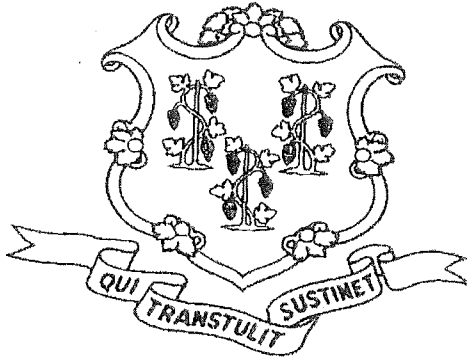


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 19 Poplar Street, New Milford, CT 06776	
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 2330	RHNS	(Specify)	Medicare Provider 07-5208
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Medicaid Provider Numbers:	CCNH 8771	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)	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Village Crest Ce	2330	9/30/2019	1	37

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation [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.

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Erin Healy			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation		Period Covered: From 10/1/2018	To 9/30/2019
Address of Facility 19 Poplar Street, New Milford, CT 06776			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/3/2020
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. <b>Total Wages Paid</b>	<b>\$</b>		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	<b>\$</b>		

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 203-354-9365		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) New Milford Crossings, LLC / DBA Village Crest Center for H			Address (No. & Street, City, State, Zip) 19 Poplar Street, New Milford, CT 06776		
License Numbers:	CCNH 2330	RHNS	(Specify)	Medicare Provider No. 07-5208	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?					
		<input type="radio"/> Yes		<input checked="" type="radio"/> No	
If "Yes," explain fully.					
N/A					
<b>Administrator</b>					
Name of Administrator Erin Healy			Nursing Home Administrator's License No.:	2088	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/A					



Village Crest Center for Health & Rehab  
Page 3 Attachment  
9/30/2019

Owner	Ownership Percentage
Agnes Zitter	2.083%
Albert David	1.667%
Barry Bokow	1.000%
BNB Healthcare Funds LLC	6.667%
Chaim Goldenberg	5.000%
David Cohen	6.667%
Gerald Neuman	3.333%
Ira Geffner	1.000%
Josef Skoczylas	2.000%
Tzivy Roberts	6.667%
Magda Manela	5.000%
Marvin J. Ostreicher	30.749%
Michael Lipman	5.000%
Mordechai Eisen	2.500%
Morris Fuchs	8.333%
Moshe Shaya-Mograby	1.667%
Nathan Pollack	4.167%
Shmuel Rubenstein	2.500%
Tali Skoczylas	4.000%
	<hr/>
	100.000%

## General Information and Questionnaire Corporate Owners

Name of Facility New Milford Crossings, LLC / DBA Village C	License No. 2330	Report for Year Ended 9/30/2019	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
N/A			






**General Information and Questionnaire  
Related Parties\***

Name of Facility New Milford Crossings, LLC / DBA Village Crest Cen	License No. 2330	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Page 16 / Line m11	14,554	14,554
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	Page 27 / Line 12d	4,974	4,974
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Page 16 / Line m12	397,991	397,991
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	1,376	1,376
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	12,580	12,580
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST SERVICES/CONSULTING	Various	645,361	628,466
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	10,845	9,338
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	238,332	219,387
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	940,671	940,671

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Related Parties\***

Name of Facility Village Crest Center for Health & Rehab		License No. 2330	Report for Year Ended 9/30/2019		Page 4a	of 37		
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	%**				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	453,630	453,630
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	16,543	16,543
EP New Milford Acquisitions, LLC	850 SILAS DEANE HGWY, WETHERSFIELD CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	272,000	***272,000
Cambridge Manor	2428 Easton Turnpike, Fairfield, CT 06825-1122	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	2,720	2,720
Huntington Hills	400 South Service Road, Melville, NY, 11747	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	1,031	1,031
Poughkeepsie Crossings	100 Franklin Street, Poughkeepsie, NY, 12601	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	2,287	2,287
Regency House of Wallingford	181 East Main Street, Wallingford, CT 06492-3947	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	681	681
Riverside Health Care	745 Main Street, East Hartford, CT 06108-3115	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	5,966	5,966
Water's Edge Center for Health	11 Church Street, Middletown, CT 06457-3624	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1	161	161
Milford Health Care	195 Platt Street, Milford, CT 06460-7542	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting Maintenance	Page 31 / Line B4		
Preferred Professional Services	20 Sunrise Highway, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	158,457	158,457
Bethel Health Care Center	13 PARKLAWN DR, BETHEL, CT 06801	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Consulting ADNS	Page 13 / Line 12o	27,195	27,195

\* Use additional sheets if necessary.

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

\*\*\* N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

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

Name of Facility New Milford Crossings, LLC / DBA Village Cr	License No. 2330	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 ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<p align="center"><input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.</p>				
N/A				

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
New Milford Crossings, LLC / DBA Village Crest Center fo			2330	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						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	3,210		3,210
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	23,108		23,109
De Lage Landen #501862 PO Box 41602 Philidelphia PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	11/30/16	36 Months	3,394		1,635
De Lage Landen #501862 PO Box 41602 Philidelphia PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	01/01/19	39 Months	9,440		6,995
	<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"/>						
							<b>Total ***</b>	34,949

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.

**De Lage Landen Financial Services, Inc.**

**Lease Agreement  
# FTN136934T-001**

LESSEE	Full Legal Name NEW MILFORD CROSSING LLC				Phone Number 8603548365	
	Billing Address 19 POPLAR ST, NEW MILFORD, CT, 06776				Attention to	
Send Email Invoice to:				Purchase Order Requestion Number		
EQUIP MENT	Equipment Make	Model Number	Serial Number	Quantity	Description (Attach separate Schedule A if Necessary)	
	See Schedule A			6	See Schedule A	
PAYMENT INFORMATION	Number of Lease Payments	Lease Payment	Plus Applicable Taxes	Term of Lease in Months	End of Lease Option	Payment Frequency
	39	\$713.62	Plus Applicable Taxes	39	Fair Market Value	Monthly
	Lease Payment <input type="checkbox"/> includes / <input type="checkbox"/> does NOT include maintenance/service/supplies (check one)			First Period Payment	End of Lease Purchase Option shall be FMV unless another option is indicated.	
	*Lease payment may be adjusted for up front sales tax.			(PLUS)	Other	(EQUALS)
			+		=	

