Comm	License No. 1006-C	Report for Year Ended 9/30/2019	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Villa Maria Nursing & Rehabilitation Community, Inc	20 Babccok Avenue, Plainfield, CT 06374	Connecticut		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
SAME AS STOCKHOLDERS	SEE BELOW FOR DETAILS			
Names of Stockholders Owning at Least 10% of Shares				
Bruce E. Disco	20 Babccok Avenue, Plainfield, CT 06374	Pres. & Treas.	2000	
Cindy A. Disco	20 Babccok Avenue, Plainfield, CT 06374	Secretary	2000	

General Information and Questionnaire
Related Parties*

Name of Facility Villa Maria Nursing and Rehabilitation Community		License No. 1006-C	Report for Year Ended 9/30/2019		Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No					If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No					If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Babcock Avenue, LLC	c/o Villa Maria Nursing and Rehabilitation Community, Inc.	<input type="radio"/>	<input checked="" type="radio"/>		Accounting Services	P. 15, 1 d	2,325	2,325
Babcock Avenue owns the land and building	20 Babcock Avenue, Plainfield, CT 06374	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation	P. 22, 7 b	14,990	14,990
(nursing home) which are leased to Villa Maria Nursing & Rehabilitation Community, Inc.		<input type="radio"/>	<input checked="" type="radio"/>		Amortization	P. 22 8. b	4,199	4,199
		<input type="radio"/>	<input checked="" type="radio"/>		Mortgage Interest	P. 26 12.A. 1	58,155	58,155
Community Avenue LLC	22 Babcock Avenue, Plainfield, CT 06374	<input type="radio"/>	<input checked="" type="radio"/>		Rent	P. 16, m.13	16,800	5,434
Community Ave owns the building which is leased to Villa (nursing home) for business offices		<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Tax	P. 16, m.13	4,323	3,888
		<input type="radio"/>	<input checked="" type="radio"/>		Fire Tax	P. 16, m. 13	262	262
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	P. 27, 14.a	710	
		<input type="radio"/>	<input checked="" type="radio"/>					

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

State of Connecticut
Annual Report of Long-Term Care Facility

Villa Maria Nursing & Rehabilitation Community
License #1006-C
Report Year Ended 9/30/19

PAGE 4, RELATED PARTIES DETAIL:

Community Avenue LLC owns three pieces of real estate, one of which is rented to Villa Maria Nursing & Rehabilitation Community, Inc. whose expenses are included in this annual report in accordance with the letter dated January 28, 2013 from Kathleen Shaughnessy. The remaining two pieces of real estate are excluded from this annual report.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Villa Maria Nursing and Rehabilitation Commu	License No. 1006-C	Report for Year Ended 9/30/2019	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A FACILITY IS ONLY ONE LEVEL (CCNH)				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A - NO NON-NURSING HOME BUSINESS				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Villa Maria Nursing and Rehabilitation Community			1006-C	9/30/2019			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Canon Financial Services, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Copier (IR4245)	03/01/16	48 months	6,306	6,306	
Canon Financial Services, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Coper (IR1435)	03/01/18	39 months	1,041	1,041	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							Total ***	7,347

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Villa Maria Nursing and Rehabilita	License No. 1006-C	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Citrin Cooperman & Company, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 500 Exchange St., Suite 9-100, Providence, RI 02903
---	--

Services Provided by This Firm (*describe fully*)

1 Year-end services: accounting services, Medicaid and Medicare cost reports; preparation of corporate tax returns.	\$ 23,025
2 Services regarding interim accounting and corporate tax planning matters	\$ 5,700
3	\$
4	\$
	Charge for Services Provided
	\$ 28,725

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

- Yes No Page 15, Line 1.d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Brown Jacobson Attorneys at Law 2 Murtha Cullina LLP 3 4 5	Telephone Number (860) 889-3321 (203) 653-5400
--	--

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

1 22 Courthouse Square, Norwich, CT 06360
2 177 Broad St. F14, Stamford, CT 06901
3
4
5

Services Provided by This Firm (*describe fully*)

1 Various employment and corporate matters	\$ 1,412
2 Various employment and corporate matters	\$ 1,052
3 Zoning matters	\$ 860
4 Conservatorship matters	\$ 618
5	\$
	Charge for Services Provided
	\$ 3,942

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

- Yes No Page 15, Line 1.e

Schedule of Resident Statistics

Name of Facility Villa Maria Nursing and Rehabilitation Community		License No. 1006-C		Report for Year Ended 9/30/2019				Page 8	of 37				
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	62	62			62	62			62	62			
B. On last day of THIS report period	62	62			62	62			62	62			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	58	58			58	58			59	59			
B. As of midnight of THIS report period	55	55			59	59			55	55			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,834	1,834			1,218	1,218			616	616			
B. Medicaid (Conn.)	15,469	15,469			11,912	11,912			3,557	3,557			
C. Medicaid (other states)													
D. Private Pay	1,117	1,117			941	941			176	176			
E. State SSI for RCH													
F. Other (Specify) Contract, Hospice, M/C Replac	1,747	1,747			1,214	1,214			533	533			
G. Total Care Days During Period (3A thru F)	20,167	20,167			15,285	15,285			4,882	4,882			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	12	12			10	10			2	2			
B. Other Bed Reserve Days	43	43			43	43							
5. Total Resident Days (3G + 4A + 4B)	20,222	20,222			15,338	15,338			4,884	4,884			

Schedule of Resident Statistics (Cont'd)

Name of Facility Villa Maria Nursing and Rehabilitation Center			License No. 1006-C			Report for Year Ended 9/30/2019			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	11		39		5								
Per Diem Rate													
a. One bed rm.	Various RUG Rates		205.67		345.00								
b. Two bed rms.	Various RUG Rates		205.67		315.00								
c. Three or more bed rms.	Various RUG Rates		205.67		290.00								
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,965	1,965				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								5,184	5,184				
D. Total Physical Therapy Treatments								7,149	7,149				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								1,039	1,039				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								813	813				
D. Total Speech Therapy Treatments								1,852	1,852				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,583	2,583				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								5,779	5,779				
D. Total Occupational Therapy Treatments								8,362	8,362				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Villa Maria Nursing and Rehabilitation Community	1006-C	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	77,985	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	173,710	7,639				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	46,427	1,040				
c. Dietary Workers	213,286	13,838				
6. Housekeeping Service						
a. Head Housekeeper	15,476	520				
b. Other Housekeeping Workers	89,076	3,849				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	32,846	2,124				
8. Laundry Service						
a. Supervisor	15,476	520				
b. Other Laundry Workers	56,219	2,727				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	106,950	2,080				
b. RN						
1. Direct Care	637,418	17,076				
2. Administrative**	75,424	2,027				
c. LPN						
1. Direct Care	437,334	14,810				
2. Administrative**	28,732	832				
d. Aides and Attendants	868,256	49,186				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	58,973	2,574				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	40,529	2,047				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	2,974,117	124,969				

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Villa Maria Nursing and Rehabilitation Community				1006-C	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Bruce E. Disco	43,399				Controller/Bookkeeper	2,080	A.4	N/A	N/A	N/A
				Note: All hours on pages 11 & 12 are				reported on a	"PAID"	basis
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).										
Denise Ormstead	15,352				Recreation	832	A.12.h	N/A	N/A	N/A
Denise Ormstead	4,733				Office	263	A.4	N/A	N/A	N/A
Denise Ormstead	7,676				Social Services	416	A.12.m	N/A	N/A	N/A

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Villa Maria Nursing and Rehabilitation Community				1006-C	9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Cindy A. Disco	77,985				Administrator	2,080	A.2	N/A	N/A	N/A
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Villa Maria Nursing and Rehabilitation Community	1006-C	9/30/2019	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	12,215	349				
2. Dentist	6,733	96				
3. Pharmacist	2,374	48				
4. Podiatrist	(61)					
5. Physical Therapy						
a. Resident Care	140,751	1,890				
b. Other						
6. Social Worker	2,400	24				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	16,800	72				
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)	450	6				
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	89,161	905				
b. Other						
10. Occupational Therapist						
a. Resident Care	198,599	2,214				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	33	1				
B-13 Total Fees Paid in Lieu of Salaries	469,455	5,605				

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

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

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

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

Name of Facility Villa Maria Nursing and Rehabilitation Community		License No. 1006-C	Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Alison E. Dvorak, 726 Route 32, North Franklin, CT 06254	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Dental Group, 85 Barnes Road, Suite 207, Wallingford, CT 06492	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Joan Paulinsky, 105 Cedar Rd, Charlestown, RI 02813	Social Services	<input type="radio"/>	<input checked="" type="radio"/>		
Wagdy Habashy, 31 Dow Road, Plainfield, CT 06374	Medical Board	<input type="radio"/>	<input checked="" type="radio"/>		
RxHealth Pharmacy Services, 70 Inwood Road, Suite 5, Rocky Hill, CT 06067	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Richard Jay Wilcon, 187 Deerfield Road, Pomfret Center, CT 06259	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Philip Raiford, MD 45 Green Hollow Road, Danielson, CT 06239	Medical Board	<input type="radio"/>	<input checked="" type="radio"/>		
Westview Health Care Center, 150 Ware Road, P.O. Box 428, Dayville, CT 06241	Therapies: PT, OT, & ST	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Villa Maria Nursing and Rehabilitation Commu	1006-C	9/30/2019		15	37
Item	Total	CCNH	RHNS	(Specify)	
I. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 95,622	95,622			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 29,452	29,452			
4. Social Security (F.I.C.A.)	\$ 219,039	219,039			
5. Health Insurance	\$ 83,620	83,620			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$ 4,889	4,889			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 1,463	1,463			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 19	19			
d. Accounting and Auditing	\$ 28,725	28,725			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 3,942	3,942			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 21,255	21,255			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 6,014	6,014			
2. Cellular Phones	\$ 4,126	4,126			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 150	150			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 159	159			
3. Resident Day User Fee	\$ 365,582	365,582			
Subtotal	\$ 864,057	864,057			

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

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Employee Flu Shots	\$ 1,233		
Employee Physicals	\$ 230		
Total	\$ 1,463	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Sales and use tax	\$ 159		
Total	\$ 159	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Villa Maria Nursing and Rehabilitation Community	1006-C	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		864,057	864,057		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 4,973	4,973			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 1,636	1,636			
4. Employee Travel	\$ 256	256			
5. Education Expenses Related to Seminars and Conventions	\$ 2,415	2,415			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 1,229	1,229			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 826	826			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 8,172	8,172			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 210	210			
4. Fund-Raising***	\$				
5. Medical Records	\$ 744	744			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$				
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,706	4,706			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,564	1,564			
9. Subscriptions	\$ 2,556	2,556			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 18,588	18,588			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 43,935	43,935			
C-14 Total Administrative & General Expenditures	\$ 955,867	955,867			

* 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.

