

State of Connecticut



Annual Report of Long-Term Care Facility
Cost Year 2023

Name of Facility (as licensed) WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 78 Viets Street, NewLondon, CT 06320-3354	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2436	(Specify)	(Specify)	Medicare Provider 07-5196
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Medicaid Provider Numbers:	000009647	CCNH / RHNS	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) WV-Crossings East, LLC d/b/a Harbor Village North He	License No. 2436	Report for Year Ended 9/30/2023	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 WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, 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. (a)

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) Brooke Johnson			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 78 Viets Street, NewLondon, CT 06320-3354				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/31/2024	
Item	Total	CCNH / RHNS	(Specify)	(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)	\$			

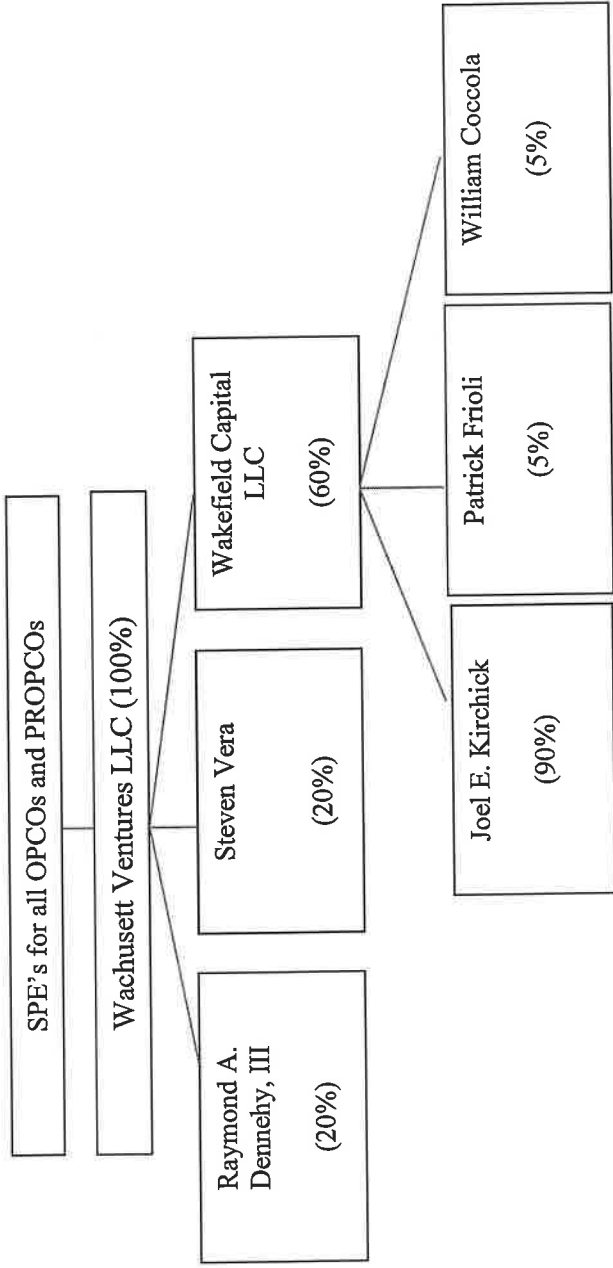
Wages - Compensation computed on an hourly wage rate.

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 860-447-1416		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) WV-Crossings East, LLC d/b/a Harbor Village North Health & R		Address (No. & Street, City, State, Zip) 78 Viets Street, NewLondon, CT 06320-3354		
License Numbers:	CCNH / RHNS 2436	(Specify)	(Specify)	Medicare Provider No. 07-5196
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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				
Administrator				
Name of Administrator Brooke Johnson		Nursing Home Administrator's License No.:	002174	
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 WV-Crossings East, LLC d/b/a Harbor Villag	License No. 2436	Report for Year Ended 9/30/2023	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 Related Parties*

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North H	License No. 2436	Report for Year Ended 9/30/2023	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Wachusett Ventures, LLC	P.O. Box 359, North Easton, MA 02356	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Page 16 / Line m12	611,441	460,250
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"/>				
		<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.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village N	2436	9/30/2023	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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.)				
<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 Other Lines of Business

Name of Facility WV-Crossings East, LLC d/b/a Harbo	License No. 2436	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		30,015		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, L	2436	9/30/2023	7	37

Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended		Page	of		
	2436		9/30/2023				8	37
	WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabil		Period 10/1 Thru 6/30					
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Total	CCNH / RHNS (Specify)	Total	CCNH / RHNS (Specify)	
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	128	128		128		128		128
B. On last day of THIS report period	128	128						
2. Number of Residents								
A. As of midnight of PREVIOUS report period	116	116		116				
B. As of midnight of THIS report period	118	118				118		118
3. Total Number of Days Care Provided During Period								
A. Medicare	1,973	1,973		1,424		549		549
B. Medicaid (Conn.)	38,201	38,201		28,852		9,349		9,349
C. Medicaid (other states)								
D. Private Pay	2,714	2,714		2,072		642		642
E. State SSI for RCH								
F. Other (Specify)	349	349		273		76		76
G. Total Care Days During Period (3A thru F)	43,237	43,237		32,621		10,616		10,616
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	582	582		360		222		222
B. Other Bed Reserve Days	3	3		3				
5. Total Resident Days (3G + 4A + 4B)	43,822	43,822		32,984		10,838		10,838

Schedule of Resident Statistics (Cont'd)

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village Nor			License No. 2436			Report for Year Ended 9/30/2023			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)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(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)	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH / RHNS		CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR				
No. of Residents	7		103		8								
Per Diem Rate													
a. One bed rm.	Various		249.03		455.00								
b. Two bed rms.	Various		235.27		372.00								
c. Three or more bed rms.	Various												
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					128,089	128,089							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					15,971	15,971							
C. Other					38,137	38,137							
D. Total Physical Therapy Treatments					182,197	182,197							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					14,057	14,057							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					2,585	2,585							
C. Other					4,550	4,550							
D. Total Speech Therapy Treatments					21,192	21,192							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					105,863	105,863							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					29,392	29,392							
2. Restorative Treatments					47,173	47,173							
C. Other													
D. Total Occupational Therapy Treatments					182,428	182,428							

Report of Expenditures - Salaries & Wages

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health		2436	9/30/2023		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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	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)	130,320		1,652			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	675		16			
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	190,461		6,497			
5. Dietary Service						
a. Head Dietitian	42,184		1,047			
b. Food Service Supervisor	61,421		1,875			
c. Dietary Workers	366,256		19,639			
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,149		2,080			
b. Other Maintenance Workers	21,367		1,399			
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	216,667		3,860			
b. RN						
1. Direct Care	696,695		13,669			
2. Administrative**	117,309		5,981			
c. LPN						
1. Direct Care	1,126,503		30,766			
2. Administrative**	166,462		2,163			
d. Aides and Attendants	2,174,480		90,671			
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	134,077		6,829			
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	77,049		2,080			
n. Marketing	5,663		124			
o. Other (Specify)						
See Attached Schedule	158,002		5,669			
<i>A-13. Total Salary Expenditures</i>	5,750,740		196,017			

* 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 in the Adjustment column.

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

Name of Facility	License No.	Report for Year Ended		Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received		
		9/30/2023	11						of 37	
Name	CCNH / RHNS	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
		(Specify)	(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	CCNH / RHNS (Specify)	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	Page 12	of 37
		CCNH / RHNS (Specify)	(Specify)								
Section III - Administrators***											
Troy Guntulis (10/01/2022 - 08/12/2023)	117,397			Non Discriminatory	Administrator	1,460	A2				
Steve Vera (08/13/2023 - 08/27/2023)	No Salary Taken			Non Discriminatory	Administrator		A2				
Brooke Johnson (08/28/2023 - 09/30/2023)	12,923			Non Discriminatory	Administrator	192	A2				
Section IV - Assistant Administrators											
Patrick Cartier (10/02/2022 - 10/15/2022)	675			Non Discriminatory	Assistant Administrator	16	A4				

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended						Page	of
WV-Crossings East, LLC d/b/a Harbor Village North	2436	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	7,680		Monthly						
3. Pharmacist	18,181		Monthly						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	279,318		4,022						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	33,600		Monthly						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	42,397		451						
b. Other									
10. Occupational Therapist									
a. Resident Care	246,176		3,819						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	109,110		1,230						
2. Administrative***									
b. LPN									
1. Direct Care	411,001		5,559						
2. Administrative***									
c. Aides	18,123		487						
d. Other									
12. Other (Specify)									
See Attached Schedule	19,635	(19,635)							
B-13 Total Fees Paid in Lieu of Salaries	1,185,221	(19,635)	15,568						

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village North H		2436	9/30/2023		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Pharmerica, P.O. Box 409251, Atlanta, GA 30384	Pharmacist/ IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IPC Healthcare, Inc., 3 Barker Ave, White Plains, NY 10601	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management LLC	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Synchrony Rehab	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Access Capital, LLC	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Genie Healthcare	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Intelycare	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Norton & Associates	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
People 2.0	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ConnectRN	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ecapital Commercial	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Professional Nursing Services	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SambaCare	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ProCare, LLC, PO Box 801, Tolland, CT 06084	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"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended				Page	of
WV-Crossings East, LLC d/b/a Harbor Village N	2436	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
1. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 114,297	114,297					
2. Disability Insurance	\$						
3. Unemployment Insurance	\$						
4. Social Security (F.I.C.A.)	\$ 472,985	472,985					
5. Health Insurance	\$ 347,427	347,427					
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,854	4,854					
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$						
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 7,968	13,164	(5,196)				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$						
c. Bad Debts*	\$	75,392	(75,392)				
d. Accounting and Auditing	\$ 22,366	22,366					
e. Legal (Services should be fully described on Page 15b)	\$ 11,945	14,763	(2,818)				
f. Insurance on Lives of Owners and Operators (Specify)*	\$						
g. Office Supplies	\$ 82,145	82,145					
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 30,716	30,716					
2. Cellular Phones	\$ 1,440	3,388	(1,948)				
i. Appraisal (Specify purpose and attach copy)*	\$						
j. Corporation Business Taxes (franchise tax)	\$						
k. Other Taxes (Not related to property - See Page 22)							
1. Income*	\$	164,161	(164,161)				
2. Other (Specify) See Attached Schedule	\$						
3. Resident Day User Fee	\$ 867,370	867,370					
Subtotal	\$ 1,963,513	2,213,028	(249,515)				

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Meals - Nursing Admin	\$ 88	\$ (88)				
Employee Background Check	\$ 7,968					
Meals - A&G	\$ 995	\$ (995)				
Meals - Activities	\$ 369	\$ (369)				
Nurses/ CNA/ Nursing Home week expenses	\$ 2,464	\$ (2,464)				
Employee Party	\$ 1,280	\$ (1,280)				
Total	\$ 13,164	\$ (5,196)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

General Information and Questionnaire
Accounting Basis

Name of Facility WV-Crossings East, LLC d/b/a Ha	License No. 2436	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 CliftonLarsonAllen 3 4		Address (No. & Street, City, State, Zip Code) 55 Long Wharf Drive, New Haven, CT 06511 4 Batteryarch Park Suite 100, Quincy, MA 02169		
Services Provided by This Firm (<i>describe fully</i>)				
1	Cost Report Preparation, Advisory Reimbursement Services, Tax		\$	9,700
2	Assurance Services		\$	12,666
3			\$	
4			\$	
			Charge for Services Provided	
			\$ 22,366	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Dorsi & Dorsi 2 CT Corporation 3 Murtha Cullina LLP 4 Nixon Peabody 5 See Attached		Telephone Number (203) 934-6651 N/A (203) 772-7700 (617) 345-1000 See Attached		
Address (<i>No. & Street, City, State, Zip Code</i>) 1 537 Washington Ave, West Haven, CT 2 PO Box 4349, Carol Stream, IL 3 265 Church Street, New Haven, CT 06510 4 53 State Street, Boston, MA 02109 5 See Attached				
Services Provided by This Firm (<i>describe fully</i>)				
1	Real Estate Tax Abatement		\$	8,330
2	Registered Agent		\$	165
3	General Legal Consultation		\$	3,450
4	Review of Vendor Contract (Disallowed)		\$	650
5	See Attached (Disallowed)		\$	2,168
			Charge for Services Provided	
			\$ 14,763	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

General Information and Questionnaire
Accounting Basis

Name of Facility WV-Crossings East, LLC d/b/a Harbor		License No. 2436	Report for Year Ended 9/30/2022	Page 15c	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney			Telephone Number		
5	Treasurer, State of CT		(860) 702-3000		
6	State Marshall		(860) 713-5372		
Address (<i>No. & Street, City, State, Zip Code</i>)					
5	165 Capitol Ave Floor 2, Hartford, CT 06106				
6	450 Columbus Boulevard, Suite 1403 Hartford, Connecticut 06103				
Services Provided by This Firm (<i>describe fully</i>)					
5	Conservatorship Related (Disallowed)			\$	2,012
6	Conservatorship Related (Disallowed)			\$	156
				Charge for Services Provided	
				\$	2,168

**Harbor Village North Rehab and Nursing
Disallowance Schedule for Cell Phones
September 30, 2023**

	<u>Amount</u>
Total Cell Phone Expense	3,388
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 15, Line 1h1)	<u><u>\$ 1,948</u></u>

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

Name of Facility		License No.	Report for Year Ended				Page	of
WV-Crossings East, LLC d/b/a Harbor Village North		2436	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		1,963,513	2,213,028	(249,515)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 6,313	6,313						
3. Gifts to Staff and Residents	\$	1,967	(1,967)					
4. Employee Travel	\$ 1,234	1,234						
5. Education Expenses Related to Seminars and Conventions	\$ 15,178	15,178						
6. Automobile Expense (not purchase or depreciation)	\$ 5,458	5,458						
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 32,893	32,893						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$ 168	904	(736)					
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	\$							
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 8,424	8,424						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 9,464	9,464						
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 73,146	73,146						
12. Administrative Management Services**	\$ 322,036	611,441	(289,405)					
13. Other (Specify) See Attached Schedule	\$ 34,802	95,859	(61,057)					
C-14 Total Administrative & General Expenditures	\$ 2,472,629	3,075,309	(602,680)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Supplies - Marketing	\$ 89					
Advertising - Public Relations	\$ 736	\$ (736)				
Education - Marketing	\$ 79					
Total Other Advertising	\$ 904	\$ (736)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CAHCF	\$ 8,329					
ALTCFM	\$ 95					
Total Dues	\$ 8,424	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Prior Period Adjustments	\$ 37,301	\$ (37,301)				
Minor Equip Purch - A&G	\$ 1,952					
Storage Fees	\$ 26,882					
Bank Service Charges	\$ 19,607	\$ (13,647)				
Licenses & Permits - A&G	\$ 1,308					
Miscellaneous Expense	\$ 2	\$ (2)				
Finance Charges	\$ 31	\$ (31)				
Fines & Penalties	\$ 8,776	\$ (8,776)				
Other Revenue - Medical Record		\$ (40)				
Other Revenue - Vending Machine		\$ (1,260)				
Total Other Administrative and General	\$ 95,859	\$ (61,057)	\$ -	\$ -	\$ -	\$ -

**Harbor Village North Rehab and Nursing
 Calculation of Allowable Management Fee
 September 30, 2023**

<u>Description</u>	<u>Amount</u>
Management fees Charged	611,441
Patient Days	43,822
Imputed Days - 90% Occupancy (365/365 Days)	<u>42,048</u>
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 14.54
PPD Allowance Per Rate Agreement	7.53
2023 CPI % Increase - 5.41%	<u>1.0541</u>
PPD Allowance 9/30/2023	<u>7.94</u>
Amount over (Under)	\$ 6.6041
Total Days	<u>43,822</u>
Disallowed Management Fee	<u><u>\$ 289,405</u></u>

Schedule C-1 - Management Services*

Name of Facility WV-Crossings East, LLC d/b/a Harbor Vi	License No. 2436	Report for Year Ended 9/30/2023	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	611,441	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
WV-Crossings East, LLC d/b/a Harbor Village North He		2436	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 338,506	338,506						
2. Non-Food Supplies	\$ 60,566	60,566						
3. Other (Specify)	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 528	528						
c. Other (Specify) Dietary Software / Education / Licenses & Permits	\$ 1,231	1,231						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 400,831	400,831						
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.				
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.				
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
WV-Crossings East, LLC d/b/a Harbor Village North He		2436	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	27	27					
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)	\$	159,303	159,303					
c. Other (Specify)	\$							
3D. Total Laundry Expenditures (3a + b + c)	\$	159,330	159,330					
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
WV-Crossings East, LLC d/b/a Harbor Village		2436	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4. Housekeeping	Sq. Ft. Serviced by Personnel							
a. In-House Care	Amt.	\$						
1. Supplies - Cleaning (Mops, pails, brooms, etc.)								
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel							
	Amt.	\$ 253,864	253,864					
c. Other (Specify)		\$						
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 253,864	253,864					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy		\$						
2. Purchased from Pharmacia		\$	170,106	(170,106)				
b. Medicine Cabinet Drugs		\$						
c. Medical and Therapeutic Supplies		\$ 136,141	136,141					
d. Ambulance/Limousine***		\$	12,745	(12,745)				
e. Oxygen								
1. For Emergency Use		\$						
2. Other***		\$	3,021	(3,021)				
f. X-rays and Related Radiological Procedures***		\$	4,643	(4,643)				
g. Dental (Not dentists who should be included under salaries or fees)		\$						
h. Laboratory***		\$	13,100	(13,100)				
i. Recreation		\$ 7,190	7,190					
j. Direct Management Services*		\$						
k. Indirect Management Services*		\$						
l. Cable TV		\$ 7,200	22,524	(15,324)				
m. Other (Specify)**** See Attached Schedule		\$ 51,909	51,909					
n. Physical Therapy Expense		\$ 407	407					
o. Speech Therapy Expense		\$						
5P. Total Resident Care Expenditures (5a - 5o)		\$ 202,847	421,786	(218,939)				

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

**Harbor Village North Rehab and Nursing
Disallowance Schedule for Cable TV
September 30, 2023**

	<u>Amount</u>
Total Cable TV Expense Account # 20-1231-000	\$ 22,524
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 7,200
 Disallowed Cable TV	 <u><u>\$ 15,324</u></u>

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
		0				
Supplies - Wound Care	\$	6,372				
Supplies - Prosthetic Device	\$	649				
Supplies - Routine Hygiene	\$	7,518				
ME Lease - Wound Vacs	\$	3,299				
Replace of Res. Personal Prop.	\$	28				
Purchases Discount	\$	(4,801)				
Pharmacy Supplies - IV	\$	2,512				
Pharmacy Supplies - Forms	\$	750				
ME Lease - IV Pump	\$	1,592				
Resident Vaccination	\$	3,728				
Supplies - Respiratory	\$	6,706				
ME Lease - Respiratory	\$	23,556				
Total Other Resident Care	\$	51,909	\$ -	\$ -	\$ -	\$ -

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

Name of Facility		License No.	Report for Year Ended	Page of						
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitati		2436	9/30/2023	21	37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Total Cost/Page Ref.***		Pg	Line
		Yes	No				(Specify)	(Specify)		
PointClickCare	PO Box 674802 Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software / Monthly Billing	64,952			15	1g
Fully Managed	N/A	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	35,078			16	m11
Smartinx Solutions	111 S. Wood Ave, Site 400, Iselin, NJ 08830	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	35,585			16	m11
Healthcare Services Group	300 Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Housekeeping	413,167			Var	Var
Professional Grounds Maintenance, Inc.	PO Box 231 Quaker Hill, CT 06375	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	13,528			22	6f
CWPM, LLC	PO Box 415, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	16,399			22	6f
Johnson Controls Fire Protection	1 Waterview Dr, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Protection Service	14,415			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"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
WV-Crossings East, LLC d/b/a Harbor Village N		2436	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 2,109	2,109						
b. Heat	\$ 39,777	39,777						
c. Light & Power	\$ 150,179	150,179						
d. Water	\$ 36,431	36,431						
e. Equipment Lease (Provide detail on page 22b)	\$ 23,705	23,705						
f. Other (itemize)	\$ 81,201	81,201						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 333,402	333,402						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 75,659	75,659						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 95,631	95,631						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 171,290	171,290						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 14,551	14,551						
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 14,551	14,551						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 392,692	392,692						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 119,949	119,949						
c. Personal property taxes	\$ 11,906	11,906						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 710,388	710,388						

* 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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Pro Fees - Maintenance	\$ 21,594					
Supplies & Exp - Maintenance	\$ 15,278					
R&M - Equipment	\$ 2,452					
R&M - Building	\$ 396					
Garbage	\$ 19,675					
Hazardous Waste	\$ 1,123					
Pest Control	\$ 3,419					
Snow Removal	\$ 1,186					
Maintenance Contracts	\$ 3,486					
Groundskeeping	\$ 12,592					
Total Other Repairs and Maintenance	\$ 81,201	\$ -	\$ -	\$ -	\$ -	\$ -

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 WV-Crossings East, LLC d/b/a Harbor Village North Health		License No.		Report for Year Ended				Page of 22b 37
		2436		9/30/2023				
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						
Xerox Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machines	03/26/19	39 Months	6,756	6,756	
Quadrant Leasing, USA, 478 Wheelers Farm Road, Millford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	02/05/15	Monthly as needed	1,346	1,346	
First Data	<input type="radio"/>	<input checked="" type="radio"/>	Credit Card Machine	05/01/16	Monthly thereafter	704	704	
Ecolab, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Dish Machine	11/01/14	Monthly thereafter	2,391	2,391	
ACPL A Hanger Company, 4850 Joulle Street Suite A1, Reno, NV 89502	<input type="radio"/>	<input checked="" type="radio"/>	Lease contract service fee, Omnisound 300 E, Omnisound 500 Pro Omnisform FX2 Pro etc.	06/01/15	Monthly as needed	12,508	12,508	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Total ***							23,705	

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 6c.

Schedule of Land Improvements Acquired during this report period

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

*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 Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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 Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
7/12/2023	Starline Fire Radio	Administrative	\$ 1,245	10	\$ 125
8/25/2023	Slow switch water heater	Administrative	\$ 1,237	5	\$ 247
2/2/2023	Rooftop Heat/AC Unit	Administrative	\$ 23,557	15	\$ 1,570
11/30/2022	2 PTAC Unit	Standard Resident	\$ 1,118	10	\$ 112
12/29/2022	Toaster Conveyor	Administrative	\$ 1,737	10	\$ 174
3/1/2023	Photo ID Badge Machine Touchscreen Print Kit	Administrative	\$ 2,349	5	\$ 470
4/30/2023	Levantar Floor Lift Power /Scales	Administrative	\$ 4,968	10	\$ 497
8/22/2023	CT Trust Grant	Administrative	\$ (4,968)	10	\$ (497)
8/31/2023	Office chairs	Administrative	\$ 2,744	10	\$ 274
9/30/2023	Blixer	Administrative	\$ 2,223	10	\$ 222
7/26/2023	Convection Oven	Administrative	\$ 8,028	10	\$ 803
8/29/2023	Laptop	Administrative	\$ 1,095	5	\$ 219
Total additions for Movable Equipment			\$ 45,333		\$ 4,216 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*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
10/7/2022	Roofwork	\$ 1,200	10	\$ 120
12/29/2022	Installation of Emergency lights	\$ 3,515	10	\$ 352
1/13/2023	Parts for Generator	\$ 5,070	10	\$ 507
1/18/2023	Repair automatic trasfer switch	\$ 5,166	10	\$ 517
2/14/2023	Boiler Repair/misc leak repairs in the building	\$ 3,612	10	\$ 361
5/19/2023	Door Holder Replacements	\$ 3,063	10	\$ 306
1/5/2023	Resident door (room 13)	\$ 2,452	10	\$ 245
Total additions for Leasehold Improvement		\$ 24,078		\$ 2,408 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Harbor Village North Rehab and Nursing
 Depreciation Schedule
 September 30, 2023

Voucher #	Account Description	Date	Amount	Useful Life	2021		2022		2023		NBY	
					Depreciation	Accum Depr	Depreciation	Accum Depr	Depreciation	Accum Depr		
Leasehold Improvements												
2015 Additions												
10281410	PPE - Leasehold Improvements	12/31/2014	750	10	75	525	75	600	75	675	75	
22317975	PPE - Leasehold Improvements	12/31/2014	1,337	10	134	937	134	1,071	134	1,205	132	
10293322	PPE - Leasehold Improvements	2/28/2015	1,342	10	134	939	134	1,073	134	1,207	132	
10323372	PPE - Leasehold Improvements	5/31/2015	1,399	10	140	979	140	1,119	140	1,259	140	
10347006	PPE - Leasehold Improvements	7/31/2015	5,685	10	569	3,982	569	4,551	569	5,120	565	
10347007	PPE - Leasehold Improvements	8/31/2015	3,833	10	383	2,681	383	3,064	383	3,447	386	
10293091	PPE - Leasehold Improvements	2/28/2015	1,037	10	104	728	104	832	104	936	101	
10293092	PPE - Leasehold Improvements	2/28/2015	975	10	98	685	98	783	98	881	94	
10431272	PPE - Leasehold Improvements	2/29/2016	2,332	15	155	931	155	1,086	155	1,241	1,091	
2017 Additions												
	Furniture & Equipment	8/16/2017	1,233	10	122	609	122	731	122	853	370	
	Furniture & Equipment	8/16/2017	4,148	20	207	1,033	207	1,240	207	1,447	2,701	
2018 Additions												
	PPE - Leasehold Improvements	3/22/2016	8,100	10	810	3,240	810	4,050	810	4,860	3,240	
	PPE - Leasehold Improvements	4/1/2016	2,406	10	241	964	241	1,205	241	1,446	960	
	PPE - Leasehold Improvements	4/1/2016	2,765	10	277	1,108	277	1,385	277	1,662	1,103	
	PPE - Leasehold Improvements	4/1/2016	1,702	10	170	680	170	850	170	1,020	682	
	PPE - Leasehold Improvements	5/16/2016	4,653	10	465	1,860	465	2,325	465	2,790	1,863	
	PPE - Leasehold Improvements	1/19/2018	3,823	10	382	1,528	382	1,910	382	2,292	1,531	
2019 Additions												
	PPE - Leasehold Improvements	3/20/2019	3,637	10	364	1,092	364	1,456	364	1,820	1,817	
	PPE - Leasehold Improvements	10/23/2018	1,050	10	105	315	105	420	105	525	525	
	PPE - Leasehold Improvements	12/1/2018	9,040	10	904	2,712	904	3,616	904	4,520	4,520	
	PPE - Leasehold Improvements	2/23/2019	4,288	10	439	1,317	439	1,756	439	2,195	2,193	
2019 Disposals												
	PPE - Leasehold Improvements		(27,699)	10	(2,770)	(8,310)	(2,770)	(11,080)	(2,770)	(13,850)	(13,849)	
2020 Additions												
	PPE - Leasehold Improvements		4,500	10	450	900	450	1,350	450	1,800	2,700	
2021 Additions												
	PPE - Leasehold Improvements	2/10/2021	5,769	10	577	577	577	1,154	577	1,731	4,038	
	PPE - Leasehold Improvements	5/26/2021	8,987	10	899	899	899	1,798	899	2,697	6,290	
2022 Additions												
	PPE - Leasehold Improvements	2/23/2022	2,807	10	281	281	281	561	281	842	2,246	
	PPE - Leasehold Improvements	4/7/2022	1,212	10	121	121	121	242	121	363	970	
	PPE - Leasehold Improvements	4/26/2022	14,802	10	1,480	1,480	1,480	2,960	1,480	4,440	11,842	
	PPE - Leasehold Improvements	4/27/2022	4,456	10	446	446	446	891	446	1,337	3,565	
	PPE - Leasehold Improvements	6/12/2022	5,690	10	569	569	569	1,138	569	1,707	4,552	
	PPE - Leasehold Improvements	7/1/2022	4,249	10	425	425	425	850	425	1,275	3,399	
	PPE - Leasehold Improvements	7/27/2022	31,854	10	3,185	3,185	3,185	6,371	3,185	12,731	25,483	
	PPE - Leasehold Improvements	7/5/2022	2,024	10	202	202	202	405	202	607	1,619	
2023 Additions												
	PPE - Leasehold Improvements	10/7/2022	1,200	10	120	120	120	240	120	360	1,080	
	PPE - Leasehold Improvements	12/29/2022	3,515	10	352	352	352	704	352	704	3,164	
	PPE - Leasehold Improvements	1/13/2023	5,070	10	507	507	507	1,014	507	1,014	4,563	
	PPE - Leasehold Improvements	1/18/2023	5,166	10	517	517	517	1,034	517	1,034	4,649	
	PPE - Leasehold Improvements	2/14/2023	3,612	10	361	361	361	722	361	722	3,251	
	PPE - Leasehold Improvements	5/19/2023	3,063	10	306	306	306	612	306	612	2,757	
	PPE - Leasehold Improvements	1/5/2023	2,452	10	245	245	245	490	245	490	2,207	
Total Leasehold Improvements												
			148,354		5,034	23,911	12,143	35,054	14,551	49,605	98,249	

Movable Equipment

Furniture & Equipment	1/18/2022	2,861	5	572	572	1,144	1,716
Furniture & Equipment	2/15/2022	7,466	5	1,493	1,493	2,986	4,479
Furniture & Equipment	3/16/2022	11,849	5	2,370	2,370	4,740	7,110
Furniture & Equipment	4/12/2022	1,643	3	329	329	657	986
Furniture & Equipment	4/22/2022	11,144	3	2,229	2,229	4,458	6,687
Furniture & Equipment	5/20/2022	1,392	5	278	278	557	835
Furniture & Equipment	6/22/2022	4,500	5	900	900	1,800	2,700
Furniture & Equipment		(4,500)	5	(900)	(900)	(1,800)	(2,700)

