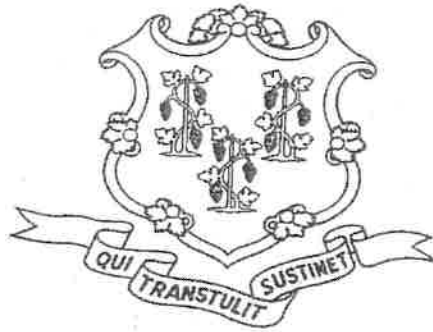


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Villa Maria Nursing & Rehabilitation Community	
Address (No. & Street, City, State, Zip Code) 20 Babcock Ave, Plainfield, CT 06374	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2464	RHNS	(Specify)	Medicare Provider 07-5084
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Medicaid Provider Numbers:	CCNH 10066	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Villa Maria Nursing & Rehabilitation Community	License No. 2464	Report for Year Ended 9/30/2022	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Villa Maria Nursing & Rehabilitation Community [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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) Nicole Lewis			Printed Name (Owner)		
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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Villa Maria Nursing & Rehabilitation Community		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 20 Babcock Ave, Plainfield, CT 06374				
Report Prepared By Marcum LLP		Phone Number (203) 781-9600	Date 2/1/2023	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (860) 564-3387		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Villa Maria Nursing & Rehabilitation Community		Address (No. & Street, City, State, Zip) 20 Babcock Ave, Plainfield, CT 06374		
License Numbers:	CCNH 2464	RHNS	(Specify)	Medicare Provider No. 07-5084
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input checked="" type="radio"/> Proprietorship <input 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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Wachusett Venture's purchased the facility on 09/27/2021.				
Administrator				
Name of Administrator Nicole Lewis		Nursing Home Administrator's License No.:	2125	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Villa Maria Nursing & Rehabilitation Commu	License No. 2464	Report for Year Ended 9/30/2022	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2022	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Villa Maria Nursing & Rehabilitation Community	License No. 2464	Report for Year Ended 9/30/2022	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Wachusett Ventures, LLC	11 Mayor Thomas J. McGrath Hwy, Quincy, MA 02169	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Page 16 / Line m12	303,295	243,104
Plainfield SNF PROPCO, LLC	20 Babcock Ave, Plainfield, CT 06374	<input type="radio"/>	<input checked="" type="radio"/>	Rent Expense	Page 22 / Line 9	175,384	175,384
Various	Various	<input type="radio"/>	<input checked="" type="radio"/>	Intercompany Transactions	Page 34 / Line B3		
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.
 *** Rent is replaced by fair rent.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Villa Maria Nursing & Rehabilitation Communit	License No. 2464	Report for Year Ended 9/30/2022	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire
Accounting Basis

Name of Facility Villa Maria Nursing & Rehabilitation	License No. 2464	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Warf Drive, New Haven, CT 06511
2 CliftonLarsonAllen	4 Batterymarch Park Suite 100, Quincy, MA 02169
3	
4	

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation, Advisory Reimbursement Services, Tax	\$ 5,600
2 Assurance Services	\$ 8,000
3	\$
4	\$
	Charge for Services Provided
	\$ 13,600

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	Telephone Number
1 Ford Harrison	(860) 740-1355
2 CT Corporation	
3 Treasurer, State of CT Probate	(860) 253-6305
4 State Marshall - Kevin J. Wakely	(860) 383-9980
5	

Address (*No. & Street, City, State, Zip Code*)
 1 185 Asylum St., Ste 820, Hartford, CT
 2 P.O. Box 4349, Carol Stream, IL
 3 165 Capitol Ave, Hartford, CT
 4 P.O Box 7, Canterbury, CT 06331
 5

Services Provided by This Firm (*describe fully*)

1 General Matters Relating to Employees	\$ 599
2 Registered Agent	\$ 600
3 Collections / Probate Court/ Conservatorship	\$ 750
4 Conservatorship (Disallowed on Page 28)	\$ 60
5	\$
	Charge for Services Provided
	\$ 2,009

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

Schedule of Resident Statistics

Name of Facility Villa Maria Nursing & Rehabilitation Community	License No. 2464		Report for Year Ended 9/30/2022				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH	RHNS (Specify)
				Total CCNH	RHNS (Specify)	Total	CCNH			
1. Certified Bed Capacity										
A. On last day of PREVIOUS report period	62	62				62				
B. On last day of THIS report period	62	62						62		
2. Number of Residents										
A. As of midnight of PREVIOUS report period	53	53				53				
B. As of midnight of THIS report period	52	52						52		
3. Total Number of Days Care Provided During Period										
A. Medicare	1,805	1,805				1,247		558		
B. Medicaid (Conn.)	10,460	10,460				7,773		2,687		
C. Medicaid (other states)										
D. Private Pay	3,875	3,875				2,971		904		
E. State SSI for RCH										
F. Other (Specify) Mgd Care, Hospice, Insurance	2,132	2,132				1,483		649		
G. Total Care Days During Period (3A thru F)	18,272	18,272				13,474		4,798		
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days	293	293				202		91		
B. Other Bed Reserve Days	30	30				27		3		
5. Total Resident Days (3G + 4A + 4B)	18,595	18,595				13,703		4,892		

Schedule of Resident Statistics (Cont'd)