1. Lease: You (the "Lessee") agree to lease from us (the "Lessor") the above Equipment and on any attached schedule (the "Lease"). You authorize us to adjust the Lease payments by up to 15% if the cost of the Equipment or taxes differs from the supplier's estimate. This Lease is effective on the date that it is accepted and signed by us, and the term of this Lease begins on that date or any later date that we designate (the "Commencement Date") and continues thereafter for the number of months indicated above. Lease payments are due as invoiced by us. As you will have possession of the Equipment from the date of its delivery, if we accept and sign this Lease you will pay us in increments for the period from the date the Equipment is delivered to you until the Commencement Date, as reasonably calculated by us based on the Lease payment, the number of days in that period, and a month of 30 days. Your Lease obligations are absolute, unconditional and are not subject to cancellation, reduction, setoff or counterclaim. You agree to pay us a fee of \$75 to reimburse our expenses for preparing financing statements, other documentation costs and all ongoing administration costs during the Lease term. If a payment is not made when due, you will pay us a late charge of 10% of the payment or \$10, whichever is greater. We will charge you a fee of \$25 for any check that is returned. We may increase the Lease Payment on an annual basis, in an amount not to exceed ten percent (10%) of the Lease Payment in effect at the end of the prior annual period. YOU AGREE THAT NO ONE IS AUTHORIZED TO WAIVE OR CHANGE ANY TERM OR CONDITION OF THE LEASE.

2. Title: Unless you have a \$1.00 purchase option, we will have title to the Equipment. If you have a \$1.00 purchase option and/or the lease is deemed to be a security agreement, you grant us a security interest in the Equipment and all proceeds thereof. You authorize us to file Uniform Commercial Code ("UCC") financing statements on the Equipment.

3. Equipment Use, Maintenance and Warranties: We are leasing the Equipment to you "AS-IS" AND MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. We transfer to you any manufacturer warranties. You are required at your cost to keep the Equipment in good working condition and to pay for all supplies and repairs. The above Lease Payments do not include the cost of maintenance, service, and/or supplies ("Service"), unless indicated in the above "Payment Information" box. Notwithstanding anything to the contrary, you agree that we are not responsible for providing such Service for the Equipment and you will make all claims related to Service to the Service provider ("Provider"). No Provider may alter the terms of this Lease or make any promises or arrangements that alter our rights or your obligations under this Lease. You agree that you are expressly assuming any risks arising from such Provider's inability to deliver such Service, under any circumstance, including, without limitation, such Provider's financial condition or its inability to repair or service the Equipment. You agree that any Service claims will not impact your obligation to pay all Lease payments when due.

4. Assignment: You agree not to transfer, sell, sublease, assign, pledge or encumber either the Equipment or any rights under this Lease without our prior written consent. You agree that we may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits we now have and will not have to perform any of our obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that you may have against us or any supplier.

5. Risk of Loss and Insurance: You are responsible for risks of loss or damage to the Equipment and if any loss occurs you are required to satisfy all of your Lease obligations. You will keep the Equipment insured against all risks of loss or damage for an amount equal to its replacement cost. You will list us as the sole loss payee for the insurance and give us written proof of the insurance. If you do not provide such insurance, you agree that we have the right, but not the obligation, to obtain insurance against theft and physical damage, and add an insurance fee to the amount due from you, on which we may make a profit. We are not responsible for any losses or injuries caused by the Equipment and you will reimburse us and defend us against any such claims. This indemnity will continue after the termination of this Lease. You will obtain and maintain comprehensive public liability insurance naming us as an additional insured with coverages and amounts acceptable to us.

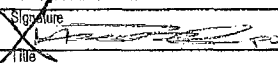
6. Taxes: You agree to pay, when due, either directly or as reimbursement to us, all taxes (including, without limitation, sales, use and personal property) and charges in connection with ownership, lease and use of the Equipment. We may charge you a processing fee for

administering property tax filings. You will indemnify us on an after-tax basis against the loss or unavailability of any tax benefits anticipated at the Commencement Date arising out of your acts or omissions. This indemnity will continue even after the termination of this Lease.

7. End of Lease, Return, Purchase Option, and Renewal: You will give us at least 60 days but not more than 120 days written notice (to our address below) before the expiration of the Initial Lease term (or any renewal term) of your intention to purchase or return the Equipment. With proper notice you may: a) purchase all the Equipment as indicated above under "End of Lease Option" (fair market value purchase option amounts will be determined by us based on the Equipment's in place value); or b) return all the Equipment in good working condition at your cost in a timely manner, and to a location we designate. If you fail to notify us, or if you do not (i) purchase or (ii) return the Equipment as provided herein, this Lease will automatically renew at the same payment amount for consecutive 60-day periods, if the Equipment is returned to us, you shall remove all confidential information from the Equipment prior to return. If any Software License ("License") included hereunder passes title to you, such title shall automatically vest and remain in us.

8. Default and Remedies: You are in default on this Lease if: a) you fail to pay a Lease payment or any other amount when due; or b) you breach any other obligation under the Lease or any other Lease with us. If you are in default on the Lease we may: (i) declare the entire balance of unpaid Lease payments for the full Lease term immediately due and payable to us; (ii) sue you for and receive the total amount due on the Lease plus the Equipment's anticipated end of Lease fair market value or fixed price purchase option (the "Residual") with future Lease payments and the Residual discounted to the date of default, at 6% per annum, plus reasonable collection and legal costs; (iii) charge you interest on all monies due at the rate of 18% per year or the highest rate permitted by law from the date of default; (iv) charge you a return-check or non-sufficient funds charge ("NSF Charge") of \$25.00 for a check that is returned; and (v) require that you immediately return the Equipment to us or we may peaceably repossess it. Any return or repossession will not be considered a termination or cancellation of the Lease. If the Equipment is returned or repossessed we will sell or re-rent the Equipment at terms we determine, at one or more public or private sales, with or without notice to you, and apply the net proceeds (after deducting any related expenses) to your obligations. You remain liable for any deficiency with any excess being retained by us. You agree that if notice of sale is required by law to be given, 10 days notice will constitute reasonable notice. You are also required to pay (i) all expenses incurred by us in connection with enforcement of any remedies, including all expenses of repossessing, storing, shipping, repairing, and selling the Equipment, and (ii) reasonable attorney's fees.