Furniture & Equipment	7/12/2023	1,245	10	125	125	125	1,121
Furniture & Equipment	8/25/2023	1,237	5	247	247	247	990
Furniture & Equipment	2/2/2023	23,557	15	1,570	1,570	1,570	21,987
Furniture & Equipment	11/30/2022	1,118	10	112	112	112	1,006
Furniture & Equipment	12/29/2022	1,737	10	174	174	174	1,563
Furniture & Equipment	3/1/2023	2,349	5	470	470	470	1,879
Furniture & Equipment	4/30/2023	4,968	10	497	497	497	4,471
Furniture & Equipment	8/22/2023	(4,968)	10	(497)	(497)	(497)	(4,471)
Furniture & Equipment	8/31/2023	2,744	10	274	274	274	2,470
Furniture & Equipment	9/30/2023	2,223	10	222	222	222	2,001
Furniture & Equipment	7/26/2023	8,028	10	803	803	803	7,225
Computer Hardware	8/29/2023	1,095	5	219	219	219	876

Total Movable Equipment		342,564	43,409	89,435	53,013	142,448	52,478	194,937	147,638
Per Cost Report		490,918		48,843	65,157	177,502	67,030	244,532	246,386
Per Trial Balance		490,916		45,805	64,313	150,359	72,783	222,070	268,846
Variance		2		3,038	26,300	844	27,143	(22,462)	(22,460)

Ready - Building Improvements	9/30/2015	57,666	15	3,844	27,944	3,844	31,788	25,878
Ready - Building Improvements	9/30/2015	42,627	20	2,131	15,684	2,131	17,815	24,812
Ready - Building Improvements	9/30/2015	30,564	20	1,525	11,223	1,525	12,748	17,756
Ready - Building Improvements	9/30/2015	28,008	20	1,400	10,304	1,400	11,704	16,304
Ready - Building Improvements	9/30/2015	8,321	20	416	3,062	416	3,478	4,843
Ready - Building Improvements	9/30/2015	21,080	15	1,405	10,215	1,405	11,620	9,460
Ready - Building Improvements	9/30/2015	15,380	20	769	5,659	769	6,428	8,952
Ready - Building Improvements	9/30/2015	138,200	20	13,820	99,223	13,820	113,043	25,157
Ready - Building Improvements	9/30/2015	40,801	15	2,720	19,773	2,720	22,493	18,308
Ready - Building Improvements	9/30/2015	22,225	20	1,111	8,176	1,111	9,287	12,938
Ready - Building Improvements	9/30/2015	3,569	20	178	1,310	178	1,488	2,072
Ready - Building Improvements	9/30/2015	86,698	20	4,335	31,902	4,335	36,327	50,161
Total 2015 Additions		495,070		33,654	210,821	33,654	278,129	216,941

Ready - Building Improvements	9/30/2016	5,543	15	370	2,589	370	2,959	2,584
Ready - Building Improvements	9/30/2016	3,353	20	168	1,175	168	1,343	2,010
Ready - Building Improvements	9/30/2016	16,340	20	827	4,962	827	6,616	9,924
Ready - Building Improvements	9/30/2016	9,911	10	5,946	6,937	991	7,928	1,983
Ready - Building Improvements	9/30/2016	648	15	259	302	43	345	303
Ready - Building Improvements	9/30/2016	11,726	20	586	4,103	586	4,689	7,037
Ready - Building Improvements	9/30/2016	21,516	20	1,076	7,532	1,076	10,768	12,998
Ready - Building Improvements	9/30/2016	12,876	15	858	6,007	858	6,865	6,011
Ready - Building Improvements	9/30/2016	7,166	20	358	2,506	358	2,864	4,302
Ready - Building Improvements	9/30/2016	52,473	20	2,624	18,367	2,624	20,991	31,482
Ready - Building Improvements	9/30/2016	18,795	20	940	6,580	940	7,520	11,276
Ready - Building Improvements	9/30/2016	2,073	20	104	728	104	832	1,214
Ready - Building Improvements	9/30/2016	11,679	20	584	4,088	584	4,672	7,007
Ready - Building Improvements	9/30/2016	102,000	10	5,100	35,700	5,100	40,800	61,200
Ready - Building Improvements	9/30/2016	109,278	10	10,928	65,567	10,928	87,423	21,855
Ready - Building Improvements	9/30/2016	108,322	15	7,221	50,547	7,221	57,768	50,554
Ready - Building Improvements	9/30/2016	20,757	15	834	4,326	834	5,162	9,685
Ready - Building Improvements	9/30/2016	19,830	20	992	6,943	992	7,935	11,895
Ready - Building Improvements	9/30/2016	20,189	20	1,009	6,054	1,009	7,063	12,117
Ready - Building Improvements	9/30/2016	91,709	20	4,735	31,146	4,735	37,881	56,928
Total 2016 Additions		649,385		40,898	245,387	40,898	327,183	322,202

Ready - Building Improvements	10/1/2016	283	20	14	84	14	98	185
Ready - Building Improvements	11/1/2016	5,381	20	269	1,611	269	1,880	3,591

Total 2017 Additions		283	1,412	283	1,695	283	1,978	3,686
2019 Additions								
Realty - Building Improvements	11/18/2019		824	412	1,236	412	1,648	2,469
Realty - Building Improvements	10/22/2019		412	412	1,236	412	1,648	2,472
Total 2019 Additions		824	1,648	824	2,472	824	3,296	4,941
Total Realty - Building Improvements		75,659	489,208	75,659	534,927	75,659	619,506	547,770

2016 Additions								
Realty - Movable Equip	9/30/2015	6,947	46,312	6,947	53,259	6,947	60,206	9,260
Realty - Movable Equip	9/30/2015	1,000	6,100	1,000	7,100	1,000	8,100	1,823
Total 2016 Additions		7,947	52,412	7,947	60,359	7,947	68,306	11,083

2015 Additions								
Realty - Movable Equip	9/30/2016	3,078	18,468	3,078	21,546	3,078	24,624	6,158
Realty - Movable Equip	9/30/2016	13,043	78,258	13,043	91,301	13,043	104,344	26,087
Realty - Movable Equip	9/30/2016	9,596	57,576	9,596	67,172	9,596	76,768	19,189
Realty - Movable Equip	9/30/2016	4,798	28,787	4,798	33,585	4,798	38,383	9,594
Total 2015 Additions		30,515	185,089	30,515	213,604	30,515	344,119	61,028

2014 Additions								
Realty - Movable Equip	10/31/2016	1	286	*	286	(1)	285	-
Realty - Movable Equip	2/28/2017	98	98	*	98	*	98	-
Realty - Movable Equip	3/31/2017	96	96	*	96	*	96	-
Total 2014 Additions		1	480	*	480	(1)	479	-

2018 Additions								
Realty - Movable Equip	9/25/2018	2,542	10,168	2,542	12,710	-	12,710	-
Total 2018 Additions		2,542	10,168	2,542	12,710	-	12,710	-

2019 Additions								
Furniture & Equipment	10/9/2018	2,542	7,626	2,542	10,168	2,542	12,710	-
Furniture & Equipment	11/1/2018	1,433	4,299	1,433	5,732	1,433	7,165	-
Furniture & Equipment	1/7/2019	717	2,151	717	2,868	717	3,585	3,580
Total 2019 Additions		4,692	14,076	4,692	18,768	4,692	23,460	3,580

Total Realty - Movable Equipment		45,697	260,305	45,696	306,001	43,153	349,154	75,691
Total Realty Entity Assets		121,256	719,573	121,355	840,928	118,812	959,740	623,461
Total Assets 2023		170,199	831,919	186,512	1,018,430	185,842	1,204,272	869,847

2017 Additions								
Def. lease cost (Decler)Inv. 1301080		285						
Deferred Lease Cost (Fultz inv 134697)		98						
Deferred Lease Cost (CSC inv 8113957)		96						
Total 2017 Additions		479						

2018 Additions								
Realty - Movable Equip		12,710						
Total 2018 Additions		12,710						

2019 Additions								
Furniture & Equipment		12,710						
Furniture & Equipment		7,165						
Furniture & Equipment		7,165						
Total 2019 Additions		27,040						

Total Realty - Movable Equipment		424,845						
Total Realty Entity Assets		1,583,201						
Total Assets 2023		2,074,119						

F/S vs C/R NBV - Page 31, Line B9
 F/S vs C/R Depreciation - Page 36, Line F1
 Reserve for Leasehold Properties - Page 35, Line A4

22,460
 (113,059)
 623,461

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
WV-Crossings East, LLC d/b/a Harbor Village North Health		2436		9/30/2023		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	124,276	35,054	S/L	Various	12,143	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal	Var	Var	Various	24,078		S/L	Various	2,408	14,551
D. Total Amortization									14,551

* 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 WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2023	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				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	128			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
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
Sabra, 18500 Von Karman Avenue, Suite 550, Irvine, CA 92612	Building & Equipment	03/01/16	10 Yrs	392,692

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
WV-Crossings East, LLC d/b/a Harbor		2436	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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	
WV-Crossings East, LLC d/b/a Har		2436		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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 / PPL / PPR				\$	46,808	46,808				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	46,808	46,808				
14. Insurance				\$						
a. Insurance on Property (buildings only)				\$	21,228	21,228				
b. Insurance on Automobiles*				\$	109	109				
c. Insurance other than Property (as specified above)				\$						
1. Umbrella (Blanket Coverage)				\$	103,053	103,053				
2. Fire and Extended Coverage				\$						
3. Other (Specify) D&O Liability / Cyber / Bond				\$	6,469	13,692	(7,223)			
14d. Total Insurance Expenditures (14a + b + c)				\$	130,859	138,082	(7,223)			
15. Total All Expenditures (A-13 thru C-14)				\$	11,627,284	12,475,761	(848,477)			

*Does not pertain to a specific vehicle. This is a global insurance policy which pertains to work related employee travel with their own vehicle and insurance.

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Vi2436		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 8,931,792	8,931,792			
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)	\$ 1,189,461	1,189,461			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 1,578,587	1,578,587			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 66,489	66,489			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (66,489)	(66,489)			
c. Prescription Drugs - Non-Medicare	\$ 114,378	114,378			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (101,235)	(101,235)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 1,390	1,390			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (1,293)	(1,293)			
3. a. Physical Therapy - Medicare	\$ 326,233	326,233			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (117,027)	(117,027)			
c. Physical Therapy - Non-Medicare	\$ 107,221	107,221			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (77,907)	(77,907)			
4. a. Speech Therapy - Medicare	\$ 39,366	39,366			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (9,790)	(9,790)			
c. Speech Therapy - Non-Medicare	\$ 10,658	10,658			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (9,975)	(9,975)			
5. a. Occupational Therapy - Medicare	\$ 275,378	275,378			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (126,258)	(126,258)			
c. Occupational Therapy - Non-Medicare	\$ 139,631	139,631			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (110,201)	(110,201)			
6. a. Other (Specify) - Medicare	\$ (6,208)	(6,208)			
b. Other (Specify) - Non-Medicare	\$ (345)	(345)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,153,856	12,153,856			
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)	\$ 145,512	145,512			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 1,807,833	1,807,833			
V. Total Other Revenue (1 thru 8)	\$ 1,953,345	1,953,345			
VI. Total All Revenue (III +V)	\$ 14,107,201	14,107,201			

* 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)	(Specify)
		0		
30 II6a	X-Ray - Med A	\$ 1,785		
30 II6a	X-Ray - Med A - C/A	\$ (1,785)		
30 II6a	Lab - Med A	\$ 7,858		
30 II6a	Lab - Med A - C/A	\$ (7,858)		
30 II6a	IV - Med A	\$ 1,525		
30 II6a	IV - Med A - C/A	\$ (1,525)		
30 II6a	Oxygen - Med A	\$ 1,366		
30 II6a	Oxygen - Med A - C/A	\$ (1,366)		
30 II6a	Medical Equip - Medicaid	\$ 1,970		
30 II6a	Medical Equip - Medicaid - C/A	\$ (1,970)		
30 II6a	Sequestration - Med B	\$ (6,198)		
30 II6a	Sequestration - Med B Replmt	\$ (10)		
	Total Other Resident Revenue - Medicare	\$ (6,206)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II6b	X-Ray - Medicaid	\$ 75		
30 II6b	X-Ray - HMO	\$ 495		
30 II6b	X-Ray - Private	\$ (25)		
30 II6b	X-Ray - Hospice	\$ 130		
30 II6b	X-Ray - Medicaid - C/A	\$ (75)		
30 II6b	X-Ray - HMO - C/A	\$ (495)		
30 II6b	X-Ray - Hospice - C/A	\$ (130)		
30 II6b	Lab - Medicaid	\$ 587		
30 II6b	Lab - HMO	\$ 2,228		
30 II6b	Lab - Private	\$ (72)		
30 II6b	Lab - Insurance	\$ 88		
30 II6b	Lab - Medicaid - C/A	\$ (587)		
30 II6b	Lab - HMO - C/A	\$ (2,228)		
30 II6b	Lab - Insurance - C/A	\$ (88)		
30 II6b	IV - Medicaid	\$ 1,860		
30 II6b	IV - HMO	\$ 222		
30 II6b	IV - Insurance	\$ (32)		
30 II6b	IV - Medicaid - C/A	\$ (1,860)		
30 II6b	IV - HMO - C/A	\$ (222)		
30 II6b	IV - Insurance - C/A	\$ 32		
30 II6b	Oxygen - Medicaid	\$ 16,361		
30 II6b	Oxygen - HMO	\$ 247		
30 II6b	Oxygen - Private	\$ (352)		
30 II6b	Oxygen - Hospice	\$ 114		
30 II6b	Oxygen - Insurance	\$ 4		
30 II6b	Oxygen - Medicaid - C/A	\$ (16,361)		
30 II6b	Oxygen - HMO - C/A	\$ (247)		
30 II6b	Oxygen - Hospice - C/A	\$ (114)		
30 II6b	Oxygen - Insurance - C/A	\$ (4)		
	Total Other Resident Revenue	\$ (345)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV5	Revenue - Interest	N/A	\$ 145,496		
30 IV5	Revenue - Interest-AR Accounts	N/A	\$ 16		
	Total Interest Income		\$ 145,512	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 IV8	COVID Relief Funds - Federal	\$ 9,150		
30 IV8	Bad Debt Recovery	\$ 4,192		
30 IV8	Revenue - Medical Records (Disallowed Expense on Page 16 Line m13)	\$ 40		
30 IV8	Revenue - Discounts	\$ (1,150)		
30 IV8	Revenue - Vending (Disallowed Expense on Page 16 Line m13)	\$ 1,260		
30 IV8	Revenue - Donations	\$ 350		
30 IV8	Revenue - Miscellaneous	\$ 1,793,991		
	Total Other Revenue	\$ 1,807,833	\$ -	\$ -

G. Balance Sheet

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor		2436	9/30/2023	31	37
Account				Amount	
Assets					
A. Current Assets					
1. Cash (<i>on hand and in banks</i>)				\$	270,737
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				\$	494,049
3. Other Accounts Receivable (Excluding Owners or Related Parties)				\$	1,088
4. Inventories				\$	
5. Prepaid Expenses				\$	94,209
a. Prepaid Insurance 59,441					
b. Prepaid Epenses 34,768					
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)				\$	860,083
B. Fixed Assets					
1. Land				\$	
2. Land Improvements				\$	
*Historical Cost _____					
Accum. Depreciation _____ Net					
3. Buildings				\$	
*Historical Cost _____					
Accum. Depreciation _____ Net					
4. Leasehold Improvements				\$	98,749
*Historical Cost 148,354					
Accum. Depreciation 49,605 Net					
5. Non-Movable Equipment				\$	147,637
*Historical Cost 342,564					
Accum. Depreciation 194,927 Net					
6. Movable Equipment				\$	
*Historical Cost _____					
Accum. Depreciation _____ Net					
7. Motor Vehicles				\$	
*Historical Cost _____					
Accum. Depreciation _____ Net					
8. Minor Equipment-Not Depreciable				\$	
9. Other Fixed Assets (<i>itemize</i>)				\$	22,460
F/S vs C/S NBV 22,460					
See Schedule					
B-10. Total Fixed Assets (Lines B1 thru 9)				\$	268,846

* 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	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From Employees	\$ 240
32	D7	Right of Use Asset	\$ 1,119,024
32	D7	Exchange	\$ 4,102
32	D7	Due Medicaid	\$ 9,951
Total Other Assets			\$ 1,133,317

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 Expenses	\$ (16,100)
33	A12	Accrued Provider Tax/User Fees	\$ 211,608
33	A12	Accrued Management Fees	\$ 52,728
33	A12	Other Payroll Liabilities	\$ 8,605
33	A12	Payroll W/H - AFLAC	\$ (2,740)
33	A12	Other Current Liability	\$ 21
33	A12	Accrued Rent	\$ 106,314
33	A12	Deferred Rent - S.L. Portion	\$ (4,248)
33	A12	Lease Liability - ST	\$ 337,452
Total Other Current Liabilities (Itemize)			\$ 693,640

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

Page Ref	Line Ref	Description	
34	B4	N/P - SABRA - PPR	\$ 252,862
34	B4	N/P - SABRA - PPL	\$ 131,803
34	B4	Accrued Interest LT - Sabra-PPR	\$ 73,720
34	B4	Accrued Interest LT - Sabra-PPL	\$ 869
34	B4	Lease Liability - LT	\$ 833,498
Total Other Long-Term Liabilities (Itemize)			\$ 1,292,752

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	1,128,929
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	1,158,356		
	Accum. Depreciation	610,586	Net	\$ 547,770
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	424,845		
	Accum. Depreciation	349,154	Net	\$ 75,691
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	623,461
D. Investment and Other Assets				
1. Deferred Deposits			\$	6,661
2. Escrow Deposits			\$	58,219
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (<i>itemize</i>)				\$

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	1,088,853
Name and Address	Amount	Loan Date		
Various	1,088,853			
7. Other Assets (<i>itemize</i>)			\$	1,133,317

See Schedule				1,133,317
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,287,050
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,039,440

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village		2436	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	472,231
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>)				\$	68,891
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	5,271
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>)				\$	693,640

See Schedule				693,640	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,240,033

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility WV-Crossings East, LLC d/b/a Harbor Villa		License No. 2436	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,240,033	
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>)					\$ 7,429
Name and Address of Lender	Amount	Loan Date			
Due To/From Villa Maria	7,429				
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 1,292,752
_____ _____ _____ See Schedule					
					1,292,752
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 1,300,181
C. Total All Liabilities (Lines A-13 + B-5)					\$ 2,540,214


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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2023	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			\$	623,461
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	623,461
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(868,729)
6. Gain or Loss for Period			\$	1,744,498
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	875,769
C. Total Reserves and Net Worth			\$	1,499,230
D. Total Liabilities, Reserves, and Net Worth			\$	4,039,444

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor V	2436	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(123,620)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,107,201
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	12,362,703
D. Net Income or Deficit			\$	1,744,498
E. Balance			\$	1,620,878
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenditures per Page 27			\$12,475,761	
F/S vs C/R Depreciation			(113,059)	
Rounding			1	
Total Expenditures per F/S			\$12,362,703	
2. Other (<i>itemize</i>)				
Prior Period Adjustment(s)			(745,109)	
F-3. Total Additions			\$	(745,109)
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			\$	875,769
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<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 2/5/24		
Printed Name of Preparer Matthew S. Bavalack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9680		
Contacted Person Regarding Additional Information Needed Regarding This Report Steven Vera		Phone Number (860) 564-3387		
Contact Email Address svera@wachusetthc.com				



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date:
 Run Date:

Provider Name: WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center
 Provider Number: 9647
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion:

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
01-1010	Cash - Operating	0.00			0.00	323,254.00
01-1010-000	Cash - Operating	269,787.00			269,787.00	0.00
01-1012-000	Cash - Depository - Other	(50.00)			(50.00)	0.00
01-1020	Cash - Petty Cash	0.00			0.00	1,002.00
01-1020-000	Cash - Petty Cash	1,000.00			1,000.00	0.00
01-1060	Accounts Receivable	0.00			0.00	759,550.00
01-1060-000	Accounts Receivable	749,229.00			749,229.00	0.00
01-1140	Reserve for Bad Debts	0.00			0.00	(235,529.00)
01-1140-000	Reserve for Bad Debts	(255,180.00)			(255,180.00)	0.00
01-1170	Due From Employees	0.00			0.00	240.00
01-1170-000	Due From Employees	240.00			240.00	0.00
01-1185	Other Receivable	0.00			0.00	4,500.00
01-1185-000	Other Receivable	1,088.00			1,088.00	0.00
01-1280	Prepaid Insurance	0.00			0.00	57,623.00
01-1280-000	Prepaid Insurance	59,441.00			59,441.00	0.00
01-1300	Prepaid Expense	0.00			0.00	18,601.00
01-1300-000	Prepaid Expense	34,768.00			34,768.00	0.00
01-1320	Escrow - RE Tax	0.00			0.00	93,799.00
01-1320-000	Escrow - RE Tax	58,219.00			58,219.00	0.00
01-1626	Leasehold Improvements	0.00			0.00	124,276.00
01-1626-000	Leasehold Improvements	148,353.00			148,353.00	0.00
01-1627	A/D - Leasehold Improvements	0.00			0.00	(24,295.00)
01-1627-000	A/D - Leasehold Improvements	(38,195.00)			(38,195.00)	0.00
01-1651	Equipment	0.00			0.00	297,231.00
01-1651-001	Equipment-Fixed	116,545.00			116,545.00	0.00
01-1651-002	Equipment-Movable	159,437.00			159,437.00	0.00
01-1651-003	Equipment-Computers	66,581.00			66,581.00	0.00
01-1652	A/D - Equipment	0.00			0.00	(126,064.00)
01-1652-001	A/D - Equipment-Fixed	(65,169.00)			(65,169.00)	0.00
01-1652-002	A/D - Equipment-Movable	(87,799.00)			(87,799.00)	0.00
01-1652-003	A/D - Equipment-Computers	(30,907.00)			(30,907.00)	0.00
01-1680-000	Right of Use Asset	1,119,024.00			1,119,024.00	0.00
01-1960	Utility Deposits	0.00			0.00	6,661.00
01-1960-000	Utility Deposits	6,661.00			6,661.00	0.00
01-1999	Exchange	0.00			0.00	(2,447.00)
01-1999-000	Exchange	4,102.00			4,102.00	0.00
02-2020	Accounts Payable	0.00			0.00	(401,308.00)
02-2020-000	Accounts Payable	(472,231.00)			(472,231.00)	0.00
02-2030	Accrued Expenses	0.00			0.00	1,933.00
02-2030-000	Accrued Expenses	16,100.00			16,100.00	0.00
02-2031	Accrued Provider Tax/User Fees	0.00			0.00	(376,718.00)
02-2031-000	Accrued Provider Tax/User Fees	(211,608.00)			(211,608.00)	0.00
02-2033	Accrued Management Fees	0.00			0.00	(48,128.00)
02-2033-000	Accrued Management Fees	(52,728.00)			(52,728.00)	0.00
02-2040	Due Medicaid	0.00			0.00	9,951.00
02-2040-000	Due Medicaid	9,951.00			9,951.00	0.00
02-2190	Accrued Payroll	0.00			0.00	(226,634.00)
02-2191	Accrued PTO	0.00			0.00	(73,453.00)
02-2191-000	Accrued PTO	(68,891.00)			(68,891.00)	0.00
02-2200	Accrued Payroll Taxes	0.00			0.00	(5,620.00)
02-2200-000	Accrued Payroll Taxes	(5,271.00)			(5,271.00)	0.00
02-2213	Accrued Payroll Tax W/H-UNEMPL	0.00			0.00	(4,809.00)
02-2220	Other Payroll Liabilities	0.00			0.00	(7,501.00)
02-2220-000	Other Payroll Liabilities	(8,605.00)			(8,605.00)	0.00
02-2222	Payroll W/H - AFLAC	0.00			0.00	(486.00)
02-2222-000	Payroll W/H - AFLAC	2,740.00			2,740.00	0.00
02-2290	Other Current Liability	0.00			0.00	(21.00)
02-2290-000	Other Current Liability	(21.00)			(21.00)	0.00
02-2310	N/P - SABRA - PPR	0.00			0.00	(252,862.00)
02-2310-000	N/P - SABRA - PPR	(252,862.00)			(252,862.00)	0.00
02-2311	N/P - SABRA - PPL	0.00			0.00	(462,679.00)
02-2311-000	N/P - SABRA - PPL	(131,803.00)			(131,803.00)	0.00
02-2320	Accrued Interest LT -Sabra-PPR	0.00			0.00	(58,342.00)
02-2320-000	Accrued Interest LT -Sabra-PPR	(73,720.00)			(73,720.00)	0.00

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02-2321	Accrued Interest LT -Sabra-PPL	0.00			0.00	(2,288.00)
02-2321-000	Accrued Interest LT -Sabra-PPL	(869.00)			(869.00)	0.00
02-2340	Accrued Rent	0.00			0.00	(106,314.00)
02-2340-000	Accrued Rent	(106,314.00)			(106,314.00)	0.00
02-2341	Deferred Rent - S.L. Portion	0.00			0.00	(53,231.00)
02-2341-000	Deferred Rent - S.L. Portion	4,248.00			4,248.00	0.00
02-2343-001	Lease Liability - ST	(337,452.00)			(337,452.00)	0.00
02-2343-002	Lease Liability - LT	(833,498.00)			(833,498.00)	0.00
02-2400	Intercompany Exchange	0.00			0.00	(215.00)
02-2400-000	Intercompany Exchange	14,970.00			14,970.00	0.00
02-2401	Due To/From Wachusett Ventures	0.00			0.00	625,389.00
02-2401-000	Due To/From Wachusett Ventures	1,066,871.00			1,066,871.00	0.00
02-2404	Due To/From Parkway	0.00			0.00	(16,940.00)
02-2404-000	Due To/From Parkway	7,012.00			7,012.00	0.00
02-2405	Due To/From Quincy	0.00			0.00	2,264.00
02-2409	Due To/From Villa Maria	0.00			0.00	35,990.00
02-2409-000	Due To/From Villa Maria	(7,429.00)			(7,429.00)	0.00
03-3000	Members' Equity (Deficit)	0.00			0.00	(82,955.00)
03-3000-000	Members' Equity (Deficit)	868,729.00			868,729.00	0.00
03-3010	Drawings	0.00			0.00	164,680.00
04-4001	R&B - Medicare A	0.00			0.00	(1,187,555.00)
04-4001-000	R&B - Medicare A	(1,210,157.00)			(1,210,157.00)	0.00
04-4003	Sequestration - Medicare A	0.00			0.00	7,513.00
04-4003-000	Sequestration - Medicare A	20,696.00			20,696.00	0.00
04-4011	R&B - Medicaid	0.00			0.00	(8,054,045.00)
04-4011-000	R&B - Medicaid	(8,913,020.00)			(8,913,020.00)	0.00
04-4021	R&B - Medicaid Pending	0.00			0.00	(132,098.00)
04-4021-000	R&B - Medicaid Pending	(18,772.00)			(18,772.00)	0.00
04-4031	R&B - Private Pay	0.00			0.00	(645,626.00)
04-4031-000	R&B - Private Pay	(1,105,776.00)			(1,105,776.00)	0.00
04-4041	R&B - Insurance / HMO	0.00			0.00	(277,071.00)
04-4041-000	R&B - Insurance / HMO	(175,630.00)			(175,630.00)	0.00
04-4051	R&B - Managed Medicare	0.00			0.00	(190,006.00)
04-4051-000	R&B - Managed Medicare	(89,218.00)			(89,218.00)	0.00
04-4053-000	Sequestration - Mgd Medicare	933.00			933.00	0.00
04-4071	R&B - Hospice	0.00			0.00	(503,654.00)
04-4071-000	R&B - Hospice	(208,896.00)			(208,896.00)	0.00
04-4099	Prior Period Adjustments	0.00			0.00	10,963.00
04-4099-000	Prior Period Adjustments	37,301.00			37,301.00	0.00
04-4201	X-Ray - Med A	0.00			0.00	(2,616.00)
04-4201-000	X-Ray - Med A	(1,785.00)			(1,785.00)	0.00
04-4203	X-Ray - Medicaid	0.00			0.00	(806.00)
04-4203-000	X-Ray - Medicaid	(75.00)			(75.00)	0.00
04-4204	X-Ray - HMO	0.00			0.00	(1,144.00)
04-4204-000	X-Ray - HMO	(495.00)			(495.00)	0.00
04-4205	X-Ray - Private	0.00			0.00	(50.00)
04-4205-000	X-Ray - Private	25.00			25.00	0.00
04-4206-000	X-Ray - Hospice	(130.00)			(130.00)	0.00
04-4211	X-Ray - Med A - C/A	0.00			0.00	2,616.00
04-4211-000	X-Ray - Med A - C/A	1,785.00			1,785.00	0.00
04-4213	X-Ray - Medicaid - C/A	0.00			0.00	806.00
04-4213-000	X-Ray - Medicaid - C/A	75.00			75.00	0.00
04-4214	X-Ray - HMO - C/A	0.00			0.00	1,144.00
04-4214-000	X-Ray - HMO - C/A	495.00			495.00	0.00
04-4216-000	X-Ray - Hospice - C/A	130.00			130.00	0.00
04-4221	Lab - Med A	0.00			0.00	(7,674.00)
04-4221-000	Lab - Med A	(7,858.00)			(7,858.00)	0.00
04-4223	Lab - Medicaid	0.00			0.00	(2,470.00)
04-4223-000	Lab - Medicaid	(587.00)			(587.00)	0.00
04-4224	Lab - HMO	0.00			0.00	(3,254.00)
04-4224-000	Lab - HMO	(2,228.00)			(2,228.00)	0.00
04-4225	Lab - Private	0.00			0.00	(178.00)
04-4225-000	Lab - Private	72.00			72.00	0.00
04-4226	Lab - Hospice	0.00			0.00	(115.00)
04-4227	Lab - Insurance	0.00			0.00	(100.00)
04-4227-000	Lab - Insurance	(88.00)			(88.00)	0.00
04-4231	Lab - Med A - C/A	0.00			0.00	7,674.00
04-4231-000	Lab - Med A - C/A	7,858.00			7,858.00	0.00