Name of Facility Villa Maria Nursing & Rehabilitation Commu			License No. 2464			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	4		30		18								
Per Diem Rate													
a. One bed rm.	Various		252.74		360.00								
b. Two bed rms.	Various		252.74		330.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								38,967	38,967				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								2,515	2,515				
C. Other								106,779	106,779				
D. Total Physical Therapy Treatments								148,261	148,261				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								16,227	16,227				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								742	742				
C. Other								10,145	10,145				
D. Total Speech Therapy Treatments								27,114	27,114				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								52,067	52,067				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								5,158	5,158				
C. Other								115,926	115,926				
D. Total Occupational Therapy Treatments								173,151	173,151				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	120,148	2,119				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	160,996	5,406				
5. Dietary Service						
a. Head Dietitian	7,274	201				
b. Food Service Supervisor	95,949	2,713				
c. Dietary Workers	122,448	6,946				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	129,937	8,044				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	667	2,177				
b. Other Maintenance Workers						
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	41,170	1,719				
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	159,793	2,405				
b. RN						
1. Direct Care	494,144	9,718				
2. Administrative**	142,116	3,953				
c. LPN						
1. Direct Care	393,701	9,839				
2. Administrative**	63,682	1,577				
d. Aides and Attendants	816,648	33,680				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	44,132	2,086				
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	53,315	2,001				
n. Marketing	17,423	381				
o. Other (Specify)						
See Attached Schedule	99,715	3,276				
<i>A-13. Total Salary Expenditures</i>	2,963,258	98,241				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Villa Maria Nursing & Rehabilitation Community		2464		9/30/2022		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)	License No.	Report for Year Ended		Page	of				
		9/30/2022	12			37			
Name	CCNH	RHNS	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
Section III - Administrators***									
Carol Disco	1,615		Non Discrim.	Administrator 10/01/2021 - 10/04/2021	32	A2			
Alan Bates	30,203		Non Discrim.	Administrator 10/04/2021 - 12/23/2021	512	A2			
Various (See attached - Page 12a)	88,330		Non Discrim.	Various	1,575	A2			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Villa Maria Nursing & Rehabilitation Community		License No. 2464		Report for Year Ended 9/30/2022		Page 12a	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Denise Kelly-Brian	33,487		Non Discrim.	Administrator 12/24/2021 - 04/09/2022	663	A2			
Nicole Lewis	54,843		Non Discrim.	Administrator 04/10/2022 - 09/30/2022	912	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	11,633	259				
2. Dentist	6,733	Monthly				
3. Pharmacist	7,200	96				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	177,887	2,100				
b. Other						
6. Social Worker	6,525	87				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	16,800	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	53,395	384				
b. Other						
10. Occupational Therapist						
a. Resident Care	209,237	2,453				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	153,579	1,546				
2. Administrative***						
b. LPN						
1. Direct Care	195,182	2,435				
2. Administrative***						
c. Aides	91,267	2,087				
d. Other						
12. Other (Specify)						
See Attached Schedule	37,356	227				
B-13 Total Fees Paid in Lieu of Salaries	966,794	11,674				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Villa Maria Nursing & Rehabilitation Community		License No. 2464	Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Synchrony Rehab, 303 N Hurtsbourne Pkwy Ste. 200, Louisville, KY 40222	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Foodie RD	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Dental Group, 101 Centerpoint Dr Ste 215, Middletown, CT 06457-7568	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Timothy Nolan, 60 Cemetery Roadm Willington, CT 06279	Pharmacists Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
William H. Johnson, 67 Nortontown Rd, Madison, CT 06443	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Richard Jay Wilcon M.D., 12 Lathrop Road, Plainfield, CT 06374	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tami Reilly RN	Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services, 494 Broad St 4th Floor, Newark, NJ 07102	RN/ LPN/ Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Norton & Associates	RN/ LPN/ Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Genie Healthcare, 50 Millstone Rd, Building 100 Ste. 100, East Windsor, NJ 08520	RN/ LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
People 2.0	RN/ LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MAS Medical Staffing	LPN/ Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Headcount Management, 17 High St Ste. 12, Norwalk, CT 06851	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Professional Nursing Services, 27 Siemon Dr Ste. 228 W, Watertown, CT 06795	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Five Star Care	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Prime Time Healthcare	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pharmerica, P.O. Box 409251 Atlanta, GA 30384	IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Amplisound Hearing Care Centers, 19 Quinebaug Ave, Putnam, CT 06260	Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ProCaire, LLC, 77 Summit St, Manchester, CT 06040	Respiratory	<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"/>		

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Villa Maria Nursing & Rehabilitation Communit	2464	9/30/2022		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 76,197	76,197			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 303,666	303,666			
5. Health Insurance	\$ 85,177	85,177			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,800	3,800			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 16,421	16,421			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 90,500	90,500			
d. Accounting and Auditing	\$ 13,600	13,600			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 2,009	2,009			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 11,796	11,796			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 1,560	1,560			
2. Cellular Phones	\$ 2,954	2,954			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)	\$				
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 332,873	332,873			
Subtotal	\$ 940,553	940,553			