VILLA MARIA NURSING & REHABILITATION COMMUNITY
License # 1006-C
Report Year Ended September 30, 2019
Attachment to Page 16

Breakdown of services provided by contract (line m.11.)

Computer consultant	14,517
Admin fee for profit sharing plan	<u>4,071</u>
	<u><u>18,588</u></u>

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Business Meals	\$ 826		
Total Other Travel and Entertainment	\$ 826	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Promotional	\$ 210		
Total Other Advertising	\$ 210	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 4,581		
CATRD	\$ 40		
BJ's	\$ 85		
Total Dues	\$ 4,706	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses	\$ 1,315		
Federal Subscriber Line	\$ 127		
Payroll Services	\$ 13,076		
Resident TB costs	\$ 169		
Expenses of Community Ave presented in accordance with letter dated 1/28/13 from Kathleen Shaughnessy			
Maintenance expense	\$ 1,282		
Heating	\$ 2,428		
Electric	\$ 1,351		
Water	\$ 1,276		
Sewer	\$ 435		
Rent	\$ 16,800		
Real estate tax	\$ 4,323		
Fire tax	\$ 262		
Property insurance	\$ 474		
Expenses of 2 Mill Street (rent to unrelated)			
Water	\$ 199		
Miscellaneous	\$ 60		
Property insurance	\$ 358		
Total Other Administrative and General	\$ 43,935	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Villa Maria Nursing and Rehabilitation C	License No. 1006-C	Report for Year Ended 9/30/2019	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Villa Maria Nursing and Rehabilitation Community		1006-C	9/30/2019		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 164,467	164,467			
2.	Non-Food Supplies	\$ 11,857	11,857			
3.	Other (Specify) _____ Supplements	\$ 5,990	5,990			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 182,314	182,314			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F.	Resident Meals: Total no. of meals served per day:*	166	166			
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report? (Page/Line Item)	N/A				
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item)	N/A				
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)	N/A				

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Villa Maria Nursing and Rehabilitation Community		1006-C	9/30/2019	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	16,040	16,040	
c. Other (Specify) Supplies		\$	8,506	8,506	
3D. Total Laundry Expenditures (3a + b + c)		\$	24,546	24,546	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)		N/A	
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)		N/A	

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Villa Maria Nursing and Rehabilitation Commu		1006-C	9/30/2019		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	12,651	12,651		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	12,651	12,651		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Medicare A, Medicare Replacement & Private Insurance	\$	86,036	86,036		
b.	Medicine Cabinet Drugs	\$	20,069	20,069		
c.	Medical and Therapeutic Supplies	\$	85,649	85,649		
d.	Ambulance/Limousine***	\$	10,076	10,076		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	18,102	18,102		
f.	X-rays and Related Radiological Procedures***	\$	2,065	2,065		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	2,704	2,704		
i.	Recreation	\$	4,101	4,101		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	31,243	31,243		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	260,045	260,045		

* 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.

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

Name of Facility Villa Maria Nursing and Rehabilitation Community		License No. 1006-C		Report for Year Ended 9/30/2019			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Unitex Textile Rental Services	South Windsor, CT 06074	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	16,040			19	3 b
PointClickCare Technologies	Bloomington, MN 55431	<input type="radio"/>	<input checked="" type="radio"/>		Computer Consulting	12,796			16	1, m, 11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Villa Maria Nursing and Rehabilitation Comm	1006-C	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 14,742	14,742				
b. Heat	\$ 25,217	25,217				
c. Light & Power	\$ 29,552	29,552				
d. Water	\$ 18,972	18,972				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 7,347	7,347				
f. Other (<i>itemize</i>)	\$ 60,798	60,798				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 156,628	156,628				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 47,713	47,713				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 17,714	17,714				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 65,427	65,427				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,199	4,199				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,199	4,199				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 39,954	39,954				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 3,471	3,471				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 113,051	113,051				

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

Schedule of Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Villa Maria Nursing and Rehabilitation Community			1006-C		9/30/2019			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Financing Fees	9	2013	10	38,487		Life of mortgage	10	3,849	
2. Financing Fees	10	2014	10	3,507		Life of mortgage	10	350	
3.									
B-4. Subtotal									4,199
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									4,199

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Villa Maria Nursing and Rehabilitation	License No. 1006-C	Report for Year Ended 9/30/2019	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase		05/08/81		
4. Date of Initial Licensure		05/08/81		
5. Total Licensed Bed Capacity		62		
6. Square Footage		12,392		
7. Acquisition Cost				
a. Land		29,388		
b. Building		301,351		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				4th Mortgage
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained		09/06/13		
c. Interest Rate for the Cost Year		4.00%		
d. Term of Mortgage (number of years)		10		
e. Amount of Principal Borrowed		1,700,000		
f. Principal balance outstanding as of 9/30/2019		1,331,176		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Villa Maria Nursing and Rehabilitatio		1006-C	9/30/2019			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 58155	58,155				
Name of Lender		Rate					
Berkshire Bank		4.25%					
Address of Lender							
45 Lyman Street Westborough, MA 01581							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 58,155	58,155				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Villa Maria Nursing and Rehabil		1006-C		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				58,155	58,155		
12. C. Movable Equipment							
1. Automotive Equipment				\$ 1,465	1,465		
A. Item		Rate	Amount				
2016 Chevrolet Silverado		6.45%	46,763				
Lender							
Ally Bank							
Address of Lender							
P.O. Box 380901Bloomington, MN 55438							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$ 1,465	1,465		
12. D. Other Interest Expense (Specify)				\$ 11,960	11,960		
Interest on Line of Credit							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 71,580	71,580		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 12,016	12,016		
b. Insurance on Automobiles				\$ 1,761	1,761		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$ 21,903	21,903		
3. Other (Specify)				\$ 686	686		
Crime							
14d. Total Insurance Expenditures (14a + b + c)				\$ 36,366	36,366		
15. Total All Expenditures (A-13 thru C-14)				\$ 5,256,620	5,256,620		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Villa Maria Nursing and Rehabilitation Community				1006-C	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 198,599	198,599		
7.			Other - See attached Schedule	\$ 6,733	6,733		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1.d.	Accounting	\$ 1,436	1,436		
10a.			Legal	\$			
11.			Telephone	\$			
12.	15	1.h.2	Cellular Telephone	\$ 3,046	3,046		
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.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	1.m.3	Unallowable Advertising *	\$ 210	210		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 14,015	14,015		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 224,039	224,039		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B.2	Dentist	\$ 6,733		
Total Other Fees Adjustments			\$ 6,733	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	1.m.8a	Dues - Chamber of Commerce	\$ 1,564		
16	1.L.7	Business Meals	\$ 826		
16	1.m.13	Community Ave rent in excess of building depreciation	\$ 11,366		
16	1.m.13	2 Mill Street - water, electric, and heating	\$ 259		
Total Other A&G Adjustments			\$ 14,015	\$ -	\$ -

State of Connecticut
Annual Report of Long-Term Care Facility

Villa Marla Nursing & Rehabilitation Community
License #1006-C
Report Year Ended 9/30/19

The following adjustments are calculated in accordance with results of the 9/30/07 Medicaid field audit:

CALCULATION OF NON-ALLOWABLE ACCOUNTING FEES:

Year-end services, reported on Annual Report page 7	\$ 28,725
Percentage non-allowable allocated to Babcock Avenue, LLC	<u>5%</u>
Non-allowable expense, reported on Annual Report page 28, line 10:	<u>\$ 1,436</u>

CALCULATION OF NON-ALLOWABLE EMPLOYEE GIFT EXPENSE:

Amount reported on Annual Report page 16, line 1.3.	\$ 1,636
Employee gift allowable expense:	
Allowable amount per employee	\$ 25
Active employees at year end per payroll records	<u>78</u> (1,950) Allowable
Non-allowable expense, reported on Annual Report page 28, line 14:	<u>\$ -</u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Villa Maria Nursing and Rehabilitation Community			1006-C	9/30/2019	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 224,039	224,039		
Page 20 - Resident Care Supplies***							
27.	20	5.a.2	Prescription Drugs	\$ 86,036	86,036		
28.	20	5.d.	Ambulance/Limousine	\$ 10,076	10,076		
29.	20	5.e.	X-rays, etc	\$ 2,065	2,065		
30.	20	5.h.	Laboratory	\$ 2,704	2,704		
31.			Medical Supplies	\$			
32.	20	5.e.2	Oxygen (non emergency)	\$ 18,102	18,102		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 2,219	2,219		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 1,068	1,068		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49.	Total Amount of Decrease (Items 1 - 48)			\$ 346,309	346,309		