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04-4233	Lab - Medicaid - C/A	0.00			0.00	2,470.00
04-4233-000	Lab - Medicaid - C/A	587.00			587.00	0.00
04-4234	Lab - HMO - C/A	0.00			0.00	3,254.00
04-4234-000	Lab - HMO - C/A	2,228.00			2,228.00	0.00
04-4237	Lab -Insurance - C/A	0.00			0.00	100.00
04-4237-000	Lab -Insurance - C/A	88.00			88.00	0.00
04-4241	IV - Med A	0.00			0.00	(1,231.00)
04-4241-000	IV - Med A	(1,525.00)			(1,525.00)	0.00
04-4243	IV - Medicaid	0.00			0.00	(1,608.00)
04-4243-000	IV - Medicaid	(1,860.00)			(1,860.00)	0.00
04-4244	IV - HMO	0.00			0.00	(187.00)
04-4244-000	IV - HMO	(222.00)			(222.00)	0.00
04-4247	IV - Insurance	0.00			0.00	(32.00)
04-4247-000	IV - Insurance	32.00			32.00	0.00
04-4251	IV - Med A - C/A	0.00			0.00	1,231.00
04-4251-000	IV - Med A - C/A	1,525.00			1,525.00	0.00
04-4253	IV - Medicaid - C/A	0.00			0.00	1,608.00
04-4253-000	IV - Medicaid - C/A	1,860.00			1,860.00	0.00
04-4254	IV - HMO - C/A	0.00			0.00	187.00
04-4254-000	IV - HMO - C/A	222.00			222.00	0.00
04-4257	IV - Insurance - C/A	0.00			0.00	32.00
04-4257-000	IV - Insurance - C/A	(32.00)			(32.00)	0.00
04-4261	Oxygen - Med A	0.00			0.00	(438.00)
04-4261-000	Oxygen - Med A	(1,366.00)			(1,366.00)	0.00
04-4263	Oxygen - Medicaid	0.00			0.00	(12,242.00)
04-4263-000	Oxygen - Medicaid	(16,361.00)			(16,361.00)	0.00
04-4264	Oxygen - HMO	0.00			0.00	(810.00)
04-4264-000	Oxygen - HMO	(247.00)			(247.00)	0.00
04-4265	Oxygen - Private	0.00			0.00	(360.00)
04-4265-000	Oxygen - Private	252.00			252.00	0.00
04-4266	Oxygen - Hospice	0.00			0.00	(247.00)
04-4266-000	Oxygen - Hospice	(114.00)			(114.00)	0.00
04-4267-000	Oxygen - Insurance	(4.00)			(4.00)	0.00
04-4271	Oxygen - Med A - C/A	0.00			0.00	438.00
04-4271-000	Oxygen - Med A - C/A	1,366.00			1,366.00	0.00
04-4273	Oxygen - Medicaid - C/A	0.00			0.00	12,242.00
04-4273-000	Oxygen - Medicaid - C/A	16,361.00			16,361.00	0.00
04-4274	Oxygen - HMO - C/A	0.00			0.00	810.00
04-4274-000	Oxygen - HMO - C/A	247.00			247.00	0.00
04-4276	Oxygen - Hospice - C/A	0.00			0.00	247.00
04-4276-000	Oxygen - Hospice - C/A	114.00			114.00	0.00
04-4277-000	Oxygen - Insurance - C/A	4.00			4.00	0.00
04-4281	Phys Therapy - Med A	0.00			0.00	(78,480.00)
04-4281-000	Phys Therapy - Med A	(64,115.00)			(64,115.00)	0.00
04-4282	Phys Therapy - Med B	0.00			0.00	(178,269.00)
04-4282-000	Phys Therapy - Med B	(262,118.00)			(262,118.00)	0.00
04-4283	Phys Therapy - Medicaid	0.00			0.00	(22,880.00)
04-4283-000	Phys Therapy - Medicaid	(35,398.00)			(35,398.00)	0.00
04-4284	Phys Therapy - HMO	0.00			0.00	(96,575.00)
04-4284-000	Phys Therapy - HMO	(71,619.00)			(71,619.00)	0.00
04-4285	Phys Therapy - Private	0.00			0.00	(100.00)
04-4285-000	Phys Therapy - Private	240.00			240.00	0.00
04-4286	Phys Therapy - Hospice	0.00			0.00	(395.00)
04-4286-000	Phys Therapy - Hospice	(40.00)			(40.00)	0.00
04-4287	Phys Therapy - Insurance	0.00			0.00	(1,628.00)
04-4287-000	Phys Therapy - Insurance	(404.00)			(404.00)	0.00
04-4291	Phys Therapy - Med A - C/A	0.00			0.00	78,480.00
04-4291-000	Phys Therapy - Med A - C/A	64,115.00			64,115.00	0.00
04-4292	Phys Therapy - Med B - C/A	0.00			0.00	36,944.00
04-4292-000	Phys Therapy - Med B - C/A	52,912.00			52,912.00	0.00
04-4293	Phys Therapy - Medicaid - C/A	0.00			0.00	22,880.00
04-4293-000	Phys Therapy - Medicaid - C/A	35,398.00			35,398.00	0.00
04-4294	Phys Therapy - HMO - C/A	0.00			0.00	65,764.00
04-4294-000	Phys Therapy - HMO - C/A	42,105.00			42,105.00	0.00
04-4296	Phys Therapy - Hospice - C/A	0.00			0.00	(76.00)
04-4297	Phys Therapy - Insurance- C/A	0.00			0.00	1,628.00
04-4297-000	Phys Therapy - Insurance- C/A	404.00			404.00	0.00
04-4301	Occ Therapy - Med A	0.00			0.00	(117,607.00)

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04-4301-000	Occ Therapy - Med A	(83,565.00)			(83,565.00)	0.00
04-4302	Occ Therapy - Med B	0.00			0.00	(208,021.00)
04-4302-000	Occ Therapy - Med B	(191,813.00)			(191,813.00)	0.00
04-4303	Occ Therapy - Medicaid	0.00			0.00	(26,443.00)
04-4303-000	Occ Therapy - Medicaid	(67,288.00)			(67,288.00)	0.00
04-4304	Occ Therapy - HMO	0.00			0.00	(132,234.00)
04-4304-000	Occ Therapy - HMO	(71,919.00)			(71,919.00)	0.00
04-4305-000	Occ Therapy - Private	(250.00)			(250.00)	0.00
04-4306	Occ Therapy - Hospice	0.00			0.00	114.00
04-4306-000	Occ Therapy - Hospice	38.00			38.00	0.00
04-4307	Occ Therapy - Insurance	0.00			0.00	(2,121.00)
04-4307-000	Occ Therapy - Insurance	(212.00)			(212.00)	0.00
04-4311	Occ Therapy - Med A - C/A	0.00			0.00	117,607.00
04-4311-000	Occ Therapy - Med A - C/A	83,565.00			83,565.00	0.00
04-4312	Occ Therapy - Med B - C/A	0.00			0.00	48,221.00
04-4312-000	Occ Therapy - Med B - C/A	42,693.00			42,693.00	0.00
04-4313	Occ Therapy - Medicaid - C/A	0.00			0.00	26,443.00
04-4313-000	Occ Therapy - Medicaid - C/A	67,288.00			67,288.00	0.00
04-4314	Occ Therapy - HMO - C/A	0.00			0.00	95,878.00
04-4314-000	Occ Therapy - HMO - C/A	42,701.00			42,701.00	0.00
04-4316	Occ Therapy - Hospice - C/A	0.00			0.00	(114.00)
04-4317	Occ Therapy - Insurance - C/A	0.00			0.00	2,121.00
04-4317-000	Occ Therapy - Insurance - C/A	212.00			212.00	0.00
04-4321	Speech Therapy - Med A	0.00			0.00	(21,110.00)
04-4321-000	Speech Therapy - Med A	(9,254.00)			(9,254.00)	0.00
04-4322	Speech Therapy - Med B	0.00			0.00	(19,842.00)
04-4322-000	Speech Therapy - Med B	(30,112.00)			(30,112.00)	0.00
04-4323	Speech Therapy - Medicaid	0.00			0.00	(6,861.00)
04-4323-000	Speech Therapy - Medicaid	(7,798.00)			(7,798.00)	0.00
04-4324	Speech Therapy - HMO	0.00			0.00	(17,689.00)
04-4324-000	Speech Therapy - HMO	(2,575.00)			(2,575.00)	0.00
04-4326	Speech Therapy - Hospice	0.00			0.00	(93.00)
04-4327	Speech Therapy - Insurance	0.00			0.00	(85.00)
04-4327-000	Speech Therapy - Insurance	(285.00)			(285.00)	0.00
04-4331	Speech Therapy - Med A - C/A	0.00			0.00	21,110.00
04-4331-000	Speech Therapy - Med A - C/A	9,254.00			9,254.00	0.00
04-4332	Speech Therapy - Med B - C/A	0.00			0.00	30.00
04-4332-000	Speech Therapy - Med B - C/A	536.00			536.00	0.00
04-4333	Speech Therapy - Medicaid -C/A	0.00			0.00	6,861.00
04-4333-000	Speech Therapy - Medicaid -C/A	7,798.00			7,798.00	0.00
04-4334	Speech Therapy - HMO - C/A	0.00			0.00	10,085.00
04-4334-000	Speech Therapy - HMO - C/A	1,892.00			1,892.00	0.00
04-4337	Speech Therapy - Insurance C/A	0.00			0.00	85.00
04-4337-000	Speech Therapy - Insurance C/A	285.00			285.00	0.00
04-4343-000	Medical Supp - Medicaid	(1,329.00)			(1,329.00)	0.00
04-4344	Medical Supp - HMO	0.00			0.00	(221.00)
04-4344-000	Medical Supp - HMO	(77.00)			(77.00)	0.00
04-4345	Medical Supp - Private	0.00			0.00	(53.00)
04-4345-000	Medical Supp - Private	16.00			16.00	0.00
04-4352-000	Medical Supp - Med B - C/A	(113.00)			(113.00)	0.00
04-4353-000	Medical Supp - Medicaid - C/A	1,329.00			1,329.00	0.00
04-4354	Medical Supp - HMO - C/A	0.00			0.00	221.00
04-4354-000	Medical Supp - HMO - C/A	77.00			77.00	0.00
04-4361	Pharmacy - Med A	0.00			0.00	(66,113.00)
04-4361-000	Pharmacy - Med A	(66,489.00)			(66,489.00)	0.00
04-4363	Pharmacy - Medicaid	0.00			0.00	(18,828.00)
04-4363-000	Pharmacy - Medicaid	(49,946.00)			(49,946.00)	0.00
04-4364	Pharmacy - HMO	0.00			0.00	(34,276.00)
04-4364-000	Pharmacy - HMO	(50,928.00)			(50,928.00)	0.00
04-4365	Pharmacy - Private	0.00			0.00	(3,348.00)
04-4365-000	Pharmacy - Private	(12,145.00)			(12,145.00)	0.00
04-4366	Pharmacy - Hospice	0.00			0.00	(34.00)
04-4366-000	Pharmacy - Hospice	(998.00)			(998.00)	0.00
04-4367	Pharmacy - Insurance	0.00			0.00	(503.00)
04-4367-000	Pharmacy - Insurance	(361.00)			(361.00)	0.00
04-4371	Pharmacy - Med A - C/A	0.00			0.00	66,113.00
04-4371-000	Pharmacy - Med A - C/A	66,489.00			66,489.00	0.00
04-4373	Pharmacy - Medicaid - C/A	0.00			0.00	18,828.00

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04-4373-000	Pharmacy - Medicaid - C/A	49,946.00			49,946.00	0.00
04-4374	Pharmacy - HMO - C/A	0.00			0.00	34,276.00
04-4374-000	Pharmacy - HMO - C/A	50,928.00			50,928.00	0.00
04-4377	Pharmacy - Insurance - C/A	0.00			0.00	503.00
04-4377-000	Pharmacy - Insurance - C/A	361.00			361.00	0.00
04-4381	Medical Equip - Med A	0.00			0.00	(973.00)
04-4383	Medical Equip - Medicaid	0.00			0.00	(5,621.00)
04-4383-000	Medical Equip - Medicaid	(1,970.00)			(1,970.00)	0.00
04-4384	Medical Equip - HMO	0.00			0.00	(213.00)
04-4385	Medical Equip - Private	0.00			0.00	(479.00)
04-4391	Medical Equip - Med A - C/A	0.00			0.00	973.00
04-4393	Medical Equip - Medicaid - C/A	0.00			0.00	5,621.00
04-4393-000	Medical Equip - Medicaid - C/A	1,970.00			1,970.00	0.00
04-4394	Medical Equip - HMO - C/A	0.00			0.00	213.00
04-4498	Sequestration - Med B	0.00			0.00	2,033.00
04-4498-000	Sequestration - Med B	6,198.00			6,198.00	0.00
04-4499-000	Sequestration - Med B Replmnt	10.00			10.00	0.00
04-5001	COVID Relief Funds - State	0.00			0.00	(182,508.00)
04-5002	COVID Relief Funds - Federal	0.00			0.00	133,312.00
04-5002-000	COVID Relief Funds - Federal	(9,150.00)			(9,150.00)	0.00
04-6001-000	Revenue - Interest	(145,496.00)			(145,496.00)	0.00
04-6002	Revenue - Interest-AR Accounts	0.00			0.00	(4.00)
04-6002-000	Revenue - Interest-AR Accounts	(16.00)			(16.00)	0.00
04-6301-000	Bad Debt Recovery	(4,192.00)			(4,192.00)	0.00
04-6402	Revenue - Medical Records	0.00			0.00	(63.00)
04-6402-000	Revenue - Medical Records	(40.00)			(40.00)	0.00
04-6403	Revenue - Discounts	0.00			0.00	2,427.00
04-6403-000	Revenue - Discounts	1,150.00			1,150.00	0.00
04-6407-000	Revenue - Vending	(1,260.00)			(1,260.00)	0.00
04-6408	Revenue - Donations	0.00			0.00	(500.00)
04-6408-000	Revenue - Donations	(350.00)			(350.00)	0.00
04-9999	Revenue - Miscellaneous	0.00			0.00	(3,709.00)
04-9999-000	Revenue - Miscellaneous	(1,793,991.00)			(1,793,991.00)	0.00
10-1001	P/R - RN	0.00			0.00	270,558.00
10-1001-000	P/R - RN	180,730.00			180,730.00	0.00
10-1001-001	P/R - RN-OT	7,715.00			7,715.00	0.00
10-1001-002	P/R - RN-PTO	2,644.00			2,644.00	0.00
10-1001-003	P/R - RN-Sick	2,098.00			2,098.00	0.00
10-1001-004	P/R - RN-Holiday	6,858.00			6,858.00	0.00
10-1001-005	P/R - RN-Bonus	2,245.00			2,245.00	0.00
10-1002	P/R - RN Supervisor	0.00			0.00	626,989.00
10-1002-000	P/R - RN Supervisor	426,056.00			426,056.00	0.00
10-1002-001	P/R - RN Supervisor-OT	27,341.00			27,341.00	0.00
10-1002-002	P/R - RN Supervisor-PTO	13,205.00			13,205.00	0.00
10-1002-003	P/R - RN Supervisor-Sick	9,804.00			9,804.00	0.00
10-1002-004	P/R - RN Supervisor-Holiday	10,052.00			10,052.00	0.00
10-1002-005	P/R - RN Supervisor-Bonus	4,100.00			4,100.00	0.00
10-1002-006	P/R - RN Supervisor-Other	3,847.00			3,847.00	0.00
10-1003	P/R - LPN	0.00			0.00	1,063,153.00
10-1003-000	P/R - LPN	893,685.00			893,685.00	0.00
10-1003-001	P/R - LPN-OT	146,256.00			146,256.00	0.00
10-1003-002	P/R - LPN-PTO	8,219.00			8,219.00	0.00
10-1003-003	P/R - LPN-Sick	11,534.00			11,534.00	0.00
10-1003-004	P/R - LPN-Holiday	39,663.00			39,663.00	0.00
10-1003-005	P/R - LPN-Bonus	5,499.00			5,499.00	0.00
10-1004	P/R - LPN Supervisor	0.00			0.00	19,395.00
10-1004-000	P/R - LPN Supervisor	20,583.00			20,583.00	0.00
10-1004-003	P/R - LPN Supervisor-Sick	760.00			760.00	0.00
10-1004-004	P/R - LPN Supervisor-Holiday	304.00			304.00	0.00
10-1005	P/R - CNA	0.00			0.00	1,775,067.00
10-1005-000	P/R - CNA	1,821,073.00			1,821,073.00	0.00
10-1005-001	P/R - CNA-OT	199,430.00			199,430.00	0.00
10-1005-002	P/R - CNA-PTO	37,836.00			37,836.00	0.00
10-1005-003	P/R - CNA-Sick	24,254.00			24,254.00	0.00
10-1005-004	P/R - CNA-Holiday	80,859.00			80,859.00	0.00
10-1005-005	P/R - CNA-Bonus	5,415.00			5,415.00	0.00
10-1005-006	P/R - CNA-Other	1,352.00			1,352.00	0.00
10-1006	P/R - Hospitality Aide	0.00			0.00	308.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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10-1006-000	P/R - Hospitality Aide	4,052.00			4,052.00	0.00
10-1006-004	P/R - Hospitality Aide-Holiday	209.00			209.00	0.00
10-1101	Purchased Srvc - RN	0.00			0.00	19,826.00
10-1101-000	Purchased Srvc - RN	109,110.00			109,110.00	0.00
10-1103	Purchased Srvc - LPN	0.00			0.00	150,627.00
10-1103-000	Purchased Srvc - LPN	411,001.00			411,001.00	0.00
10-1105-000	Purchased Srvc - CNA	18,123.00			18,123.00	0.00
10-1201	Minor Equip Purch - Nursing	0.00			0.00	1,868.00
10-1201-000	Minor Equip Purch - Nursing	141.00			141.00	0.00
10-1202	Supplies - Medical	0.00			0.00	4,240.00
10-1202-000	Supplies - Medical	5,167.00			5,167.00	0.00
10-1203	Supplies - Nursing	0.00			0.00	20,395.00
10-1203-000	Supplies - Nursing	19,863.00			19,863.00	0.00
10-1204	Supplies - UniversalPrecaution	0.00			0.00	31,175.00
10-1204-000	Supplies - UniversalPrecaution	36,288.00			36,288.00	0.00
10-1205	Supplies - Wound Care	0.00			0.00	8,164.00
10-1205-000	Supplies - Wound Care	6,372.00			6,372.00	0.00
10-1206	Supplies - Prosthetic Device	0.00			0.00	1,060.00
10-1206-000	Supplies - Prosthetic Device	649.00			649.00	0.00
10-1207	Supplies - Enteral	0.00			0.00	337.00
10-1207-000	Supplies - Enteral	17.00			17.00	0.00
10-1209	Supplies - Routine Hygiene	0.00			0.00	7,125.00
10-1209-000	Supplies - Routine Hygiene	7,518.00			7,518.00	0.00
10-1210	Supplies - Incontinence	0.00			0.00	45,898.00
10-1210-000	Supplies - Incontinence	54,667.00			54,667.00	0.00
10-1211	Supplies - Other	0.00			0.00	8,191.00
10-1211-000	Supplies - Other	6,526.00			6,526.00	0.00
10-1212	Supplies - Supplements	0.00			0.00	3,890.00
10-1212-000	Supplies - Supplements	12,220.00			12,220.00	0.00
10-1222	Supplies - Forms - Nursing	0.00			0.00	788.00
10-1222-000	Supplies - Forms - Nursing	1,252.00			1,252.00	0.00
10-1234	Supplies - Drugs OTC	0.00			0.00	21,230.00
10-1234-000	Supplies - Drugs OTC	21,604.00			21,604.00	0.00
10-1253	ME Lease - Wound Vacs	0.00			0.00	1,399.00
10-1253-000	ME Lease - Wound Vacs	3,299.00			3,299.00	0.00
10-1254	ME Lease - Specialty Beds	0.00			0.00	5,865.00
10-1400	CNA Training	0.00			0.00	1,800.00
10-1400-000	CNA Training	5,675.00			5,675.00	0.00
10-1401	Education - Nursing	0.00			0.00	4,726.00
10-1401-000	Education - Nursing	7,702.00			7,702.00	0.00
10-1402-000	Sem & Conf Fees - Nursing	795.00			795.00	0.00
10-1410	Subscriptions - Nursing	0.00			0.00	4,031.00
10-1410-000	Subscriptions - Nursing	2,374.00			2,374.00	0.00
11-1001	P/R - DON	0.00			0.00	127,339.00
11-1001-000	P/R - DON	105,145.00			105,145.00	0.00
11-1001-002	P/R - DON-PTO	6,401.00			6,401.00	0.00
11-1001-003	P/R - DON-Sick	3,324.00			3,324.00	0.00
11-1001-004	P/R - DON-Holiday	2,939.00			2,939.00	0.00
11-1001-006	P/R - DON-Other	980.00			980.00	0.00
11-1002	P/R - ADON	0.00			0.00	93,385.00
11-1002-000	P/R - ADON	88,171.00			88,171.00	0.00
11-1002-002	P/R - ADON-PTO	5,388.00			5,388.00	0.00
11-1002-003	P/R - ADON-Sick	1,330.00			1,330.00	0.00
11-1002-004	P/R - ADON-Holiday	2,362.00			2,362.00	0.00
11-1002-005	P/R - ADON-Bonus	235.00			235.00	0.00
11-1002-006	P/R - ADON-Other	392.00			392.00	0.00
11-1003	P/R - Staff Dev Coord - RN	0.00			0.00	2,764.00
11-1004	P/R - Staff Dev Coord - LPN	0.00			0.00	96,599.00
11-1004-000	P/R - Staff Dev Coord - LPN	67,396.00			67,396.00	0.00
11-1004-002	P/R - SDC - LPN-PTO	3,190.00			3,190.00	0.00
11-1004-003	P/R - SDC - LPN-Sick	1,794.00			1,794.00	0.00
11-1004-004	P/R - SDC - LPN-Holiday	1,800.00			1,800.00	0.00
11-1004-006	P/R - SDC - LPN-Other	598.00			598.00	0.00
11-1005	P/R - Staff Coordinator	0.00			0.00	53,275.00
11-1005-000	P/R - Staff Coordinator	49,555.00			49,555.00	0.00
11-1005-001	P/R - Staff Coord-OT	1,800.00			1,800.00	0.00
11-1005-002	P/R - Staff Coord-PTO	1,457.00			1,457.00	0.00
11-1005-003	P/R - Staff Coord-Sick	1,230.00			1,230.00	0.00

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11-1005-004	P/R - Staff Coord-Holiday	1,028.00			1,028.00	0.00
11-1005-006	P/R - Staff Coord-Other	620.00			620.00	0.00
11-1007	P/R - MDS Coordinator - LPN	0.00			0.00	95,160.00
11-1007-000	P/R - MDS Coordinator - LPN	76,906.00			76,906.00	0.00
11-1007-001	P/R - MDS Coord - LPN-OT	13,249.00			13,249.00	0.00
11-1007-002	P/R - MDS Coord - LPN-PTO	4,770.00			4,770.00	0.00
11-1007-003	P/R - MDS Coord - LPN-Sick	1,512.00			1,512.00	0.00
11-1007-004	P/R - MDS Coord - LPN-Holiday	1,968.00			1,968.00	0.00
11-1007-007	P/R - MDS Coord - LPN-Alloc	(8,279.00)			(8,279.00)	0.00
11-1008	P/R - MMQ Coordinator - LPN	0.00			0.00	352.00
11-1008-000	P/R - MMQ Coordinator - LPN	1,558.00			1,558.00	0.00
11-1009-001	P/R - Nursing Admin-OT	1,558.00			1,558.00	0.00
11-1010	P/R - Infection Control Nurse	0.00			0.00	29,853.00
11-1010-000	P/R - Infection Control Nurse	54,748.00			54,748.00	0.00
11-1010-002	P/R - Infect Cntrl Nrs-PTO	1,828.00			1,828.00	0.00
11-1010-003	P/R - Infect Cntrl Nrs-Sick	547.00			547.00	0.00
11-1010-004	P/R - Infect Cntrl Nrs-Holiday	1,093.00			1,093.00	0.00
11-1010-006	P/R - Infect Cntrl Nrs-Other	547.00			547.00	0.00
11-1404	Hotels - Nursing Admin	0.00			0.00	817.00
11-1404-000	Hotels - Nursing Admin	728.00			728.00	0.00
11-1405	Meals & Ent. - Nursing Admin	0.00			0.00	31.00
11-1405-000	Meals - Nursing Admin	88.00			88.00	0.00
11-1406	Auto Mileage - Nursing Admin	0.00			0.00	302.00
11-1408	Mobile Phones - Nursing Admin	0.00			0.00	900.00
11-1408-000	Mobile Phones - Nursing Admin	750.00			750.00	0.00
12-1001	P/R - Medical Records	0.00			0.00	37,744.00
12-1001-000	P/R - Medical Records	37,625.00			37,625.00	0.00
12-1001-001	P/R - Medical Records-OT	298.00			298.00	0.00
12-1001-002	P/R - Medical Records-PTO	741.00			741.00	0.00
12-1001-003	P/R - Medical Records-Sick	367.00			367.00	0.00
12-1001-004	P/R - Medical Records-Holiday	862.00			862.00	0.00
20-1002	P/R - Administrator	0.00			0.00	163,090.00
20-1002-000	P/R - Administrator	117,785.00			117,785.00	0.00
20-1002-002	P/R - Administrator-PTO	8,374.00			8,374.00	0.00
20-1002-003	P/R - Administrator-Sick	1,862.00			1,862.00	0.00
20-1002-004	P/R - Administrator-Holiday	1,295.00			1,295.00	0.00
20-1002-006	P/R - Administrator-Other	1,004.00			1,004.00	0.00
20-1003	P/R - Business Office Manager	0.00			0.00	78,900.00
20-1003-000	P/R - Business Office Manager	77,084.00			77,084.00	0.00
20-1003-002	P/R -BOM-PTO	3,472.00			3,472.00	0.00
20-1003-003	P/R -BOM-Sick	753.00			753.00	0.00
20-1003-004	P/R -BOM-Holiday	1,729.00			1,729.00	0.00
20-1003-006	P/R -BOM-Other	1,241.00			1,241.00	0.00
20-1004	P/R - Assistant BOM	0.00			0.00	30,101.00
20-1004-000	P/R - Assistant BOM	675.00			675.00	0.00
20-1005	P/R - PR Benefit Coordinator	0.00			0.00	61,471.00
20-1005-000	P/R - PR Benefit Coordinator	52,165.00			52,165.00	0.00
20-1005-002	P/R - PBC-PTO	3,311.00			3,311.00	0.00
20-1005-003	P/R - PBC-Sick	475.00			475.00	0.00
20-1005-004	P/R - PBC-Holiday	1,417.00			1,417.00	0.00
20-1005-006	P/R - PBC-Other	1,412.00			1,412.00	0.00
20-1006	P/R - Receptionist	0.00			0.00	33,596.00
20-1006-000	P/R - Receptionist	33,457.00			33,457.00	0.00
20-1006-002	P/R - Receptionist-PTO	810.00			810.00	0.00
20-1006-003	P/R - Receptionist-Sick	841.00			841.00	0.00
20-1006-004	P/R - Receptionist-Holiday	877.00			877.00	0.00
20-1007	P/R - Regional AR Specialist	0.00			0.00	4,204.00
20-1007-000	P/R - Regional AR Specialist	2,856.00			2,856.00	0.00
20-1007-007	P/R - Reg AR Spclist-Alloc	7,984.00			7,984.00	0.00
20-1008	P/R - Assistant Administrator	0.00			0.00	15,577.00
20-1008-000	P/R - Assistant Administrator	577.00			577.00	0.00
20-1150	Legal	0.00			0.00	9,156.00
20-1150-000	Legal	12,594.00			12,594.00	0.00
20-1151	Legal - Collections	0.00			0.00	2,977.00
20-1151-000	Legal - Collections	500.00			500.00	0.00
20-1151-001	Legal - Conservator	1,669.00			1,669.00	0.00
20-1154	Accounting	0.00			0.00	26,113.00
20-1154-000	Accounting	22,366.00			22,366.00	0.00