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Employee Background Check	\$ 10,294		
Nurses / CNA / Nursing Home week expenses (Disallowed on Page 28)	\$ 5,207		
Employee Recognition	\$ 300		
Benefits Administration (Disallowed on Page 28)	\$ 620		
\			
Total	\$ 16,421	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	940,553	940,553			
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 620	620			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 6,584	6,584			
5. Education Expenses Related to Seminars and Conventions	\$ 3,643	3,643			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 5,519	5,519			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 22,624	22,624			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 5,579	5,579			
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	\$ 992	992			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,190	4,190			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 625	625			
9. Subscriptions	\$ 6,957	6,957			
10. Contributions*** See Attached Schedule	\$ 2,500	2,500			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 95,497	95,497			
12. Administrative Management Services**	\$ 303,295	303,295			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 13,697	13,697			
C-14 Total Administrative & General Expenditures	\$ 1,412,875	1,412,875			

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing Supplies (Disallowed on Page 28)	\$ 2,875		
Public Relations (Disallowed on Page 28)	\$ 2,519		
Marketing Entertainment (Disallowed on Page 28)	\$ 185		
Total Other Advertising	\$ 5,579	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CT Association of Healthcare Facilities	\$ 4,190		
Total Dues	\$ 4,190	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Donations	\$ 2,500		
Total Contributions	\$ 2,500	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Routine Bank Fees	\$ 4,861		
Marketing Meals (Disallowed on Page 28)	\$ 3,375		
Fines & Penalties (Disallowed on Page 28)	\$ 2,291		
Licenses & Permits - A&G	\$ 1,250		
Finance Charges (Disallowed on Page 28)	\$ 1,159		
Minor Equipment Purchase - A&G	\$ 690		
Miscellaneous Expense (Disallowed on Page 28)	\$ 71		
Total Other Administrative and General	\$ 13,697	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Villa Maria Nursing & Rehabilitation Cor	License No. 2464	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Wachusett Ventures, LLC	303,295	Management Company	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
Villa Maria Nursing & Rehabilitation Community		2464	9/30/2022	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 132,034	132,034			
2. Non-Food Supplies	\$ 29,581	29,581			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 339	339			
c. Other (Specify) _____ Minor Equip Purch / Meals - Admissions	\$ 3,086	3,086			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 165,040	165,040			
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
Villa Maria Nursing & Rehabilitation Community		2464	9/30/2022	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. \$	22,167	22,167	
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) Supplies & Expenses		\$	3,107	3,107	
3D. Total Laundry Expenditures (3a + b + c)		\$	25,274	25,274	
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	
Villa Maria Nursing & Rehabilitation Commun	2464	9/30/2022	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. \$	5,101	5,101		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	5,101	5,101		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Various	\$	159,269	159,269		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	72,971	72,971		
d. Ambulance/Limousine***	\$	1,091	1,091		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	5,176	5,176		
f. X-rays and Related Radiological Procedures***	\$	4,928	4,928		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	1,580	1,580		
i. Recreation	\$	15,615	15,615		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	33,574	33,574		
5M. Total Resident Care Expenditures (5a - 5j)	\$	294,204	294,204		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Supplies - Wound Care (Disallowed on Page 29)	\$ 4,564		
Supplies - Prosthetic Device (Disallowed on Page 29)	\$ 2,309		
Supplies - Routine Hygiene	\$ 2,339		
ME Lease (Disallowed on Page 29)	\$ 199		
ME Lease - Bariatric Equipment (Disallowed on Page 29)	\$ 2,055		
ME Lease - Specialty Beds (Disallowed on Page 29)	\$ 872		
ME Lease - Air Mattresses (Disallowed on Page 29)	\$ 7,750		
Replace of Res. Personal Prop. (Disallowed on Page 29)	\$ 400		
Pharmacy Purchases Discount (Disallowed on Page 29)	\$ (5,099)		
Pharmacy Supplies - IV (Disallowed on Page 29)	\$ 1,390		
Pharmacy Supplies - Forms (Disallowed on Page 29)	\$ 78		
Rx Drugs - IV Medicare (Disallowed on Page 29)	\$ 2,379		
Rx Drugs - IV Medicaid (Disallowed on Page 29)	\$ 209		
Rx Drugs - IV Managed (Disallowed on Page 29)	\$ 2,879		
Rx Drugs - Medicaid Noncovered (Disallowed on Page 29)	\$ 806		
ME Lease - IV Pump (Disallowed on Page 29)	\$ 680		
Resident Vaccination	\$ 1,251		
Medical Records - Pharmacy (Disallowed on Page 29)	\$ 1,240		
Supplies - PT	\$ 514		
Supplies - Respiratory (Disallowed on Page 29)	\$ 1,334		
ME Lease - Respiratory (Disallowed on Page 29)	\$ 5,425		
Total Other Resident Care	\$ 33,574	\$ -	\$ -