*** 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.

VILLA MARIA NURSING & REHABILITATION COMMUNITY
License # 1006-C
Report Year Ended September 30, 2019
Attachment to Page 29

Breakdown of property insurance (line 41)

2 Mill Street (p.16 1m.13)	358
24 Babcock Ave	325
2 Community Ave	<u>385</u>
	<u><u>1,068</u></u>

Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Villa Maria Nursing and Rehabilitation C	1006-C	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,876,515	4,876,515				
b. Medicaid Room and Board Contractual Allowance **	\$ (1,746,046)	(1,746,046)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 577,710	577,710				
b. Medicare Room and Board Contractual Allowance **	\$ 482,945	482,945				
4. a. Private-Pay Residents and Other	\$ 844,367	844,367				
b. Private-Pay Room and Board Contractual Allowance **	\$ 100,596	100,596				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 137,550	137,550				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (137,550)	(137,550)				
c. Prescription Drugs - Non-Medicare	\$ 4,015	4,015				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 214,463	214,463				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (147,916)	(147,916)				
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 127,737	127,737				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (54,243)	(54,243)				
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 255,938	255,938				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (171,449)	(171,449)				
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 20,113	20,113				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 5,384,745	5,384,745				
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>)	\$ 107	107				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 6,240	6,240				
V. Total Other Revenue (1 thru 8)	\$ 6,347	6,347				
VI. Total All Revenue (III +V)	\$ 5,391,092	5,391,092				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30, II6b	Prior Year Billing Adjustments	\$ 20,113		
Total Other Resident Revenue		\$ 20,113	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30, IV5	Patient Finance Charges		\$ 107		
Total Interest Income			\$ 107	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30, IV8	Rental income - 2 Mill Street	\$ 6,240		
Total Other Revenue		\$ 6,240	\$ -	\$ -

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

**Villa Maria Nursing & Rehabilitation Community
License #1006-C
Report Year Ended 9/30/19**

ASSETS RELATED TO INTEREST INCOME REPORTED ON PAGE 30, LINE IV.5:

ASSET CATEGORY ON BALANCE SHEET	ACCOUNT BALANCE AT 9/30/19	DESCRIPTION	INTEREST EARNED
Cash	\$159,720	Interest from Citizens Bank sweep account	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing and Rehabilitation	1006-C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	217,760
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	516,682
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	42,504
a. See detail attached page 31A	42,504			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	776,946
B. Fixed Assets				
1. Land			\$	95,810
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>1,918,099</u>		\$	200,553
	Accum. Depreciation <u>1,717,546</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>33,763</u>		\$	
	Accum. Depreciation <u>33,763</u>	Net		
6. Movable Equipment	*Historical Cost <u>600,382</u>		\$	10,665
	Accum. Depreciation <u>589,717</u>	Net		
7. Motor Vehicles	*Historical Cost <u>60,263</u>		\$	18,078
	Accum. Depreciation <u>42,185</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	325,106

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

(Carry Total forward to next page)

VILLA MARIA NURSING & REHABILITATION COMMUNITY

License # 1006-C

Report Year Ended September 30, 2019

Attachment to Page 31

Prepaid Expenses

Page 31, line A.5.

Real estate and property taxes	11,328
Sewer use charge	1,881
Prepaid maintenance costs for office rented from Community Avenue LLC	1,900
Health insurance	6,677
General insurance	150
Maintenance contracts	663
Federal tax deposits	19,905
Total prepaid expenses	<u>42,504</u>

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing and Rehabilitation	1006-C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	1,102,052
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address		Amount	Loan Date	
_____		_____	_____	
7. Other Assets <i>(itemize)</i>			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,102,052

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Villa Maria Nursing and Rehabilitation Comm		1006-C	9/30/2019	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	195,798
2. Notes Payable (<i>itemize</i>)				\$	200,000
Line of credit					200,000
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	23,538
Name of Lender		Purpose	Amount	Date Due	
Ally Bank		Auto Loan	8,510	09/30/21	
Eversource		Energy Efficiency	15,028	08/13/21	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	185,654
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	21,157
6. Accrued Payroll Taxes Payable				\$	5,911
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	71,000
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	117,883
Security Deposit		1,020	Accrued Workers Comp	8,207	
Accrued Water		790	Accrued Nursing Home	84,926	
Patient Fund		(60)			
Accrued Accounting Fee		23,000	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	820,941

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Villa Maria Nursing and Rehabilitation Com		License No. 1006-C	Report for Year Ended 9/30/2019		Page 34	of 37
Account					Amount	
Total Brought Forward:					820,941	
Liabilities (cont'd)						
B. Long-Term Liabilities						
1. Loans Payable-Equipment (<i>itemize</i>)						
					\$	23,610
Name of Lender		Purpose	Amount	Date Due		
Ally Bank		Auto Loan	9,833	9/30/21		
Eversource		Energy Efficiency	13,777	8/13/21		
2. Mortgages Payable					\$	1,260,176
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$	100,000
Name and Address of Lender		Amount	Loan Date			
Cindy and Bruce Disco		100,000	1/29/19			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$	(16,800)
Deferred Financing Fees			(16,800)			
See Schedule						
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$	1,366,986
C. Total All Liabilities (Lines A-13 + B-5)					\$	2,187,927

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (Itemize) 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 Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing and Rehabilitation	1006-C	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	20,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,240,347)
6. Gain or Loss for Period	10/1/2018	thru 9/30/2019	\$	134,472
7. Total Net Worth			\$	(1,085,875)
C. Total Reserves and Net Worth			\$	(1,085,875)
D. Total Liabilities, Reserves, and Net Worth			\$	1,102,052

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing and Rehabilitation C	1006-C	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(934,827)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	5,391,092
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	5,256,620
D. Net Income or Deficit			\$	134,472
E. Balance			\$	(800,355)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	285,520
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Bruce and Cindy Disco 20 Babcock Avenue, Plainfield, CT		wners/Sharehold	285,520	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	285,520
H. Balance at End of Period		09/30/19	\$	(1,085,875)

I. Preparer's/Reviewer's Certification

Name of Facility Villa Maria Nursing and Rehabilitation	License No. 1006-C	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title 	Date Signed 7.4.2020		
Printed Name of Preparer Michael E. Criscione, CPA, Citrin Cooperman & Company, LLP				
Address Address 500 Exchange St., Suite 9-100, Providence, RI 02903		Phone Number (401) 421-4800		
Contacted Person Regarding Additional Information Needed Regarding This Report Cindy A. Disco		Phone Number 860-564-3387		
Contact Email Address villamaria@atlanticbbn.net				



CITRIN COOPERMAN®

Accountants and Advisors

To the Owners
Villa Maria Nursing & Rehabilitation Community
Plainfield, CT

Management is responsible for the accompanying Nursing Facility Cost Report (Annual Report of Long-Term Care Facility - Cost Year 2019) of Villa Maria Nursing & Rehabilitation Community (the "Entity"), License #1006-C, for the year ended September 30, 2019, in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the Nursing Facility Cost Report, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion or a conclusion, nor provide any form of assurance on the Nursing Facility Cost Report.

The financial and other information in this Nursing Facility Cost Report is presented in accordance with the requirements of the Connecticut Department of Social Services and not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, this information is not designed for those who are not informed about such matters.

This Nursing Facility Cost Report is intended solely for the information and use of the Entity and the Connecticut Department of Social Services, and is not intended to be and should not be used by anyone other than the specified parties.

Citrin Cooperman & Company, LLP

Providence, Rhode Island
February 4, 2020

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
401.00 VMNRC Administrator	77,985.00
10-02 A2-Administrator	<u>77,985.00</u>
402.00 VMNRC Office	159,222.00
414.00 VMNRC Medical Recorder	14,488.00
Villa Maria Nursing & Rehabilitation Community	<u>173,710.00</u>
10-04 A4-Other Admin Salaries	173,710.00
403.00 VMNRC Food Service Supervisor	46,427.00
10-06 5b-Food Service Supervisor	<u>46,427.00</u>
404.00 VMNRC Other Dietary	213,286.00
10-07 5c-Dietary Workers	<u>213,286.00</u>
405.00 VMNRC Housekeeping Supervisor	15,476.00
10-08 6a-Head Housekeeper	<u>15,476.00</u>
405.20 VMNRC Other Housekeeping	89,076.00
10-09 6b-Other Housekeeping	<u>89,076.00</u>
407.00 VMNRC Other Maintenance	32,846.00
10-11 7b-Other Maint. Workers	<u>32,846.00</u>
405.10 VMNRC Laundry Supervisor	15,476.00
10-12 8a-Laundry Supervisor	<u>15,476.00</u>
405.30 VMNRC Other Laundry	56,219.00
10-13 8b-Other Laundry Workers	<u>56,219.00</u>
408.00 VMNRC Director of Nursing	106,950.00
10-18 12a-Director of Nurses	<u>106,950.00</u>
409.00 VMNRC Registered Nurses	712,842.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-1