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20-1161	Pro Fees - Other A&G	0.00			0.00	3,000.00
20-1171	Payroll Bookkeeping Service	0.00			0.00	33,808.00
20-1171-000	Payroll Bookkeeping Service	39,301.00			39,301.00	0.00
20-1172	Information Technology	0.00			0.00	25,855.00
20-1172-000	Information Technology	33,639.00			33,639.00	0.00
20-1173	Software	0.00			0.00	55,590.00
20-1173-000	Software	64,912.00			64,912.00	0.00
20-1201	Minor Equip Purch - A&G	0.00			0.00	888.00
20-1201-000	Minor Equip Purch - A&G	1,952.00			1,952.00	0.00
20-1202	Supplies - Office	0.00			0.00	9,312.00
20-1202-000	Supplies - Office	4,449.00			4,449.00	0.00
20-1202-001	Supplies - Office-Paper	1,777.00			1,777.00	0.00
20-1203	Supplies - Forms - A&G	0.00			0.00	233.00
20-1203-000	Supplies - Forms - A&G	1,199.00			1,199.00	0.00
20-1204	Supplies - Copying	0.00			0.00	6,684.00
20-1204-000	Supplies - Copying	8,208.00			8,208.00	0.00
20-1204-001	Supplies - Copying-Ink/Toner	223.00			223.00	0.00
20-1205	Supplies - Postage	0.00			0.00	874.00
20-1205-000	Supplies - Postage	1,340.00			1,340.00	0.00
20-1207	Storage Fees	0.00			0.00	7,849.00
20-1207-000	Storage Fees	26,882.00			26,882.00	0.00
20-1221	Advertising - Help Wanted	0.00			0.00	22,579.00
20-1221-000	Advertising - Help Wanted	32,893.00			32,893.00	0.00
20-1222	Employee Background Check	0.00			0.00	12,967.00
20-1222-000	Employee Background Check	7,968.00			7,968.00	0.00
20-1223	Compliance Hotline	0.00			0.00	150.00
20-1223-000	Compliance Hotline	206.00			206.00	0.00
20-1231	Utilities - TV & Radio	0.00			0.00	22,910.00
20-1231-000	Utilities - TV & Radio	22,524.00			22,524.00	0.00
20-1232	Utilities - Telephone	0.00			0.00	21,766.00
20-1232-000	Utilities - Telephone	30,716.00			30,716.00	0.00
20-1233	Utilities - Internet Services	0.00			0.00	2,243.00
20-1233-000	Utilities - Internet Services	2,444.00			2,444.00	0.00
20-1252	Lease - Equipment A&G	0.00			0.00	11,676.00
20-1252-000	Lease - Equipment A&G	8,806.00			8,806.00	0.00
20-1281	Bank Service Charges	0.00			0.00	30,734.00
20-1281-000	Bank Service Charges	19,607.00			19,607.00	0.00
20-1282	Replace of Res. Personal Prop.	0.00			0.00	79.00
20-1282-000	Replace of Res. Personal Prop.	28.00			28.00	0.00
20-1286	Donations - Other	0.00			0.00	2,500.00
20-1401-000	Education - A&G	85.00			85.00	0.00
20-1402	Sem & Conf Fees - A&G	0.00			0.00	605.00
20-1402-000	Sem & Conf Fees - A&G	921.00			921.00	0.00
20-1404	Hotels - A&G	0.00			0.00	739.00
20-1404-000	Hotels - A&G	506.00			506.00	0.00
20-1405	Meals - A&G	0.00			0.00	47.00
20-1405-000	Meals - A&G	995.00			995.00	0.00
20-1406	Auto Mileage - A&G	0.00			0.00	129.00
20-1406-000	Auto Mileage - A&G	907.00			907.00	0.00
20-1407	Auto Expense - A&G	0.00			0.00	85.00
20-1407-000	Auto Expense - A&G	417.00			417.00	0.00
20-1408	Mobile Phones - A&G	0.00			0.00	2,512.00
20-1408-000	Mobile Phones - A&G	2,638.00			2,638.00	0.00
20-1409	Dues - Associations - A&G	0.00			0.00	8,628.00
20-1409-000	Dues - Associations - A&G	8,424.00			8,424.00	0.00
20-1410	Subscriptions - A&G	0.00			0.00	6,366.00
20-1410-000	Subscriptions - A&G	7,090.00			7,090.00	0.00
20-1411	Licenses & Permits - A&G	0.00			0.00	800.00
20-1411-000	Licenses & Permits - A&G	1,308.00			1,308.00	0.00
20-9998	Purchases Discount	0.00			0.00	(3,567.00)
20-9998-000	Purchases Discount	(4,801.00)			(4,801.00)	0.00
20-9999	Miscellaneous Expense	0.00			0.00	5,494.00
20-9999-000	Miscellaneous Expense	2.00			2.00	0.00
21-2101	Payroll Taxes	0.00			0.00	398,702.00
21-2101-000	Payroll Taxes	426,152.00			426,152.00	0.00
21-2101-001	Payroll Taxes-Alloc	1,021.00			1,021.00	0.00
21-2102	Payroll Taxes - Unemployment	0.00			0.00	63,283.00
21-2102-000	Payroll Taxes - Unemployment	10,013.00			10,013.00	0.00

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		9/30/2023			9/30/2023	9/30/2022
21-2102-001	Payroll Taxes - SUTA	30,831.00			30,831.00	0.00
21-2102-002	Payroll Taxes - FUTA	4,968.00			4,968.00	0.00
21-2103	Payroll Taxes - Other	0.00			0.00	(1,717.00)
21-2104	Ins - Workers' Compensation	0.00			0.00	143,831.00
21-2104-000	Ins - Workers' Compensation	114,297.00			114,297.00	0.00
21-2111	Emp Ben - Health Insurance	0.00			0.00	421,083.00
21-2111-000	Emp Ben - Health Insurance	464,148.00			464,148.00	0.00
21-2112	Emp Ben - Dental Insurance	0.00			0.00	24,127.00
21-2112-000	Emp Ben - Dental Insurance	26,335.00			26,335.00	0.00
21-2113	Emp Ben - Vision Insurance	0.00			0.00	3,494.00
21-2113-000	Emp Ben - Vision Insurance	3,724.00			3,724.00	0.00
21-2114	Emp Ben - Life Insurance	0.00			0.00	18,843.00
21-2114-000	Emp Ben - Life Insurance	17,267.00			17,267.00	0.00
21-2121	Emp Ben - Health Ins. Emp W/H	0.00			0.00	(137,743.00)
21-2121-000	Emp Ben - Health Ins. Emp W/H	(117,463.00)			(117,463.00)	0.00
21-2122	Emp Ben - Dental Ins. Emp W/H	0.00			0.00	(21,635.00)
21-2122-000	Emp Ben - Dental Ins. Emp W/H	(25,538.00)			(25,538.00)	0.00
21-2123	Emp Ben - Vision Ins. Emp W/H	0.00			0.00	(3,403.00)
21-2123-000	Emp Ben - Vision Ins. Emp W/H	(3,790.00)			(3,790.00)	0.00
21-2124	Emp Ben - Life Ins. Emp W/H	0.00			0.00	(13,454.00)
21-2124-000	Emp Ben - Life Ins. Emp W/H	(12,413.00)			(12,413.00)	0.00
21-2131	Emp Ben - Emp Hlth & Welfare	0.00			0.00	3,600.00
21-2131-000	Emp Ben - Emp Hlth & Welfare	11.00			11.00	0.00
21-2132	Emp Ben - Other	0.00			0.00	3,288.00
21-2132-000	Emp Ben - Other	7,964.00		(4,220.00)	3,744.00	0.00
			RJE - 1	(4,220.00)		
21-2133	Emp Ben - Holiday Parties	0.00			0.00	1,280.00
21-2133-000	Emp Ben - Holiday Parties	1,348.00		4,965.00	6,313.00	0.00
			RJE - 1	4,965.00		
21-2134	Emp Ben - Employee Gifts	0.00			0.00	93.00
21-2134-000	Emp Ben - Employee Gifts	2,712.00		(745.00)	1,967.00	0.00
			RJE - 1	(745.00)		
22-2201	Ins - GLPL	0.00			0.00	104,372.00
22-2201-000	Ins - GLPL	103,053.00			103,053.00	0.00
22-2203	Ins - D & O Liability	0.00			0.00	6,294.00
22-2203-000	Ins - D & O Liability	7,223.00			7,223.00	0.00
22-2204	Ins - Cyber	0.00			0.00	2,947.00
22-2204-000	Ins - Cyber	3,915.00			3,915.00	0.00
22-2205	Ins - Auto	0.00			0.00	88.00
22-2205-000	Ins - Auto	109.00			109.00	0.00
22-2207	Ins - Bond	0.00			0.00	2,673.00
22-2207-000	Ins - Bond	2,554.00			2,554.00	0.00
23-2301	Rent Expense	0.00			0.00	390,545.00
23-2301-000	Rent Expense	398,356.00			398,356.00	0.00
23-2302	Rent Expense - S.L. Deferral	0.00			0.00	2,076.00
23-2302-000	Rent Expense - S.L. Deferral	(5,664.00)			(5,664.00)	0.00
23-2311	Ins - Property	0.00			0.00	16,570.00
23-2311-000	Ins - Property	21,228.00			21,228.00	0.00
23-2321	Taxes - Real Estate	0.00			0.00	125,652.00
23-2321-000	Taxes - Real Estate	119,949.00			119,949.00	0.00
23-2322	Taxes - Personal Property	0.00			0.00	53,911.00
23-2322-000	Taxes - Personal Property	11,906.00			11,906.00	0.00
23-2331	Depr Exp - Leasehold Imprvmnts	0.00			0.00	8,079.00
23-2331-000	Depr Exp - Leasehold Imprvmnts	13,900.00			13,900.00	0.00
23-2332	Depr Exp - Equipment	0.00			0.00	56,234.00
23-2332-000	Depr Exp - Equipment	14,561.00			14,561.00	0.00
23-2332-001	Depr Exp - Equipment-Fixed	13,278.00			13,278.00	0.00
23-2332-002	Depr Exp - Equipment-Movable	21,189.00			21,189.00	0.00
23-2332-003	Depr Exp - Equipment-Computers	9,855.00			9,855.00	0.00
25-1001	P/R - Business Development	0.00			0.00	10,261.00
25-1001-000	P/R - Business Development	1,827.00			1,827.00	0.00
25-1001-007	P/R - Bus Development-Alloc	3,836.00			3,836.00	0.00
25-1202	Supplies - Marketing	0.00			0.00	354.00
25-1202-000	Supplies - Marketing	89.00			89.00	0.00
25-1203-000	Advertising - Public Relations	736.00			736.00	0.00
25-1401-000	Education - Marketing	79.00			79.00	0.00
25-1402	Sem & Conf Fees - Marketing	0.00			0.00	25.00
25-1403	Entertainment - Marketing	0.00			0.00	96.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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25-1406	Auto Mileage - Marketing	0.00			0.00	595.00
25-1406-000	Auto Mileage - Marketing	919.00			919.00	0.00
26-1001	P/R - Admissions Director	0.00			0.00	58,897.00
26-1001-000	P/R - Admissions	48,510.00			48,510.00	0.00
26-1001-002	P/R - Admissions-PTO	2,436.00			2,436.00	0.00
26-1001-004	P/R - Admissions-Holiday	1,142.00			1,142.00	0.00
26-1001-005	P/R - Admissions-Bonus	100.00			100.00	0.00
26-1001-006	P/R - Admissions-Other	457.00			457.00	0.00
26-1001-007	P/R - Admissions-Alloc	6,897.00			6,897.00	0.00
26-1202-000	Supplies - Admissions	37.00			37.00	0.00
30-1001	P/R - Registered Dietician	0.00			0.00	38,844.00
30-1001-000	P/R - Registered Dietician	39,832.00			39,832.00	0.00
30-1001-003	P/R - Reg Dietician-Sick	1,389.00			1,389.00	0.00
30-1001-004	P/R - Reg Dietician-Holiday	963.00			963.00	0.00
30-1002	P/R - Food Service Manager	0.00			0.00	63,515.00
30-1002-000	P/R - Food Service Manager	56,438.00			56,438.00	0.00
30-1002-002	P/R - Food Service Mgr-PTO	2,428.00			2,428.00	0.00
30-1002-003	P/R - Food Service Mgr-Sick	1,255.00			1,255.00	0.00
30-1002-004	P/R - Food Service Mgr-Holiday	780.00			780.00	0.00
30-1002-006	P/R - Food Service Mgr-Other	520.00			520.00	0.00
30-1003	P/R - Cook	0.00			0.00	152,301.00
30-1003-000	P/R - Cook	139,067.00			139,067.00	0.00
30-1003-001	P/R - Cook-OT	3,482.00			3,482.00	0.00
30-1003-002	P/R - Cook-PTO	8,157.00			8,157.00	0.00
30-1003-003	P/R - Cook-Sick	1,452.00			1,452.00	0.00
30-1003-004	P/R - Cook-Holiday	6,417.00			6,417.00	0.00
30-1004	P/R - Dietary Aide	0.00			0.00	196,511.00
30-1004-000	P/R - Dietary Aide	192,801.00			192,801.00	0.00
30-1004-001	P/R - Dietary Aide-OT	658.00			658.00	0.00
30-1004-002	P/R - Dietary Aide-PTO	863.00			863.00	0.00
30-1004-003	P/R - Dietary Aide-Sick	3,067.00			3,067.00	0.00
30-1004-004	P/R - Dietary Aide-Holiday	10,292.00			10,292.00	0.00
30-1161	Pro Fees - Dietary	0.00			0.00	488.00
30-1161-000	Pro Fees - Dietary	528.00			528.00	0.00
30-1201	Minor Equip Purch - Dietary	0.00			0.00	729.00
30-1201-000	Minor Equip Purch - Dietary	2,136.00			2,136.00	0.00
30-1202	Supplies & Exp - Dietary	0.00			0.00	48,879.00
30-1202-000	Supplies & Exp - Dietary	45,740.00			45,740.00	0.00
30-1203-000	Supplies - Forms - Dietary	444.00			444.00	0.00
30-1204	Software - Dietary	0.00			0.00	827.00
30-1204-000	Software - Dietary	270.00			270.00	0.00
30-1205	Lease - Equipment Dietary	0.00			0.00	1,679.00
30-1205-000	Lease - Equipment Dietary	2,391.00			2,391.00	0.00
30-1301	Food Purch - Raw	0.00			0.00	306,415.00
30-1301-000	Food Purch - Raw	337,239.00			337,239.00	0.00
30-1302	Food Purch - Supplements	0.00			0.00	13,359.00
30-1302-000	Food Purch - Supplements	2,072.00			2,072.00	0.00
30-1303	Food Purch - Thickeners	0.00			0.00	9,115.00
30-1303-000	Food Purch - Thickeners	10,174.00			10,174.00	0.00
30-1305	Food Purch - Resident Activity	0.00			0.00	1,438.00
30-1305-000	Food Purch - Resident Activity	454.00			454.00	0.00
30-1306	Food Purch - Employee H&W	0.00			0.00	2,505.00
30-1306-000	Food Purch - Employee H&W	813.00			813.00	0.00
30-1401-000	Education - Dietary	681.00			681.00	0.00
30-1411	Licenses & Permits - Dietary	0.00			0.00	280.00
30-1411-000	Licenses & Permits - Dietary	280.00			280.00	0.00
31-1002	P/R - Activities Assistant	0.00			0.00	78,325.00
31-1002-000	P/R - Activities Assistant	63,239.00			63,239.00	0.00
31-1002-001	P/R - Activities Asst-OT	45.00			45.00	0.00
31-1002-003	P/R - Activities Asst-Sick	992.00			992.00	0.00
31-1002-004	P/R - Activities Asst-Holiday	1,441.00			1,441.00	0.00
31-1003	P/R - Therapeutic Rec Director	0.00			0.00	32,053.00
31-1003-000	P/R - Therapeutic Rec Director	62,577.00			62,577.00	0.00
31-1003-002	P/R - Ther Rec Dir-PTO	2,254.00			2,254.00	0.00
31-1003-003	P/R - Ther Rec Dir-Sick	1,104.00			1,104.00	0.00
31-1003-004	P/R - Ther Rec Dir-Holiday	1,773.00			1,773.00	0.00
31-1003-006	P/R - Ther Rec Dir-Other	652.00			652.00	0.00
31-1161	Pro Fees - Activities	0.00			0.00	395.00

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31-1161-000	Pro Fees - Activities	125.00			125.00	0.00
31-1202	Supplies & Exp - Activities	0.00			0.00	1,441.00
31-1202-000	Supplies & Exp - Activities	3,401.00			3,401.00	0.00
31-1403-000	Entertainment - Activities	1,220.00			1,220.00	0.00
31-1405	Meals - Activities	0.00			0.00	66.00
31-1405-000	Meals - Activities	369.00			369.00	0.00
31-1406	Auto Mileage - Activities	0.00			0.00	69.00
32-1101	Purchased Srvc - Housekeeping	0.00			0.00	288,305.00
32-1101-000	Purchased Srvc - Housekeeping	253,864.00			253,864.00	0.00
33-1101	Purchased Srvc - Laundry	0.00			0.00	189,156.00
33-1101-000	Purchased Srvc - Laundry	159,303.00			159,303.00	0.00
33-1202	Supplies & Exp - Laundry	0.00			0.00	800.00
33-1202-000	Supplies & Exp - Laundry	27.00			27.00	0.00
34-1001	P/R - Maintenance Director	0.00			0.00	65,683.00
34-1001-000	P/R - Maintenance Director	57,788.00			57,788.00	0.00
34-1001-002	P/R - Maint Director-PTO	2,967.00			2,967.00	0.00
34-1001-003	P/R - Maint Director-Sick	2,349.00			2,349.00	0.00
34-1001-004	P/R - Maint Director-Holiday	1,535.00			1,535.00	0.00
34-1001-006	P/R - Maint Director-Other	510.00			510.00	0.00
34-1002	P/R - Maintenance Technician	0.00			0.00	21,219.00
34-1002-000	P/R - Maintenance Technician	20,083.00			20,083.00	0.00
34-1002-003	P/R - Maint Technician-Sick	985.00			985.00	0.00
34-1002-004	P/R - Maint Technician-Holiday	299.00			299.00	0.00
34-1161	Pro Fees - Maintenance	0.00			0.00	8,338.00
34-1161-000	Pro Fees - Maintenance	21,594.00			21,594.00	0.00
34-1201	Minor Equip Purch -Maintenance	0.00			0.00	4,729.00
34-1201-000	Minor Equip Purch -Maintenance	2,109.00			2,109.00	0.00
34-1202	Supplies & Exp - Maintenance	0.00			0.00	15,281.00
34-1202-000	Supplies & Exp - Maintenance	15,278.00			15,278.00	0.00
34-1203	R&M - Equipment	0.00			0.00	6,380.00
34-1203-000	R&M - Equipment	2,452.00			2,452.00	0.00
34-1204-000	R&M - Building	396.00			396.00	0.00
34-1205	Garbage	0.00			0.00	19,193.00
34-1205-000	Garbage	19,675.00			19,675.00	0.00
34-1206	Hazardous Waste	0.00			0.00	699.00
34-1206-000	Hazardous Waste	1,123.00			1,123.00	0.00
34-1207	Pest Control	0.00			0.00	4,460.00
34-1207-000	Pest Control	3,419.00			3,419.00	0.00
34-1208	Snow Removal	0.00			0.00	5,440.00
34-1208-000	Snow Removal	1,186.00			1,186.00	0.00
34-1209	Maintenance Contracts	0.00			0.00	14,331.00
34-1209-000	Maintenance Contracts	3,486.00			3,486.00	0.00
34-1210	Groundskeeping	0.00			0.00	11,512.00
34-1210-000	Groundskeeping	12,592.00			12,592.00	0.00
34-1406	Auto Mileage - Maintenance	0.00			0.00	530.00
34-1406-000	Auto Mileage - Maintenance	84.00			84.00	0.00
34-1407-000	Auto Expense - Maintenance	436.00			436.00	0.00
35-3501	Utilities - Electricity	0.00			0.00	154,474.00
35-3501-000	Utilities - Electricity	150,179.00			150,179.00	0.00
35-3502	Utilities - Gas	0.00			0.00	43,445.00
35-3502-000	Utilities - Gas	39,777.00			39,777.00	0.00
35-3503	Utilities - Water & Sewer	0.00			0.00	35,035.00
35-3503-000	Utilities - Water & Sewer	36,431.00			36,431.00	0.00
35-3504-000	Utilities - Fuel	2,695.00			2,695.00	0.00
37-1001	P/R - Social Service Director	0.00			0.00	119,870.00
37-1001-000	P/R - Social Service Director	69,599.00			69,599.00	0.00
37-1001-002	P/R - Social Svc Dir-PTO	3,283.00			3,283.00	0.00
37-1001-003	P/R - Social Svc Dir-Sick	1,486.00			1,486.00	0.00
37-1001-004	P/R - Social Svc Dir-Holiday	1,789.00			1,789.00	0.00
37-1001-006	P/R - Social Svc Dir-Other	892.00			892.00	0.00
37-1003-000	P/R - Alz Prgrm Dir Director	53,868.00			53,868.00	0.00
37-1003-002	P/R - Alz Prgrm Dir-PTO	2,888.00			2,888.00	0.00
37-1003-003	P/R - Alz Prgrm Dir-Sick	212.00			212.00	0.00
37-1003-004	P/R - Alz Prgrm Dir-Holiday	1,102.00			1,102.00	0.00
37-1003-006	P/R - Alz Prgrm Dir-Other	411.00			411.00	0.00
38-3801	Medical Director	0.00			0.00	33,600.00
38-3801-000	Medical Director	33,600.00			33,600.00	0.00
38-3804	Dentist	0.00			0.00	7,680.00