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

Name of Facility		Address	Related ** to Owners, Operators, Officers		License No.	Report for Year Ended	Total Cost/Page Ref.***				Page of	
Name of Individual or Company	Address		Yes	No			Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS		(Specify)
PointClickCare	P.O. Box 674802 Detroit, MI 48267		<input type="radio"/>	<input checked="" type="radio"/>	N/A	9/30/2022	20,854				16	m11
Fully Managed			<input type="radio"/>	<input checked="" type="radio"/>	N/A		19,320				16	m11
Smartlinx Solutions	11 S. Wood Ave, Iselin, NJ 08830		<input type="radio"/>	<input checked="" type="radio"/>	N/A		22,290				16	m11
Willimantic Waste Paper Co., Inc.	121 Chronicle Rd, Willimantic, CT 06226		<input type="radio"/>	<input checked="" type="radio"/>	N/A		11,440				22	6f
Motor-Vated Mower	188 Mell Rd, Lisbon, CT 06351		<input type="radio"/>	<input checked="" type="radio"/>	N/A		12,900				22	6f
Facilities Compliance Services, LLC	201 Christian Ln Suite B, Berlin, CT 06037		<input type="radio"/>	<input checked="" type="radio"/>	N/A		23,794				22	6f
ChutePlus	202 Fairfield Ave, Bridgeport, CT 06604		<input type="radio"/>	<input checked="" type="radio"/>	N/A		10,891				22	6f
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Villa Maria Nursing & Rehabilitation Commu	2464	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 3,317	3,317				
b. Heat	\$ 46,311	46,311				
c. Light & Power	\$ 38,631	38,631				
d. Water	\$ 29,168	29,168				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 20,359	20,359				
f. Other (<i>itemize</i>)	\$ 165,102	165,102				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 302,888	302,888				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 29,885	29,885				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 29,885	29,885				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 50,004	50,004				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 41,903	41,903				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 91,907	91,907				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 175,384	175,384				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 46,926	46,926				
c. Personal property taxes	\$ 1,676	1,676				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 345,778	345,778				

* 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)
	0		
P/R - Maintenance Director	\$ 51,791		
Pro Fees - Maintenance	\$ 38,473		
Supplies & Exp - Maintenance	\$ 10,180		
R&M - Equipment	\$ 9,229		
R&M - Building	\$ 17,460		
Garbage	\$ 13,750		
Hazardous Waste	\$ 515		
Pest Control	\$ 1,703		
Snow Removal	\$ 6,466		
Maintenance Contracts	\$ 7,913		
Groundskeeping	\$ 7,622		
Total Other Repairs and Maintenance	\$ 165,102	\$ -	\$ -

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peri

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/27/2021	Laptop and Desktop	Administrative	\$ 2,084	5	\$ 417
11/17/2021	Timeclock	Administrative	\$ 2,994	5	\$ 599
11/12/2021	HATCO BOOSTER C-12 208V 3PH	Standard Resident	\$ 2,016	5	\$ 403
11/29/2021	Wrist transponders/tag readers	Standard Resident	\$ 1,533	5	\$ 307
11/29/2021	Mattresses (6)	Standard Resident	\$ 1,268	5	\$ 254
11/19/2021	Mattresses (3)	Standard Resident	\$ 315	5	\$ 63
1/28/2022	Bed System Measurement Device	Standard Resident	\$ 1,329	5	\$ 266
2/15/2022	Desktop (1)	Standard Resident	\$ 1,200	5	\$ 240
3/21/2022	Wheelchair desk arms (10)	Standard Resident	\$ 2,233	5	\$ 447
4/22/2022	Laptop	Administrative	\$ 862	5	\$ 172
4/25/2022	Laptops (3)	Administrative	\$ 4,488	5	\$ 898
11/22/2021	Firewall	Standard Resident	\$ 3,668	5	\$ 734
5/18/2022	Electric beds (25)	Standard Resident	\$ 49,433	5	\$ 9,887
7/11/2022	Electric beds (25)	Standard Resident	\$ 38,285	5	\$ 7,657
7/14/2022	Bed components (50)	Standard Resident	\$ 11,042	5	\$ 2,208
	<i>CT Trust Grant</i>	Standard Resident	\$ (4,449)	5	\$ (890)
8/22/2022	Fire pump repair	Standard Resident	\$ 8,005	5	\$ 1,601
9/1/2022	Gas valve repairs	Standard Resident	\$ 1,912	5	\$ 382
3/2/2022	Egress mag-lock system	Standard Resident	\$ 5,126	5	\$ 1,025
Total additions for Movable Equipmen			\$ 133,344		\$ 26,670
Deletions:					
Total deletions for Movable Equipmen			\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
12/13/2021	Signage	\$ 2,765	10	\$ 277
12/2/2021	Laundry room door	\$ 3,994	10	\$ 399
1/10/2022	Sprinkler repair	1211	10	\$ 121
2/17/2022	Laundry door	2162	10	\$ 216
Total additions for Leasehold Improvemem		\$ 10,132		\$ 1,013
Deletions:				
Total deletions for Leasehold Improvemem		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Villa Maria Nursing & Rehabilitation Community
 Depreciation Schedule
 September 30, 2022