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
10-19 12b-RNs	<u>712,842.00</u>
410.00 VMNRC Licensed Practical Nurses	466,066.00
10-20 12c-LPN's	<u>466,066.00</u>
411.00 VMNRC Certified Nurses Aides	868,256.00
10-21 12d-Aides and Attendants	<u>868,256.00</u>
412.00 VMNRC Recreation	58,973.00
10-25 12h-Recreation Workers	<u>58,973.00</u>
413.00 VMNRC Social Service	40,529.00
10-33 12m-Social Workers	<u>40,529.00</u>
451.00 VMNRC Dietitian	12,215.00
13-01 B1-Dietician	<u>12,215.00</u>
452.00 VMNRC Dentist	6,733.00
13-02 B2-Dentist	<u>6,733.00</u>
453.00 VMNRC Pharmacist	2,374.00
13-03 B3-Pharmacist	<u>2,374.00</u>
454.00 VMNRC Podiatrist	(61.00)
13-04 4-Podlatrist	<u>(61.00)</u>
455.00 VMNRC Physical Therapist	140,751.00
13-05 B5a-PT Resident Care	<u>140,751.00</u>
456.00 VMNRC Social Worker (Backus Hospital)	2,400.00
13-07 B6-Social Worker	<u>2,400.00</u>

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-2

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
457.00 VMNRC Medical Director (Visits)	16,800.00
13-09 B8a-Medical Director (entire fac.)	16,800.00
461.00 VMNRC Medical Board (Staff Meetings)	450.00
13-14 B8d.3-Staff development Comm.	450.00
460.00 VMNRC Speech Therapist	89,161.00
13-16 B9a-ST Resident Care	89,161.00
458.00 VMNRC Occupational Therapist	198,599.00
13-18 B10a-OT Resident Care	198,599.00
464.00 VMNRC Managed Care Consultant	0.00
465.00 VMNRC Hearing Consultant	0.00
466.00 VMNRC Eye Care	33.00
Villa Maria Nursing & Rehabilitation Community	33.00
13-24 12-Other direct care consultants	33.00
501.00 VMNRC Workers Compensation Ins.	95,622.00
15-01 1a.1-A&G-Workers' Comp.	95,622.00
502.00 VMNRC Federal Unemployment Tax	4,358.00
503.00 VMNRC State Unemployment Tax	25,094.00
Villa Maria Nursing & Rehabilitation Community	29,452.00
15-03 1a.3-A&G-Unemployment Ins,	29,452.00
504.00 VMNRC F.I.C.A	219,039.00
15-04 1a.4-A&G-FICA	219,039.00
510.00 VMNRC Employee Health Ins.	54,149.00
516.00 VMNRC Employer Health Ins Deductible	29,471.00
Villa Maria Nursing & Rehabilitation Community	83,620.00
15-05 1a.5-A&G-Health Ins.	83,620.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-3

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
513.00 VMNRC Employee Uniforms	4,889.00
15-08 1a.8-A&G-Uniform Allowance	4,889.00
509.00 VMNRC Employee Physicals	1,463.00
15-09 1a.9-A&G-Other EE Benefits	1,463.00
521.00 VMNRC Bad Debt Provision	19.00
15-11 1c-A&G-Bad debts	19.00
522.00 VMNRC Accounting Fees	26,400.00
522.00 BAL Accounting Fees	2,325.00
15-12 1d-A&G-Accounting / Auditing	28,725.00
523.00 VMNRC Legal Fees	3,942.00
15-13 1e-A&G-Legal	3,942.00
524.00 VMNRC Office Expenses/Supplies	18,251.00
790.00 VMNRC Bank Charges	300.00
796.00 VMNRC Miscellaneous Expenses	87.00
Villa Maria Nursing & Rehabilitation Community	18,638.00
795.00 BAL Property Tax - old business office	2,617.00
15-15 1g-A&G-Office Supplies	21,255.00
525.00 VMNRC Telephone	6,014.00
15-16 1h1-A&G-telephone	6,014.00
530.00 VMNRC Cellular Phone/Beeper	4,126.00
15-17 1h2-A&G-cell phone	4,126.00
777.00 VMNRC Business Entity Tax	150.00
792.00 BAL State Entity Tax	0.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-4

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
15-18 1 j - Corporation business taxes	150.00
775.00 VMNRC Sales & Use Tax	159.00
15-20 1 k.2 - Other taxes	159.00
776.00 VMNRC Nursing Home Tax	365,582.00
15-21 1 k.3 - Resident Day User Fees	365,582.00
527.00 VMNRC Cable Television	4,973.00
16-01 1L.1-T&E-Resident Travel	4,973.00
541.00 VMNRC Holiday Parties & Gifts-Patient	786.00
542.00 VMNRC Other Fringe Benefits	850.00
Villa Maria Nursing & Rehabilitation Community	1,636.00
16-03 1L.3-T&E-Gifts-Staff & Residents	1,636.00
543.00 VMNRC Employee Travel Exp (Mileage)	256.00
16-04 1L.4-T&E-Employee Travel	256.00
544.00 VMNRC Employee Educ. Exp (Sem & Conf)	2,402.00
548.00 VMNRC Employee Educ. Exp (Books etc.)	13.00
Villa Maria Nursing & Rehabilitation Community	2,415.00
16-05 1L.5-T&E-Seminars and Conventions	2,415.00
545.00 VMNRC Automobile Expense	1,229.00
16-06 1L.6-T&E-Automobile Expenses	1,229.00
549.00 VMNRC Business Meals	826.00
16-07 1L.7-T&E-Other	826.00
551.00 VMNRC Advertising - Help Wanted	8,172.00
16-08 1m.1-Ads-Help Wanted	8,172.00
553.00 VMNRC Advertising - Promotional	210.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-5

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
16-10 1m.3-Ads-Other	210.00
529.00 VMNRC Computerized Medical Records	744.00
16-12 1m.5-Medical Records	744.00
554.00 VMNRC Dues & Membership Fees - CAHCF	4,581.00
555.00 VMNRC Dues & Membership Fees - Other	1,689.00
Villa Maria Nursing & Rehabilitation Community	6,270.00
16-15 1m.8-Dues and membershp fees	6,270.00
556.00 VMNRC Subscriptions	2,556.00
16-17 1m.9-Subscriptions	2,556.00
557.00 VMNRC Charitable Contributions	0.00
16-18 1m.10-Contributions	0.00
526.00 VMNRC Federal Subscriber Line	127.00
528.00 VMNRC Payroll Service	13,076.00
558.00 VMNRC Licenses	1,315.00
742.10 VMNRC Maintenance Expense-22 Babcock	1,282.00
742.20 VMNRC Resident TV costs	169.00
743.10 VMNRC Heating - 22 Babcock Ave	2,428.00
744.10 VMNRC Electric - 22 Babcock Ave	1,351.00
746.10 VMNRC Water - 22 Babcock Ave	1,276.00
747.10 VMNRC Sewer - 22 Babcock Ave	435.00
762.00 VMNRC Rent - 22 Babcock Ave	16,800.00
773.10 VMNRC Real Estate Tax-22 Babcock Ave	4,323.00
774.10 VMNRC Fire Tax - 22 Babcock	262.00
797.00 VMNRC Penalties	0.00
Villa Maria Nursing & Rehabilitation Community	42,844.00
796.00 BAL Misc Expense	60.00
798.10 BAL Water - old business office	199.00
Babcock Avenue, LLC	259.00
16-20 1m.13-Other A&G expense	43,103.00
450.00 VMNRC Computer Consultant	14,517.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-6

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
512.00 VMNRC Profit Sharing Plan - Admin Fee	4,071.00
Villa Maria Nursing & Rehabilitation Community	18,588.00
16-21 1m11-Services provided by contract	18,588.00
601.00 VMNRC Dietary - Raw Food	164,467.00
18-01 2a.1-Raw food	164,467.00
602.00 VMNRC Dietary - Non-Food Supplies	11,299.00
603.00 VMNRC Dietary - Other	558.00
Villa Maria Nursing & Rehabilitation Community	11,857.00
18-02 2a.2-Non-food supplies	11,857.00
601.01 VMNRC Dietary - Supplements	5,990.00
18-03 2a.3-Dietary-other	5,990.00
711.00 VMNRC Laundry - Purchased Services	16,040.00
19-05 3b-Laundry-purchased services	16,040.00
712.00 VMNRC Laundry - Supplies	8,506.00
19-07 3d-Laundry-other	8,506.00
721.00 VMNRC Housekeeping - Cleaning Supplie	5,739.00
723.00 VMNRC Housekeeping - Other	6,912.00
Villa Maria Nursing & Rehabilitation Community	12,651.00
20-01 41-Housekeeping supplies	12,651.00
731.00 VMNRC Rx Drugs - M/C A	45,028.00
731.10 VMNRC Rx Drugs - Private Ins.	2,557.00
731.30 VMNRC Rx Drugs - MCR	38,451.00
Villa Maria Nursing & Rehabilitation Community	86,036.00
20-06 51.2-RC-Drugs from Mcr A	86,036.00
732.00 VMNRC Medicine Cabinet Supplies - Int	20,069.00
20-07 5b-RC-Medicine Cabinet Drugs	20,069.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-7

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
734.00 VMNRC Medical Supplies - External	14,585.00
735.00 VMNRC Medical Supplies	71,064.00
739.00 VMNRC Medical Supplies - M/C A	0.00
Villa Maria Nursing & Rehabilitation Community	85,649.00
20-08 5c-RC supplies -medical	85,649.00
740.02 VMNRC Ambulance - MC/ A	10,076.00
20-09 5d-RC-Ambulance/Limo	10,076.00
737.00 VMNRC Oxygen	18,102.00
20-11 5e.2-RC-Oxygen-other use	18,102.00
740.03 VMNRC X-Ray Fees - MC/A	2,065.00
20-12 5f-RC-X-rays	2,065.00
740.04 VMNRC Lab Fees - MC/ A	2,704.00
20-14 5h-RC-Laboratory	2,704.00
724.00 VMNRC Recreation	4,101.00
20-15 5l-RC-Recreation	4,101.00
730.00 VMNRC Desi Drugs (Medicaid)	286.00
736.00 VMNRC Disposable Diapers	29,024.00
738.00 VMNRC Other Patient Care & Services	1,933.00
Villa Maria Nursing & Rehabilitation Community	31,243.00
20-16 5j-Resident Care-other	31,243.00
742.00 VMNRC Maintenance Supplies	14,742.00
22-01 6a-Repairs and Maint.	14,742.00
743.00 VMNRC Heating	13,368.00
749.00 VMNRC Gas Services	11,849.00
Villa Maria Nursing & Rehabilitation Community	25,217.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-8