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38-3804-000	Dentist	7,680.00			7,680.00	0.00
38-3807	Physician Services - Other	0.00			0.00	1,781.00
38-3807-000	Physician Services - Other	1.00			1.00	0.00
40-4003	Pharmacy Supplies - IV	0.00			0.00	1,554.00
40-4003-000	Pharmacy Supplies - IV	2,512.00			2,512.00	0.00
40-4004	Pharmacy Supplies - Forms	0.00			0.00	698.00
40-4004-000	Pharmacy Supplies - Forms	750.00			750.00	0.00
40-4011	Drugs/IV - Medicare	0.00			0.00	61,216.00
40-4011-000	Drugs/IV - Medicare	51,490.00			51,490.00	0.00
40-4014	Drugs/IV - Medicaid	0.00			0.00	17,560.00
40-4014-000	Drugs/IV - Medicaid	7,065.00			7,065.00	0.00
40-4015	Drugs/IV - Managed	0.00			0.00	19,795.00
40-4015-000	Drugs/IV - Managed	30,123.00			30,123.00	0.00
40-4021	Rx Drugs - IV Medicare	0.00			0.00	1,967.00
40-4021-000	Rx Drugs - IV Medicare	3,944.00			3,944.00	0.00
40-4024	Rx Drugs - IV Medicaid	0.00			0.00	133.00
40-4024-000	Rx Drugs - IV Medicaid	808.00			808.00	0.00
40-4025	Rx Drugs - IV Managed	0.00			0.00	374.00
40-4025-000	Rx Drugs - IV Managed	12,725.00			12,725.00	0.00
40-4031	Rx Drugs - Medicaid Noncovered	0.00			0.00	873.00
40-4031-000	Rx Drugs - Medicaid Noncovered	5,804.00			5,804.00	0.00
40-4032	Med D Non-Covered	0.00			0.00	5,635.00
40-4032-000	Med D Non-Covered	21,949.00			21,949.00	0.00
40-4033	House Stock	0.00			0.00	10,970.00
40-4033-000	House Stock	13,026.00			13,026.00	0.00
40-4034	Drugs OTC	0.00			0.00	1,810.00
40-4034-000	Drugs OTC	1,568.00			1,568.00	0.00
40-4042	ME Lease - IV Pump	0.00			0.00	1,880.00
40-4042-000	ME Lease - IV Pump	1,592.00			1,592.00	0.00
40-4052	Resident Vaccination	0.00			0.00	6,468.00
40-4052-000	Resident Vaccination	3,728.00			3,728.00	0.00
40-4161	Pro Fees - Consulting - Pharm	0.00			0.00	14,782.00
40-4161-000	Pro Fees - Consulting - Pharm	18,181.00			18,181.00	0.00
40-4162	Pro Fees - Consulting - IV	0.00			0.00	9,684.00
40-4162-000	Pro Fees - Consulting - IV	18,788.00			18,788.00	0.00
40-4163	Medical Records - Pharmacy	0.00			0.00	3,041.00
50-1101	Anc Serv - PT - MCR A	0.00			0.00	55,774.00
50-1101-000	Anc Serv - PT - MCR A	50,987.00			50,987.00	0.00
50-1103	Anc Serv - PT - Medicare B	0.00			0.00	119,267.00
50-1103-000	Anc Serv - PT - Medicare B	174,836.00			174,836.00	0.00
50-1104	Anc Serv - PT - Medicaid	0.00			0.00	8,104.00
50-1104-000	Anc Serv - PT - Medicaid	16,254.00			16,254.00	0.00
50-1105	Anc Serv - PT - HMO	0.00			0.00	16,859.00
50-1105-000	Anc Serv - PT - HMO	11,309.00			11,309.00	0.00
50-1106	Anc Serv - PT - HMO Part B	0.00			0.00	38,327.00
50-1106-000	Anc Serv - PT - HMO Part B	25,674.00			25,674.00	0.00
50-1107	Anc Serv - PT - Private	0.00			0.00	159.00
50-1108	Anc Serv - PT - Hospice	0.00			0.00	509.00
50-1109	Anc Serv - PT - Comm Ins	0.00			0.00	3,619.00
50-1109-000	Anc Serv - PT - Comm Ins	158.00			158.00	0.00
50-1110	Anc Serv - PT - Other	0.00			0.00	1,376.00
50-1202	Supplies - PT	0.00			0.00	691.00
50-1202-000	Supplies - PT	407.00			407.00	0.00
50-1251	ME Lease - PT	0.00			0.00	12,278.00
50-1251-000	ME Lease - PT	12,508.00			12,508.00	0.00
51-1101	Anc Serv - OT - MCR A	0.00			0.00	63,033.00
51-1101-000	Anc Serv - OT - MCR A	49,964.00			49,964.00	0.00
51-1103	Anc Serv - OT - Medicare B	0.00			0.00	136,574.00
51-1103-000	Anc Serv - OT - Medicare B	130,227.00			130,227.00	0.00
51-1104	Anc Serv - OT - Medicaid	0.00			0.00	8,217.00
51-1104-000	Anc Serv - OT - Medicaid	30,029.00			30,029.00	0.00
51-1105	Anc Serv - OT - HMO	0.00			0.00	21,377.00
51-1105-000	Anc Serv - OT - HMO	12,785.00			12,785.00	0.00
51-1106	Anc Serv - OT - HMO Part B	0.00			0.00	53,291.00
51-1106-000	Anc Serv - OT - HMO Part B	23,063.00			23,063.00	0.00
51-1109	Anc Serv - OT - Comm Ins	0.00			0.00	4,710.00
51-1109-000	Anc Serv - OT - Comm Ins	108.00			108.00	0.00
51-1110	Anc Serv - OT - Other	0.00			0.00	7,967.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
51-1202	Supplies - OT	0.00			0.00	324.00
52-1101	Anc Serv - ST - MCR A	0.00			0.00	22,412.00
52-1101-000	Anc Serv - ST - MCR A	18,836.00			18,836.00	0.00
52-1103	Anc Serv - ST - Medicare B	0.00			0.00	14,589.00
52-1103-000	Anc Serv - ST - Medicare B	18,128.00			18,128.00	0.00
52-1104	Anc Serv - ST - Medicaid	0.00			0.00	1,720.00
52-1104-000	Anc Serv - ST - Medicaid	2,717.00			2,717.00	0.00
52-1105	Anc Serv - ST - HMO	0.00			0.00	2,406.00
52-1105-000	Anc Serv - ST - HMO	778.00			778.00	0.00
52-1106	Anc Serv - ST - HMO Part B	0.00			0.00	9,018.00
52-1106-000	Anc Serv - ST - HMO Part B	1,938.00			1,938.00	0.00
52-1108	Anc Serv - ST - Hospice	0.00			0.00	66.00
52-1109	Anc Serv - ST - Comm Ins	0.00			0.00	289.00
52-1110	Anc Serv - ST - Other	0.00			0.00	66.00
53-1001	P/R - Respiratory Therapist	0.00			0.00	190.00
53-1001-000	P/R - Respiratory Therapist	86.00			86.00	0.00
53-1161	Pro Fees - Other - Respiratory	0.00			0.00	42.00
53-1202	Supplies - Oxygen	0.00			0.00	6,742.00
53-1202-000	Supplies - Oxygen	3,021.00			3,021.00	0.00
53-1203	Supplies - Respiratory	0.00			0.00	2,748.00
53-1203-000	Supplies - Respiratory	6,706.00			6,706.00	0.00
53-1251	ME Lease - Respiratory	0.00			0.00	19,709.00
53-1251-000	ME Lease - Respiratory	23,556.00			23,556.00	0.00
54-1161	Pro Fees - Other - Ancillary	0.00			0.00	83.00
54-1161-000	Pro Fees - Other - Ancillary	846.00			846.00	0.00
54-1202	Anc Serv - Lab Fees	0.00			0.00	15,332.00
54-1202-000	Anc Serv - Lab Fees	13,100.00			13,100.00	0.00
54-1203	Anc Serv - X-Ray	0.00			0.00	6,517.00
54-1203-000	Anc Serv - X-Ray	4,643.00			4,643.00	0.00
54-1204	Patient Med Trans - Non-Amb	0.00			0.00	3,504.00
54-1204-000	Patient Med Trans - Non-Amb	4,314.00			4,314.00	0.00
54-1205	Patient Med Trans - Ambulance	0.00			0.00	1,703.00
54-1205-000	Patient Med Trans - Ambulance	8,431.00			8,431.00	0.00
54-1206	Anc Serv - Other	0.00			0.00	151.00
54-1206-000	Anc Serv - Other	100.00			100.00	0.00
60-6001	Interest Expense	0.00			0.00	3,166.00
60-6001-000	Interest Expense	11,244.00			11,244.00	0.00
60-6003	Interest Expense - PPL	0.00			0.00	32,499.00
60-6003-000	Interest Expense - PPL	20,186.00			20,186.00	0.00
60-6004	Interest Expense - PPR	0.00			0.00	15,325.00
60-6004-000	Interest Expense - PPR	15,378.00			15,378.00	0.00
60-6005-000	Finance Charges	31.00			31.00	0.00
60-6102	Taxes - State Income	0.00			0.00	51,378.00
60-6102-000	Taxes - State Income	164,161.00			164,161.00	0.00
60-6201	Management Fees	0.00			0.00	568,718.00
60-6201-000	Management Fees	611,441.00			611,441.00	0.00
60-6301	Bad Debt Expense	0.00			0.00	55,991.00
60-6301-000	Bad Debt Expense	75,392.00			75,392.00	0.00
60-6401	Provider Tax / User Fees	0.00			0.00	828,273.00
60-6401-000	Provider Tax / User Fees	867,370.00			867,370.00	0.00
60-6501-000	Fines & Penalties	8,776.00			8,776.00	0.00
Marcum 112	Resident Income	0.00			0.00	(9,920.00)
Marcum 113	P/R - Nursing Admin-Alloc	1,298.00			1,298.00	0.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		74,840.00		0.00	74,840.00	77,107.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Worksheet: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	
						9/30/2023	9/30/2023
Group : [10-A] Salaries and Wages							
Subgroup : [2] Administrators							
20-1002	P/R - Administrator	0.00	0.00		0.00	0.00	163,090.00
20-1002-000	P/R - Administrator	117,785.00	117,785.00		0.00	117,785.00	0.00
20-1002-002	P/R - Administrator-PTO	8,374.00	8,374.00		0.00	8,374.00	0.00
20-1002-003	P/R - Administrator-Sick	1,852.00	1,852.00		0.00	1,852.00	0.00
20-1002-004	P/R - Administrator-Holiday	1,295.00	1,295.00		0.00	1,295.00	0.00
20-1002-006	P/R - Administrator-Other	1,004.00	1,004.00		0.00	1,004.00	0.00
Subtotal [2] Administrators		<u>130,320.00</u>	<u>130,320.00</u>		<u>0.00</u>	<u>130,320.00</u>	<u>163,090.00</u>
Subgroup : [3] Assistant Administrator							
20-1004	P/R - Assistant BOM	0.00	0.00		0.00	0.00	30,101.00
20-1004-000	P/R - Assistant BOM	675.00	675.00		0.00	675.00	0.00
20-1008	P/R - Assistant Administrator	0.00	0.00		0.00	0.00	15,577.00
Subtotal [3] Assistant Administrator		<u>675.00</u>	<u>675.00</u>		<u>0.00</u>	<u>675.00</u>	<u>45,678.00</u>
Subgroup : [4] Other Administrative Salaries							
20-1003	P/R - Business Office Manager	0.00	0.00		0.00	0.00	78,960.00
20-1003-000	P/R - Business Office Manager	77,084.00	77,084.00		0.00	77,084.00	0.00
20-1003-002	P/R -BOM-PTO	3,472.00	3,472.00		0.00	3,472.00	0.00
20-1003-003	P/R -BOM-Sick	753.00	753.00		0.00	753.00	0.00
20-1003-004	P/R -BOM-Holiday	1,728.00	1,728.00		0.00	1,728.00	0.00
20-1003-006	P/R -BOM-Other	1,241.00	1,241.00		0.00	1,241.00	0.00
20-1005	P/R - PR Benefit Coordinator	0.00	0.00		0.00	0.00	61,471.00
20-1005-000	P/R - PR Benefit Coordinator	52,165.00	52,165.00		0.00	52,165.00	0.00
20-1005-002	P/R - PBC-PTO	3,311.00	3,311.00		0.00	3,311.00	0.00
20-1005-003	P/R - PBC-Sick	475.00	475.00		0.00	475.00	0.00
20-1005-004	P/R - PBC-Holiday	1,417.00	1,417.00		0.00	1,417.00	0.00
20-1005-006	P/R - PBC-Other	1,412.00	1,412.00		0.00	1,412.00	0.00
20-1006	P/R - Receptionist	0.00	0.00		0.00	0.00	33,596.00
20-1006-000	P/R - Receptionist	33,457.00	33,457.00		0.00	33,457.00	0.00
20-1006-002	P/R - Receptionist-PTO	810.00	810.00		0.00	810.00	0.00
20-1006-003	P/R - Receptionist-Sick	841.00	841.00		0.00	841.00	0.00
20-1006-004	P/R - Receptionist-Holiday	877.00	877.00		0.00	877.00	0.00
20-1007	P/R - Regional AR Specialist	0.00	0.00		0.00	0.00	4,204.00
20-1007-000	P/R - Regional AR Specialist	2,856.00	2,856.00		0.00	2,856.00	0.00
20-1007-007	P/R - Reg AR Special-Alloc	7,984.00	7,984.00		0.00	7,984.00	0.00
20-1009-000	P/R - Assistant Administrator	577.00	577.00		0.00	577.00	0.00
Subtotal [4] Other Administrative Salaries		<u>190,451.00</u>	<u>190,451.00</u>		<u>0.00</u>	<u>190,451.00</u>	<u>178,171.00</u>
Subgroup : [5A] Head Dietitian							
30-1001	P/R - Registered Dietitian	0.00	0.00		0.00	0.00	38,844.00
30-1001-000	P/R - Registered Dietitian	39,832.00	39,832.00		0.00	39,832.00	0.00
30-1001-003	P/R - Reg Dietician-Sick	1,389.00	1,389.00		0.00	1,389.00	0.00
30-1001-004	P/R - Reg Dietician-Holiday	963.00	963.00		0.00	963.00	0.00
Subtotal [5A] Head Dietitian		<u>42,184.00</u>	<u>42,184.00</u>		<u>0.00</u>	<u>42,184.00</u>	<u>38,844.00</u>
Subgroup : [5B] Food Service Supervisor							
30-1002	P/R - Food Service Manager	0.00	0.00		0.00	0.00	63,515.00
30-1002-000	P/R - Food Service Manager	56,438.00	56,438.00		0.00	56,438.00	0.00
30-1002-002	P/R - Food Service Mgr-PTO	2,428.00	2,428.00		0.00	2,428.00	0.00
30-1002-003	P/R - Food Service Mgr-Sick	1,255.00	1,255.00		0.00	1,255.00	0.00
30-1002-004	P/R - Food Service Mgr-Holiday	780.00	780.00		0.00	780.00	0.00
30-1002-006	P/R - Food Service Mgr-Other	520.00	520.00		0.00	520.00	0.00
Subtotal [5B] Food Service Supervisor		<u>61,421.00</u>	<u>61,421.00</u>		<u>0.00</u>	<u>61,421.00</u>	<u>63,515.00</u>
Subgroup : [5C] Dietary Workers							
30-1003	P/R - Cook	0.00	0.00		0.00	0.00	152,301.00
30-1003-000	P/R - Cook	139,067.00	139,067.00		0.00	139,067.00	0.00
30-1003-001	P/R - Cook-OT	3,482.00	3,482.00		0.00	3,482.00	0.00
30-1003-002	P/R - Cook-PTO	8,157.00	8,157.00		0.00	8,157.00	0.00
30-1003-003	P/R - Cook-Sick	1,452.00	1,452.00		0.00	1,452.00	0.00
30-1003-004	P/R - Cook-Holiday	6,417.00	6,417.00		0.00	6,417.00	0.00
30-1004	P/R - Dietary Aide	0.00	0.00		0.00	0.00	196,511.00
30-1004-000	P/R - Dietary Aide	192,801.00	192,801.00		0.00	192,801.00	0.00
30-1004-001	P/R - Dietary Aide-OT	658.00	658.00		0.00	658.00	0.00
30-1004-002	P/R - Dietary Aide-PTO	863.00	863.00		0.00	863.00	0.00
30-1004-003	P/R - Dietary Aide-Sick	3,067.00	3,067.00		0.00	3,067.00	0.00
30-1004-004	P/R - Dietary Aide-Holiday	10,292.00	10,292.00		0.00	10,292.00	0.00
Subtotal [5C] Dietary Workers		<u>366,256.00</u>	<u>366,256.00</u>		<u>0.00</u>	<u>366,256.00</u>	<u>348,812.00</u>
Subgroup : [7A] Engineer or Chief of Maintenance							
34-1001	P/R - Maintenance Director	0.00	0.00		0.00	0.00	65,683.00
34-1001-000	P/R - Maintenance Director	57,788.00	57,788.00		0.00	57,788.00	0.00
34-1001-002	P/R - Maint Director-PTO	2,967.00	2,967.00		0.00	2,967.00	0.00
34-1001-003	P/R - Maint Director-Sick	2,349.00	2,349.00		0.00	2,349.00	0.00
34-1001-004	P/R - Maint Director-Holiday	1,535.00	1,535.00		0.00	1,535.00	0.00
34-1001-006	P/R - Maint Director-Other	510.00	510.00		0.00	510.00	0.00
Subtotal [7A] Engineer or Chief of Maintenance		<u>65,149.00</u>	<u>65,149.00</u>		<u>0.00</u>	<u>65,149.00</u>	<u>65,683.00</u>
Subgroup : [7B] Other Maintenance Workers							
34-1002	P/R - Maintenance Technician	0.00	0.00		0.00	0.00	21,219.00
34-1002-000	P/R - Maintenance Technician	20,083.00	20,083.00		0.00	20,083.00	0.00
34-1002-003	P/R - Maint Technician-Sick	985.00	985.00		0.00	985.00	0.00
34-1002-004	P/R - Maint Technician-Holiday	299.00	299.00		0.00	299.00	0.00
Subtotal [7B] Other Maintenance Workers		<u>21,367.00</u>	<u>21,367.00</u>		<u>0.00</u>	<u>21,367.00</u>	<u>21,219.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director							
11-1001	P/R - DON	0.00	0.00		0.00	0.00	127,339.00
11-1001-000	P/R - DON	105,145.00	105,145.00		0.00	105,145.00	0.00
11-1001-002	P/R - DON-PTO	6,401.00	6,401.00		0.00	6,401.00	0.00
11-1001-003	P/R - DON-Sick	3,324.00	3,324.00		0.00	3,324.00	0.00
11-1001-004	P/R - DON-Holiday	2,939.00	2,939.00		0.00	2,939.00	0.00
11-1001-006	P/R - DON-Other	980.00	980.00		0.00	980.00	0.00
11-1002	P/R - ADON	0.00	0.00		0.00	0.00	93,385.00
11-1002-000	P/R - ADON	88,171.00	88,171.00		0.00	88,171.00	0.00
11-1002-002	P/R - ADON-PTO	5,388.00	5,388.00		0.00	5,388.00	0.00
11-1002-003	P/R - ADON-Sick	1,330.00	1,330.00		0.00	1,330.00	0.00
11-1002-004	P/R - ADON-Holiday	2,362.00	2,362.00		0.00	2,362.00	0.00
11-1002-005	P/R - ADON-Bonus	235.00	235.00		0.00	235.00	0.00
11-1002-006	P/R - ADON-Other	392.00	392.00		0.00	392.00	0.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>216,667.00</u>	<u>216,667.00</u>		<u>0.00</u>	<u>216,667.00</u>	<u>220,724.00</u>
Subgroup : [12B1] RNs - Direct Care							
10-1001	P/R - RN	0.00	0.00		0.00	0.00	270,558.00
10-1001-000	P/R - RN	180,730.00	180,730.00		0.00	180,730.00	0.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNAJD	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2023
10-1001-001	P/R - RN-OT	7,715.00	7,715.00		0.00	7,715.00	0.00
10-1001-002	P/R - RN-PTO	2,644.00	2,644.00		0.00	2,644.00	0.00
10-1001-003	P/R - RN-Sick	2,098.00	2,098.00		0.00	2,098.00	0.00
10-1001-004	P/R - RN-Holiday	6,858.00	6,858.00		0.00	6,858.00	0.00
10-1001-005	P/R - RN-Bonus	2,245.00	2,245.00		0.00	2,245.00	0.00
10-1002	P/R - RN Supervisor	0.00	0.00		0.00	0.00	626,889.00
10-1002-000	P/R - RN Supervisor	426,056.00	426,056.00		0.00	426,056.00	0.00
10-1002-001	P/R - RN Supervisor-OT	27,341.00	27,341.00		0.00	27,341.00	0.00
10-1002-002	P/R - RN Supervisor-PTO	13,205.00	13,205.00		0.00	13,205.00	0.00
10-1002-003	P/R - RN Supervisor-Sick	9,804.00	9,804.00		0.00	9,804.00	0.00
10-1002-004	P/R - RN Supervisor-Holiday	10,052.00	10,052.00		0.00	10,052.00	0.00
10-1002-005	P/R - RN Supervisor-Bonus	4,100.00	4,100.00		0.00	4,100.00	0.00
10-1002-008	P/R - RN Supervisor-Other	3,847.00	3,847.00		0.00	3,847.00	0.00
Subtotal [12B1] RNs - Direct Care		696,695.00	696,695.00		0.00	696,695.00	626,889.00
Subgroup : [12B2] RNs - Administrative							
11-1003	P/R - Staff Dev Coord - RN	0.00	0.00		0.00	0.00	2,764.00
11-1005	P/R - Staff Coordinator	0.00	0.00		0.00	0.00	53,275.00
11-1005-000	P/R - Staff Coordinator	49,555.00	49,555.00		0.00	49,555.00	0.00
11-1005-001	P/R - Staff Coord-OT	1,800.00	1,800.00		0.00	1,800.00	0.00
11-1005-002	P/R - Staff Coord-PTO	1,457.00	1,457.00		0.00	1,457.00	0.00
11-1005-003	P/R - Staff Coord-Sick	1,230.00	1,230.00		0.00	1,230.00	0.00
11-1005-004	P/R - Staff Coord-Holiday	1,028.00	1,028.00		0.00	1,028.00	0.00
11-1005-006	P/R - Staff Coord-Other	620.00	620.00		0.00	620.00	0.00
11-1008-001	P/R - Nursing Admin-OT	1,558.00	1,558.00		0.00	1,558.00	0.00
11-1010	P/R - Infection Control Nurse	0.00	0.00		0.00	0.00	29,853.00
11-1010-000	P/R - Infection Control Nurse	54,748.00	54,748.00		0.00	54,748.00	0.00
11-1010-002	P/R - Infect Cntrl Nrs-PTO	1,828.00	1,828.00		0.00	1,828.00	0.00
11-1010-003	P/R - Infect Cntrl Nrs-Holiday	547.00	547.00		0.00	547.00	0.00
11-1010-004	P/R - Infect Cntrl Nrs-Other	1,093.00	1,093.00		0.00	1,093.00	0.00
11-1010-006	P/R - Infect Cntrl Nrs-Alloc	547.00	547.00		0.00	547.00	0.00
Marcum 113	P/R - Nursing Admin-Alloc	1,298.00	1,298.00		0.00	1,298.00	0.00
Subtotal [12B2] RNs - Administrative		117,309.00	117,309.00		0.00	117,309.00	85,892.00
Subgroup : [12C1] LPNs - Direct Care							
10-1003	P/R - LPN	0.00	0.00		0.00	0.00	1,063,153.00
10-1003-000	P/R - LPN	893,685.00	893,685.00		0.00	893,685.00	0.00
10-1003-001	P/R - LPN-OT	146,256.00	146,256.00		0.00	146,256.00	0.00
10-1003-002	P/R - LPN-PTO	8,219.00	8,219.00		0.00	8,219.00	0.00
10-1003-003	P/R - LPN-Sick	11,534.00	11,534.00		0.00	11,534.00	0.00
10-1003-004	P/R - LPN-Holiday	39,663.00	39,663.00		0.00	39,663.00	0.00
10-1003-005	P/R - LPN-Bonus	5,499.00	5,499.00		0.00	5,499.00	0.00
10-1004	P/R - LPN Supervisor	0.00	0.00		0.00	0.00	19,385.00
10-1004-000	P/R - LPN Supervisor	20,583.00	20,583.00		0.00	20,583.00	0.00
10-1004-003	P/R - LPN Supervisor-Sick	760.00	760.00		0.00	760.00	0.00
10-1004-004	P/R - LPN Supervisor-Holiday	304.00	304.00		0.00	304.00	0.00
Subtotal [12C1] LPNs - Direct Care		1,126,503.00	1,126,503.00		0.00	1,126,503.00	1,082,548.00
Subgroup : [12C2] LPNs - Administrative							
11-1004	P/R - Staff Dev Coord - LPN	0.00	0.00		0.00	0.00	96,599.00
11-1004-000	P/R - Staff Dev Coord - LPN	67,396.00	67,396.00		0.00	67,396.00	0.00
11-1004-002	P/R - SDC - LPN-PTO	3,190.00	3,190.00		0.00	3,190.00	0.00
11-1004-003	P/R - SDC - LPN-Sick	1,794.00	1,794.00		0.00	1,794.00	0.00
11-1004-004	P/R - SDC - LPN-Holiday	1,800.00	1,800.00		0.00	1,800.00	0.00
11-1004-006	P/R - SDC - LPN-Other	598.00	598.00		0.00	598.00	0.00
11-1007	P/R - MDS Coordinator - LPN	0.00	0.00		0.00	0.00	65,160.00
11-1007-000	P/R - MDS Coordinator - LPN	76,906.00	76,906.00		0.00	76,906.00	0.00
11-1007-001	P/R - MDS Coord - LPN-OT	13,249.00	13,249.00		0.00	13,249.00	0.00
11-1007-002	P/R - MDS Coord - LPN-PTO	4,770.00	4,770.00		0.00	4,770.00	0.00
11-1007-003	P/R - MDS Coord - LPN-Sick	1,512.00	1,512.00		0.00	1,512.00	0.00
11-1007-004	P/R - MDS Coord - LPN-Holiday	1,968.00	1,968.00		0.00	1,968.00	0.00
11-1007-007	P/R - MDS Coord - LPN-Alloc	(8,278.00)	(8,278.00)		0.00	(8,278.00)	0.00
11-1008	P/R - MMQ Coordinator - LPN	0.00	0.00		0.00	0.00	352.00
11-1008-000	P/R - MMQ Coordinator - LPN	1,558.00	1,558.00		0.00	1,558.00	0.00
Subtotal [12C2] LPNs - Administrative		166,462.00	166,462.00		0.00	166,462.00	192,111.00
Subgroup : [12D] Aides and Attendants							
10-1005	P/R - CNA	0.00	0.00		0.00	0.00	1,775,067.00
10-1005-000	P/R - CNA	1,821,073.00	1,821,073.00		0.00	1,821,073.00	0.00
10-1005-001	P/R - CNA-OT	199,430.00	199,430.00		0.00	199,430.00	0.00
10-1005-002	P/R - CNA-PTO	37,836.00	37,836.00		0.00	37,836.00	0.00
10-1005-003	P/R - CNA-Sick	24,254.00	24,254.00		0.00	24,254.00	0.00
10-1005-004	P/R - CNA-Holiday	80,859.00	80,859.00		0.00	80,859.00	0.00
10-1005-005	P/R - CNA-Bonus	5,415.00	5,415.00		0.00	5,415.00	0.00
10-1005-006	P/R - CNA-Other	1,352.00	1,352.00		0.00	1,352.00	0.00
10-1006	P/R - Hospitality Aide	0.00	0.00		0.00	0.00	308.00
10-1006-000	P/R - Hospitality Aide	4,052.00	4,052.00		0.00	4,052.00	0.00
10-1006-004	P/R - Hospitality Aide-Holiday	209.00	209.00		0.00	209.00	0.00
Subtotal [12D] Aides and Attendants		2,174,480.00	2,174,480.00		0.00	2,174,480.00	1,775,375.00
Subgroup : [12H] Recreation Workers							
31-1002	P/R - Activities Assistant	0.00	0.00		0.00	0.00	78,325.00
31-1002-000	P/R - Activities Assistant	63,239.00	63,239.00		0.00	63,239.00	0.00
31-1002-001	P/R - Activities Asst-OT	45.00	45.00		0.00	45.00	0.00
31-1002-003	P/R - Activities Asst-Sick	992.00	992.00		0.00	992.00	0.00
31-1002-004	P/R - Activities Asst-Holiday	1,441.00	1,441.00		0.00	1,441.00	0.00
31-1003	P/R - Therapeutic Rec Director	0.00	0.00		0.00	0.00	32,053.00
31-1003-000	P/R - Therapeutic Rec Director	62,577.00	62,577.00		0.00	62,577.00	0.00
31-1003-002	P/R - Ther Rec Dir-PTO	2,254.00	2,254.00		0.00	2,254.00	0.00
31-1003-003	P/R - Ther Rec Dir-Sick	1,104.00	1,104.00		0.00	1,104.00	0.00
31-1003-004	P/R - Ther Rec Dir-Holiday	1,773.00	1,773.00		0.00	1,773.00	0.00
31-1003-006	P/R - Ther Rec Dir-Other	652.00	652.00		0.00	652.00	0.00
53-1001	P/R - Respiratory Therapist	0.00	0.00		0.00	0.00	160.00
Subtotal [12H] Recreation Workers		134,077.00	134,077.00		0.00	134,077.00	110,568.00
Subgroup : [12M] Social Workers/Case Management							
37-1001	P/R - Social Service Director	0.00	0.00		0.00	0.00	119,870.00
37-1001-000	P/R - Social Service Director	69,599.00	69,599.00		0.00	69,599.00	0.00
37-1001-002	P/R - Social Svc Dir-PTO	3,283.00	3,283.00		0.00	3,283.00	0.00
37-1001-003	P/R - Social Svc Dir-Sick	1,486.00	1,486.00		0.00	1,486.00	0.00
37-1001-004	P/R - Social Svc Dir-Holiday	1,789.00	1,789.00		0.00	1,789.00	0.00
37-1001-006	P/R - Social Svc Dir-Other	892.00	892.00		0.00	892.00	0.00
Subtotal [12M] Social Workers/Case Management		77,049.00	77,049.00		0.00	77,049.00	119,870.00
Subgroup : [12N] Marketing							
25-1001	P/R - Business Development	0.00	0.00		0.00	0.00	10,261.00
25-1001-000	P/R - Business Development	1,827.00	1,827.00		0.00	1,827.00	0.00