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Historical Amount</u>	<u>Useful Life</u>	<u>2020 Accum Depr.</u>	<u>2021 Depreciation</u>	<u>2021 Accum Depr.</u>	<u>2022 Depreciation</u>	<u>2022 Accum Depr.</u>	<u>NET</u>
Non-Movable Equipment											
<i>Acquired Prior to 2022</i>											
	Furniture & Equipment	Acquisition	9/28/2021	33,763	10	33,763	-	33,763	-	33,763	-
Total Non-Movable Equipment				33,763		33,763		33,763		33,763	
Movable Equipment - Motor Vehicle											
<i>Acquired Prior to 2022</i>											
	Motor Vehicle	2015 Chevrolet Truck	9/28/2021	60,263	5	54,238	6,025	60,263	-	60,263	-
Total Non-Movable Equipment				60,263		54,238	6,025	60,263		60,263	
Movable Equipment											
<i>Acquired Prior to 2022</i>											
2022 Additions											
	Furniture & Equipment	Acquisition	9/28/2021	600,831	Var	593,704	3,215	596,919	3,215	600,134	697
	Furniture & Equipment	Laptop and Desktop	10/27/2021	2,084	5	-	-	-	417	417	1,667
	Furniture & Equipment	Timeclock	11/17/2021	2,994	5	-	-	-	599	599	2,395
	Furniture & Equipment	HATCO BOOSTER C-12 208V 3PH	11/12/2021	2,016	5	-	-	-	403	403	1,613
	Furniture & Equipment	Wrist transponders/tag readers	11/29/2021	1,533	5	-	-	-	307	307	1,226
	Furniture & Equipment	Mattresses (6)	11/29/2021	1,268	5	-	-	-	254	254	1,014
	Furniture & Equipment	Mattresses (3)	11/19/2021	315	5	-	-	-	63	63	252
	Furniture & Equipment	Bed System Measurement Device	1/28/2022	1,329	5	-	-	-	266	266	1,063
	Furniture & Equipment	Desktop (1)	2/15/2022	1,200	5	-	-	-	240	240	960
	Furniture & Equipment	Wheelchair desk arms (10)	3/21/2022	2,233	5	-	-	-	447	447	1,786
	Furniture & Equipment	Laptop	4/22/2022	862	5	-	-	-	172	172	690
	Furniture & Equipment	Laptops (3)	4/25/2022	4,488	5	-	-	-	898	898	3,590
	Furniture & Equipment	Firewall	11/22/2021	3,668	5	-	-	-	734	734	2,934
	Furniture & Equipment	Electric beds (25)	5/18/2022	49,433	5	-	-	-	9,887	9,887	39,546
	Furniture & Equipment	Electric beds (25)	7/11/2022	38,285	5	-	-	-	7,657	7,657	30,628
	Furniture & Equipment	Bed components (50)	7/14/2022	11,042	5	-	-	-	2,208	2,208	8,834
	Furniture & Equipment	CT Trust Grant	8/22/2022	(4,449)	5	-	-	-	(890)	(890)	(3,559)
	Furniture & Equipment	Fire pump repair	9/1/2022	8,005	5	-	-	-	1,601	1,601	6,404
	Furniture & Equipment	Gas valve repairs	9/1/2022	1,912	5	-	-	-	382	382	1,530
	Furniture & Equipment	Egress mag-lock system	3/2/2022	5,126	5	-	-	-	1,025	1,025	4,101
Total Movable Equipment				734,175		593,704	3,215	596,919	29,885	626,804	107,371

Voucher #	Account Description	Description	Date	Amount	Useful Life	Accum Depr.	Depreciation	Accum Depr.	Depreciation	Accum Depr.	NEB
Leasehold Improvements											
<i>Acquired Prior to 2022</i>											
PPE - Leasehold Improvements	Acquisition		9/28/2021	1,931,095	Various	1,761,608	40,890	1,802,498	40,890	1,843,388	87,707
2022 Additions											
PPE - Leasehold Improvements	Signage		12/13/2021	2,765	10	-	-	-	277	377	2,488
PPE - Leasehold Improvements	Laundry room door		12/2/2021	3,994	10	-	-	-	399	399	3,595
PPE - Leasehold Improvements	Sprinkler repair		1/10/2022	1,211	10	-	-	-	121	121	1,090
PPE - Leasehold Improvements	Laundry door		2/17/2022	2,162	10	-	-	-	216	216	1,946
Total Leasehold Improvements						1,761,608	40,890	1,802,498	41,903	1,844,401	96,826
Per Cust Report											
Per Trial Balance											
						2,443,313	50,130	2,493,443	71,788	2,565,231	204,197
Variance						-	-	-	42,480	42,480	410,996
						2,443,313	50,130	2,493,443	29,308	2,522,751	(206,799)
Total Assets											
						2,443,313	50,130	2,493,443	71,788	2,565,231	204,197
F/S vs C/R NEB - Page 31, Line B9											
F/S vs C/R Depreciation - Page 36, Line F1											

Page 23 & 24											
Non-Movable											
						33,763	-	33,763	-	33,763	-
Movable											
						593,704	3,215	596,919	29,885	626,804	107,371
Leasehold											
						1,761,608	40,890	1,802,498	41,903	1,844,401	96,826
Movable											
						33,763	-	33,763	-	33,763	-

Page 31											
Leasehold											
						1,941,227	40,890	1,802,498	41,903	1,844,401	96,826
Movable											
						734,175	3,215	596,919	29,885	626,804	107,371
Non-Movable											
						33,763	-	33,763	-	33,763	-

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Villa Maria Nursing & Rehabilitation Community		2464		9/30/2022		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Goodwill	9	2021	10	500,000		S/L	Varied	50,004	
2.									
3.									
A-4. Subtotal									50,004
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,931,095	1,802,498	S/L	Varied	40,890	
2. Disposals (attach schedule)	Var	Var	Various						
3. Acquired during this report period (attach schedule)	Var	Var	Various	10,132		S/L	10	1,013	
C-4. Subtotal									41,903
D. Total Amortization									91,907