9. Miscellaneous: You agree the Lease is a Finance Lease as defined in Article 2A of the UCC. You acknowledge we have given you the name of the Equipment supplier and that you may have rights under the contract with the supplier and may contact the supplier for a description of these rights. This Lease was made in Pennsylvania ("PA"), is to be performed in PA and shall be governed and construed in accordance with the laws of PA. You consent to jurisdiction, personal or otherwise, in any state or federal court in PA and irrevocably waive a trial by jury. You agree (i) to waive any and all rights and remedies granted to you under UCC Section 2A-506 through 2A-522, (ii) that the Equipment will only be used for business purposes and not for personal, family, or household use, and will not be moved from the above location without our consent, and (iii) this Lease may be executed in counterparts and any facsimile, photographic or other electronic transmission and/or electronic signing of this Lease by you when manually countersigned by us or attached to our original signature counterpart and/or in our possession shall constitute the sole original chattel paper as defined in the UCC for all purposes and will be admissible as legal evidence thereof. At our option, we may require a manual signature. We may inspect the Equipment during the Lease term. We shall not be liable to you for indirect, special, or consequential damages. No failure to act shall be deemed a waiver of any rights hereunder. You authorize us and our agents to contact you about all of our accounts with us in any way, such as calling, texting, or using an automated dialer, at any number or email address you have provided to us, from which you have contacted us, or at which we believe we can reach you, even if you are charged for such contact by a provider.

LESSEE SIGNATURE	You agree that this is a non-cancelable lease. The Equipment is: <input type="checkbox"/> NEW <input type="checkbox"/> USED	
	Signature 	Date 1/2/18
	Title PURCHASING	Print Name MICHAEL BOLOW
	Legal Name of Corporation NEW MILFORD CROSSING LLC	

LESSOR	DE LAGE LANDEN FINANCIAL SERVICES, INC.	
	Lease Processing Cnt: 1111 Old Eagle School Road, Wayne, PA 19087-8608	
	Phone: (800) 735-3273 • Fax: (800) 776-2329	Lease Number
	Commencement Date	Accepted by:

ACCEPTANCE	The Equipment has been received, put in use, is in good working order and is satisfactory and acceptable.			
	Signature	Date	Print Name	Title

Corporate Office  
 45 Corporate Avenue  
 Plainville, CT 06062  
 800-634-4810  
 P: 860-793-9994 F: 860-793-9954  
 www.theofficeworksinc.com

# THE OFFICE WORKS

## SALES ORDER

Date 11-2-18

PO # \_\_\_\_\_

BILL TO Village Crest Health & Rehabilitation

SHIP TO Same

Address 19 Poplar Street

Address \_\_\_\_\_

City New Milford State CT Zip 06776

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Billing Contact \_\_\_\_\_

Ship To Contact \_\_\_\_\_

Billing Phone \_\_\_\_\_

Ship To Phone \_\_\_\_\_

ITEM DESCRIPTION	QTY	UNIT PRICE	EXTENDED PRICE
Toshiba e-Studio 7518A	1		
Toshiba e-Studio 3518A	1		
Toshiba e-Studio 3018A	2		
Toshiba e-Studio 4518A	1		39-Month Lease
Toshiba e-Studio 4515AC	1		\$713.52 per month
MR3031 Document Handler	5		
MJ1042 Inner Finisher	2		
MJ1111 Console Finisher	1		
GD1370 Fax Board	3		
Stand 5005 Cabinet Type Stand	5		

- 1) The Seller retains a security interest in all the equipment and supplies described in this Agreement until the purchase price is paid in full.
- 2) In the event the Buyer makes default in payment the Buyer will be liable for the payment of any legal fees or costs incurred in sustaining or protecting the security interest or in enforcing the terms of the security agreement, and upon demand the Buyer agrees to make the equipment available to the Seller at a location to be determined by the Seller.
- 3) If there is a third party associated with this transaction, the lessee shall abide by the terms of the lease agreement. The Office Works, Inc. shall in no way be held responsible if the lessee fails to fulfill any terms set forth in the associated lease agreement.

Returned Equipment	Make/Model	Equip. ID# & Serial Number	End Meter
	See below		
Hard-drive Options Upon Equipment Removal	Remove & Replace _____	Erase <u>X</u> _____	Ignore _____

Notes / Provisions:

- The Office Works will remove and return all of the currently leased Toshiba copiers.
- All of the new Toshiba MFP's will be covered under the current cost-per-page maintenance agreement at the current rates.

Customer Authorization

The Office Works, Inc. Authorization

Authorized Signature [Signature]

Sales Rep  
Signature \_\_\_\_\_

Print Name / Title MICHAEL BOKOV

Print Name \_\_\_\_\_

Date 11/2/18

Date \_\_\_\_\_

Sales Manager Approval \_\_\_\_\_

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

Name of Facility New Milford Crossings, LLC / DB	License No. 2330	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.

N/A

**Independent Accounting Firm**

Name of Accounting Firm 1 Blum, Shapiro & Company, P.C. 2 3 4	Address (No. & Street, City, State, Zip Code) 2 Enterprise Dr., Shelton, CT 06484
---	--

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	26,610
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 26,610

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 ROGIN NASSAU, LLC 2 Corporation Service Company 3 MURTHA CULLINA 4 BERCHEM MOSES PC 5 See Attached for Continued List	Telephone Number 860-278-7480 800-927-9800 860-240-6000 203-783-1200 Various
---	---

Address (*No. & Street, City, State, Zip Code*)  
 1 185 ASYLYM STREET -22ND FLOOR HARTFORD CT 06103-3460  
 2 251 Little Falls Drive, Wilmington, DE 19808-1674  
 3 PO BOX 150435, HARTFORD CT 06115  
 4 75 BROAD STREET MILFORD, CT 06460  
 5 Various

Services Provided by This Firm (*describe fully*)

1	EP Realty Divestiture of VT Entities (Disallowed on Pg 28)	\$	5,301
2	Staturory Representations (Disallowed on Pg 28)	\$	152
3	State Survey Issues (Disallowed on Pg 28)	\$	1,824
4	Legal Fees relating to Labor (Disallowed on Pg 28)	\$	180
5	Various (Disallowed on Pg 28)	\$	2,882
			Charge for Services Provided
			\$ 10,339

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1e



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

Name of Facility Village Crest Center for Health & Rehab	License No. 2330	Report for Year Ended 9/30/2019	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	GOLDMAN GRUDER & WOOD		203-899-8900	
2	TREASURER, STATE OF CT		860-702-3000	
3	Corbett Suzann		N/A	
Address (No. & Street, City, State, Zip Code)				
1	200 CONNECTICUT AVENUE NORWALK CT 06854			
2	55 Elm St #2, Hartford, CT 06106			
3	N/A			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Collections (Disallowed on Pg 28)		\$	1,742
2	Conservatorship (Disallowed on Pg 28)		\$	900
3	Conservatorship (Disallowed on Pg 28)		\$	240
			Charge for Services Provided	
			\$	2,882

### Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
New Milford Crossings, LLC / DBA Village Crest Center for Health and		2330			9/30/2019				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	95	95			95	95			95	95			
B. On last day of THIS report period	95	95			95	95			95	95			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	74	74			74	74			77	77			
B. As of midnight of THIS report period	84	84			77	77			84	84			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,212	3,212			2,197	2,197			1,015	1,015			
B. Medicaid (Conn.)	23,552	23,552			17,507	17,507			6,045	6,045			
C. Medicaid (other states)													
D. Private Pay	1,084	1,084			826	826			258	258			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice	1,478	1,478			1,175	1,175			303	303			
G. Total Care Days During Period (3A thru F)	29,326	29,326			21,705	21,705			7,621	7,621			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	165	165			105	105			60	60			
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	29,491	29,491			21,810	21,810			7,681	7,681			

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

Name of Facility New Milford Crossings, LLC / DBA Village			License No. 2330			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? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> 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)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days							CCNH	RHNS	(Specify)				
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	12		60			12							
Per Diem Rate													
a. One bed rm.	Various		243.51			485.00							
b. Two bed rms.	Various		243.51			455.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B							3,189	3,189					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							44	44					
C. Other							12,080	12,080					
D. <b>Total Physical Therapy Treatments</b>							15,313	15,313					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							297	297					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other							854	854					
D. <b>Total Speech Therapy Treatments</b>							1,151	1,151					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							2,367	2,367					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							21	21					
C. Other							12,213	12,213					
D. <b>Total Occupational Therapy Treatments</b>							14,601	14,601					

### Report of Expenditures - Salaries & Wages

Name of Facility New Milford Crossings, LLC / DBA Village Crest Center fo	License No. 2330	Report for Year Ended 9/30/2019	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	129,176	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	148,695	7,729				
5. Dietary Service						
a. Head Dietitian	23,899	573				
b. Food Service Supervisor	53,846	2,086				
c. Dietary Workers	260,032	16,002				
6. Housekeeping Service						
a. Head Housekeeper	54,847	2,080				
b. Other Housekeeping Workers	209,237	14,151				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	62,913	2,209				
b. Other Maintenance Workers	20,712	1,090				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	82,980	5,726				
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	98,630	1,791				
b. RN						
1. Direct Care	475,151	11,905				
2. Administrative**	138,459	3,605				
c. LPN						
1. Direct Care	778,654	28,745				
2. Administrative**						
d. Aides and Attendants	948,501	56,441				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	137,342	7,119				
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	73,147	2,328				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	83,726	3,657				
<i>A-13. Total Salary Expenditures</i>	3,779,947	169,317				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 58,749	2,385				
Medical Records	24,977	1,272				
<b>Total</b>	<b>\$ 83,726</b>	<b>3,657</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Nursing Consultants (Disallowed on Pg 28a)	\$ 36,871	492				
Rehab Consultant (Disallowed on Pg 28a)	8,835	176				
<b>Total</b>	<b>\$ 45,706</b>	<b>668</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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	
New Milford Crossings, LLC / DBA Village Crest Center for Health				2330	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)							
<b>Section I - Operators/Owners</b>										
Marvin J. Ostreicher	28,800			Non Discriminatory	Supervises operations, deals with DNS & other	58	16 / m11	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

Village Crest Center for Health & Rehab  
 Marvin J Ostreicher Time Study  
 9/30/2019

	BEDS	Total w/ Bnft
Bethel	161	66.00
Bloomfield	120	67.00
Bristol	132	60.00
Cambridge	160	73.00
Hebrew Home	257	111.00
Ludlowe	144	60.00
Maple View	120	58.00
Marlborough	120	56.00
Milford	120	60.00
Regency	130	62.00
Riverside	345	93.00
Village Crest	95	58.00
Water's Edge	150	64.00
Augusta	72	57.00
Belair	102	53.00
Brattleboro	80	65.00
Brentwood	78	50.00
Brewer	111	64.00
Catskill	136	58.00
Colony	92	55.00
Country	111	58.00
Dover	112	58.00
Eastside	69	51.00
Eliot	114	62.00
Glen Falls	120	56.00
Huntington	320	94.00
Kennebunk	78	51.00
Maywood	120	65.00
Newton Wellseley	110	58.00
Norway	70	48.00
Poughkeepsie	200	74.00
Reservoir	144	71.00
Rutland	125	64.00
Sachem	111	54.00
Sands Point	180	70.00
Utica	117	53.00
Westgate	104	59.00
Winship	72	50.00
Vacation/PTO		
Sick		
Personal		
Holiday		
Total	2,948	1,498.00

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	
New Milford Crossings, LLC / DBA Village Crest Center for Health a				2330	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)							
<b>Section III - Administrators***</b>										
James Noonan (10/1/18 - 1/5/19)	35,000			Non Discriminatory	Administrator	560	A2			
Erin Healy (1/6/19 - 9/30/19)	94,176			Non Discriminatory	Administrator	1,520	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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



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

CSP-13 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of		
New Milford Crossings, LLC / DBA Village Crest C	2330	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	6,852	123				
3. Pharmacist	12,954	173				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	299,306	4,920				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	57,333	255				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	53,037	804				
b. Other						
10. Occupational Therapist						
a. Resident Care	285,885	5,047				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	65,536	1,092				
2. Administrative***						
b. LPN						
1. Direct Care	50,960	1,206				
2. Administrative***						
c. Aides	218,918	8,466				
d. Other						
12. Other (Specify) See Attached Schedule	45,706	668				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,096,487</b>	<b>22,754</b>				