Client: **Wachusett's Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
25-1001-007	P/R - Bus Development-Alloc	3,635.00	3,635.00		0.00	3,635.00	0.00
Subtotal [12N] Marketing		5,663.00	5,663.00		0.00	5,663.00	10,261.00
Subgroup : [12O] Other							
12-1001	P/R - Medical Records	0.00	0.00		0.00	0.00	37,744.00
12-1001-000	P/R - Medical Records	37,625.00	37,625.00		0.00	37,625.00	0.00
12-1001-001	P/R - Medical Records-OT	298.00	298.00		0.00	298.00	0.00
12-1001-002	P/R - Medical Records-PTD	741.00	741.00		0.00	741.00	0.00
12-1001-003	P/R - Medical Records-Sick	367.00	367.00		0.00	367.00	0.00
12-1001-004	P/R - Medical Records-Holiday	862.00	862.00		0.00	862.00	0.00
25-1001	P/R - Admissions Director	0.00	0.00		0.00	0.00	58,897.00
25-1001-000	P/R - Admissions	48,510.00	48,510.00		0.00	48,510.00	0.00
25-1001-002	P/R - Admissions-PTO	2,436.00	2,436.00		0.00	2,436.00	0.00
25-1001-004	P/R - Admissions-Holiday	1,142.00	1,142.00		0.00	1,142.00	0.00
25-1001-005	P/R - Admissions-Bonus	100.00	100.00		0.00	100.00	0.00
25-1001-006	P/R - Admissions-Other	457.00	457.00		0.00	457.00	0.00
25-1001-007	P/R - Admissions-Alloc	6,897.00	6,897.00		0.00	6,897.00	0.00
37-1003-000	P/R - Alz Program Director	53,868.00	53,868.00		0.00	53,868.00	0.00
37-1003-002	P/R - Alz Prgrm Dir-PTD	2,888.00	2,888.00		0.00	2,888.00	0.00
37-1003-003	P/R - Alz Prgrm Dir-Sick	212.00	212.00		0.00	212.00	0.00
37-1003-004	P/R - Alz Prgrm Dir-Holiday	1,102.00	1,102.00		0.00	1,102.00	0.00
37-1003-006	P/R - Alz Prgrm Dir-Other	411.00	411.00		0.00	411.00	0.00
53-1001-000	P/R - Respiratory Therapist	86.00	86.00		0.00	86.00	0.00
Subtotal [12O] Other		158,002.00	158,002.00		0.00	158,002.00	96,641.00
Total [10-A] Salaries and Wages		5,750,740.00	5,750,740.00		0.00	5,750,740.00	5,515,548.00
Group : [13-B] Professional Fees							
Subgroup : [2] Dentist							
39-3804	Dentist	0.00	0.00		0.00	0.00	7,680.00
39-3804-000	Dentist	7,680.00	7,680.00		0.00	7,680.00	0.00
Subtotal [2] Dentist		7,680.00	7,680.00		0.00	7,680.00	7,680.00
Subgroup : [3] Pharmacist							
40-4161	Pro Fees - Consulting - Pharm	0.00	0.00		0.00	0.00	14,782.00
40-4161-000	Pro Fees - Consulting - Pharm	18,181.00	18,181.00		0.00	18,181.00	0.00
Subtotal [3] Pharmacist		18,181.00	18,181.00		0.00	18,181.00	14,782.00
Subgroup : [5A] PT - Resident Care							
50-1101	Anc Serv - PT - MCR A	0.00	0.00		0.00	0.00	55,774.00
50-1101-000	Anc Serv - PT - MCR A	50,987.00	50,987.00		0.00	50,987.00	0.00
50-1103	Anc Serv - PT - Medicare B	0.00	0.00		0.00	0.00	119,267.00
50-1103-000	Anc Serv - PT - Medicare B	174,836.00	174,836.00		0.00	174,836.00	0.00
50-1104	Anc Serv - PT - Medicaid	0.00	0.00		0.00	0.00	8,104.00
50-1104-000	Anc Serv - PT - Medicaid	16,254.00	16,254.00		0.00	16,254.00	0.00
50-1105	Anc Serv - PT - HMO	0.00	0.00		0.00	0.00	0.00
50-1105-000	Anc Serv - PT - HMO	11,308.00	11,308.00		0.00	11,308.00	0.00
50-1106	Anc Serv - PT - HMO Part B	0.00	0.00		0.00	0.00	38,327.00
50-1106-000	Anc Serv - PT - HMO Part B	25,674.00	25,674.00		0.00	25,674.00	0.00
50-1107	Anc Serv - PT - Private	0.00	0.00		0.00	0.00	159.00
50-1108	Anc Serv - PT - Hospice	0.00	0.00		0.00	0.00	508.00
50-1109	Anc Serv - PT - Comm Ins	0.00	0.00		0.00	0.00	3,618.00
50-1109-000	Anc Serv - PT - Comm Ins	158.00	158.00		0.00	158.00	0.00
50-1110	Anc Serv - PT - Other	0.00	0.00		0.00	0.00	1,378.00
54-1206	Anc Serv - Other	0.00	0.00		0.00	0.00	151.00
54-1206-000	Anc Serv - Other	100.00	100.00		0.00	100.00	0.00
Subtotal [5A] PT - Resident Care		279,318.00	279,318.00		0.00	279,318.00	244,145.00
Subgroup : [8A] Medical Director							
36-3801	Medical Director	0.00	0.00		0.00	0.00	33,600.00
36-3801-000	Medical Director	33,600.00	33,600.00		0.00	33,600.00	0.00
Subtotal [8A] Medical Director		33,600.00	33,600.00		0.00	33,600.00	33,600.00
Subgroup : [9A] ST - Resident Care							
52-1101	Anc Serv - ST - MCR A	0.00	0.00		0.00	0.00	22,412.00
52-1101-000	Anc Serv - ST - MCR A	18,836.00	18,836.00		0.00	18,836.00	0.00
52-1103	Anc Serv - ST - Medicare B	0.00	0.00		0.00	0.00	14,589.00
52-1103-000	Anc Serv - ST - Medicare B	18,128.00	18,128.00		0.00	18,128.00	0.00
52-1104	Anc Serv - ST - Medicaid	0.00	0.00		0.00	0.00	1,720.00
52-1104-000	Anc Serv - ST - Medicaid	2,717.00	2,717.00		0.00	2,717.00	0.00
52-1105	Anc Serv - ST - HMO	0.00	0.00		0.00	0.00	2,406.00
52-1105-000	Anc Serv - ST - HMO	778.00	778.00		0.00	778.00	0.00
52-1106	Anc Serv - ST - HMO Part B	0.00	0.00		0.00	0.00	9,018.00
52-1106-000	Anc Serv - ST - HMO Part B	1,938.00	1,938.00		0.00	1,938.00	0.00
52-1108	Anc Serv - ST - Hospice	0.00	0.00		0.00	0.00	68.00
52-1109	Anc Serv - ST - Comm Ins	0.00	0.00		0.00	0.00	289.00
52-1110	Anc Serv - ST - Other	0.00	0.00		0.00	0.00	66.00
53-1161	Pro Fees - Other - Respiratory	0.00	0.00		0.00	0.00	42.00
Subtotal [9A] ST - Resident Care		42,397.00	42,397.00		0.00	42,397.00	50,608.00
Subgroup : [10A] OT - Resident Care							
51-1101	Anc Serv - OT - MCR A	0.00	0.00		0.00	0.00	63,033.00
51-1101-000	Anc Serv - OT - MCR A	49,964.00	49,964.00		0.00	49,964.00	0.00
51-1103	Anc Serv - OT - Medicare B	0.00	0.00		0.00	0.00	136,574.00
51-1103-000	Anc Serv - OT - Medicare B	130,227.00	130,227.00		0.00	130,227.00	0.00
51-1104	Anc Serv - OT - Medicaid	0.00	0.00		0.00	0.00	8,217.00
51-1104-000	Anc Serv - OT - Medicaid	30,029.00	30,029.00		0.00	30,029.00	0.00
51-1105	Anc Serv - OT - HMO	0.00	0.00		0.00	0.00	21,377.00
51-1105-000	Anc Serv - OT - HMO	12,765.00	12,765.00		0.00	12,765.00	0.00
51-1106	Anc Serv - OT - HMO Part B	0.00	0.00		0.00	0.00	53,281.00
51-1106-000	Anc Serv - OT - HMO Part B	23,063.00	23,063.00		0.00	23,063.00	0.00
51-1109	Anc Serv - OT - Comm Ins	0.00	0.00		0.00	0.00	4,710.00
51-1109-000	Anc Serv - OT - Comm Ins	108.00	108.00		0.00	108.00	0.00
51-1110	Anc Serv - OT - Other	0.00	0.00		0.00	0.00	7,967.00
Subtotal [10A] OT - Resident Care		246,176.00	246,176.00		0.00	246,176.00	295,169.00
Subgroup : [11A1] RN's - Direct Care							
10-1101	Purchased Svc - RN	0.00	0.00		0.00	0.00	19,826.00
10-1101-000	Purchased Svc - RN	109,110.00	109,110.00		0.00	109,110.00	0.00
Subtotal [11A1] RN's - Direct Care		109,110.00	109,110.00		0.00	109,110.00	19,826.00
Subgroup : [11B1] LPN's - Direct Care							
10-1103	Purchased Svc - LPN	0.00	0.00		0.00	0.00	150,627.00
10-1103-000	Purchased Svc - LPN	411,001.00	411,001.00		0.00	411,001.00	0.00
Subtotal [11B1] LPN's - Direct Care		411,001.00	411,001.00		0.00	411,001.00	150,627.00
Subgroup : [11C] Aldes							
10-1105-000	Purchased Svc - CNA	18,123.00	18,123.00		0.00	18,123.00	0.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Worksheet: **A.03 - TB Combined Detail LE**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
Subtotal [11C] Aldes		18,123.00	18,123.00		0.00	18,123.00	0.00
Subgroup : [12] Other							
38-3807 Physician Services - Other		0.00	0.00		0.00	0.00	1,781.00
38-3807-000 Physician Services - Other		1.00	1.00		0.00	1.00	0.00
40-4162 Pro Fees - Consulting - IV		0.00	0.00		0.00	0.00	9,684.00
40-4162-000 Pro Fees - Consulting - IV		18,788.00	18,788.00		0.00	18,788.00	0.00
54-1161 Pro Fees - Other - Ancillary		0.00	0.00		0.00	0.00	83.00
54-1161-000 Pro Fees - Other - Ancillary		848.00	848.00		0.00	848.00	0.00
Subtotal [12] Other		19,635.00	19,635.00		0.00	19,635.00	11,548.00
Total [13-B] Professional Fees		1,185,221.00	1,185,221.00		0.00	1,185,221.00	827,985.00
Group : [15] Expenditures Other than Salaries							
Subgroup : [1A1] Workmen's Compensation							
21-2104 Ins - Workers' Compensation		0.00	0.00		0.00	0.00	143,831.00
21-2104-000 Ins - Workers' Compensation		114,297.00	114,297.00		0.00	114,297.00	0.00
Subtotal [1A1] Workmen's Compensation		114,297.00	114,297.00		0.00	114,297.00	143,831.00
Subgroup : [1A4] Social Security (FICA)							
21-2101 Payroll Taxes		0.00	0.00		0.00	0.00	398,702.00
21-2101-000 Payroll Taxes		426,152.00	426,152.00		0.00	426,152.00	0.00
21-2101-001 Payroll Taxes-Alloc		1,021.00	1,021.00		0.00	1,021.00	0.00
21-2102 Payroll Taxes - Unemployment		0.00	0.00		0.00	0.00	63,263.00
21-2102-000 Payroll Taxes - Unemployment		10,013.00	10,013.00		0.00	10,013.00	0.00
21-2102-001 Payroll Taxes - SUTA		30,831.00	30,831.00		0.00	30,831.00	0.00
21-2102-002 Payroll Taxes - FUTA		4,968.00	4,968.00		0.00	4,968.00	0.00
21-2103 Payroll Taxes - Other		0.00	0.00		0.00	0.00	(1,717.00)
Subtotal [1A4] Social Security (FICA)		472,985.00	472,985.00		0.00	472,985.00	480,268.00
Subgroup : [1A5] Health Insurance							
21-2111 Emp Ben - Health Insurance		0.00	0.00		0.00	0.00	421,083.00
21-2111-000 Emp Ben - Health Insurance		464,148.00	464,148.00		0.00	464,148.00	0.00
21-2112 Emp Ben - Dental Insurance		0.00	0.00		0.00	0.00	24,127.00
21-2112-000 Emp Ben - Dental Insurance		26,335.00	26,335.00		0.00	26,335.00	0.00
21-2113 Emp Ben - Vision Insurance		0.00	0.00		0.00	0.00	3,494.00
21-2113-000 Emp Ben - Vision Insurance		3,724.00	3,724.00		0.00	3,724.00	0.00
21-2121 Emp Ben - Health Ins. Emp W/H		0.00	0.00		0.00	0.00	(137,743.00)
21-2121-000 Emp Ben - Health Ins. Emp W/H		(117,463.00)	(117,463.00)		0.00	(117,463.00)	0.00
21-2122 Emp Ben - Dental Ins. Emp W/H		0.00	0.00		0.00	0.00	(21,635.00)
21-2122-000 Emp Ben - Dental Ins. Emp W/H		(25,538.00)	(25,538.00)		0.00	(25,538.00)	0.00
21-2123 Emp Ben - Vision Ins. Emp W/H		0.00	0.00		0.00	0.00	(3,403.00)
21-2123-000 Emp Ben - Vision Ins. Emp W/H		(3,790.00)	(3,790.00)		0.00	(3,790.00)	0.00
21-2131 Emp Ben - Emp Hlth & Welfare		0.00	0.00		0.00	0.00	3,800.00
21-2131-000 Emp Ben - Emp Hlth & Welfare		11.00	11.00		0.00	11.00	0.00
Subtotal [1A5] Health Insurance		347,427.00	347,427.00		0.00	347,427.00	289,523.00
Subgroup : [1A6] Life Insurance							
21-2114 Emp Ben - Life Insurance		0.00	0.00		0.00	0.00	18,843.00
21-2114-000 Emp Ben - Life Insurance		17,267.00	17,267.00		0.00	17,267.00	0.00
21-2124 Emp Ben - Life Ins. Emp W/H		0.00	0.00		0.00	0.00	(13,454.00)
21-2124-000 Emp Ben - Life Ins. Emp W/H		(12,413.00)	(12,413.00)		0.00	(12,413.00)	0.00
Subtotal [1A6] Life Insurance		4,854.00	4,854.00		0.00	4,854.00	5,389.00
Subgroup : [1A8] Other							
11-1405 Meals & Ent. - Nursing Admin		0.00	0.00		0.00	0.00	31.00
11-1405-000 Meals - Nursing Admin		88.00	88.00		0.00	88.00	0.00
20-1222 Employee Background Check		0.00	0.00		0.00	0.00	12,967.00
20-1222-000 Employee Background Check		7,968.00	7,968.00		0.00	7,968.00	0.00
20-1405 Meals - A&G		0.00	0.00		0.00	0.00	47.00
20-1405-000 Meals - A&G		995.00	995.00		0.00	995.00	0.00
21-2132 Emp Ben - Other		0.00	0.00		0.00	0.00	3,288.00
21-2132-000 Emp Ben - Other		7,964.00	7,964.00		(4,220.00)	3,744.00	0.00
21-2134 Emp Ben - Employee Gifts		0.00	0.00		0.00	0.00	93.00
31-1405 Meals - Activities		0.00	0.00		0.00	0.00	86.00
31-1405-000 Meals - Activities		369.00	369.00		0.00	369.00	0.00
Subtotal [1A8] Other		17,384.00	17,384.00		(4,220.00)	13,164.00	16,492.00
Subgroup : [1C] Bad Debts							
60-6301 Bad Debt Expense		0.00	0.00		0.00	0.00	55,991.00
60-6301-000 Bad Debt Expense		75,392.00	75,392.00		0.00	75,392.00	0.00
Subtotal [1C] Bad Debts		75,392.00	75,392.00		0.00	75,392.00	55,991.00
Subgroup : [1D] Accounting and Auditing							
20-1154 Accounting		0.00	0.00		0.00	0.00	26,113.00
20-1154-000 Accounting		22,366.00	22,366.00		0.00	22,366.00	0.00
Subtotal [1D] Accounting and Auditing		22,366.00	22,366.00		0.00	22,366.00	26,113.00
Subgroup : [1E] Legal							
20-1150 Legal		0.00	0.00		0.00	0.00	9,156.00
20-1150-000 Legal		12,594.00	12,594.00		0.00	12,594.00	0.00
20-1151 Legal - Collections		0.00	0.00		0.00	0.00	2,977.00
20-1151-000 Legal - Collections		500.00	500.00		0.00	500.00	0.00
20-1151-001 Legal - Conservator		1,659.00	1,659.00		0.00	1,659.00	0.00
Subtotal [1E] Legal		14,763.00	14,763.00		0.00	14,763.00	12,133.00
Subgroup : [1G] Office Supplies							
20-1173 Software		0.00	0.00		0.00	0.00	55,590.00
20-1173-000 Software		64,912.00	64,912.00		0.00	64,912.00	0.00
20-1202 Supplies - Office		0.00	0.00		0.00	0.00	9,312.00
20-1202-000 Supplies - Office		4,449.00	4,449.00		0.00	4,449.00	0.00
20-1202-001 Supplies - Office-Paper		1,777.00	1,777.00		0.00	1,777.00	0.00
20-1203 Supplies - Forms - A&G		0.00	0.00		0.00	0.00	233.00
20-1203-000 Supplies - Forms - A&G		1,199.00	1,199.00		0.00	1,199.00	0.00
20-1204 Supplies - Copying		0.00	0.00		0.00	0.00	6,684.00
20-1204-000 Supplies - Copying		8,208.00	8,208.00		0.00	8,208.00	0.00
20-1204-001 Supplies - Copying-Ink/Toner		223.00	223.00		0.00	223.00	0.00
20-1205-000 Supplies - Postage		1,340.00	1,340.00		0.00	1,340.00	0.00
26-1202-000 Supplies - Admissions		37.00	37.00		0.00	37.00	0.00
Subtotal [1G] Office Supplies		82,145.00	82,145.00		0.00	82,145.00	71,819.00
Subgroup : [1H1] Telephone and Telegraph							
20-1232 Utilities - Telephone		0.00	0.00		0.00	0.00	21,766.00
20-1232-000 Utilities - Telephone		30,716.00	30,716.00		0.00	30,716.00	0.00
Subtotal [1H1] Telephone and Telegraph		30,716.00	30,716.00		0.00	30,716.00	21,766.00
Subgroup : [1H2] Cellular Phones and Beepers							

Client: **Wachusett Cost Reports**
 Engagement: **Medical - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
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Account	Description	UNADJ		ADJ		JE Ref #	RJE	FINAL		1st PP-FINAL
		9/30/2023	9/30/2023	9/30/2023	9/30/2023			9/30/2023	9/30/2023	
11-1408	Mobile Phones - Nursing Admin	0.00	0.00	0.00	0.00		0.00	0.00	900.00	
11-1408-000	Mobile Phones - Nursing Admin	750.00	750.00	0.00	0.00		0.00	750.00	0.00	
20-1408	Mobile Phones - A&G	0.00	0.00	0.00	0.00		0.00	0.00	2,512.00	
20-1408-000	Mobile Phones - A&G	2,638.00	2,638.00	0.00	0.00		0.00	2,638.00	0.00	
Subtotal [1H2] Cellular Phones and Beepers		<u>3,388.00</u>	<u>3,388.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>3,388.00</u>	<u>3,412.00</u>	
Subgroup : [1K1] Other Taxes - Income										
60-6102	Taxes - State Income	0.00	0.00	0.00	0.00		0.00	0.00	51,378.00	
60-6102-000	Taxes - State Income	164,161.00	164,161.00	0.00	0.00		0.00	164,161.00	0.00	
Subtotal [1K1] Other Taxes - Income		<u>164,161.00</u>	<u>164,161.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>164,161.00</u>	<u>51,378.00</u>	
Subgroup : [1K3] Resident Day User Fee										
60-6401	Provider Tax / User Fees	0.00	0.00	0.00	0.00		0.00	0.00	828,273.00	
60-6401-000	Provider Tax / User Fees	867,370.00	867,370.00	0.00	0.00		0.00	867,370.00	0.00	
Subtotal [1K3] Resident Day User Fee		<u>867,370.00</u>	<u>867,370.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>867,370.00</u>	<u>828,273.00</u>	
Total [15] Expenditures Other than Salaries		<u>2,217,248.00</u>	<u>2,217,248.00</u>	<u>(4,220.00)</u>	<u>0.00</u>		<u>2,213,028.00</u>	<u>2,213,028.00</u>	<u>1,986,388.00</u>	
Group : [16] Expenditures Other than Salaries (cont'd) - Admn. and General										
Subgroup : [2] Holiday Parties for Staff										
21-2133	Emp Ben - Holiday Parties	0.00	0.00	0.00	0.00		0.00	0.00	1,280.00	
21-2133-000	Emp Ben - Holiday Parties	1,348.00	1,348.00	0.00	0.00		4,965.00	6,313.00	0.00	
Subtotal [2] Holiday Parties for Staff		<u>1,348.00</u>	<u>1,348.00</u>	<u>0.00</u>	<u>0.00</u>		<u>4,965.00</u>	<u>6,313.00</u>	<u>1,280.00</u>	
Subgroup : [3] Gifts to Staff and Residents										
21-2134-000	Emp Ben - Employee Gifts	2,712.00	2,712.00	0.00	0.00		(745.00)	1,967.00	0.00	
Subtotal [3] Gifts to Staff and Residents		<u>2,712.00</u>	<u>2,712.00</u>	<u>0.00</u>	<u>0.00</u>		<u>(745.00)</u>	<u>1,967.00</u>	<u>0.00</u>	
Subgroup : [4] Employee Travel										
11-1404	Hotels - Nursing Admin	0.00	0.00	0.00	0.00		0.00	0.00	817.00	
11-1404-000	Hotels - Nursing Admin	728.00	728.00	0.00	0.00		0.00	728.00	0.00	
20-1404	Hotels - A&G	0.00	0.00	0.00	0.00		0.00	0.00	738.00	
20-1404-000	Hotels - A&G	506.00	506.00	0.00	0.00		0.00	506.00	0.00	
Subtotal [4] Employee Travel		<u>1,234.00</u>	<u>1,234.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>1,234.00</u>	<u>1,555.00</u>	
Subgroup : [5] Education Expense										
10-1400	CNA Training	0.00	0.00	0.00	0.00		0.00	0.00	1,800.00	
10-1400-000	CNA Training	5,675.00	5,675.00	0.00	0.00		0.00	5,675.00	0.00	
10-1401	Education - Nursing	0.00	0.00	0.00	0.00		0.00	0.00	4,728.00	
10-1401-000	Education - Nursing	7,702.00	7,702.00	0.00	0.00		0.00	7,702.00	0.00	
10-1402-000	Sem & Conf Fees - Nursing	795.00	795.00	0.00	0.00		0.00	795.00	0.00	
20-1401-000	Education - A&G	85.00	85.00	0.00	0.00		0.00	85.00	0.00	
20-1402	Sem & Conf Fees - A&G	0.00	0.00	0.00	0.00		0.00	0.00	605.00	
20-1402-000	Sem & Conf Fees - A&G	921.00	921.00	0.00	0.00		0.00	921.00	0.00	
Subtotal [5] Education Expense		<u>15,178.00</u>	<u>15,178.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>15,178.00</u>	<u>7,131.00</u>	
Subgroup : [6] Automobile Expense										
11-1406	Auto Mileage - Nursing Admin	0.00	0.00	0.00	0.00		0.00	0.00	302.00	
20-1406	Auto Mileage - A&G	0.00	0.00	0.00	0.00		0.00	0.00	128.00	
20-1406-000	Auto Mileage - A&G	807.00	807.00	0.00	0.00		0.00	807.00	0.00	
20-1407	Auto Expense - A&G	0.00	0.00	0.00	0.00		0.00	0.00	85.00	
20-1407-000	Auto Expense - A&G	417.00	417.00	0.00	0.00		0.00	417.00	0.00	
25-1406	Auto Mileage - Marketing	0.00	0.00	0.00	0.00		0.00	0.00	595.00	
25-1406-000	Auto Mileage - Marketing	818.00	818.00	0.00	0.00		0.00	818.00	0.00	
31-1406	Auto Mileage - Activities	0.00	0.00	0.00	0.00		0.00	0.00	68.00	
34-1406	Auto Mileage - Maintenance	0.00	0.00	0.00	0.00		0.00	0.00	530.00	
34-1406-000	Auto Mileage - Maintenance	84.00	84.00	0.00	0.00		0.00	84.00	0.00	
34-1407-000	Auto Expense - Maintenance	436.00	436.00	0.00	0.00		0.00	436.00	0.00	
35-3504-000	Utilities - Fuel	2,695.00	2,695.00	0.00	0.00		0.00	2,695.00	0.00	
Subtotal [6] Automobile Expense		<u>5,458.00</u>	<u>5,458.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>5,458.00</u>	<u>1,710.00</u>	
Subgroup : [M1] Advertising Help Wanted										
20-1221	Advertising - Help Wanted	0.00	0.00	0.00	0.00		0.00	0.00	22,578.00	
20-1221-000	Advertising - Help Wanted	32,893.00	32,893.00	0.00	0.00		0.00	32,893.00	0.00	
Subtotal [M1] Advertising Help Wanted		<u>32,893.00</u>	<u>32,893.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>32,893.00</u>	<u>22,578.00</u>	
Subgroup : [M3] Advertising Other										
25-1202	Supplies - Marketing	0.00	0.00	0.00	0.00		0.00	0.00	354.00	
25-1202-000	Supplies - Marketing	89.00	89.00	0.00	0.00		0.00	89.00	0.00	
25-1203-000	Advertising - Public Relations	736.00	736.00	0.00	0.00		0.00	736.00	0.00	
25-1401-000	Education - Marketing	79.00	79.00	0.00	0.00		0.00	79.00	0.00	
25-1402	Sem & Conf Fees - Marketing	0.00	0.00	0.00	0.00		0.00	0.00	25.00	
25-1403	Entertainment - Marketing	0.00	0.00	0.00	0.00		0.00	0.00	86.00	
Subtotal [M3] Advertising Other		<u>904.00</u>	<u>904.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>904.00</u>	<u>475.00</u>	
Subgroup : [M5] Medical Records										
40-4163	Medical Records - Pharmacy	0.00	0.00	0.00	0.00		0.00	0.00	3,041.00	
Subtotal [M5] Medical Records		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>3,041.00</u>	
Subgroup : [M7] Postage										
20-1205	Supplies - Postage	0.00	0.00	0.00	0.00		0.00	0.00	874.00	
Subtotal [M7] Postage		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>874.00</u>	
Subgroup : [M8] Dues and Membership Fees to Professional Associations										
20-1409	Dues - Associations - A&G	0.00	0.00	0.00	0.00		0.00	0.00	8,628.00	
20-1409-000	Dues - Associations - A&G	8,424.00	8,424.00	0.00	0.00		0.00	8,424.00	0.00	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>8,424.00</u>	<u>8,424.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>8,424.00</u>	<u>8,628.00</u>	
Subgroup : [M9] Subscriptions										
10-1410	Subscriptions - Nursing	0.00	0.00	0.00	0.00		0.00	0.00	4,031.00	
10-1410-000	Subscriptions - Nursing	2,374.00	2,374.00	0.00	0.00		0.00	2,374.00	0.00	
20-1410	Subscriptions - A&G	0.00	0.00	0.00	0.00		0.00	0.00	6,366.00	
20-1410-000	Subscriptions - A&G	7,090.00	7,090.00	0.00	0.00		0.00	7,090.00	0.00	
Subtotal [M9] Subscriptions		<u>9,464.00</u>	<u>9,464.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>9,464.00</u>	<u>10,397.00</u>	
Subgroup : [M10] Contributions										
20-1286	Donations - Other	0.00	0.00	0.00	0.00		0.00	0.00	2,500.00	
Subtotal [M10] Contributions		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	
Subgroup : [M11] Services Provided by Contract										
20-1161	Pro Fees - Other A&G	0.00	0.00	0.00	0.00		0.00	0.00	3,000.00	
20-1171	Payroll Bookkeeping Service	0.00	0.00	0.00	0.00		0.00	0.00	33,808.00	
20-1171-000	Payroll Bookkeeping Service	39,301.00	39,301.00	0.00	0.00		0.00	39,301.00	0.00	
20-1172	Information Technology	0.00	0.00	0.00	0.00		0.00	0.00	25,855.00	
20-1172-000	Information Technology	33,639.00	33,639.00	0.00	0.00		0.00	33,639.00	0.00	
20-1223	Compliance Hotline	0.00	0.00	0.00	0.00		0.00	0.00	150.00	