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

Name of Facility Villa Maria Nursing & Rehabilitation	License No. 2464	Report for Year Ended 9/30/2022	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*				
<input type="radio"/> Yes		<input checked="" type="radio"/> No		If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	09/27/21			
4. Date of Initial Licensure	05/08/81			
5. Total Licensed Bed Capacity	62			
6. Square Footage	12,392			
7. Acquisition Cost				
a. Land	29,388			
b. Building	301,351			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	09/27/21			
c. Interest Rate for the Cost Year	550.00%			
d. Term of Mortgage (number of years)	25			
e. Amount of Principal Borrowed	2,416,956			
f. Principal balance outstanding as of 09/30/2022	2,333,269			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Villa Maria Nursing & Rehabilitation		2464	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Villa Maria Nursing & Rehabilitatio		2464		9/30/2022		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) Interest Expense				\$	602	602	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	602	602	
14. Insurance							
a. Insurance on Property (buildings only)				\$	53,619	53,619	
b. Insurance on Automobiles				\$	49	49	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	51,813	51,813	
2. Fire and Extended Coverage				\$			
3. Other (Specify) D&O Liability (Disallowed on Page 29)/ Cyber/ Bond In				\$	5,699	5,699	
14d. Total Insurance Expenditures (14a + b + c)				\$	111,180	111,180	
15. Total All Expenditures (A-13 thru C-14)				\$	6,592,994	6,592,994	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Villa Maria Nursing & Rehabilitation Community			2464	9/30/2022	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 17,423	17,423		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 209,237	209,237		
7.			Other - See attached Schedule	\$ 3,756	3,756		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 90,500	90,500		
10.			Accounting	\$			
10a.			Legal	\$ 810	810		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,514	1,514		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 6,584	6,584		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 1,233	1,233		
18.	16	m2/3	Unallowable Advertising *	\$ 5,579	5,579		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 2,500	2,500		
21.	16	m12	Unallowable Management Fees	\$ 144,650	144,650		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,348	13,348		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 497,134	497,134		

* 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.

Villa Maria Nursing & Rehabilitation Community
Calculation of Allowable Management Fee
September 30, 2022

<u>Description</u>	<u>Amount</u>	
Management fees Charged	303,295	
Patient Days	18,595	
Imputed Days - 90% Occupancy	<u>19,710</u>	
Amount Per Patient Day (Greater of 90% or Actual Days)		\$ 15.39
PPD Allowance Per Rate Agreement		7.50
2022 CPI Increase - 1.0732%		<u>1.0732</u>
PPD Allowance 9/30/2022		<u>8.05</u>
Amount over (Under)		\$ 7.3389
Total Days		<u>19,710</u>
Disallowed Management Fee		<u>\$ 144,650</u>

**Villa Maria Nursing & Rehabilitation Community
 Disallowance Schedule for Cell Phones
 September 30, 2022**

	<u>Amount</u>
Total Cell Phone Expense	2,954
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,514</u></u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Villa Maria Nursing & Rehabilitation Community			2464	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 497,134	497,134		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 159,269	159,269		
28.	20	5d	Ambulance/Limousine	\$ 1,091	1,091		
29.	20	5f	X-rays, etc	\$ 4,928	4,928		
30.	20	5h	Laboratory	\$ 1,580	1,580		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,176	5,176		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 37,698	37,698		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.	Vario	Vario	Rental of Building Space or Rooms	\$ 11,922	11,922		
39.			Other - See Attached Schedule	\$ 2,688	2,688		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 50,004	50,004		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 75,437	75,437		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 846,927	846,927		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Cable TV (See attached)	\$ 8,228		
20	51	Supplies - Wound Care	\$ 4,564		
20	51	Supplies - Prosthetic Device	\$ 2,309		
20	51	ME Lease	\$ 199		
20	51	ME Lease - Bariatric Equipment	\$ 2,055		
20	51	ME Lease - Specialty Beds	\$ 872		
20	51	ME Lease - Air Mattresses	\$ 7,750		
20	51	Replace of Res. Personal Prop.	\$ 400		
20	51	Pharmacy Purchases Discount	\$ (5,099)		
20	51	Pharmacy Supplies - IV	\$ 1,390		
20	51	Pharmacy Supplies - Forms	\$ 78		
20	51	Rx Drugs - IV Medicare	\$ 2,379		
20	51	Rx Drugs - IV Medicaid	\$ 209		
20	51	Rx Drugs - IV Managed	\$ 2,879		
20	51	Rx Drugs - Medicaid Noncovered	\$ 806		
20	51	ME Lease - IV Pump	\$ 680		
20	51	Medical Records - Pharmacy	\$ 1,240		
20	51	Supplies - Respiratory	\$ 1,334		
20	51	ME Lease - Respiratory	\$ 5,425		
Total Other Ancillary Costs			\$ 37,698	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6D	Utilities - Water&Sewer - Other	\$ 1,012		
22	10C	Taxes - Real Estate - Other	\$ 1,676		
Total Other Property Adjustments			\$ 2,688	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amort Exp - Goodwill	\$ 50,004		
Total Other Adjustments			\$ 50,004	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Insurance	\$ 3,598		
30	IV8	Revenue - Medical Records	\$ 40		
30	IV8	Revenue - Miscellaneous	\$ 9,149		
30	IV8	Revenue - Rental	\$ 62,650		
Total Other Adjustments			\$ 75,437	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Villa Maria Nursing & Rehabilitation Community
Disallowance Schedule for Cable TV
September 30, 2022