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

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

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

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

Name of Facility New Milford Crossings, LLC / DBA Village Crest Center		License No. 2330		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			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Dr. John Mullen - 131 Kent Road, New Milford, CT 06776	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing Care - 3303 Main Street, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
The Nurse Network - 653 Main Street, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WORLDWIDE STAFFING 2222 Sedwick Road Durham, NC 227713	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
NURSE FINDERS P.O. Box 91038, Dallas, TX 75391	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ROGERS, ANN 46 LYNRICH DR THOMASTON, CT 06787	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Bethel Health Care Center 12 Parklawn Dr. Bethel, CT 06801	Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Dr. John Beck - 50 Bridge Street, New Milford, CT 06776	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
NEW MILFORD MEDICAL GROUP LLC 11 Old Park Lane Road New Milford, CT 06776	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAXIM HEALTHCARE SVCS ,12558 Collection Ctr Dr, Chiccano, IL 60693	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
GERONNURSING REGISTRY NORTHWEST INC-P.O. Box 552-New Milford,CT 06776	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* 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
New Milford Crossings, LLC / DBA Village Cres	2330	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 226,100	226,100		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 65,013	65,013		
4. Social Security (F.I.C.A.)	\$ 277,905	277,905		
5. Health Insurance	\$ 453,630	453,630		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 8,013	8,013		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 10,266	10,266		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 94,690	94,690		
d. Accounting and Auditing	\$ 26,610	26,610		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 10,339	10,339		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 12,433	12,433		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 42,073	42,073		
2. Cellular Phones	\$ 1,695	1,695		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 127	127		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 529,305	529,305		
<b>Subtotal</b>	\$ 1,758,199	1,758,199		

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Background Checks	10,266		
<b>Total</b>	<b>\$ 10,266</b>	<b>\$ -</b>	<b>\$ -</b>

-----  
**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Village Crest Cent	2330	9/30/2019	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	1,758,199	1,758,199		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 780	780		
3. Gifts to Staff and Residents	\$ 11,489	11,489		
4. Employee Travel	\$ 4,683	4,683		
5. Education Expenses Related to Seminars and Conventions	\$ 7,082	7,082		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 295	295		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 34,928	34,928		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 2,503	2,503		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 7,458	7,458		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 280	280		
9. Subscriptions	\$ 5,558	5,558		
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> )	\$ 100,052	100,052		
12. Administrative Management Services**	\$ 426,501	426,501		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 120,563	120,563		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,480,371	2,480,371		

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

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

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

## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 32,773		
Marketing Supplies (Disallowed on Pg 28)	2,155		
<b>Total Other Advertising</b>	<b>\$ 34,928</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 7,373		
ALTCFM Dues	85		
<b>Total Dues</b>	<b>\$ 7,458</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Contributions

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

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Amortization Expense - Goodwill (Disallowed on Pg 28a)	\$ 79,000		
Licenses and Permits	1,753		
Penalties (Disallowed on Pg 28a)	10,300		
Bank Charges	23,299		
Miscellaneous Expense (Disallowed on Pg 28a)	4,530		
Prior Period Expense (Disallowed on Pg 28a)	1,681		
<b>Total Other Administrative and General</b>	<b>\$ 120,563</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility New Milford Crossings, LLC / DBA Villa	License No. 2330	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 #
National Healthcare	426,501	Shared Expenses	Page 16 / Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Village Crest Cen	2330	9/30/2019	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 211,135	211,135		
2. Non-Food Supplies	\$ 33,922	33,922		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 18,642	18,642		
c. Other (Specify) _____ Dietary Equipment Rental	\$ 1,818	1,818		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 265,517</b>	<b>265,517</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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



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

Name of Facility		License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Village Crest Center		2330	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. \$	13,458	13,458	
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)		\$			
c. Other (Specify) Laundry Supplies / Diapers		\$	40,950	40,950	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>54,408</b>	<b>54,408</b>	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA Village Crd		2330	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. \$	20,800	20,800		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other ( <i>Specify</i> )		\$			
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>		\$ 20,800	20,800		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Procare Pharmacy		\$ 219,434	219,434		
b.	Medicine Cabinet Drugs		\$ 6,312	6,312		
c.	Medical and Therapeutic Supplies		\$ 91,029	91,029		
d.	Ambulance/Limousine***		\$ 4,883	4,883		
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 5,714	5,714		
f.	X-rays and Related Radiological Procedures***		\$ 11,700	11,700		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
h.	Laboratory***		\$ 22,079	22,079		
i.	Recreation		\$ 17,718	17,718		
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other (Specify)**** See Attached Schedule		\$ 36,607	36,607		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>		\$ 415,476	415,476		

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

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

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

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

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Supplies - Rehab Tpy and Ancllry (Disallowed on Pg 29a)	\$ 380		
IV Thy Supplies - Rehab Tpy and Ancll (Disallowed on Pg 29a)	4,551		
Purch Services - Nursing	424		
Equip Rental - Nursing (Disallowed on Pg 29a)	8,718		
Equip Rental - Rehab Tpy and Ancllry (Disallowed on Pg 29a)	10,218		
Equip Rental - Respiratory (Disallowed on Pg 29a)	11,726		
Consulting Fees from Prior Period (Disallowed on Pg 29a)	590		
<b>Total Other Resident Care</b>	<b>\$ 36,607</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility				License No.	Report for Year Ended	Page of				
New Milford Crossings, LLC / DBA Village Crest Center for Health and Re				2330	9/30/2019	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
ADM Enviromental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services / Monthly Recycling	18,060			22	6f
ADP	P.O. Box 842875 Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	10,564			16	m11
Mike and Karens Lawns Unlimited, LLC	186 Cornwall Rd Warren , CT 06754	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	13,278			22	6f
MJ Daly	110 Mattatuck HTS, Waterbury CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	22,476			22	6f
Smart Care	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment Rental	15,727			18	2b
		<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
New Milford Crossings, LLC / DBA Village C	2330	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 15,824	15,824				
c. Light & Power	\$ 169,825	169,825				
d. Water	\$ 52,633	52,633				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 34,949	34,949				
f. Other ( <i>itemize</i> )	\$ 106,975	106,975				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 380,206	380,206				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 43,857	43,857				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 43,857	43,857				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 9,432	9,432				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 129,607	129,607				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 139,039	139,039				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 272,000	272,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 80,959	80,959				
c. Personal property taxes	\$ 6,715	6,715				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 542,570	542,570				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
Supplies	\$ 22,720		
Purch Services	48,771		
Ground Services	13,278		
Pest Control	1,462		
Carting	18,192		
Equip Rental	2,552		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 106,975</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility New Milford Crossings, LLC / DBA Village Crest Center for Health ar				License No. 2330		Report for Year Ended 9/30/2019				Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year										
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
		X		April 2014		15,661		15,661		15,661		S/L Various	
2. Movable Equipment													
				Var Var		326,418		326,418		149,277		S/L Various 37,551	
				Var Var		44,883		44,883		S/L		Various 6,306	
D-3. Subtotal													43,857
<b>E. Total Depreciation</b>													43,857