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 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
20-1223-000	Compliance Hotline	295.00	295.00		0.00	295.00	0.00
Subtotal [M11] Services Provided by Contract		73,146.00	73,146.00		0.00	73,146.00	62,813.00
Subgroup : [M12] Administrative Management Services							
60-6201	Management Fees	0.00	0.00		0.00	0.00	568,718.00
60-6201-000	Management Fees	611,441.00	611,441.00		0.00	611,441.00	0.00
Subtotal [M12] Administrative Management Services		611,441.00	611,441.00		0.00	611,441.00	568,718.00
Subgroup : [M13] Other							
04-4099-000	Prior Period Adjustments	37,301.00	37,301.00		0.00	37,301.00	0.00
20-1201	Minor Equip Purch - A&G	0.00	0.00		0.00	0.00	888.00
20-1201-000	Minor Equip Purch - A&G	1,952.00	1,952.00		0.00	1,952.00	0.00
20-1207	Storage Fees	0.00	0.00		0.00	0.00	7,848.00
20-1207-000	Storage Fees	26,882.00	26,882.00		0.00	26,882.00	0.00
20-1281	Bank Service Charges	0.00	0.00		0.00	0.00	30,734.00
20-1281-000	Bank Service Charges	19,607.00	19,607.00		0.00	19,607.00	0.00
20-1411	Licenses & Permits - A&G	0.00	0.00		0.00	0.00	800.00
20-1411-000	Licenses & Permits - A&G	1,308.00	1,308.00		0.00	1,308.00	0.00
20-9999	Miscellaneous Expense	2.00	2.00		0.00	2.00	5,494.00
20-9999-000	Miscellaneous Expense	0.00	0.00		0.00	0.00	0.00
60-8005-000	Finance Charges	31.00	31.00		0.00	31.00	0.00
60-8501-000	Fines & Penalties	5,776.00	5,776.00		0.00	5,776.00	0.00
Subtotal [M13] Other		95,859.00	95,859.00		0.00	95,859.00	46,765.00
Total [M] Expenditures Other than Salaries (cont'd) - Adm'n. and General		858,061.00	858,061.00		4,220.00	862,281.00	737,467.00
Group : [18] Dietary Basis for Allocation of Costs							
Subgroup : [2A1] Raw Food							
30-1301	Food Purch - Raw	0.00	0.00		0.00	0.00	306,415.00
30-1301-000	Food Purch - Raw	337,238.00	337,238.00		0.00	337,238.00	0.00
30-1305	Food Purch - Resident Activity	0.00	0.00		0.00	0.00	1,438.00
30-1305-000	Food Purch - Resident Activity	454.00	454.00		0.00	454.00	0.00
30-1306	Food Purch - Employee H&W	0.00	0.00		0.00	0.00	2,505.00
30-1306-000	Food Purch - Employee H&W	813.00	813.00		0.00	813.00	0.00
Subtotal [2A1] Raw Food		338,506.00	338,506.00		0.00	338,506.00	310,358.00
Subgroup : [2A2] Non-Food Supplies							
30-1201	Minor Equip Purch - Dietary	0.00	0.00		0.00	0.00	729.00
30-1201-000	Minor Equip Purch - Dietary	2,136.00	2,136.00		0.00	2,136.00	0.00
30-1202	Supplies & Exp - Dietary	0.00	0.00		0.00	0.00	48,878.00
30-1202-000	Supplies & Exp - Dietary	45,740.00	45,740.00		0.00	45,740.00	0.00
30-1203-000	Supplies - Forms - Dietary	444.00	444.00		0.00	444.00	0.00
30-1302	Food Purch - Supplements	0.00	0.00		0.00	0.00	13,358.00
30-1302-000	Food Purch - Supplements	2,072.00	2,072.00		0.00	2,072.00	0.00
30-1303	Food Purch - Thickeners	0.00	0.00		0.00	0.00	9,115.00
30-1303-000	Food Purch - Thickeners	10,174.00	10,174.00		0.00	10,174.00	0.00
Subtotal [2A2] Non-Food Supplies		60,566.00	60,566.00		0.00	60,566.00	72,082.00
Subgroup : [2B] Purchased Services							
30-1161	Pro Fees - Dietary	0.00	0.00		0.00	0.00	488.00
30-1161-000	Pro Fees - Dietary	528.00	528.00		0.00	528.00	0.00
Subtotal [2B] Purchased Services		528.00	528.00		0.00	528.00	488.00
Subgroup : [2C] Other							
30-1204	Software - Dietary	0.00	0.00		0.00	0.00	827.00
30-1204-000	Software - Dietary	270.00	270.00		0.00	270.00	0.00
30-1401-000	Education - Dietary	681.00	681.00		0.00	681.00	0.00
30-1411	Licenses & Permits - Dietary	0.00	0.00		0.00	0.00	280.00
30-1411-000	Licenses & Permits - Dietary	280.00	280.00		0.00	280.00	0.00
Subtotal [2C] Other		1,231.00	1,231.00		0.00	1,231.00	1,107.00
Total [18] Dietary Basis for Allocation of Costs		406,831.00	406,831.00		0.00	406,831.00	384,035.00
Group : [19] Laundry-Basis for Allocation of Costs							
Subgroup : [3A1] Bed Linens, etc., Washed, Ironed..							
33-1202	Supplies & Exp - Laundry	0.00	0.00		0.00	0.00	800.00
33-1202-000	Supplies & Exp - Laundry	27.00	27.00		0.00	27.00	0.00
Subtotal [3A1] Bed Linens, etc., Washed, Ironed..		27.00	27.00		0.00	27.00	800.00
Subgroup : [3B] Purchased Services							
33-1101	Purchased Srvc - Laundry	0.00	0.00		0.00	0.00	189,156.00
33-1101-000	Purchased Srvc - Laundry	159,303.00	159,303.00		0.00	159,303.00	0.00
Subtotal [3B] Purchased Services		159,303.00	159,303.00		0.00	159,303.00	189,156.00
Total [19] Laundry-Basis for Allocation of Costs		186,330.00	186,330.00		0.00	186,330.00	189,956.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs							
Subgroup : [4B] Purchased Services							
32-1101	Purchased Srvc - Housekeeping	0.00	0.00		0.00	0.00	288,305.00
32-1101-000	Purchased Srvc - Housekeeping	253,864.00	253,864.00		0.00	253,864.00	0.00
Subtotal [4B] Purchased Services		253,864.00	253,864.00		0.00	253,864.00	288,305.00
Subgroup : [5A2] Purchased from							
10-1234	Supplies - Drugs OTC	0.00	0.00		0.00	0.00	21,230.00
10-1234-000	Supplies - Drugs OTC	21,604.00	21,604.00		0.00	21,604.00	0.00
40-4011	Drugs/IV - Medicare	0.00	0.00		0.00	0.00	61,216.00
40-4011-000	Drugs/IV - Medicare	51,490.00	51,490.00		0.00	51,490.00	0.00
40-4014	Drugs/IV - Medicaid	0.00	0.00		0.00	0.00	17,560.00
40-4014-000	Drugs/IV - Medicaid	7,065.00	7,065.00		0.00	7,065.00	0.00
40-4015	Drugs/IV - Managed	0.00	0.00		0.00	0.00	19,795.00
40-4015-000	Drugs/IV - Managed	30,123.00	30,123.00		0.00	30,123.00	0.00
40-4021	Rx Drugs - IV Medicare	0.00	0.00		0.00	0.00	1,967.00
40-4021-000	Rx Drugs - IV Medicare	3,944.00	3,944.00		0.00	3,944.00	0.00
40-4024	Rx Drugs - IV Medicaid	0.00	0.00		0.00	0.00	133.00
40-4024-000	Rx Drugs - IV Medicaid	808.00	808.00		0.00	808.00	0.00
40-4025	Rx Drugs - IV Managed	0.00	0.00		0.00	0.00	374.00
40-4025-000	Rx Drugs - IV Managed	12,725.00	12,725.00		0.00	12,725.00	0.00
40-4031	Rx Drugs - Medicaid Noncovered	0.00	0.00		0.00	0.00	873.00
40-4031-000	Rx Drugs - Medicaid Noncovered	5,804.00	5,804.00		0.00	5,804.00	0.00
40-4032	Med D Non-Covered	0.00	0.00		0.00	0.00	5,635.00
40-4032-000	Med D Non-Covered	21,949.00	21,949.00		0.00	21,949.00	0.00
40-4033	House Stock	0.00	0.00		0.00	0.00	10,970.00
40-4033-000	House Stock	13,026.00	13,026.00		0.00	13,026.00	0.00
40-4034	Drugs OTC	0.00	0.00		0.00	0.00	1,810.00
40-4034-000	Drugs OTC	1,568.00	1,568.00		0.00	1,568.00	0.00
Subtotal [5A2] Purchased from		170,106.00	170,106.00		0.00	170,106.00	141,563.00
Subgroup : [5C] Medical and Therapeutic Supplies							
10-1201	Minor Equip Purch - Nursing	0.00	0.00		0.00	0.00	1,868.00
10-1201-000	Minor Equip Purch - Nursing	141.00	141.00		0.00	141.00	0.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2023	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
10-1202	Supplies - Medical	0.00	0.00		0.00	0.00	4,240.00
10-1202-000	Supplies - Medical	5,167.00	5,167.00		0.00	5,167.00	0.00
10-1203	Supplies - Nursing	0.00	0.00		0.00	0.00	20,395.00
10-1203-000	Supplies - Nursing	19,863.00	19,863.00		0.00	19,863.00	0.00
10-1204	Supplies - UniversalPrecaution	0.00	0.00		0.00	0.00	31,175.00
10-1204-000	Supplies - UniversalPrecaution	36,288.00	36,288.00		0.00	36,288.00	0.00
10-1207	Supplies - Enteral	0.00	0.00		0.00	0.00	337.00
10-1207-000	Supplies - Enteral	17.00	17.00		0.00	17.00	0.00
10-1210	Supplies - Incontinence	0.00	0.00		0.00	0.00	45,898.00
10-1210-000	Supplies - Incontinence	54,667.00	54,667.00		0.00	54,667.00	0.00
10-1211	Supplies - Other	0.00	0.00		0.00	0.00	8,181.00
10-1211-000	Supplies - Other	6,526.00	6,526.00		0.00	6,526.00	0.00
10-1212	Supplies - Supplements	0.00	0.00		0.00	0.00	3,890.00
10-1212-000	Supplies - Supplements	12,220.00	12,220.00		0.00	12,220.00	0.00
10-1222	Supplies - Forms - Nursing	0.00	0.00		0.00	0.00	788.00
10-1222-000	Supplies - Forms - Nursing	1,252.00	1,252.00		0.00	1,252.00	0.00
Subtotal [5C] Medical and Therapeutic Supplies		136,141.00	136,141.00		0.00	136,141.00	116,782.00
Subgroup : [5D] Ambulance/Limousine							3,504.00
54-1204	Patient Med Trans - Non-Amb	0.00	0.00		0.00	0.00	0.00
54-1204-000	Patient Med Trans - Non-Amb	4,314.00	4,314.00		0.00	4,314.00	0.00
54-1205	Patient Med Trans - Ambulance	0.00	0.00		0.00	0.00	1,703.00
54-1205-000	Patient Med Trans - Ambulance	8,431.00	8,431.00		0.00	8,431.00	0.00
Subtotal [5D] Ambulance/Limousine		12,745.00	12,745.00		0.00	12,745.00	5,207.00
Subgroup : [5E2] Oxygen - Other							6,742.00
53-1202	Supplies - Oxygen	0.00	0.00		0.00	0.00	0.00
53-1202-000	Supplies - Oxygen	3,021.00	3,021.00		0.00	3,021.00	0.00
Subtotal [5E2] Oxygen - Other		3,021.00	3,021.00		0.00	3,021.00	6,742.00
Subgroup : [5F] X-Rays and related radiological							8,517.00
54-1203	Anc Serv - X-Ray	0.00	0.00		0.00	0.00	0.00
54-1203-000	Anc Serv - X-Ray	4,643.00	4,643.00		0.00	4,643.00	0.00
Subtotal [5F] X-Rays and related radiological		4,643.00	4,643.00		0.00	4,643.00	8,517.00
Subgroup : [5H] Laboratory							15,332.00
54-1202	Anc Serv - Lab Fees	0.00	0.00		0.00	0.00	0.00
54-1202-000	Anc Serv - Lab Fees	13,100.00	13,100.00		0.00	13,100.00	0.00
Subtotal [5H] Laboratory		13,100.00	13,100.00		0.00	13,100.00	15,332.00
Subgroup : [5I] Recreation							2,443.00
20-1233	Utilities - Internet Services	0.00	0.00		0.00	0.00	0.00
20-1233-000	Utilities - Internet Services	2,444.00	2,444.00		0.00	2,444.00	0.00
31-1161	Pro Fees - Activities	0.00	0.00		0.00	0.00	395.00
31-1161-000	Pro Fees - Activities	125.00	125.00		0.00	125.00	0.00
31-1202	Supplies & Exp - Activities	0.00	0.00		0.00	0.00	1,441.00
31-1202-000	Supplies & Exp - Activities	3,401.00	3,401.00		0.00	3,401.00	0.00
31-1403-000	Entertainment - Activities	1,220.00	1,220.00		0.00	1,220.00	0.00
Subtotal [5I] Recreation		7,190.00	7,190.00		0.00	7,190.00	4,079.00
Subgroup : [5L] Cable Television							22,910.00
20-1231	Utilities - TV & Radio	0.00	0.00		0.00	0.00	0.00
20-1231-000	Utilities - TV & Radio	22,524.00	22,524.00		0.00	22,524.00	0.00
Subtotal [5L] Cable Television		22,524.00	22,524.00		0.00	22,524.00	22,910.00
Subgroup : [5M] Other							8,164.00
10-1205	Supplies - Wound Care	0.00	0.00		0.00	0.00	0.00
10-1205-000	Supplies - Wound Care	6,372.00	6,372.00		0.00	6,372.00	0.00
10-1206	Supplies - Prosthetic Device	0.00	0.00		0.00	0.00	1,060.00
10-1206-000	Supplies - Prosthetic Device	649.00	649.00		0.00	649.00	0.00
10-1209	Supplies - Routine Hygiene	0.00	0.00		0.00	0.00	7,125.00
10-1209-000	Supplies - Routine Hygiene	7,518.00	7,518.00		0.00	7,518.00	0.00
10-1253	ME Lease - Wound Vacs	0.00	0.00		0.00	0.00	1,389.00
10-1253-000	ME Lease - Wound Vacs	3,289.00	3,289.00		0.00	3,289.00	0.00
10-1254	ME Lease - Specialty Beds	0.00	0.00		0.00	0.00	5,865.00
20-1282	Replace of Res. Personal Prop.	0.00	0.00		0.00	0.00	79.00
20-1282-000	Replace of Res. Personal Prop.	28.00	28.00		0.00	28.00	0.00
20-9998	Purchases Discount	0.00	0.00		0.00	0.00	(3,567.00)
20-9998-000	Purchases Discount	(4,801.00)	(4,801.00)		0.00	(4,801.00)	0.00
40-4003	Pharmacy Supplies - IV	0.00	0.00		0.00	0.00	1,554.00
40-4003-000	Pharmacy Supplies - IV	2,512.00	2,512.00		0.00	2,512.00	0.00
40-4004	Pharmacy Supplies - Forms	0.00	0.00		0.00	0.00	698.00
40-4004-000	Pharmacy Supplies - Forms	750.00	750.00		0.00	750.00	0.00
40-4042	ME Lease - IV Pump	0.00	0.00		0.00	0.00	1,880.00
40-4042-000	ME Lease - IV Pump	1,592.00	1,592.00		0.00	1,592.00	0.00
40-4052	Resident Vaccination	0.00	0.00		0.00	0.00	5,468.00
40-4052-000	Resident Vaccination	3,728.00	3,728.00		0.00	3,728.00	0.00
51-1202	Supplies - OT	0.00	0.00		0.00	0.00	324.00
53-1203	Supplies - Respiratory	0.00	0.00		0.00	0.00	2,748.00
53-1203-000	Supplies - Respiratory	6,706.00	6,706.00		0.00	6,706.00	0.00
53-1251	ME Lease - Respiratory	0.00	0.00		0.00	0.00	19,706.00
53-1251-000	ME Lease - Respiratory	23,556.00	23,556.00		0.00	23,556.00	0.00
Subtotal [5M] Other		51,909.00	51,909.00		0.00	51,909.00	53,506.00
Subgroup : [5N] Physical Therapy Expense							691.00
50-1202	Supplies - PT	0.00	0.00		0.00	0.00	0.00
50-1202-000	Supplies - PT	407.00	407.00		0.00	407.00	0.00
Subtotal [5N] Physical Therapy Expense		407.00	407.00		0.00	407.00	691.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		675,650.00	675,650.00		0.00	675,650.00	661,434.00
Group : [22] Maintenance and Property							
Subgroup : [6A] Repairs and Maintenance							4,729.00
34-1201	Minor Equip Purch-Maintenance	0.00	0.00		0.00	0.00	0.00
34-1201-000	Minor Equip Purch-Maintenance	2,109.00	2,109.00		0.00	2,109.00	0.00
Subtotal [6A] Repairs and Maintenance		2,109.00	2,109.00		0.00	2,109.00	4,729.00
Subgroup : [6B] Heat							43,445.00
35-3502	Utilities - Gas	0.00	0.00		0.00	0.00	0.00
35-3502-000	Utilities - Gas	39,777.00	39,777.00		0.00	39,777.00	0.00
Subtotal [6B] Heat		39,777.00	39,777.00		0.00	39,777.00	43,445.00
Subgroup : [6C] Light & Power							154,474.00
35-3501	Utilities - Electricity	0.00	0.00		0.00	0.00	0.00
35-3501-000	Utilities - Electricity	150,179.00	150,179.00		0.00	150,179.00	0.00
Subtotal [6C] Light & Power		150,179.00	150,179.00		0.00	150,179.00	154,474.00
Subgroup : [6D] Water							

Client: **Wachusett's Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
35-3503	Utilities - Water & Sewer	0.00	0.00		0.00	0.00	35,035.00
35-3503-000	Utilities - Water & Sewer	36,431.00	36,431.00		0.00	36,431.00	0.00
Subtotal [6D] Water		36,431.00	36,431.00		0.00	36,431.00	35,035.00
Subgroup : [6E] Equipment Lease							
20-1252	Lease - Equipment A&G	0.00	0.00		0.00	0.00	11,676.00
20-1252-000	Lease - Equipment A&G	8,806.00	8,806.00		0.00	8,806.00	0.00
30-1205	Lease - Equipment Dietary	0.00	0.00		0.00	0.00	1,678.00
30-1205-000	Lease - Equipment Dietary	2,391.00	2,391.00		0.00	2,391.00	0.00
50-1251	ME Lease - PT	0.00	0.00		0.00	0.00	12,278.00
50-1251-000	ME Lease - PT	12,508.00	12,508.00		0.00	12,508.00	0.00
Subtotal [6E] Equipment Lease		23,705.00	23,705.00		0.00	23,705.00	25,633.00
Subgroup : [6F] Other							
34-1161	Pro Fees - Maintenance	0.00	0.00		0.00	0.00	5,338.00
34-1161-000	Pro Fees - Maintenance	21,594.00	21,594.00		0.00	21,594.00	0.00
34-1202	Supplies & Exp - Maintenance	0.00	0.00		0.00	0.00	15,281.00
34-1202-000	Supplies & Exp - Maintenance	15,278.00	15,278.00		0.00	15,278.00	0.00
34-1203	R&M - Equipment	0.00	0.00		0.00	0.00	6,380.00
34-1203-000	R&M - Equipment	2,452.00	2,452.00		0.00	2,452.00	0.00
34-1204-000	R&M - Building	396.00	396.00		0.00	396.00	0.00
34-1205	Garbage	0.00	0.00		0.00	0.00	19,193.00
34-1205-000	Garbage	19,675.00	19,675.00		0.00	19,675.00	0.00
34-1206	Hazardous Waste	0.00	0.00		0.00	0.00	698.00
34-1206-000	Hazardous Waste	1,123.00	1,123.00		0.00	1,123.00	0.00
34-1207	Pest Control	0.00	0.00		0.00	0.00	4,460.00
34-1207-000	Pest Control	3,419.00	3,419.00		0.00	3,419.00	0.00
34-1208	Snow Removal	0.00	0.00		0.00	0.00	5,440.00
34-1208-000	Snow Removal	1,186.00	1,186.00		0.00	1,186.00	0.00
34-1209	Maintenance Contracts	0.00	0.00		0.00	0.00	14,331.00
34-1209-000	Maintenance Contracts	3,486.00	3,486.00		0.00	3,486.00	0.00
34-1210	Groundskeeping	0.00	0.00		0.00	0.00	11,512.00
34-1210-000	Groundskeeping	12,592.00	12,592.00		0.00	12,592.00	0.00
Subtotal [6F] Other		61,201.00	61,201.00		0.00	61,201.00	85,634.00
Subgroup : [7D] Movable Equipment							
23-2332	Depr Exp - Equipment	0.00	0.00		0.00	0.00	56,234.00
23-2332-000	Depr Exp - Equipment	14,561.00	14,561.00		0.00	14,561.00	0.00
23-2332-001	Depr Exp - Equipment-Fixed	13,278.00	13,278.00		0.00	13,278.00	0.00
23-2332-002	Depr Exp - Equipment-Movable	21,189.00	21,189.00		0.00	21,189.00	0.00
23-2332-003	Depr Exp - Equipment-Computers	9,855.00	9,855.00		0.00	9,855.00	0.00
Subtotal [7D] Movable Equipment		58,883.00	58,883.00		0.00	58,883.00	53,234.00
Subgroup : [8C] Leasehold Improvements							
23-2331	Depr Exp - Leasehold Imprvmnts	0.00	0.00		0.00	0.00	8,078.00
23-2331-000	Depr Exp - Leasehold Imprvmnts	13,900.00	13,900.00		0.00	13,900.00	0.00
Subtotal [8C] Leasehold Improvements		13,900.00	13,900.00		0.00	13,900.00	8,078.00
Subgroup : [9] Rental Payments							
23-2301	Rent Expense	0.00	0.00		0.00	0.00	390,545.00
23-2301-000	Rent Expense	398,356.00	398,356.00		0.00	398,356.00	0.00
23-2302	Rent Expense - S.L. Deferral	0.00	0.00		0.00	0.00	2,076.00
23-2302-000	Rent Expense - S.L. Deferral	(5,664.00)	(5,664.00)		0.00	(5,664.00)	0.00
Subtotal [9] Rental Payments		392,692.00	392,692.00		0.00	392,692.00	392,621.00
Subgroup : [10B] Real estate taxes paid by lessor							
23-2321	Taxes - Real Estate	0.00	0.00		0.00	0.00	125,652.00
23-2321-000	Taxes - Real Estate	119,949.00	119,949.00		0.00	119,949.00	0.00
Subtotal [10B] Real estate taxes paid by lessor		119,949.00	119,949.00		0.00	119,949.00	125,652.00
Subgroup : [10C] Personal property taxes							
23-2322	Taxes - Personal Property	0.00	0.00		0.00	0.00	53,911.00
23-2322-000	Taxes - Personal Property	11,906.00	11,906.00		0.00	11,906.00	0.00
Subtotal [10C] Personal property taxes		11,906.00	11,906.00		0.00	11,906.00	53,911.00
Total [22] Maintenance and Property		930,732.00	930,733.00		0.00	930,732.00	985,447.00
Group : [27] Interest and Insurance							
Subgroup : [12D] Other Interest Expense							
60-6001	Interest Expense	0.00	0.00		0.00	0.00	3,166.00
60-6001-000	Interest Expense	11,244.00	11,244.00		0.00	11,244.00	0.00
60-6003	Interest Expense - PPL	0.00	0.00		0.00	0.00	32,499.00
60-6003-000	Interest Expense - PPL	20,186.00	20,186.00		0.00	20,186.00	0.00
60-6004	Interest Expense - PPR	0.00	0.00		0.00	0.00	15,325.00
60-6004-000	Interest Expense - PPR	15,378.00	15,378.00		0.00	15,378.00	0.00
Subtotal [12D] Other Interest Expense		46,808.00	46,808.00		0.00	46,808.00	50,990.00
Subgroup : [14A] Insurance on Property							
23-2311	Ins - Property	0.00	0.00		0.00	0.00	16,570.00
23-2311-000	Ins - Property	21,228.00	21,228.00		0.00	21,228.00	0.00
Subtotal [14A] Insurance on Property		21,228.00	21,228.00		0.00	21,228.00	16,570.00
Subgroup : [14B] Insurance of Automobiles							
22-2205	Ins - Auto	0.00	0.00		0.00	0.00	88.00
22-2205-000	Ins - Auto	109.00	109.00		0.00	109.00	0.00
Subtotal [14B] Insurance of Automobiles		109.00	109.00		0.00	109.00	88.00
Subgroup : [14C] Umbrella							
22-2201	Ins - GLPL	0.00	0.00		0.00	0.00	104,372.00
22-2201-000	Ins - GLPL	103,053.00	103,053.00		0.00	103,053.00	0.00
Subtotal [14C] Umbrella		103,053.00	103,053.00		0.00	103,053.00	104,372.00
Subgroup : [14C3] Other							
22-2203	Ins - D & O Liability	0.00	0.00		0.00	0.00	6,294.00
22-2203-000	Ins - D & O Liability	7,223.00	7,223.00		0.00	7,223.00	0.00
22-2204	Ins - Cyber	0.00	0.00		0.00	0.00	2,947.00
22-2204-000	Ins - Cyber	3,915.00	3,915.00		0.00	3,915.00	0.00
22-2207	Ins - Bond	0.00	0.00		0.00	0.00	2,673.00
22-2207-000	Ins - Bond	2,554.00	2,554.00		0.00	2,554.00	0.00
Subtotal [14C3] Other		13,692.00	13,692.00		0.00	13,692.00	11,914.00
Total [27] Interest and Insurance		184,890.00	184,890.00		0.00	184,890.00	183,934.00
Group : [30] Statement of Revenue							
Subgroup : [1A] Medicaid Residents (CT only)							
04-4011	R&B - Medicaid	0.00	0.00		0.00	0.00	(8,054,045.00)
04-4011-000	R&B - Medicaid	(8,913,020.00)	(8,913,020.00)		0.00	(8,913,020.00)	0.00
04-4021	R&B - Medicaid Pending	0.00	0.00		0.00	0.00	(132,098.00)
04-4021-000	R&B - Medicaid Pending	(18,772.00)	(18,772.00)		0.00	(18,772.00)	0.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNAOJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
Subtotal [1A] Medicaid Residents (CT only)		(8,931,792.00)	(8,931,792.00)		0.00	(8,931,792.00)	(8,186,143.00)
Subgroup : [3A] Medicare Residents (All Inclusive)							
04-4001 R&B - Medicare A		0.00	0.00		0.00	0.00	(1,187,555.00)
04-4001-000 R&B - Medicare A		(1,210,157.00)	(1,210,157.00)		0.00	(1,210,157.00)	0.00
04-4003 Sequestration - Medicare A		0.00	0.00		0.00	0.00	7,513.00
04-4003-000 Sequestration - Medicare A		20,696.00	20,696.00		0.00	20,696.00	0.00
04-4051 R&B - Managed Medicare		0.00	0.00		0.00	0.00	(180,006.00)
04-4051-000 R&B - Managed Medicare		(1,189,461.00)	(1,189,461.00)		0.00	(1,189,461.00)	(1,370,048.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(1,189,461.00)	(1,189,461.00)		0.00	(1,189,461.00)	(1,370,048.00)
Subgroup : [4A] Private-pay residents and other							
04-4031 R&B - Private Pay		0.00	0.00		0.00	0.00	(645,826.00)
04-4031-000 R&B - Private Pay		(1,105,776.00)	(1,105,776.00)		0.00	(1,105,776.00)	0.00
04-4041 R&B - Insurance / HMO		0.00	0.00		0.00	0.00	(277,071.00)
04-4041-000 R&B - Insurance / HMO		(175,630.00)	(175,630.00)		0.00	(175,630.00)	0.00
04-4051-000 R&B - Managed Medicare		(89,218.00)	(89,218.00)		0.00	(89,218.00)	0.00
04-4071 R&B - Hospice		833.00	833.00		0.00	833.00	0.00
04-4071-000 R&B - Hospice		(208,896.00)	(208,896.00)		0.00	(208,896.00)	(503,654.00)
04-4071-000 R&B - Hospice		0.00	0.00		0.00	0.00	0.00
Subtotal [4A] Private-pay residents and other		(1,578,587.00)	(1,578,587.00)		0.00	(1,578,587.00)	(1,426,351.00)
Subgroup : [5A] Prescription Drugs - Medicare							
04-4361 Pharmacy - Med A		0.00	0.00		0.00	0.00	(66,113.00)
04-4361-000 Pharmacy - Med A		(66,489.00)	(66,489.00)		0.00	(66,489.00)	0.00
Subtotal [5A] Prescription Drugs - Medicare		(66,489.00)	(66,489.00)		0.00	(66,489.00)	(66,113.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance							
04-4371 Pharmacy - Med A - C/A		0.00	0.00		0.00	0.00	66,113.00
04-4371-000 Pharmacy - Med A - C/A		66,489.00	66,489.00		0.00	66,489.00	0.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		66,489.00	66,489.00		0.00	66,489.00	66,113.00
Subgroup : [5C] Prescription Drugs - Non-medicare							
04-4363 Pharmacy - Medicaid		0.00	0.00		0.00	0.00	(18,828.00)
04-4363-000 Pharmacy - Medicaid		(49,946.00)	(49,946.00)		0.00	(49,946.00)	0.00
04-4364 Pharmacy - HMO		0.00	0.00		0.00	0.00	(34,276.00)
04-4364-000 Pharmacy - HMO		(50,928.00)	(50,928.00)		0.00	(50,928.00)	0.00
04-4365 Pharmacy - Private		0.00	0.00		0.00	0.00	(3,348.00)
04-4365-000 Pharmacy - Private		(12,145.00)	(12,145.00)		0.00	(12,145.00)	0.00
04-4366 Pharmacy - Hospice		0.00	0.00		0.00	0.00	(34.00)
04-4366-000 Pharmacy - Hospice		(998.00)	(998.00)		0.00	(998.00)	0.00
04-4367 Pharmacy - Insurance		0.00	0.00		0.00	0.00	(503.00)
04-4367-000 Pharmacy - Insurance		(361.00)	(361.00)		0.00	(361.00)	0.00
Subtotal [5C] Prescription Drugs - Non-medicare		(114,378.00)	(114,378.00)		0.00	(114,378.00)	(56,989.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance							
04-4373 Pharmacy - Medicaid - C/A		0.00	0.00		0.00	0.00	18,828.00
04-4373-000 Pharmacy - Medicaid - C/A		49,946.00	49,946.00		0.00	49,946.00	0.00
04-4374 Pharmacy - HMO - C/A		0.00	0.00		0.00	0.00	34,276.00
04-4374-000 Pharmacy - HMO - C/A		50,928.00	50,928.00		0.00	50,928.00	0.00
04-4377 Pharmacy - Insurance - C/A		0.00	0.00		0.00	0.00	503.00
04-4377-000 Pharmacy - Insurance - C/A		361.00	361.00		0.00	361.00	0.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		101,235.00	101,235.00		0.00	101,235.00	53,607.00
Subgroup : [6C] Medical Supplies - Non-medicare							
04-4343-000 Medical Supp - Medicaid		(1,329.00)	(1,329.00)		0.00	(1,329.00)	0.00
04-4344 Medical Supp - HMO		0.00	0.00		0.00	0.00	(221.00)
04-4344-000 Medical Supp - HMO		(77.00)	(77.00)		0.00	(77.00)	0.00
04-4345 Medical Supp - Private		0.00	0.00		0.00	0.00	(53.00)
04-4345-000 Medical Supp - Private		(18.00)	(18.00)		0.00	(18.00)	0.00
Subtotal [6C] Medical Supplies - Non-medicare		(1,390.00)	(1,390.00)		0.00	(1,390.00)	(274.00)
Subgroup : [6D] Medical Supplies - Non-medicare Contractual Allowance							
04-4352-000 Medical Supp - Med B - C/A		(113.00)	(113.00)		0.00	(113.00)	0.00
04-4353-000 Medical Supp - Medicaid - C/A		1,329.00	1,329.00		0.00	1,329.00	0.00
04-4354 Medical Supp - HMO - C/A		0.00	0.00		0.00	0.00	221.00
04-4354-000 Medical Supp - HMO - C/A		77.00	77.00		0.00	77.00	0.00
Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance		1,293.00	1,293.00		0.00	1,293.00	221.00
Subgroup : [7A] Physical Therapy - Medicare							
04-4281 Phys Therapy - Med A		0.00	0.00		0.00	0.00	(78,480.00)
04-4281-000 Phys Therapy - Med A		(64,115.00)	(64,115.00)		0.00	(64,115.00)	0.00
04-4282 Phys Therapy - Med B		0.00	0.00		0.00	0.00	(178,268.00)
04-4282-000 Phys Therapy - Med B		(262,118.00)	(262,118.00)		0.00	(262,118.00)	0.00
Subtotal [7A] Physical Therapy - Medicare		(326,233.00)	(326,233.00)		0.00	(326,233.00)	(256,749.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance							
04-4291 Phys Therapy - Med A - C/A		0.00	0.00		0.00	0.00	78,480.00
04-4291-000 Phys Therapy - Med A - C/A		64,115.00	64,115.00		0.00	64,115.00	0.00
04-4292 Phys Therapy - Med B - C/A		0.00	0.00		0.00	0.00	36,944.00
04-4292-000 Phys Therapy - Med B - C/A		52,912.00	52,912.00		0.00	52,912.00	0.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		117,027.00	117,027.00		0.00	117,027.00	115,424.00
Subgroup : [7C] Physical Therapy - Non-medicare							
04-4283 Phys Therapy - Medicaid		0.00	0.00		0.00	0.00	(22,880.00)
04-4283-000 Phys Therapy - Medicaid		(35,398.00)	(35,398.00)		0.00	(35,398.00)	0.00
04-4284 Phys Therapy - HMO		0.00	0.00		0.00	0.00	(96,575.00)
04-4284-000 Phys Therapy - HMO		(71,619.00)	(71,619.00)		0.00	(71,619.00)	0.00
04-4285 Phys Therapy - Private		0.00	0.00		0.00	0.00	(100.00)
04-4285-000 Phys Therapy - Private		240.00	240.00		0.00	240.00	0.00
04-4285-000 Phys Therapy - Private		0.00	0.00		0.00	0.00	(395.00)
04-4285 Phys Therapy - Hospice		0.00	0.00		0.00	0.00	0.00
04-4285-000 Phys Therapy - Hospice		(40.00)	(40.00)		0.00	(40.00)	0.00
04-4286 Phys Therapy - Hospice		0.00	0.00		0.00	0.00	(1,628.00)
04-4286-000 Phys Therapy - Hospice		(404.00)	(404.00)		0.00	(404.00)	0.00
04-4287 Phys Therapy - Insurance		0.00	0.00		0.00	0.00	0.00
04-4287-000 Phys Therapy - Insurance		(107,221.00)	(107,221.00)		0.00	(107,221.00)	(121,578.00)
Subtotal [7C] Physical Therapy - Non-medicare		(107,221.00)	(107,221.00)		0.00	(107,221.00)	(22,880.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance							
04-4293 Phys Therapy - Medicaid - C/A		0.00	0.00		0.00	0.00	22,880.00
04-4293-000 Phys Therapy - Medicaid - C/A		35,398.00	35,398.00		0.00	35,398.00	0.00
04-4294 Phys Therapy - HMO - C/A		0.00	0.00		0.00	0.00	65,764.00
04-4294-000 Phys Therapy - HMO - C/A		42,105.00	42,105.00		0.00	42,105.00	0.00
04-4296 Phys Therapy - Hospice - C/A		0.00	0.00		0.00	0.00	(76.00)
04-4296-000 Phys Therapy - Hospice - C/A		0.00	0.00		0.00	0.00	1,628.00
04-4297 Phys Therapy - Insurance - C/A		0.00	0.00		0.00	0.00	0.00
04-4297-000 Phys Therapy - Insurance - C/A		404.00	404.00		0.00	404.00	0.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		77,907.00	77,907.00		0.00	77,907.00	90,196.00
Subgroup : [8A] Speech Therapy - Medicare							
04-4321 Speech Therapy - Med A		0.00	0.00		0.00	0.00	(21,110.00)