	<u>Amount</u>
Total Cable TV Expense 6950120000 & 6950120	\$ 11,828
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 3,600
 Disallowed Cable TV	 <u><u>\$ 8,228</u></u>

Villa Maria Nursing & Rehabilitation Community
 Calculation of Housekeeping & Overhead Disallowance
 September 30, 2022

Housekeeping Disallowance

Housekeeping Salaries - Page 10	\$	129,937	
Benefits / Salaries Ratio		16.38%	
Housekeeping Benefits	\$	21,278	
Housekeeping Expenses - Page 20	\$	5,101	
Total Housekeeping Costs	\$	156,316	
Administrative Sq/Ft			4.269%
Estimated Housekeeping Disallowance	\$	6,673	

Facility Overhead Expense Disallowance

Heat	\$	16,526	
Electric	\$	38,631	
Water & Sewer	\$	28,156	
Real Estate Taxes	\$	41,271	
Rent	\$	175,384	
Depreciation (Leasehold)	\$	794	
Total Utilities	\$	124,584	
Average Ratio of Overhead Sq to Total			4.27%

Amount Disallowed for Overhead \$ 5,319

Total Admin Overhead Disallowance	\$	11,992
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Square Footage Calculations

	<u>Square Ft</u>	<u>% to Total</u>
SNF Square Feet	18,881	95.731%
Administrative Square Feet	842	4.269%
Total Facility Square Feet	19,723	100.000%

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page of	
Villa Maria Nursing & Rehabilitation Cor 2464				9/30/2022		30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)				\$ 2,439,866	2,439,866		
b. Medicaid Room and Board Contractual Allowance **				\$			
2. a. Medicaid (All other states)				\$			
b. Other States Room and Board Contractual Allowance **				\$			
3. a. Medicare Residents (all inclusive)				\$ 1,573,634	1,573,634		
b. Medicare Room and Board Contractual Allowance **				\$			
4. a. Private-Pay Residents and Other				\$ 1,852,621	1,852,621		
b. Private-Pay Room and Board Contractual Allowance **				\$			
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare				\$ 47,863	47,863		
b. Prescription Drugs - Medicare Contractual Allowance **				\$ (47,863)	(47,863)		
c. Prescription Drugs - Non-Medicare				\$ 95,779	95,779		
d. Prescription Drugs - Non-Medicare Contractual Allowance **				\$ (95,779)	(95,779)		
2. a. Medical Supplies - Medicare				\$			
b. Medical Supplies - Medicare Contractual Allowance **				\$			
c. Medical Supplies - Non-Medicare				\$ 252	252		
d. Medical Supplies - Non-Medicare Contractual Allowance **				\$ (252)	(252)		
3. a. Physical Therapy - Medicare				\$ 165,275	165,275		
b. Physical Therapy - Medicare Contractual Allowance **				\$ (119,638)	(119,638)		
c. Physical Therapy - Non-Medicare				\$ 174,380	174,380		
d. Physical Therapy - Non-Medicare Contractual Allowance **				\$ (150,738)	(150,738)		
4. a. Speech Therapy - Medicare				\$ 48,144	48,144		
b. Speech Therapy - Medicare Contractual Allowance **				\$ (13,041)	(13,041)		
c. Speech Therapy - Non-Medicare				\$ 10,534	10,534		
d. Speech Therapy - Non-Medicare Contractual Allowance **				\$ (8,669)	(8,669)		
5. a. Occupational Therapy - Medicare				\$ 218,589	218,589		
b. Occupational Therapy - Medicare Contractual Allowance **				\$ (141,343)	(141,343)		
c. Occupational Therapy - Non-Medicare				\$ 193,770	193,770		
d. Occupational Therapy - Non-Medicare Contractual Allowance **				\$ (170,690)	(170,690)		
6. a. Other (Specify) - Medicare				\$ (1,048)	(1,048)		
b. Other (Specify) - Non-Medicare				\$ 23,732	23,732		
III. Total Resident Revenue (Section I. thru Section II.)				\$ 6,095,378	6,095,378		
IV. Other Revenue*							
1. Meals sold to guests, employees & others				\$			
2. Rental of rooms to non-residents				\$			
3. Telephone				\$			
4. Rental of Television and Cable Services				\$			
5. Interest Income (Specify)				\$ 25	25		
6. Private Duty Nurses' Fees				\$			
7. Barber, Coffee, Beauty and Gift shops				\$			
8. Other (Specify)				\$ 90,466	90,466		
V. Total Other Revenue (1 thru 8)				\$ 90,491	90,491		
VI. Total All Revenue (III +V)				\$ 6,185,869	6,185,869		