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2018	Whitt Trio system Carpet Cleaner	\$ 4,207	5	\$ 841
10/31/2018	Nobles vacuum	1,213	10	121
1/31/2019	Conveyr Toaster, liduction Chargr	2,059	10	206
1/31/2019	Food Processor, Wax base 9"	1,804	10	180
2/28/2019	replace washing machine parts	2,546	10	255
2/28/2019	Qty 3 Chromebook laptops	834	3	278
4/30/2019	Vital Monitor	2,033	5	407
5/31/2019	Desktop Mini PC	772	3	257
5/31/2019	24 VAC Freedom Wound Monitors	1,496	5	299
5/31/2019	23 VAC Freedom Wound Monitors	1,434	5	287
6/30/2019	Fire Alarm System	20,047	10	2,005
7/31/2019	Dell Laptop	1,501	3	500
8/31/2019	1 Electric Bed	607	12	51
8/31/2019	1 Heavy Duty Food Blender	1,267	10	127
9/30/2019	Laptop	846	3	282
9/30/2019	Air Conditioning Unit	1,563	10	156
9/30/2019	Bed Control Module	654	12	54
<b>Total additions for Movable Equipment</b>		<b>\$ 44,883</b>		<b>\$ 6,306 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2018	PAINTING PROJECT	\$ 1,890	5	\$ 378
11/30/2018	Qty 2 Zonline PTAC Heat pumps	1,502	15	100
11/30/2018	PAINTING PROJECT	2,918	5	584
12/31/2018	PAINTING PROJECT	765	5	153
1/31/2019	signage indoor designation	2,032	5	406
9/30/2019	IT Set up	1,990	3	663
9/30/2019	IT Setup-Passport Unit	1,610	3	537
9/30/2019	HVAC	2,313	15	154
9/30/2019	FACILITY PAINTING PROJECT	23,382	5	4,676
<b>Total additions for Leasehold Improvement</b>		<b>\$ 38,402</b>		<b>\$ 7,651 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

### Amortization Schedule\*

Name of Facility New Milford Crossings, LLC / DBA Village Crest Center for			License No. 2330		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	1,255,905	309,632	S/L	Variou	121,956	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	38,402		S/L	Variou	7,651	
C-4. Subtotal									129,607
<b>D. Total Amortization</b>									129,607

\* 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.

**Village Crest Center for Health & Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>									
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,255,905	309,632	121,956	431,588	824,317
<b>2019 Additions</b>									
LI	PAINTING PROJECT	10/31/2018	S/L	5	1,890	-	378	378	1,512
LI	Qty 2 Zoneline PTAC Heat pumps	11/30/2018	S/L	15	1,502	-	100	100	1,402
LI	PAINTING PROJECT	11/30/2018	S/L	5	2,918	-	584	584	2,334
LI	PAINTING PROJECT	12/31/2018	S/L	5	765	-	153	153	612
LI	signage indoor designation	1/31/2019	S/L	5	2,032	-	406	406	1,626
LI	IT Set up	9/30/2019	S/L	3	1,990	-	663	663	1,327
LI	IT Setup-Passport Unit	9/30/2019	S/L	3	1,610	-	537	537	1,073
LI	HVAC	9/30/2019	S/L	15	2,313	-	154	154	2,159
LI	FACILITY PAINTING PROJECT	9/30/2019	S/L	5	23,382	-	4,676	4,676	18,706
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>1,294,307</b>	<b>309,632</b>	<b>129,607</b>	<b>439,239</b>	<b>855,068</b>
<b>Motor Vehicles</b>									
NME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	15,661	15,661	-	15,661	-
<b>TOTAL Motor Vehicles</b>					<b>15,661</b>	<b>15,661</b>	<b>-</b>	<b>15,661</b>	<b>-</b>
<b>MOVABLE EQUIPMENT</b>									
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	326,418	149,277	37,551	186,828	139,590
<b>2019 Additions</b>									
MME	Whitt Trio system Carpet Cleaner	10/31/2018	S/L	5	4,207	-	841	841	3,366
MME	Nobles vacuum	10/31/2018	S/L	10	1,213	-	121	121	1,092
MME	Conveyr Toaster, Induction Chargr	1/31/2019	S/L	10	2,059	-	206	206	1,853
MME	Food Processor, Wax base 9"	1/31/2019	S/L	10	1,804	-	180	180	1,624
MME	replace washing machine parts	2/28/2019	S/L	10	2,546	-	255	255	2,291
MME	Qty 3 Chromebook laptops	2/28/2019	S/L	3	834	-	278	278	556
MME	Vital Monitor	4/30/2019	S/L	5	2,033	-	407	407	1,626
MME	Desktop Mini PC	5/31/2019	S/L	3	772	-	257	257	515
MME	24 VAC Freedom Wound Monitors	5/31/2019	S/L	5	1,496	-	299	299	1,197
MME	23 VAC Freedom Wound Monitors	5/31/2019	S/L	5	1,434	-	287	287	1,147
MME	Fire Alarm System	6/30/2019	S/L	10	20,047	-	2,005	2,005	18,042
MME	Dell Laptop	7/31/2019	S/L	3	1,501	-	500	500	1,001
MME	1 Electric Bed	8/31/2019	S/L	12	607	-	51	51	556
MME	1 Heavy Duty Food Blender	8/31/2019	S/L	10	1,267	-	127	127	1,140
MME	Laptop	9/30/2019	S/L	3	846	-	282	282	564
MME	Air Conditioning Unit	9/30/2019	S/L	10	1,563	-	156	156	1,407
MME	Bed Control Module	9/30/2019	S/L	12	654	-	54	54	600
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>371,301</b>	<b>149,277</b>	<b>43,857</b>	<b>193,134</b>	<b>178,167</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>1,681,268</b>	<b>474,570</b>	<b>173,464</b>	<b>648,034</b>	<b>1,033,234</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>1,681,269</b>	<b>-</b>	<b>173,464</b>	<b>648,034</b>	<b>1,033,235</b>
<b>ROUNDING</b>					<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>
<b>VARIANCE</b>					<b>0</b>	<b>474,570</b>	<b>-</b>	<b>-</b>	<b>0</b>