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
22-02 6b-Heat	25,217.00
744.00 VMNRC Electricity	29,552.00
22-03 6c-Light and power	29,552.00
746.00 VMNRC Water	11,882.00
747.00 VMNRC Sewer	7,090.00
Villa Maria Nursing & Rehabilitation Community	18,972.00
22-04 6d-Water	18,972.00
741.00 VMNRC Repairs & Maint. (Contractors)	21,842.00
748.00 VMNRC Annually Contracted Maintenance	46,303.00
Villa Maria Nursing & Rehabilitation Community	68,145.00
22-06 6f-Maint & Operations-other	68,145.00
751.00 VMNRC Depr. - Building Improvements	30,800.00
754.00 VMNRC Depr. - Land Improvements	1,923.00
Villa Maria Nursing & Rehabilitation Community	32,723.00
751.00 BAL Depn - Bldg & Impr	14,990.00
22-08 7b-Depn Bldg & Impr	47,713.00
752.00 VMNRC Depr. - Equipment	5,661.00
753.00 VMNRC Depr. - Vehicles	12,063.00
Villa Maria Nursing & Rehabilittation Community	17,714.00
22-10 7d-Depn-Movable Equip	17,714.00
750.00 BAL Amortization Expense	4,199.00
22-12 8b-Mortgage expense	4,199.00
761.00 VMNRC Rental of Building	336,000.00
309.00 BAL Rental Income - nursing home	(336,000.00)
310.00 BAL Rental Income - old business office	(6,240.00)
Babcock Avenue, LLC	(342,240.00)
22-15 9-Rent	(6,240.00)

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-9

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
772.00 VMNRC Real Estate Tax - 20 Babcock	36,119.00
773.00 VMNRC Real Estate Tax - 2 1/2 Mill St	1,284.00
774.00 VMNRC Fire Tax	2,551.00
Villa Maria Nursing & Rehabilitation Community	39,954.00
22-16 10a-RE taxes-paid by owner	39,954.00
770.00 VMNRC Automobile Tax	789.00
771.00 VMNRC Personal Property Tax	2,682.00
Villa Maria Nursing & Rehabilitation Community	3,471.00
22-18 10c-Personal Property Taxes	3,471.00
789.00 BAL Interest Expense - Mortgage	58,155.00
26-01 12A-Mort Interest	58,155.00
789.00 VMNRC Interest Expense - Other	13,425.00
27-03 12D-Other Interest Expense	13,425.00
791.00 VMNRC Insurance Expense	37,198.00
27-04 14a-Insurance on property	37,198.00
303.00 VMNRC R&B - Medicaid (State)	(3,087,150.00)
303.22 VMNRC R&B Medicaid Pending	(43,319.00)
Villa Maria Nursing & Rehabilitation Community	(3,130,469.00)
30-01 1.1.a. Rev-R&B Medicaid (CT)	(3,130,469.00)
302.00 VMNRC R&B - Medicare	(577,710.00)
30-05 1.3.a. Rev-R&B Medicare	(577,710.00)
308.00 VMNRC Rate Adjustment on Medicare	25.00
341.00 VMNRC C/A - R&B M/C A	(482,970.00)
Villa Maria Nursing & Rehabilitation Community	(482,945.00)
30-06 1.3.b. MCR R&B C/A	(482,945.00)
301.00 VMNRC R&B - Self Paid (Private)	(76,245.00)

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-10

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
301.01 VMNRC R&B - Self Paid (Semi-Pvt)	(263,340.00)
301.02 VMNRC R&B - Self Paid (3-4 Bed)	(29,870.00)
301.05 VMNRC R&B - Medicare Replacement(MCR)	(313,425.00)
301.06 VMNRC R&B - Private Ins. (not MCR)	(24,255.00)
301.07 VMNRC R&B - Hospice (State)	(137,232.00)
340.00 VMNRC Partnership LTC Discount 5%	0.00
341.10 VMNRC C/A - R&B MCR	(74,957.00)
341.20 VMNRC C/A - R&B Private Ins.	(25,639.00)
Villa Maria Nursing & Rehabilitation Community	(944,963.00)
30-07 1.4.a. Rev-R&B Private and Other	(944,963.00)
344.00 VMNRC C/A PVT PAY	0.00
30-08 1.4.b Pvt pay R & B C/A	0.00
315.00 VMNRC Rx Drugs - M/C A	(137,550.00)
30-09 2.1.a. Rev Prescription Drugs MCR	(137,550.00)
342.00 VMNRC C/A - Rx Drugs M/C A	137,550.00
30-10 2.1.b. Prescription Drugs MCR C/A	137,550.00
316.40 VMNRC RxDrugs - MCB Vaccine	(4,015.00)
30-11 2.1.c. Prescription Drugs-non MCR	(4,015.00)
342.20 VMNRC C/A - RX MCB Vaccine	0.00
30-12 2.1.d. Prescription Drugs-non-MCR (C/A)	0.00
318.00 VMNRC PT - M/C A	(147,916.00)
320.00 VMNRC PT - M/C B	(66,547.00)
Villa Maria Nursing & Rehabilitation Community	(214,463.00)
30-17 2.3.a. PT MCR	(214,463.00)
343.00 VMNRC C/A - PT M/C A	147,916.00
30-18 2.3.b. PT MCR C/A	147,916.00
323.00 VMNRC ST - M/C A	(54,243.00)

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-11

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
324.00 VMNRC ST - M/C B	(73,494.00)
Villa Maria Nursing & Rehabilitation Community	(127,737.00)
30-21 2.4.a. ST - MCR	(127,737.00)
310.00 VMNRC C/A - ST M/C A	54,243.00
344.30 VMNRC C/A - ST M/C B	0.00
Villa Maria Nursing & Rehabilitation Community	54,243.00
30-22 2.4.b. ST - MCR C/A	54,243.00
327.00 VMNRC OT - M/C B	(84,489.00)
329.00 VMNRC OT - M/C A	(171,449.00)
Villa Maria Nursing & Rehabilitation Community	(255,938.00)
30-25 2.5.a. OT MCR	(255,938.00)
350.00 VMNRC C/A - OT M/C A	171,449.00
30-26 2.5.b. OT MCR C/A	171,449.00
303.04 VMNRC R&B-Prior Year Retro-Rate Adj.	0.00
304.00 VMNRC Prior Year Billing Adjustments	(19,959.00)
316.10 VMNRC Ancillary - Self Paid	(432.00)
316.20 VMNRC Ancillary - MCR	(190,601.00)
316.30 VMNRC Ancillary - Private Ins.	(23,206.00)
340.20 VMNRC Anthem Contract Discount 3.5%	278.00
345.10 VMNRC C/A - Ancillary MCR	190,601.00
345.20 VMNRC C/A - Ancillary Private Ins.	23,206.00
Villa Maria Nursing & Rehabilitation Community	(20,113.00)
30-30 2.6.b. Other Non MCR	(20,113.00)
305.00 VMNRC Patient Finance Charges	(107.00)
333.00 VMNRC Interest Income - Medicare	0.00
Villa Maria Nursing & Rehabilitation Community	(107.00)
30-35 4.5. Interest Income	(107.00)
306.00 VMNRC Miscellaneous Income	0.00
30-38 4.8 Other Revenue	0.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-12

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
103.00 VMNRC Petty Cash	300.00
106.00 VMNRC Ultra Benefits	2,522.00
107.00 VMNRC Checking Acct. (Citizens Bank)	159,720.00
Villa Maria Nursing & Rehabilitation Community	162,542.00
104.00 BAL Checking Account	55,218.00
31-01 A1-Cash	217,760.00
100.00 VMNRC Opening Entry - 1999	(641.00)
121.00 VMNRC A/R - Medicaid	677,399.00
121.10 VMNRC A/R - Self Pay	243,780.00
121.11 VMNRC A/R - Private Insurance	(45,604.00)
121.20 VMNRC A/R- Medicaid Patient Liability	(931,777.00)
121.30 VMNRC A/R- Medicare A Coins from Priv	(16,083.00)
121.40 VMNRC A/R- Medicare B Coins from Priv	(1,788.00)
121.50 VMNRC A/R - Medicaid Pending	342,584.00
121.60 VMNRC A/R - Med A Coins from Medicaid	(7,682.00)
121.70 VMNRC A/R - Med B Coins from Medicaid	(6,542.00)
121.80 VMNRC A/R- Medicare A	171,342.00
121.81 VMNRC A/R - Medicare B	(336.00)
121.82 VMNRC A/R - Medicare A Coins from Ins	8,727.00
121.83 VMNRC A/R - Medicare B Coins from Ins	420.00
121.90 VMNRC A/R - Medicare Advantage (MCR)	79,647.00
121.99 VMNRC A/R Suspense	13,237.00
124.00 VMNRC A/R - Medicare Miscellaneous	(1.00)
125.00 VMNRC Allowance Doubtful Accounts	(10,000.00)
Villa Maria Nursing & Rehabilitation Community	516,682.00
31-02 A2-Resident A/R	516,682.00
142.00 VMNRC Prepaid RE Tax - 20 Babcock Ave	9,119.00
142.10 VMNRC Prepaid RE Tax - 2 1/2 Mill St.	325.00
142.30 VMNRC Prepaid RE - 22 Babcock Ave	1,092.00
143.00 VMNRC Prepaid Personal Property Tax	599.00
143.10 VMNRC Prepaid Auto Tax	193.00
143.20 VMNRC Prepaid fire Tax	0.00
143.30 VMNRC PPD Fire Tax - 22 Babcock Ave.	0.00
144.00 VMNRC Prepaid Sewer Use Charge	1,881.00
144.10 VMNRC Prepaid Water	0.00
144.30 VMNRC Prepaid Sewer - 22 Babcock Ave.	0.00
145.00 VMNRC Prepaid Expenses	6,677.00
145.01 VMNRC Prepaid 22 Babcock Assests	1,900.00