* 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 116A	X-Ray - Med A	\$ 1,063		
30 116A	X-Ray - Med A - C/A	\$ (1,063)		
30 116A	Lab - Med A	\$ 102		
30 116A	Lab - Med A - C/A	\$ (102)		
30 116A	IV - Med A	\$ 1,181		
30 116A	IV - Med A - C/A	\$ (1,181)		
30 116A	Oxygen - Med A	\$ 148		
30 116A	Oxygen - Med A - C/A	\$ (148)		
30 116A	Sequestration - Med B	\$ (1,048)		
Total Other Resident Revenue - Medicare		\$ (1,048)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 116B	X-Ray - HMO	1,347		
30 116B	X-Ray - HMO - C/A	(1,347)		
30 116B	Lab - HMO	16		
30 116B	Lab - HMO - C/A	(16)		
30 116B	IV - Medicaid	38		
30 116B	IV - HMO	2,349		
30 116B	IV - Medicaid - C/A	(38)		
30 116B	IV - HMO - C/A	(2,349)		
30 116B	Oxygen - Medicaid	419		
30 116B	Oxygen - HMO	76		
30 116B	Oxygen - Medicaid - C/A	(419)		
30 116B	Oxygen - HMO - C/A	(76)		
30 116B	Medical Equip - Med A	40		
30 116B	Medical Equip - Medicaid	32		
30 116B	Medical Equip - HMO	336		
30 116B	Medical Equip - Med A - C/A	\$ (40)		
30 116B	Medical Equip - Medicaid - C/A	\$ (32)		
30 116B	Medical Equip - HMO - C/A	\$ (336)		
30 116B	Resident Income - Wage Settlement (Do Not Disallow - No Related Expense in CY)	\$ 23,732		
Total Other Resident Revenue		\$ 23,732	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 1V5	Revenue - Interest-AR Accounts	N/A	\$ 25		
Total Interest Income			\$ 25	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 1V8	Prior Period Adjustments	\$ (805)		
30 1V8	COVID Relief Funds - State	\$ 19,551		
30 1V8	Revenue - Rental (Disallowed on Page 29)	\$ 62,650		
30 1V8	Revenue - Medical Records (Disallowed on Page 29)	\$ 40		
30 1V8	Revenue - Discounts	\$ (119)		
30 1V8	Revenue - Miscellaneous (Disallowed on Page 29)	\$ 9,149		
Total Other Revenue		\$ 90,466	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation C	2464	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	360,923
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	578,010
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	48,123
4. Inventories			\$	
5. Prepaid Expenses			\$	128,520
a. Prepaid Insurance	66,727			
b. Prepaid Expense	61,793			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,115,576
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>1,941,227</u>		\$	96,826
	Accum. Depreciation <u>1,844,401</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>734,175</u>		\$	107,371
	Accum. Depreciation <u>626,804</u>	Net		
7. Motor Vehicles	*Historical Cost <u>60,623</u>		\$	
	Accum. Depreciation <u>60,623</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	206,800
F/S vs C/R NBV	206,799			
See Schedule	1			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	410,997

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ 1
Total Other Fixed Assets (Itemize)			\$ 1

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Management Fees	\$ 253,899
33	A12	Reserve for Bad Debts	\$ 90,465
33	A12	Accrued Provider Tax/ User Fees	\$ 86,708
33	A12	Accrued Expenses	\$ 7,744
33	A12	Other Payroll Liabilities	\$ 3,361
33	A12	Payroll W/H - AFLAC	\$ 1,012
33	A12	Other Current Liabilities	\$ (2,195)
33	A12	Exchange	\$ (9,279)
Total Other Current Liabilities (Itemize)			\$ 431,715

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation C	2464	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	1,526,573
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
4. Goodwill (Purchased Only)			\$	449,996
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	(407,250)
Name and Address		Amount	Loan Date	
Wachusett Ventures		(407,250)		
7. Other Assets (<i>itemize</i>)			\$	10
Other Assets			10	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	42,756
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,569,329

* 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 Villa Maria Nursing & Rehabilitation Commu		License No. 2464	Report for Year Ended 9/30/2022	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	454,130
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	127,268
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	9,139
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>)				\$	431,715

See Schedule					431,715
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,022,252

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Villa Maria Nursing & Rehabilitation Comm		License No. 2464	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,022,252	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 893,036	
Name and Address of Lender	Amount	Loan Date			
HVN/ PW/ QY/ VM PROPCO	893,036				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 893,036	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,915,288	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation C	2464	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	31,857
6. Gain or Loss for Period			\$	(377,817)
	10/1/2021	thru 9/30/2022		
7. Total Net Worth			\$	(345,960)
C. Total Reserves and Net Worth			\$	(345,960)
D. Total Liabilities, Reserves, and Net Worth			\$	1,569,328

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Co	2464	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	706,775
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	6,185,869
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	6,563,686
D. Net Income or Deficit			\$	(377,817)
E. Balance			\$	328,958
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures per Page 27			\$6,592,994	
F/S vs C/R Depreciation			\$(29,308)	
Total Expenditures			\$6,563,686	
2. Other <i>(itemize)</i>				
Prior Period Adjustment				(674,918)
F-3. Total Additions			\$	(674,918)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(345,960)
				09/30/22

I. Preparer's/Reviewer's Certification

Name of Facility Villa Maria Nursing & Rehabilitation	License No. 2464	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/3/23		
Printed Name of Preparer Matthew S. Bivolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number (203) 781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Steven Vera		Phone Number (860) 564-3387		
Contact Email Address svera@wachusetthc.com				