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

Name of Facility New Milford Crossings, LLC / DBA V	License No. 2330	Report for Year Ended 9/30/2019	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input 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		08/01/68		
2. Date Structure Completed		06/01/71		
3. If NOT Original Owner, Date of Purchase		02/01/08		
4. Date of Initial Licensure		06/01/71		
5. Total Licensed Bed Capacity		95		
6. Square Footage		44,020		
7. Acquisition Cost				
a. Land		59,000		
b. Building		533,000		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		07/01/16		
c. Interest Rate for the Cost Year		4.85%		
d. Term of Mortgage (number of years)		5		
e. Amount of Principal Borrowed		1,325,000		
f. Principal balance outstanding as of 9/30/19		978,136		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA V		2330	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA		2330		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Property / Admin / Computer Loan Interest				\$	50,943	50,943	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	50,943	50,943	
14. Insurance							
a. Insurance on Property (buildings only)				\$	12,195	12,195	
b. Insurance on Automobiles				\$	1,977	1,977	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	7,579	7,579	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Crime / Liability				\$	43,417	43,417	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	65,168	65,168	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	9,151,893	9,151,893	

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
New Milford Crossings, LLC / DBA Village Crest Center for H			2330	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 11,750	11,750		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 285,885	285,885		
7.			Other - See attached Schedule	\$ 45,706	45,706		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 94,690	94,690		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 10,339	10,339		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 615	615		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 11,489	11,489		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 4,510	4,510		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 34,928	34,928		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 209,064	209,064		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 98,991	98,991		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 807,967	807,967		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	B12o	Admissions Salary Associated with Marketing	\$ 11,750		
<b>Total Other Salaries Adjustment</b>			\$ 11,750	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Nursing Consultants	\$ 36,871		
13	B12o	Rehab Consultant	8,835		
<b>Total Other Fees Adjustments</b>			\$ 45,706	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Amortization Expense - Goodwill	\$ 79,000		
16	m13	Penalties	10,300		
16	m13	Miscellaneous Expense	4,530		
16	m13	Prior Period Expense	1,681		
16	m8a	Chamber of Commerce Dues	280		
15	Var	Benefits Associated with Marketing Salary	3,200		
<b>Total Other A&amp;G Adjustments</b>			\$ 98,991	\$ -	\$ -



**National Health Care Associates, Inc. (CT)**  
**Disallowance Schedule for Cell Phones**  
**September 30, 2019**

	<u>Amount</u>	
Total Cell Phone Expense	1,695	TB Linked
Cell Phone Allowed Based on Bed Capacity	3	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,080	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,080	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 615</u></u>	

Village Crest Center for Health & Rehab  
 Calculation of Allowable Management Fee  
 September 30, 2019

<u>Description</u>	<u>Amount</u>	
Management fees Charged	426,501	Page 16, Line m12
Accounting Charges	26,610	Page 15, Line 1d
Total Management Fees Per Agreement	<u>453,111</u>	
Patient Days	29,941	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>31,208</u>	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 14.52</b>	
PPD Allowance Per Client 2018	7.81	J.01a
2019 CPI Increase %	<u>1.01%</u>	
PPD Allowance 9/30/2019	<u>7.82</u>	
<b>Amount over (Under)</b>	<b>\$ 6.6992</b>	
Total Days	<u>31,208</u>	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 209,064</u></u></b>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Village Crest Center for				2330	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 807,967	807,967		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 219,434	219,434		
28.	20	5d	Ambulance/Limousine	\$ 4,883	4,883		
29.	20	5f	X-rays, etc	\$ 11,700	11,700		
30.	20	5h	Laboratory	\$ 22,079	22,079		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,714	5,714		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 55,741	55,741		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 2,316	2,316		
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	\$ 16,524	16,524		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 1,669	1,669		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,148,027	1,148,027		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Expense (See Attached)	\$ 6,852		
20	51	Supplies - Rehab Tpy and Ancllry	380		
20	51	IV Thy Supplies - Rehab Tpy and Ancll	4,551		
20	51	Equip Rental - Nursing	8,718		
20	51	Equip Rental - Rehab Tpy and Ancllry	10,218		
20	51	Equip Rental - Respiratory	11,726		
20	51	Consulting Fees from Prior Period	590		
20	5c	Med B Nursing Supplies	12,706		
<b>Total Other Ancillary Costs</b>			<b>\$ 55,741</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 2,316		
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 2,316</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Insurance on Automobiles	\$ 1,977		
30	IV 8	Misc Rev	9,701		
30	IV 8	Refunds / Rebates	4,642		
30	IV 8	Photocopy Income	171		
30	IV 8	Medical Record Revenue	33		
<b>Total Other Property Adjustments</b>			<b>\$ 16,524</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)

<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Interest Expense on Late Payments	\$ 1,669		
<b>Total Other Adjustments</b>			\$ 1,669	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2019**

**Pg. 29b**

Total Cable TV Expense	10,452	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
<b>Disallowed Expense</b>	<u><u>\$ 6,852</u></u>	{a}

**Tickmark**  
{a}

Ties to page 29a

**F. Statement of Revenue**

Name of Facility		License No.		Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA Vill 2330				9/30/2019		30	37
Item				Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1.	a.	Medicaid Residents ( <i>CT only</i> )	\$	8,463,427	8,463,427		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(3,389,066)	(3,389,066)		
2.	a.	Medicaid ( <i>All other states</i> )	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents ( <i>all inclusive</i> )	\$	1,474,820	1,474,820		
	b.	Medicare Room and Board Contractual Allowance **	\$	623,802	623,802		
4.	a.	Private-Pay Residents and Other	\$	2,073,583	2,073,583		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(435,179)	(435,179)		
<b>II. Other Resident Revenue</b>							
1.	a.	Prescription Drugs - Medicare	\$	113,184	113,184		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(109,975)	(109,975)		
	c.	Prescription Drugs - Non-Medicare	\$	96,749	96,749		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(105,427)	(105,427)		
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	\$	430,917	430,917		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	(361,806)	(361,806)		
	c.	Physical Therapy - Non-Medicare	\$	176,689	176,689		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	(139,435)	(139,435)		
4.	a.	Speech Therapy - Medicare	\$	64,032	64,032		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	(47,837)	(47,837)		
	c.	Speech Therapy - Non-Medicare	\$	61,940	61,940		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(51,360)	(51,360)		
5.	a.	Occupational Therapy - Medicare	\$	428,537	428,537		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	(380,514)	(380,514)		
	c.	Occupational Therapy - Non-Medicare	\$	148,602	148,602		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(111,651)	(111,651)		
6.	a.	Other ( <i>Specify</i> ) - Medicare	\$	(21,788)	(21,788)		
	b.	Other ( <i>Specify</i> ) - Non-Medicare	\$	11,691	11,691		
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)				\$	9,013,935	9,013,935	
<b>IV. Other Revenue*</b>							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income ( <i>Specify</i> )			\$	80	80	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other ( <i>Specify</i> )			\$	65,765	65,765	
<b>V. Total Other Revenue</b> (1 thru 8)				\$	65,845	65,845	
<b>VI. Total All Revenue</b> (III + V)				\$	9,079,780	9,079,780	