Villa Maria Nursing & Reha

CROSS TB-13

Year End: September 30, 2019

Crosswalk Medicaid Groupings

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
145.02 VMNRC Resident TVs	0.00
145.10 VMNRC Prepaid Deposits	0.00
145.20 VMNRC Prepaid Escrow	0.00
148.00 VMNRC Prepaid Ins.- Prop & Liab / etc	150.00
150.00 VMNRC Prepaid Maintenance Contracts	663.00
151.00 VMNRC Prepaid Fed. Enhanced Estimates	0.00
Villa Maria Nursing & Rehabilitation Community	<u>22,599.00</u>
151.00 BAL Prepaid Federal Enhanced Estimate	19,905.00
31-05 A5-Prepaid Expenses	<u>42,504.00</u>
157.00 VMNRC Land	66,422.00
157.00 BAL Land	29,388.00
31-09 B1-Land	<u>95,810.00</u>
158.00 VMNRC Land Improvements	77,403.00
161.00 VMNRC Building Improvements	<u>1,089,658.00</u>
Villa Maria Nursing & Rehabilitation Community	1,167,061.00
161.00 BAL Bldg & Impr	751,038.00
31-12 B3-Buildings-cost	<u>1,918,099.00</u>
159.00 VMNRC Accum Depr Land Improvements	(70,123.00)
162.00 VMNRC Accum Depr Bldg Improvements	<u>(948,662.00)</u>
Villa Maria Nursing & Rehabilitation Community	(1,018,785.00)
162.00 BAL A/D - Bldg & Impr	(698,761.00)
31-13 B3-Buildings-A/D	<u>(1,717,546.00)</u>
163.00 VMNRC Equipment	634,145.00
31-18 B6-Moveable equip-cost	<u>634,145.00</u>
164.00 VMNRC Accum Depr Equipment	(623,480.00)
31-19 B6-Moveable equip-A/d	<u>(623,480.00)</u>
165.00 VMNRC Vehicles	60,263.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-14

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
31-20 B7-Motor vehicles - cost	<u>60,263.00</u>
166.00 VMNRC Accum Depr Vehicles	(42,185.00)
31-21 B7-Motor vehicles - A/D	<u>(42,185.00)</u>
180.00 BAL Deferred Financing Fees	41,994.00
181.00 BAL A/A - Deferred Financing Fees	<u>(25,194.00)</u>
Babcock Avenue, LLC	16,800.00
32-5 D7-other assets	<u>16,800.00</u>
201.00 VMNRC Accounts Payable	(195,798.00)
33-01 A1-Trade A/P	<u>(195,798.00)</u>
203.00 VMNRC Accrued Payroll	(77,045.00)
204.00 VMNRC Accrued Vacation Payroll	(66,662.00)
205.00 VMNRC Accrued Sick Pay	<u>(63,104.00)</u>
Villa Maria Nursing & Rehabilitation Community	(206,811.00)
33-04 A4-Accrued payroll	<u>(206,811.00)</u>
206.00 VMNRC Accrued FICA	(5,740.00)
207.00 VMNRC Accrued State Unemployment Tax	(354.00)
208.00 VMNRC Accrued Fed Unemployment Tax	(58.00)
220.00 VMNRC Patient Insurance Premium	4,549.00
221.00 VMNRC Federal Income Tax Withheld	0.00
222.00 VMNRC F.I.C.A. Tax Withheld	0.00
223.00 VMNRC Employee Garnishment	2,293.00
224.00 VMNRC Employee Insurance	(9,520.00)
224.10 VMNRC Employee Life Insurance	987.00
227.00 VMNRC Employee Sunshine Fund	(308.00)
228.00 VMNRC 401 K	2,240.00
229.00 VMNRC Connecticut State Income Tax	0.00
Villa Maria Nursing & Rehabilitation Community	(5,911.00)
33-06 A6-Accrued p/r taxes	<u>(5,911.00)</u>
236.01 VMNRC Current Portion of LTD	(23,538.00)
33-07 CP - Auto Loan	<u>(23,538.00)</u>

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-15

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
235.03 BAL Berkshire LOC	(200,000.00)
236.00 BAL Current Portion of LTD Babcock Avenue, LLC	(71,000.00)
	(271,000.00)
33-09 A9-CP Mortgage Payable	(271,000.00)
202.10 VMNRC Accrued Water	(790.00)
202.30 VMNRC Accrued Water - 22 Babcock Ave.	0.00
209.00 VMNRC Patient Fund (\$60.00 Allowance)	60.00
210.00 VMNRC Accrued Accounting Fees	(23,000.00)
212.00 VMNRC Accrued Workers Comp Insurance	(8,207.00)
219.00 VMNRC Accrued Nursing Home Tax	(84,926.00)
233.00 VMNRC Due to VMCH from Babcock LLC	(199,507.00)
236.00 VMNRC Due to Babcock Ave LLC Villa Maria Nursing & Rehabilitation Community	(500,000.00)
	(816,370.00)
233.00 BAL Due to/from Villa Maria	699,507.00
33-12 A12-Other current liabilities	(116,863.00)
235.00 BAL Mortgage Payable - Berkshire Bank	(1,260,176.00)
34-02 B2-Mortgages Payable	(1,260,176.00)
235.01 VMNRC Auto Loan - Chevy Truck	(9,833.00)
34-03 Loans payable - Auto	(9,833.00)
235.02 VMNRC Eversource Loan	(13,777.00)
237.00 BAL Security Deposit	(1,020.00)
34-04 B4-Other long-term liabilities	(14,797.00)
300.00 VMNRC Capital Stock - class A	(1,000.00)
300.10 VMNRC Capital Stock - class B Villa Maria Nursing & Rehabilitation Community	(19,000.00)
	(20,000.00)
35-07 B2-Capital stock	(20,000.00)
250.00 VMNRC Retained Earnings	221,551.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Crosswalk Medicaid Groupings

CROSS TB-16

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
250.00 BAL Members Equity	733,276.00
261.00 BAL Distributions - CD & BD	<u>185,520.00</u>
Babcock Avenue, LLC	918,796.00
35-10 Cumulated Earnings	<u>1,140,347.00</u>
	<u>0.00</u>
Net Income (Loss)	134,472.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Summary Trial Balance

ATT1

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
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103.00 VMNRC Petty Cash	300.00
106.00 VMNRC Ultra Benefits	2,522.00
107.00 VMNRC Checking Acct. (Citizens Bank)	<u>159,720.00</u>
Villa Maria Nursing & Rehabilitation Community	162,542.00

104.00 BAL Checking Account	55,218.00
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101 CASH	217,760.00
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100.00 VMNRC Opening Entry - 1999	(641.00)
121.00 VMNRC A/R - Medicaid	677,399.00
121.10 VMNRC A/R - Self Pay	243,780.00
121.11 VMNRC A/R - Private Insurance	(45,604.00)
121.20 VMNRC A/R- Medicaid Patient Liability	(931,777.00)
121.30 VMNRC A/R- Medicare A Coins from Priv	(16,083.00)
121.40 VMNRC A/R- Medicare B Coins from Priv	(1,788.00)
121.50 VMNRC A/R - Medicaid Pending	342,584.00
121.60 VMNRC A/R - Med A Coins from Medicaid	(7,682.00)
121.70 VMNRC A/R - Med B Coins from Medicaid	(6,542.00)
121.80 VMNRC A/R- Medicare A	171,342.00
121.81 VMNRC A/R - Medicare B	(336.00)
121.82 VMNRC A/R - Medicare A Coins from Ins	8,727.00
121.83 VMNRC A/R - Medicare B Coins from Ins	420.00
121.90 VMNRC A/R - Medicare Advantage (MCR)	79,647.00
121.99 VMNRC A/R Suspense	13,237.00
124.00 VMNRC A/R - Medicare Miscellaneous	(1.00)
125.00 VMNRC Allowance Doubtful Accounts	<u>(10,000.00)</u>
Villa Maria Nursing & Rehabilitation Community	516,682.00

102 A/R -PT SERVICES, LESS ALLOW	516,682.00
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142.00 VMNRC Prepaid RE Tax - 20 Babcock Ave	9,119.00
142.10 VMNRC Prepaid RE Tax - 2 1/2 Mill St.	325.00
142.30 VMNRC Prepaid RE - 22 Babcock Ave	1,092.00
143.00 VMNRC Prepaid Personal Property Tax	599.00
143.10 VMNRC Prepaid Auto Tax	193.00
143.20 VMNRC Prepaid fire Tax	0.00
143.30 VMNRC PPD Fire Tax - 22 Babcock Ave.	0.00
144.00 VMNRC Prepaid Sewer Use Charge	1,881.00
144.10 VMNRC Prepaid Water	0.00
144.30 VMNRC Prepaid Sewer - 22 Babcock Ave.	0.00
145.00 VMNRC Prepaid Expenses	6,677.00
145.01 VMNRC Prepaid 22 Babcock Assests	<u>1,900.00</u>