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
04-4321-000	Speech Therapy - Med A	(9,254.00)	(9,254.00)		0.00	(9,254.00)	0.00
04-4322	Speech Therapy - Med B	0.00	0.00		0.00	0.00	(19,842.00)
04-4322-000	Speech Therapy - Med B	(39,112.00)	(39,112.00)		0.00	(39,112.00)	0.00
Subtotal [8A]	Speech Therapy - Medicare	<u>(39,366.00)</u>	<u>(39,366.00)</u>		<u>0.00</u>	<u>(39,366.00)</u>	<u>(49,952.00)</u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance	0.00	0.00		0.00	0.00	21,110.00
04-4331	Speech Therapy - Med A - C/A	0.00	0.00		0.00	0.00	0.00
04-4331-000	Speech Therapy - Med A - C/A	9,254.00	9,254.00		0.00	9,254.00	30.00
04-4332	Speech Therapy - Med B - C/A	0.00	0.00		0.00	0.00	0.00
04-4332-000	Speech Therapy - Med B - C/A	536.00	536.00		0.00	536.00	0.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	<u>9,790.00</u>	<u>9,790.00</u>		<u>0.00</u>	<u>9,790.00</u>	<u>21,140.00</u>
Subgroup : [8C]	Speech Therapy - Non-medicare	0.00	0.00		0.00	0.00	(6,861.00)
04-4323	Speech Therapy - Medicaid	0.00	0.00		0.00	0.00	0.00
04-4323-000	Speech Therapy - Medicaid	(7,798.00)	(7,798.00)		0.00	(7,798.00)	(17,689.00)
04-4324	Speech Therapy - HMO	0.00	0.00		0.00	0.00	0.00
04-4324-000	Speech Therapy - HMO	(2,575.00)	(2,575.00)		0.00	(2,575.00)	(93.00)
04-4328	Speech Therapy - Hospice	0.00	0.00		0.00	0.00	(85.00)
04-4327	Speech Therapy - Insurance	0.00	0.00		0.00	0.00	0.00
04-4327-000	Speech Therapy - Insurance	(265.00)	(265.00)		0.00	(265.00)	0.00
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(10,658.00)</u>	<u>(10,658.00)</u>		<u>0.00</u>	<u>(10,658.00)</u>	<u>(24,728.00)</u>
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance	0.00	0.00		0.00	0.00	6,861.00
04-4333	Speech Therapy - Medicaid - C/A	0.00	0.00		0.00	0.00	0.00
04-4333-000	Speech Therapy - Medicaid - C/A	7,798.00	7,798.00		0.00	7,798.00	10,085.00
04-4334	Speech Therapy - HMO - C/A	0.00	0.00		0.00	0.00	0.00
04-4334-000	Speech Therapy - HMO - C/A	1,892.00	1,892.00		0.00	1,892.00	85.00
04-4337	Speech Therapy - Insurance C/A	0.00	0.00		0.00	0.00	0.00
04-4337-000	Speech Therapy - Insurance C/A	285.00	285.00		0.00	285.00	0.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	<u>9,975.00</u>	<u>9,975.00</u>		<u>0.00</u>	<u>9,975.00</u>	<u>17,031.00</u>
Subgroup : [9A]	Occupational Therapy - Medicare	0.00	0.00		0.00	0.00	(117,607.00)
04-4301	Occ Therapy - Med A	0.00	0.00		0.00	0.00	0.00
04-4301-000	Occ Therapy - Med A	(83,565.00)	(83,565.00)		0.00	(83,565.00)	(208,021.00)
04-4302	Occ Therapy - Med B	0.00	0.00		0.00	0.00	0.00
04-4302-000	Occ Therapy - Med B	(191,813.00)	(191,813.00)		0.00	(191,813.00)	0.00
Subtotal [9A]	Occupational Therapy - Medicare	<u>(275,378.00)</u>	<u>(275,378.00)</u>		<u>0.00</u>	<u>(275,378.00)</u>	<u>(325,628.00)</u>
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance	0.00	0.00		0.00	0.00	117,607.00
04-4311	Occ Therapy - Med A - C/A	0.00	0.00		0.00	0.00	0.00
04-4311-000	Occ Therapy - Med A - C/A	83,565.00	83,565.00		0.00	83,565.00	48,221.00
04-4312	Occ Therapy - Med B - C/A	0.00	0.00		0.00	0.00	0.00
04-4312-000	Occ Therapy - Med B - C/A	42,693.00	42,693.00		0.00	42,693.00	0.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	<u>126,258.00</u>	<u>126,258.00</u>		<u>0.00</u>	<u>126,258.00</u>	<u>165,828.00</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare	0.00	0.00		0.00	0.00	(26,443.00)
04-4303	Occ Therapy - Medicaid	0.00	0.00		0.00	0.00	0.00
04-4303-000	Occ Therapy - Medicaid	(67,288.00)	(67,288.00)		0.00	(67,288.00)	(132,234.00)
04-4304	Occ Therapy - HMO	0.00	0.00		0.00	0.00	0.00
04-4304-000	Occ Therapy - HMO	(71,819.00)	(71,819.00)		0.00	(71,819.00)	0.00
04-4305-000	Occ Therapy - Private	(250.00)	(250.00)		0.00	(250.00)	0.00
04-4306	Occ Therapy - Hospice	0.00	0.00		0.00	0.00	114.00
04-4306-000	Occ Therapy - Hospice	38.00	38.00		0.00	38.00	0.00
04-4307	Occ Therapy - Insurance	0.00	0.00		0.00	0.00	(2,121.00)
04-4307-000	Occ Therapy - Insurance	(212.00)	(212.00)		0.00	(212.00)	0.00
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>(139,631.00)</u>	<u>(139,631.00)</u>		<u>0.00</u>	<u>(139,631.00)</u>	<u>(160,884.00)</u>
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance	0.00	0.00		0.00	0.00	26,443.00
04-4313	Occ Therapy - Medicaid - C/A	0.00	0.00		0.00	0.00	0.00
04-4313-000	Occ Therapy - Medicaid - C/A	67,288.00	67,288.00		0.00	67,288.00	95,878.00
04-4314	Occ Therapy - HMO - C/A	0.00	0.00		0.00	0.00	0.00
04-4314-000	Occ Therapy - HMO - C/A	42,701.00	42,701.00		0.00	42,701.00	0.00
04-4316	Occ Therapy - Hospice - C/A	0.00	0.00		0.00	0.00	(114.00)
04-4317	Occ Therapy - Insurance - C/A	0.00	0.00		0.00	0.00	2,121.00
04-4317-000	Occ Therapy - Insurance - C/A	212.00	212.00		0.00	212.00	0.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	<u>110,201.00</u>	<u>110,201.00</u>		<u>0.00</u>	<u>110,201.00</u>	<u>124,328.00</u>
Subgroup : [10A]	Other - Medicare	0.00	0.00		0.00	0.00	(2,616.00)
04-4201	X-Ray - Med A	0.00	0.00		0.00	0.00	0.00
04-4201-000	X-Ray - Med A	(1,785.00)	(1,785.00)		0.00	(1,785.00)	2,616.00
04-4211	X-Ray - Med A - C/A	0.00	0.00		0.00	0.00	0.00
04-4211-000	X-Ray - Med A - C/A	1,785.00	1,785.00		0.00	1,785.00	(7,674.00)
04-4221	Lab - Med A	0.00	0.00		0.00	0.00	0.00
04-4221-000	Lab - Med A	(7,858.00)	(7,858.00)		0.00	(7,858.00)	7,674.00
04-4231	Lab - Med A - C/A	0.00	0.00		0.00	0.00	0.00
04-4231-000	Lab - Med A - C/A	7,858.00	7,858.00		0.00	7,858.00	(1,231.00)
04-4241	IV - Med A	0.00	0.00		0.00	0.00	0.00
04-4241-000	IV - Med A	(1,525.00)	(1,525.00)		0.00	(1,525.00)	1,231.00
04-4251	IV - Med A - C/A	0.00	0.00		0.00	0.00	0.00
04-4251-000	IV - Med A - C/A	1,525.00	1,525.00		0.00	1,525.00	(438.00)
04-4261	Oxygen - Med A	0.00	0.00		0.00	0.00	0.00
04-4261-000	Oxygen - Med A	(1,366.00)	(1,366.00)		0.00	(1,366.00)	438.00
04-4271	Oxygen - Med A - C/A	0.00	0.00		0.00	0.00	0.00
04-4271-000	Oxygen - Med A - C/A	1,366.00	1,366.00		0.00	1,366.00	(973.00)
04-4381	Medical Equip - Medicaid	0.00	0.00		0.00	0.00	0.00
04-4383-000	Medical Equip - Medicaid	(1,970.00)	(1,970.00)		0.00	(1,970.00)	973.00
04-4391	Medical Equip - Med A - C/A	0.00	0.00		0.00	0.00	0.00
04-4393-000	Medical Equip - Medicaid - C/A	1,970.00	1,970.00		0.00	1,970.00	2,033.00
04-4498	Sequestration - Med B	0.00	0.00		0.00	0.00	0.00
04-4498-000	Sequestration - Med B	6,198.00	6,198.00		0.00	6,198.00	0.00
04-4499-000	Sequestration - Med B Replmnt	10.00	10.00		0.00	10.00	0.00
Subtotal [10A]	Other - Medicare	<u>6,208.00</u>	<u>6,208.00</u>		<u>0.00</u>	<u>6,208.00</u>	<u>2,933.00</u>
Subgroup : [10B]	Other - Non-medicare	0.00	0.00		0.00	0.00	(906.00)
04-4203	X-Ray - Medicaid	0.00	0.00		0.00	0.00	0.00
04-4203-000	X-Ray - Medicaid	(75.00)	(75.00)		0.00	(75.00)	0.00
04-4204	X-Ray - HMO	0.00	0.00		0.00	0.00	(1,144.00)
04-4204-000	X-Ray - HMO	(495.00)	(495.00)		0.00	(495.00)	0.00
04-4205	X-Ray - Private	0.00	0.00		0.00	0.00	0.00
04-4205-000	X-Ray - Private	25.00	25.00		0.00	25.00	0.00
04-4206-000	X-Ray - Hospice	(130.00)	(130.00)		0.00	(130.00)	0.00
04-4213	X-Ray - Medicaid - C/A	0.00	0.00		0.00	0.00	906.00
04-4213-000	X-Ray - Medicaid - C/A	75.00	75.00		0.00	75.00	0.00
04-4214	X-Ray - HMO - C/A	0.00	0.00		0.00	0.00	1,144.00
04-4214-000	X-Ray - HMO - C/A	495.00	495.00		0.00	495.00	0.00
04-4216-000	X-Ray - Hospice - C/A	130.00	130.00		0.00	130.00	0.00
04-4223	Lab - Medicaid	0.00	0.00		0.00	0.00	(2,470.00)

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A,01 - TB CCHN**
 Worksheet: **A,02 - TB Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
04-4223-000	Lab - Medicaid	(587.00)	(587.00)		0.00	(587.00)	0.00
04-4223-000	Lab - HMO	0.00	0.00		0.00	0.00	(3,254.00)
04-4224-000	Lab - HMO	(2,228.00)	(2,228.00)		0.00	(2,228.00)	0.00
04-4225	Lab - Private	0.00	0.00		0.00	0.00	(178.00)
04-4225-000	Lab - Private	72.00	72.00		0.00	72.00	0.00
04-4226	Lab - Hospice	0.00	0.00		0.00	0.00	(115.00)
04-4227	Lab - Insurance	(88.00)	(88.00)		0.00	(88.00)	(100.00)
04-4227-000	Lab - Insurance	0.00	0.00		0.00	0.00	0.00
04-4233	Lab - Medicaid - C/A	567.00	567.00		0.00	567.00	2,470.00
04-4233-000	Lab - Medicaid - C/A	0.00	0.00		0.00	0.00	0.00
04-4234	Lab - HMO - C/A	0.00	0.00		0.00	0.00	3,254.00
04-4234-000	Lab - HMO - C/A	2,228.00	2,228.00		0.00	2,228.00	0.00
04-4237	Lab - Insurance - C/A	0.00	0.00		0.00	0.00	88.00
04-4237-000	Lab - Insurance - C/A	88.00	88.00		0.00	88.00	(1,608.00)
04-4243	IV - Medicaid	0.00	0.00		0.00	0.00	0.00
04-4243-000	IV - Medicaid	(1,860.00)	(1,860.00)		0.00	(1,860.00)	0.00
04-4244	IV - HMO	(222.00)	(222.00)		0.00	(222.00)	(187.00)
04-4244-000	IV - HMO	0.00	0.00		0.00	0.00	0.00
04-4247	IV - Insurance	32.00	32.00		0.00	32.00	1,608.00
04-4247-000	IV - Insurance	0.00	0.00		0.00	0.00	0.00
04-4253	IV - Medicaid - C/A	0.00	0.00		0.00	0.00	0.00
04-4253-000	IV - Medicaid - C/A	1,860.00	1,860.00		0.00	1,860.00	187.00
04-4254	IV - HMO - C/A	0.00	0.00		0.00	0.00	0.00
04-4254-000	IV - HMO - C/A	222.00	222.00		0.00	222.00	32.00
04-4257	IV - Insurance - C/A	0.00	0.00		0.00	0.00	0.00
04-4257-000	IV - Insurance - C/A	(32.00)	(32.00)		0.00	(32.00)	(12,242.00)
04-4263	Oxygen - Medicaid	0.00	0.00		0.00	0.00	0.00
04-4263-000	Oxygen - Medicaid	(16,361.00)	(16,361.00)		0.00	(16,361.00)	(810.00)
04-4264	Oxygen - HMO	0.00	0.00		0.00	0.00	(360.00)
04-4264-000	Oxygen - HMO	(247.00)	(247.00)		0.00	(247.00)	0.00
04-4265	Oxygen - Private	0.00	0.00		0.00	0.00	(247.00)
04-4265-000	Oxygen - Private	252.00	252.00		0.00	252.00	0.00
04-4266	Oxygen - Hospice	0.00	0.00		0.00	0.00	0.00
04-4266-000	Oxygen - Hospice	(114.00)	(114.00)		0.00	(114.00)	0.00
04-4267-000	Oxygen - Insurance	0.00	0.00		0.00	0.00	12,242.00
04-4273	Oxygen - Medicaid - C/A	0.00	0.00		0.00	0.00	0.00
04-4273-000	Oxygen - Medicaid - C/A	16,361.00	16,361.00		0.00	16,361.00	810.00
04-4274	Oxygen - HMO - C/A	0.00	0.00		0.00	0.00	0.00
04-4274-000	Oxygen - HMO - C/A	247.00	247.00		0.00	247.00	247.00
04-4276	Oxygen - Hospice - C/A	0.00	0.00		0.00	0.00	114.00
04-4276-000	Oxygen - Hospice - C/A	114.00	114.00		0.00	114.00	0.00
04-4277-000	Oxygen - Insurance - C/A	4.00	4.00		0.00	4.00	0.00
04-4383	Medical Equip - Medicaid	0.00	0.00		0.00	0.00	(213.00)
04-4384	Medical Equip - Private	0.00	0.00		0.00	0.00	(478.00)
04-4385	Medical Equip - Medicaid - C/A	0.00	0.00		0.00	0.00	5,621.00
04-4384	Medical Equip - HMO - C/A	0.00	0.00		0.00	0.00	213.00
Marcum 112	Resident Income	0.00	0.00		0.00	0.00	(8,928.00)
Subtotal [10B] Other - Non-Medicare		349.00	349.00		0.00	349.00	(11,102.00)
Subgroup : [15] Interest Income					0.00	(145,496.00)	0.00
04-6001-000	Revenue - Interest	(145,496.00)	(145,496.00)		0.00	0.00	(4.00)
04-6002	Revenue - Interest-AR Accounts	0.00	0.00		0.00	(16.00)	0.00
04-6002-000	Revenue - Interest-AR Accounts	(16.00)	(16.00)		0.00	0.00	(4.00)
Subtotal [15] Interest Income		(145,512.00)	(145,512.00)		0.00	(145,512.00)	0.00
Subgroup : [16] Other Revenue					0.00	0.00	10,963.00
04-4099	Prior Period Adjustments	0.00	0.00		0.00	0.00	(182,508.00)
04-5001	COVID Relief Funds - State	0.00	0.00		0.00	0.00	133,312.00
04-5002	COVID Relief Funds - Federal	0.00	0.00		0.00	0.00	0.00
04-5002-000	COVID Relief Funds - Federal	(9,150.00)	(9,150.00)		0.00	(9,150.00)	0.00
04-6301-000	Bad Debt Recovery	(4,192.00)	(4,192.00)		0.00	0.00	(63.00)
04-6402	Revenue - Medical Records	0.00	0.00		0.00	0.00	0.00
04-6402-000	Revenue - Medical Records	(40.00)	(40.00)		0.00	0.00	2,427.00
04-6403	Revenue - Discounts	0.00	0.00		0.00	0.00	0.00
04-6403-000	Revenue - Discounts	1,150.00	1,150.00		0.00	1,150.00	0.00
04-6407-000	Revenue - Vending	(1,260.00)	(1,260.00)		0.00	(1,260.00)	(500.00)
04-6408	Revenue - Donations	0.00	0.00		0.00	0.00	0.00
04-6408-000	Revenue - Donations	(350.00)	(350.00)		0.00	(350.00)	(3,709.00)
04-9999	Revenue - Miscellaneous	0.00	0.00		0.00	0.00	0.00
04-9999-000	Revenue - Miscellaneous	(1,793,991.00)	(1,793,991.00)		0.00	(1,793,991.00)	(40,078.00)
Subtotal [16] Other Revenue		(1,807,833.00)	(1,807,833.00)		0.00	(1,807,833.00)	(11,431,500.00)
Total [30] Statement of Revenue		(14,107,197.00)	(14,107,197.00)		0.00	(14,107,197.00)	0.00
Group : [31-32] Assets					0.00	0.00	323,254.00
Subgroup : [A1] Cash					0.00	0.00	0.00
01-1010	Cash - Operating	0.00	0.00		0.00	0.00	0.00
01-1010-000	Cash - Operating	269,787.00	269,787.00		0.00	269,787.00	0.00
01-1012-000	Cash - Depository - Other	(50.00)	(50.00)		0.00	0.00	1,002.00
01-1020	Cash - Petty Cash	0.00	0.00		0.00	0.00	0.00
01-1020-000	Cash - Petty Cash	1,000.00	1,000.00		0.00	1,000.00	0.00
Subtotal [A1] Cash		270,737.00	270,737.00		0.00	270,737.00	324,256.00
Subgroup : [A2] Resident Accounts Receivable					0.00	0.00	759,550.00
01-1060	Accounts Receivable	0.00	0.00		0.00	0.00	0.00
01-1060-000	Accounts Receivable	749,229.00	749,229.00		0.00	749,229.00	(235,529.00)
01-1140	Reserve for Bad Debts	0.00	0.00		0.00	0.00	0.00
01-1140-000	Reserve for Bad Debts	(255,180.00)	(255,180.00)		0.00	(255,180.00)	0.00
Subtotal [A2] Resident Accounts Receivable		494,049.00	494,049.00		0.00	494,049.00	524,021.00
Subgroup : [A3] Other Accounts Receivable					0.00	0.00	4,500.00
01-1185	Other Receivable	0.00	0.00		0.00	0.00	0.00
01-1185-000	Other Receivable	1,088.00	1,088.00		0.00	1,088.00	4,500.00
Subtotal [A3] Other Accounts Receivable		1,088.00	1,088.00		0.00	1,088.00	0.00
Subgroup : [A5] Prepaid Expenses					0.00	0.00	57,623.00
01-1280	Prepaid Insurance	0.00	0.00		0.00	0.00	0.00
01-1280-000	Prepaid Insurance	59,441.00	59,441.00		0.00	59,441.00	18,501.00
01-1300	Prepaid Expense	0.00	0.00		0.00	0.00	0.00
01-1300-000	Prepaid Expense	34,788.00	34,788.00		0.00	34,788.00	0.00
Subtotal [A5] Prepaid Expenses		94,229.00	94,229.00		0.00	94,229.00	76,224.00
Subgroup : [B4] Leasehold Improvements					0.00	0.00	124,276.00
01-1626	Leasehold Improvements	0.00	0.00		0.00	0.00	0.00
01-1626-000	Leasehold Improvements	148,353.00	148,353.00		0.00	148,353.00	(24,285.00)
01-1627	A/D - Leasehold Improvements	0.00	0.00		0.00	0.00	0.00
01-1627-000	A/D - Leasehold Improvements	(38,195.00)	(38,195.00)		0.00	(38,195.00)	0.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **3/30/2023**
 Trial Balance: **A,01 - TB-CCNH**
 Workpaper: **A,03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2023	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Subtotal [B4] Leasehold Improvements		110,158.00	110,158.00		0.00	110,158.00	89,981.00
Subgroup : [B6] Movable Equipment							
01-1651	Equipment	0.00	0.00		0.00	0.00	287,231.00
01-1651-001	Equipment-Fixed	116,545.00	116,545.00		0.00	116,545.00	0.00
01-1651-002	Equipment-Movable	159,437.00	159,437.00		0.00	159,437.00	0.00
01-1651-003	Equipment-Computers	66,581.00	66,581.00		0.00	66,581.00	0.00
01-1652	A/D - Equipment	0.00	0.00		0.00	0.00	(126,064.00)
01-1652-001	A/D - Equipment-Fixed	(65,169.00)	(65,169.00)		0.00	(65,169.00)	0.00
01-1652-002	A/D - Equipment-Movable	(67,799.00)	(67,799.00)		0.00	(67,799.00)	0.00
01-1652-003	A/D - Equipment-Computers	(30,907.00)	(30,907.00)		0.00	(30,907.00)	0.00
Subtotal [B6] Movable Equipment		158,688.00	158,688.00		0.00	158,688.00	171,167.00
Subgroup : [D1] Deferred Deposits							
01-1960	Utility Deposits	0.00	0.00		0.00	0.00	6,661.00
01-1960-000	Utility Deposits	6,661.00	6,661.00		0.00	6,661.00	6,661.00
Subtotal [D1] Deferred Deposits		6,661.00	6,661.00		0.00	6,661.00	6,661.00
Subgroup : [D2] Escrow Deposits							
01-1320	Escrow - RE Tax	0.00	0.00		0.00	0.00	93,769.00
01-1320-000	Escrow - RE Tax	58,219.00	58,219.00		0.00	58,219.00	0.00
Subtotal [D2] Escrow Deposits		58,219.00	58,219.00		0.00	58,219.00	93,769.00
Subgroup : [D6] Loans to Owners or Related Parties							
02-2400-000	Intercampany Exchange	14,970.00	14,970.00		0.00	14,970.00	0.00
02-2401-000	Due To/From Wachusett Ventures	1,066,871.00	1,066,871.00		0.00	1,066,871.00	0.00
02-2404-000	Due To/From Parkway	7,012.00	7,012.00		0.00	7,012.00	0.00
Subtotal [D6] Loans to Owners or Related Parties		1,088,853.00	1,088,853.00		0.00	1,088,853.00	0.00
Subgroup : [D7] Other Assets							
01-1170	Due From Employees	0.00	0.00		0.00	0.00	240.00
01-1170-000	Due From Employees	240.00	240.00		0.00	240.00	0.00
01-1680-000	Right of Use Asset	1,119,024.00	1,119,024.00		0.00	1,119,024.00	0.00
01-1989	Exchange	0.00	0.00		0.00	0.00	(2,447.00)
01-1999-000	Exchange	4,102.00	4,102.00		0.00	4,102.00	0.00
02-2040-000	Due Medicaid	9,951.00	9,951.00		0.00	9,951.00	0.00
Subtotal [D7] Other Assets		1,133,317.00	1,133,317.00		0.00	1,133,317.00	(2,207.00)
Total [31-32] Assets		3,415,979.00	3,415,979.00		0.00	3,415,979.00	1,298,462.00
Group : [33-34] Liabilities							
Subgroup : [A1] Trade Accounts Payable							
02-2020	Accounts Payable	0.00	0.00		0.00	0.00	(401,308.00)
02-2020-000	Accounts Payable	(472,231.00)	(472,231.00)		0.00	(472,231.00)	0.00
Subtotal [A1] Trade Accounts Payable		(472,231.00)	(472,231.00)		0.00	(472,231.00)	(401,308.00)
Subgroup : [A4] Accrued Payroll							
02-2190	Accrued Payroll	0.00	0.00		0.00	0.00	(226,634.00)
02-2181	Accrued PTO	0.00	0.00		0.00	0.00	(73,453.00)
02-2191-000	Accrued PTO	(68,891.00)	(68,891.00)		0.00	(68,891.00)	0.00
Subtotal [A4] Accrued Payroll		(68,891.00)	(68,891.00)		0.00	(68,891.00)	(300,087.00)
Subgroup : [A6] Accrued Payroll Taxes Payable							
02-2200	Accrued Payroll Taxes	0.00	0.00		0.00	0.00	(5,620.00)
02-2200-000	Accrued Payroll Taxes	(5,271.00)	(5,271.00)		0.00	(5,271.00)	0.00
02-2213	Accrued Payroll Tax WH-UNEMPL	0.00	0.00		0.00	0.00	(4,809.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(5,271.00)	(5,271.00)		0.00	(5,271.00)	(10,429.00)
Subgroup : [A12] Other Current Liabilities							
02-2030	Accrued Expenses	0.00	0.00		0.00	0.00	1,933.00
02-2030-000	Accrued Expenses	16,100.00	16,100.00		0.00	16,100.00	0.00
02-2031	Accrued Provider Tax/User Fees	0.00	0.00		0.00	0.00	(376,718.00)
02-2031-000	Accrued Provider Tax/User Fees	(211,608.00)	(211,608.00)		0.00	(211,608.00)	0.00
02-2033	Accrued Management Fees	0.00	0.00		0.00	0.00	(48,128.00)
02-2033-000	Accrued Management Fees	(52,728.00)	(52,728.00)		0.00	(52,728.00)	0.00
02-2040	Due Medicaid	0.00	0.00		0.00	0.00	9,951.00
02-2220	Other Payroll Liabilities	0.00	0.00		0.00	0.00	(7,501.00)
02-2220-000	Other Payroll Liabilities	(8,605.00)	(8,605.00)		0.00	(8,605.00)	0.00
02-2222	Payroll With - AFLAC	0.00	0.00		0.00	0.00	(486.00)
02-2222-000	Payroll With - AFLAC	2,740.00	2,740.00		0.00	2,740.00	0.00
02-2280	Other Current Liability	0.00	0.00		0.00	0.00	(21.00)
02-2280-000	Other Current Liability	(21.00)	(21.00)		0.00	(21.00)	0.00
02-2340	Accrued Rent	0.00	0.00		0.00	0.00	(106,314.00)
02-2340-000	Accrued Rent	(106,314.00)	(106,314.00)		0.00	(106,314.00)	0.00
02-2341	Deferred Rent - S.L. Portion	0.00	0.00		0.00	0.00	(53,231.00)
02-2341-000	Deferred Rent - S.L. Portion	4,248.00	4,248.00		0.00	4,248.00	0.00
02-2343-001	Lease Liability - ST	(337,452.00)	(337,452.00)		0.00	(337,452.00)	0.00
Subtotal [A12] Other Current Liabilities		(693,640.00)	(693,640.00)		0.00	(693,640.00)	(690,515.00)
Subgroup : [B3] Loans from Owners or Related Parties							
02-2400	Intercampany Exchange	0.00	0.00		0.00	0.00	(215.00)
02-2401	Due To/From Wachusett Ventures	0.00	0.00		0.00	0.00	625,389.00
02-2404	Due To/From Parkway	0.00	0.00		0.00	0.00	(16,840.00)
02-2405	Due To/From Quincy	0.00	0.00		0.00	0.00	2,264.00
02-2409	Due To/From Villa Maria	0.00	0.00		0.00	0.00	35,990.00
02-2409-000	Due To/From Villa Maria	(7,429.00)	(7,429.00)		0.00	(7,429.00)	0.00
Subtotal [B3] Loans from Owners or Related Parties		(7,429.00)	(7,429.00)		0.00	(7,429.00)	648,488.00
Subgroup : [B4] Other Long-Term Liabilities							
02-2310	N/P - SABRA - PPR	0.00	0.00		0.00	0.00	(252,862.00)
02-2310-000	N/P - SABRA - PPR	(252,862.00)	(252,862.00)		0.00	(252,862.00)	0.00
02-2311	N/P - SABRA - PPL	0.00	0.00		0.00	0.00	(462,679.00)
02-2311-000	N/P - SABRA - PPL	(131,803.00)	(131,803.00)		0.00	(131,803.00)	0.00
02-2320	Accrued Interest LT -Sabra-PPR	0.00	0.00		0.00	0.00	(58,342.00)
02-2320-000	Accrued Interest LT -Sabra-PPR	(73,720.00)	(73,720.00)		0.00	(73,720.00)	0.00
02-2321	Accrued Interest LT -Sabra-PPL	0.00	0.00		0.00	0.00	(2,288.00)
02-2321-000	Accrued Interest LT -Sabra-PPL	(869.00)	(869.00)		0.00	(869.00)	0.00
02-2343-002	Lease Liability - LT	(833,498.00)	(833,498.00)		0.00	(833,498.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		(1,292,752.00)	(1,292,752.00)		0.00	(1,292,752.00)	(778,171.00)
Total [33-34] Liabilities		(2,540,214.00)	(2,540,214.00)		0.00	(2,540,214.00)	(1,422,022.00)
Group : [35] Equity							
Subgroup : [B5] Cumulated Earnings							
03-3000	Members' Equity (Deficit)	0.00	0.00		0.00	868,729.00	(82,955.00)
03-3000-000	Members' Equity (Deficit)	868,729.00	868,729.00		0.00	868,729.00	0.00
03-3010	Drawings	0.00	0.00		0.00	0.00	184,860.00
Subtotal [B5] Cumulated Earnings		868,729.00	868,729.00		0.00	868,729.00	81,725.00
Total [35] Equity		868,729.00	868,729.00		0.00	868,729.00	81,725.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Worksheet: **A.03 - TB Committed Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2023
	Sum of Account Groups	74,840.00	74,840.00		0.00	74,840.00	77,107.00
	Net (Income) Loss	74,840.00	74,840.00		0.00	74,840.00	77,107.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 Tab M		
To reclass Other Employee Benefits into the correct account				
21-2133-000	Emp Ben - Holiday Parties		4,965.00	
21-2132-000	Emp Ben - Other			4,220.00
21-2134-000	Emp Ben - Employee Gifts			745.00
Total			<u><u>4,965.00</u></u>	<u><u>4,965.00</u></u>