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

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



Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare Pt A Lab	\$ 10,840		
30 II 6a	Medicare Pt A X-Ray	6,468		
30 II 6a	Medicare Pt A Prior Period	(36,943)		
30 II 6a	Medicare Pt B Prior Period	(2,153)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (21,788)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other	\$ (257)		
30 II 6b	Hospice Lab	257		
30 II 6b	Medicaid Lab	700		
30 II 6b	Private Lab	35		
30 II 6b	Comm Ins Lab	1,389		
30 II 6b	Comm Ins X-Ray	650		
30 II 6b	Mgd Medicare Lab	5,969		
30 II 6b	Mgd Medicare X-Ray	3,727		
30 II 6b	Mgd Medicare Prior Period	(779)		
<b>Total Other Resident Revenue</b>		\$ 11,691	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 8	Interest on Money Market Account	92,952	\$ 80		
<b>Total Interest Income</b>			\$ 80	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Prior Period Revenue	\$ 1,249		
30 IV 8	Reversal of PY Expense	12,035		
30 IV 8	Misc Rev (Disallowed on Pg 29a)	9,701		
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	4,642		
30 IV 8	Photocopy Income (Disallowed on Pg 29a)	171		
30 IV 8	Medical Record Revenue (Disallowed on Pg 29a)	33		
30 IV 8	Lawsuit Settlement Revenue (No CY Expense)	962		
30 IV 8	UHC Income	30,640		
30 IV 8	Writeoff of Checks from Prior Period	5,095		
30 IV 8	Reversal of PY Health Insurance Expense	1,237		
<b>Total Other Revenue</b>		\$ 65,765	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Vi	2330	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	385,167
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,525,292
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	36,681
5. Prepaid Expenses			\$	113,513
a. _____				
b. _____				
c. _____				
d. See Schedule		113,513		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	2,060,653
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,294,307</u>		\$	855,068
	Accum. Depreciation <u>439,239</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>371,301</u>		\$	178,167
	Accum. Depreciation <u>193,134</u>	Net		
7. Motor Vehicles	*Historical Cost <u>15,661</u>		\$	
	Accum. Depreciation <u>15,661</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	68,682
_____				
See Schedule		68,682		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	1,101,916

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Vi	2330	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	3,162,569
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
			\$	
2. Land Improvements				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
3. Buildings				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
4. Non-Movable Equipment				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
5. Movable Equipment				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
6. Motor Vehicles				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
7. Minor Equipment-Not Depreciable				
			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				
			\$	
D. Investment and Other Assets				
1. Deferred Deposits				
			\$	
2. Escrow Deposits				
			\$	
3. Organization Expense				
		*Historical Cost	94,317	
		Accum. Depreciation	28,296	Net
			\$	66,021
4. Goodwill (Purchased Only)				
			\$	553,000
5. Investments Related to Resident Care ( <i>itemize</i> )				
			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )				
			\$	12,126
Name and Address		Amount	Loan Date	
Due from Realty / Related		12,126		
7. Other Assets ( <i>itemize</i> )				
			\$	
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	631,147
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,793,716

\* 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
New Milford Crossings, LLC / DBA Village Ct		2330	9/30/2019	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	290,190
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	32,069
Name of Lender		Purpose	Amount	Date Due	
		Equipment Lease ST	32,069		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	231,077
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	426,061
Unclaimed ADP checks		1,631	Accrued Pension	8,911	
Due to Medicaid		95,564	Accrued Worker's Comp	37,753	
Patients Fund		25,595			
Accrued Expenses		256,607	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	979,397

\* 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 New Milford Crossings, LLC / DBA Village	License No. 2330	Report for Year Ended 9/30/2019		Page 34	of 37
Account				Amount	
Total Brought Forward:				979,397	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$ 767,571	
Name of Lender	Purpose	Amount	Date Due		
	Equipment Lease LT	767,571			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 1,099,774	
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	1,099,774				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,867,345	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,846,742	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp	\$ 28,490
31	A5	Prepaid Gen. Ins	7,268
31	A5	Prepaid Expense Other	28,091
31	A5	Prepaid Real Estate Taxes	20,524
31	A5	Prepaid Personal Property Taxes	1,193
31	A5	Prepaid Mgmt Assets	22,737
31	A5	CT PET Deferred Tax	5,210
<b>Total Prepaid Expenses</b>			<b>\$ 113,513</b>

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

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

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

Page Ref	Line Ref	Description	
31	B9	CIP	\$ 68,681
31	B9	Rounding	\$ 1
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 68,682</b>

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

Page Ref	Line Ref	Description	
<b>Total Other Long-Term Liabilities (Itemize)</b>			<b>\$ -</b>

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

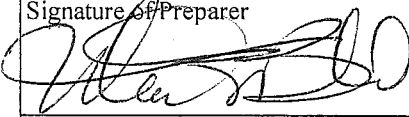
Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA V	2330	9/30/2019	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,019,087
6. Gain or Loss for Period			\$	(72,113)
				10/1/2018 thru 9/30/2019
7. Total Net Worth			\$	946,974
<b>C. Total Reserves and Net Worth</b>			\$	946,974
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,793,716

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Villa	2330	9/30/2019	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	889,085
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	9,079,780
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	9,151,893
D. Net Income or Deficit			\$	(72,113)
E. Balance			\$	816,972
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Prior Period Adjustment				130,002
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	130,002
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
<i>Name and Address (No., City, State, Zip)</i>		<i>Title</i>	<i>Amount</i>	
2. Other Withdrawings <i>(Specify)</i>			\$	
<i>Purpose</i>		<i>Amount</i>		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	946,974
09/30/19				



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

Name of Facility New Milford Crossings, LLC / DBA		License No. 2330	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)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/13/20	
Printed Name of Preparer Matthew S. Bavalack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps				Phone Number 516-705-4813	
Contact Email Address jphelps@nathealthcare.com					

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation for the year ended September 30, 2019, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
February 8, 2020

# Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

This checklist is not required to be submitted with the Annual Report

**Facility Name** New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes  No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_  
\_\_\_\_\_