Villa Maria Nursing & Reha
Year End: September 30, 2019
Summary Trial Balance

ATT1-1

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
145.02 VMNRC Resident TVs	0.00
145.10 VMNRC Prepaid Deposits	0.00
145.20 VMNRC Prepaid Escrow	0.00
148.00 VMNRC Prepaid Ins.- Prop & Liab / etc	150.00
150.00 VMNRC Prepaid Maintenance Contracts	663.00
151.00 VMNRC Prepaid Fed. Enhanced Estimates	0.00
233.00 VMNRC Due to VMCH from Babcock LLC	(199,507.00)
236.00 VMNRC Due to Babcock Ave LLC	(500,000.00)
Villa Maria Nursing & Rehabilitation Community	(676,908.00)
151.00 BAL Prepaid Federal Enhanced Estimate	19,905.00
233.00 BAL Due to/from Villa Maria Babcock Avenue, LLC	699,507.00
103 PPD EXP & OTHER	42,504.00
157.00 VMNRC Land	66,422.00
158.00 VMNRC Land Improvements	77,403.00
Villa Maria Nursing & Rehabilitation Community	143,825.00
157.00 BAL Land	29,388.00
104 LAND AND LAND IMPROVEMENTS	173,213.00
161.00 VMNRC Building Improvements	1,089,658.00
161.00 BAL Bldg & Impr	751,038.00
105 BUILDING AND IMPROVEMENTS	1,840,696.00
163.00 VMNRC Equipment	634,145.00
165.00 VMNRC Vehicles	60,263.00
Villa Maria Nursing & Rehabilitation Community	694,408.00
106 EQUIPMENT	694,408.00
159.00 VMNRC Accum Depr Land Improvements	(70,123.00)
162.00 VMNRC Accum Depr Bldg Improvements	(948,662.00)
164.00 VMNRC Accum Depr Equipment	(623,480.00)
166.00 VMNRC Accum Depr Vehicles	(42,185.00)
Villa Maria Nursing & Rehabilitation Community	(1,684,450.00)
162.00 BAL A/D - Bldg & Impr	(698,761.00)

Villa Maria Nursing & Reha

ATT1-2

Year End: September 30, 2019
Summary Trial Balance

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
107 LESS ACCUMULATED DEPRECIATION	(2,383,211.00)
180.00 BAL Deferred Financing Fees	41,994.00
181.00 BAL A/A - Deferred Financing Fees	<u>(25,194.00)</u>
Babcock Avenue, LLC	16,800.00
115 DEFERRED FINANCING FEES	16,800.00
201.00 VMNRC Accounts Payable	<u>(195,798.00)</u>
201 A/P	(195,798.00)
202.10 VMNRC Accrued Water	(790.00)
202.30 VMNRC Accrued Water - 22 Babcock Ave.	0.00
203.00 VMNRC Accrued Payroll	(77,045.00)
204.00 VMNRC Accrued Vacation Payroll	(66,662.00)
205.00 VMNRC Accrued Sick Pay	(63,104.00)
206.00 VMNRC Accrued FICA	(5,740.00)
207.00 VMNRC Accrued State Unemployment Tax	(354.00)
208.00 VMNRC Accrued Fed Unemployment Tax	(58.00)
209.00 VMNRC Patient Fund (\$60.00 Allowance)	60.00
210.00 VMNRC Accrued Accounting Fees	(23,000.00)
212.00 VMNRC Accrued Workers Comp Insurance	(8,207.00)
219.00 VMNRC Accrued Nursing Home Tax	(84,926.00)
220.00 VMNRC Patient Insurance Premium	4,549.00
221.00 VMNRC Federal Income Tax Withheld	0.00
222.00 VMNRC F.I.C.A. Tax Withheld	0.00
223.00 VMNRC Employee Garnishment	2,293.00
224.00 VMNRC Employee Insurance	(9,520.00)
224.10 VMNRC Employee Life Insurance	987.00
227.00 VMNRC Employee Sunshine Fund	(308.00)
228.00 VMNRC 401 K	2,240.00
229.00 VMNRC Connecticut State Income Tax	0.00
Villa Maria Nursing & Rehabilitation Community	<u>(329,585.00)</u>
202 ACCRUED EXP	(329,585.00)
235.01 VMNRC Auto Loan - Chevy Truck	(9,833.00)
235.02 VMNRC Eversource Loan	<u>(13,777.00)</u>
Villa Maria Nursing & Rehabilitation Community	(23,610.00)
235.00 BAL Mortgage Payable - Berkshire Bank	<u>(1,260,176.00)</u>

Villa Maria Nursing & Reha
Year End: September 30, 2019
Summary Trial Balance

ATT1-3

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
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235.03 BAL Berkshire LOC	(200,000.00)
Babcock Avenue, LLC	(1,460,176.00)
205 LTD, LESS CP	(1,483,786.00)
236.01 VMNRC Current Portion of LTD	(23,538.00)
236.00 BAL Current Portion of LTD	(71,000.00)
206 CP OF LTD	(94,538.00)
237.00 BAL Security Deposit	(1,020.00)
207 Security Deposit	(1,020.00)
300.00 VMNRC Capital Stock - class A	(1,000.00)
300.10 VMNRC Capital Stock - class B	(19,000.00)
Villa Maria Nursing & Rehabilitation Community	(20,000.00)
300 STOCK	(20,000.00)
250.00 VMNRC Retained Earnings	221,551.00
250.00 BAL Members Equity	733,276.00
261.00 BAL Distributions - CD & BD	185,520.00
Babcock Avenue, LLC	918,796.00
301 OWNERS' EQUITY	1,140,347.00
301.00 VMNRC R&B - Self Paid (Private)	(76,245.00)
301.01 VMNRC R&B - Self Paid (Semi-Pvt)	(263,340.00)
301.02 VMNRC R&B - Self Paid (3-4 Bed)	(29,870.00)
301.05 VMNRC R&B - Medicare Replacement(MCR)	(313,425.00)
301.06 VMNRC R&B - Private Ins. (not MCR)	(24,255.00)
301.07 VMNRC R&B - Hospice (State)	(137,232.00)
302.00 VMNRC R&B - Medicare	(577,710.00)
303.00 VMNRC R&B - Medicaid (State)	(3,087,150.00)
303.04 VMNRC R&B-Prior Year Retro-Rate Adj.	0.00
303.22 VMNRC R&B Medicaid Pending	(43,319.00)
304.00 VMNRC Prior Year Billing Adjustments	(19,959.00)
308.00 VMNRC Rate Adjustment on Medicare	25.00
310.00 VMNRC C/A - ST M/C A	54,243.00
315.00 VMNRC Rx Drugs - M/C A	(137,550.00)

Villa Maria Nursing & Reha

ATT1-4

**Year End: September 30, 2019
Summary Trial Balance**

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
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316.10 VMNRC Ancillary - Self Paid	(432.00)
316.20 VMNRC Ancillary - MCR	(190,601.00)
316.30 VMNRC Ancillary - Private Ins.	(23,206.00)
316.40 VMNRC RxDrugs - MCB Vaccine	(4,015.00)
318.00 VMNRC PT - M/C A	(147,916.00)
320.00 VMNRC PT - M/C B	(66,547.00)
323.00 VMNRC ST - M/C A	(54,243.00)
324.00 VMNRC ST - M/C B	(73,494.00)
327.00 VMNRC OT - M/C B	(84,489.00)
329.00 VMNRC OT - M/C A	(171,449.00)
340.00 VMNRC Partnership LTC Discount 5%	0.00
340.20 VMNRC Anthem Contract Discount 3.5%	278.00
341.00 VMNRC C/A - R&B M/C A	(482,970.00)
341.10 VMNRC C/A - R&B MCR	(74,957.00)
341.20 VMNRC C/A - R&B Private Ins.	(25,639.00)
342.00 VMNRC C/A - Rx Drugs M/C A	137,550.00
342.20 VMNRC C/A - RX MCB Vaccine	0.00
343.00 VMNRC C/A - PT M/C A	147,916.00
344.00 VMNRC C/A PVT PAY	0.00
344.30 VMNRC C/A - ST M/C B	0.00
345.10 VMNRC C/A - Ancillary MCR	190,601.00
345.20 VMNRC C/A - Ancillary Private Ins.	23,206.00
350.00 VMNRC C/A - OT M/C A	171,449.00
Villa Maria Nursing & Rehabilitation Community	<u>(5,384,745.00)</u>
401 NET PATIENT SERVICE REVENUE	(5,384,745.00)
305.00 VMNRC Patient Finance Charges	(107.00)
306.00 VMNRC Miscellaneous Income	0.00
333.00 VMNRC Interest Income - Medicare	0.00
761.00 VMNRC Rental of Building	336,000.00
Villa Maria Nursing & Rehabilitation Community	<u>335,893.00</u>
309.00 BAL Rental Income - nursing home	(336,000.00)
310.00 BAL Rental Income - old business office	(6,240.00)
Babcock Avenue, LLC	<u>(342,240.00)</u>
402 OTHER REVENUE	(6,347.00)
401.00 VMNRC Administrator	77,985.00
402.00 VMNRC Office	159,222.00
403.00 VMNRC Food Service Supervisor	46,427.00
404.00 VMNRC Other Dietary	213,286.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Summary Trial Balance

ATT1-5

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
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405.00 VMNRC Housekeeping Supervisor	15,476.00
405.10 VMNRC Laundry Supervisor	15,476.00
405.20 VMNRC Other Housekeeping	89,076.00
405.30 VMNRC Other Laundry	56,219.00
407.00 VMNRC Other Maintenance	32,846.00
408.00 VMNRC Director of Nursing	106,950.00
409.00 VMNRC Registered Nurses	712,842.00
410.00 VMNRC Licensed Practical Nurses	466,066.00
411.00 VMNRC Certified Nurses Aides	868,256.00
412.00 VMNRC Recreation	58,973.00
413.00 VMNRC Social Service	40,529.00
414.00 VMNRC Medical Recorder	14,488.00
Villa Maria Nursing & Rehabilitation Community	<u>2,974,117.00</u>

501 PAYROLL 2,974,117.00

501.00 VMNRC Workers Compensation Ins.	95,622.00
502.00 VMNRC Federal Unemployment Tax	4,358.00
503.00 VMNRC State Unemployment Tax	25,094.00
504.00 VMNRC F.I.C.A	219,039.00
509.00 VMNRC Employee Physicals	1,463.00
510.00 VMNRC Employee Health Ins.	54,149.00
513.00 VMNRC Employee Uniforms	4,889.00
516.00 VMNRC Employer Health Ins Deductible	29,471.00
541.00 VMNRC Holiday Parties & Gifts-Patient	786.00
542.00 VMNRC Other Fringe Benefits	850.00
548.00 VMNRC Employee Educ. Exp (Books etc.)	13.00
Villa Maria Nursing & Rehabilitation Community	<u>435,734.00</u>

502 PAYROLL TAXES & EMPLOYEE BENEFITS 435,734.00

751.00 VMNRC Depr. - Building Improvements	30,800.00
752.00 VMNRC Depr. - Equipment	5,661.00
753.00 VMNRC Depr. - Vehicles	12,053.00
754.00 VMNRC Depr. - Land Improvements	1,923.00
Villa Maria Nursing & Rehabilitation Community	<u>50,437.00</u>

751.00 BAL Depn - Bldg & Impr 14,990.00

504 DEPRECIATION 65,427.00

789.00 VMNRC Interest Expense - Other 13,425.00

Villa Maria Nursing & Reha

ATT1-6

Year End: September 30, 2019

Summary Trial Balance

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
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750.00 BAL Amortization Expense	4,199.00
789.00 BAL Interest Expense - Mortgage	<u>58,155.00</u>
Babcock Avenue, LLC	62,354.00

505 INTEREST	<u>75,779.00</u>
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450.00 VMNRC Computer Consultant	14,517.00
451.00 VMNRC Dietitian	12,215.00
452.00 VMNRC Dentist	6,733.00
453.00 VMNRC Pharmacist	2,374.00
454.00 VMNRC Podiatrist	(61.00)
455.00 VMNRC Physical Therapist	140,751.00
456.00 VMNRC Social Worker (Backus Hospital)	2,400.00
457.00 VMNRC Medical Director (Visits)	16,800.00
458.00 VMNRC Occupational Therapist	198,599.00
460.00 VMNRC Speech Therapist	89,161.00
461.00 VMNRC Medical Board (Staff Meetings)	450.00
464.00 VMNRC Managed Care Consultant	0.00
465.00 VMNRC Hearing Consultant	0.00
466.00 VMNRC Eye Care	33.00
512.00 VMNRC Profit Sharing Plan - Admin Fee	4,071.00
522.00 VMNRC Accounting Fees	26,400.00
523.00 VMNRC Legal Fees	<u>3,942.00</u>
Villa Maria Nursing & Rehabilitation Community	518,385.00

522.00 BAL Accounting Fees	2,325.00
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506 PROFESSIONAL FEES	<u>520,710.00</u>
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776.00 VMNRC Nursing Home Tax	365,582.00
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507 NURSING HOME USER FEE	<u>365,582.00</u>
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521.00 VMNRC Bad Debt Provision	19.00
524.00 VMNRC Office Expenses/Supplies	18,251.00
525.00 VMNRC Telephone	6,014.00
526.00 VMNRC Federal Subscriber Line	127.00
527.00 VMNRC Cable Television	4,973.00
528.00 VMNRC Payroll Service	13,076.00
529.00 VMNRC Computerized Medical Records	744.00
530.00 VMNRC Cellular Phone/Beeper	4,126.00
543.00 VMNRC Employee Travel Exp (Mileage)	256.00
544.00 VMNRC Employee Educ. Exp (Sem & Conf)	2,402.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Summary Trial Balance

ATT1-7

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
545.00 VMNRC Automobile Expense	1,229.00
549.00 VMNRC Business Meals	826.00
551.00 VMNRC Advertising - Help Wanted	8,172.00
553.00 VMNRC Advertising - Promotional	210.00
554.00 VMNRC Dues & Membership Fees - CAHCF	4,581.00
555.00 VMNRC Dues & Membership Fees - Other	1,689.00
556.00 VMNRC Subscriptions	2,556.00
557.00 VMNRC Charitable Contributions	0.00
558.00 VMNRC Licenses	1,315.00
601.00 VMNRC Dietary - Raw Food	164,467.00
601.01 VMNRC Dietary - Supplements	5,990.00
602.00 VMNRC Dietary - Non-Food Supplies	11,299.00
603.00 VMNRC Dietary - Other	558.00
711.00 VMNRC Laundry - Purchased Services	16,040.00
712.00 VMNRC Laundry - Supplies	8,506.00
721.00 VMNRC Housekeeping - Cleaning Supplie	5,739.00
723.00 VMNRC Housekeeping - Other	6,912.00
724.00 VMNRC Recreation	4,101.00
730.00 VMNRC Desi Drugs (Medicaid)	286.00
731.00 VMNRC Rx Drugs - M/C A	45,028.00
731.10 VMNRC Rx Drugs - Private Ins.	2,557.00
731.30 VMNRC Rx Drugs - MCR	38,451.00
732.00 VMNRC Medicine Cabinet Supplies - Int	20,069.00
734.00 VMNRC Medical Supplies - External	14,585.00
735.00 VMNRC Medical Supplies	71,064.00
736.00 VMNRC Disposable Diapers	29,024.00
737.00 VMNRC Oxygen	18,102.00
738.00 VMNRC Other Patient Care & Services	1,933.00
739.00 VMNRC Medical Supplies - M/C A	0.00
740.02 VMNRC Ambulance - MC/ A	10,076.00
740.03 VMNRC X-Ray Fees - MC/A	2,065.00
740.04 VMNRC Lab Fees - MC/ A	2,704.00
741.00 VMNRC Repairs & Maint. (Contractors)	21,842.00
742.00 VMNRC Maintenance Supplies	14,742.00
742.10 VMNRC Maintenance Expense-22 Babcock	1,282.00
742.20 VMNRC Resident TV costs	169.00
748.00 VMNRC Annually Contracted Maintenance	46,303.00
762.00 VMNRC Rent - 22 Babcock Ave	16,800.00
770.00 VMNRC Automobile Tax	789.00
771.00 VMNRC Personal Property Tax	2,682.00
772.00 VMNRC Real Estate Tax - 20 Babcock	36,119.00
773.00 VMNRC Real Estate Tax - 2 1/2 Mill St	1,284.00
773.10 VMNRC Real Estate Tax-22 Babcock Ave	4,323.00

Villa Maria Nursing & Reha
Year End: September 30, 2019
Summary Trial Balance

ATT1-8

Prepared by 1 BL2 1/10/2020	Prepared by 2	Prepared by 3	Reviewed by 1 LF2 1/20/2020
Reviewed by 2	Reviewed by 3	Reviewed by QC	

Account	Rep
774.00 VMNRC Fire Tax	2,551.00
774.10 VMNRC Fire Tax - 22 Babcock	262.00
775.00 VMNRC Sales & Use Tax	159.00
777.00 VMNRC Business Entity Tax	150.00
790.00 VMNRC Bank Charges	300.00
791.00 VMNRC Insurance Expense	37,198.00
796.00 VMNRC Miscellaneous Expenses	87.00
797.00 VMNRC Penalties	0.00
Villa Maria Nursing & Rehabilitation Community	<u>737,164.00</u>
792.00 BAL State Entity Tax	0.00
795.00 BAL Property Tax - old business office	2,617.00
796.00 BAL Misc Expense	60.00
798.10 BAL Water - old business office	<u>199.00</u>
Babcock Avenue, LLC	<u>2,876.00</u>
509 SUPPLIES & EXPENSES	<u>740,040.00</u>
743.00 VMNRC Heating	13,368.00
743.10 VMNRC Heating - 22 Babcock Ave	2,428.00
744.00 VMNRC Electricity	29,552.00
744.10 VMNRC Electric - 22 Babcock Ave	1,351.00
746.00 VMNRC Water	11,882.00
746.10 VMNRC Water - 22 Babcock Ave	1,276.00
747.00 VMNRC Sewer	7,090.00
747.10 VMNRC Sewer - 22 Babcock Ave	435.00
749.00 VMNRC Gas Services	<u>11,849.00</u>
Villa Maria Nursing & Rehabilitation Community	<u>79,231.00</u>
510 UTILITIES	<u>79,231.00</u>
	<u><u>0.00</u></u>
Net Income (Loss)	134,472.00

Schedule of Television Additions & Cable TV Expense

ATT4

Total cable TV expense: \$ 4,973

GL #527.00 Cable Television
Annual Report page 16, line 1.1.

Television Additions:

Vendor	Location In the Facility
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N/A for FY19