State of Connecticut



Annual Report of Long-Term Care FacilityCost Year 2023

Name of Facility (as licensed)				
New Milford Crossings, LLC / DB	A Village Crest C	enter for Health and Rehabilita	tion	
Address (No. & Street, City, State,	Zip Code)			
19 Poplar Street, New Milford, CT	06776			
Type of Facility				
Chronic and Convalescent ☑ Nursing Home (CCNH) & RHNS Combined	_	(Specify)		(Specify)
Report for Year Beginning 10/1/2022		Report for Year Ending 9/30/2023		
License Numbers:	CCNH / RHNS 2330	(Specify)	(Specify)	Medicare Provider 07-5208
Medicaid Provider Numbers:		CCNH / RHNS	(Specify)	(Specify)
	8771			

State of Connecticut Annual Report of Long-Term Care Facility CSP-1 Rev.9/2002

General Information

Name of Facility (as ficensed) New Milford Crossings, LLC dba Villa	ge Crest Center for	2330	9/30/2	023	l l	37
Health and Rehabilitation	A d==!=!	teratarila/Oss	novie Contiliention			
	Adminis	strator's/Ow	ner's Certification			
			NY INFORMATION CO ND/OR IMPRISIONMEN			
Cost Report and supp cost report period beg	orting schedules prinning 10/01/2022	repared for New I	ent and that I have exami Milford Crossings, LLC and ending 09/30/20 rue, correct, and complete	[facility name], for the	
			vith applicable instruction		acc nom	
of Resident Statistics, S this Facility in accordar specified above. I have read this Repo knowledge under the	statements of Reporter nee with the Reportir rt and hereby certif penalty of perjury.	ed Expenditures, ng Requirements fy that the informal also certify the second	Statements of Revenues and of the State of Connecticut mation provided is true are all salary and non-salatle XIX and/or other State	I the related Balar for the year ended ad correct to the ary expenses pres	best of my	
incurred to provide re	sident care in this	Facility. All su	pporting records for the e e made available to audit	xpenses recorded	d have	
Signed (Administrator)		Date	Signed (Owner)		Date	
Hym		2/12/24	AS		2/12/2	24
rinted Name (Administrator)			Printed Name (Owner)			
Γimothy Flaherty			Marvin J. Ostreicher			
Subscribed and Sworn	State of	Date	Signed (Notary Public)		Comm. Exp	ires
o before me:	NY	alialar	Mon T. Mere	ele	5110	126
Address of Notary Public					3. 985	
2845 DAVIS ST OC	ceanside NY	11572	5			
(Notany Sant)					A A STATE OF THE S	

MARIE T. MUELLER NOTARY PUBLIC, STATE OF NEW YORK Registration No. 01MU6221801 Qualified in Nassau County Commission Expires 05/10/2026

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State of Connecticut

Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	Page 1A	of 37		
Name of Facility	From	То		
New Milford Crossings, LLC / DBA Village Crest Center for Hea	ered: ation	10/1/2022		
Address of Facility				7.00.00
19 Poplar Street, New Milford, CT 06776				
Report Prepared By	Phone Num	ber	Date	
Marcum LLP	203-781-96	00	2/12/2024	
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

			ne No. of Facility -354-9365		Report for Ye 9/30/2023	ar Ended	Page 2	3	of 7
Name of Facility (as shown on license)		203	Address (No. & S	Street		n)			
New Milford Crossings, LLC / DBA Villa	ge Crest Center fo	r He							
	CCNH / RHNS		(Specify)		(Specify)		Medicare I	rovide	r No.
License Numbers:	2330						07-5208		
Type of Facility (Check appropriate box(es Chronic and Convalescent ✓ Nursing Home (CCNH) & RHNS Combined		(Spe	ecify)			(Specify)		
Type of Ownership (Check appropriate box	(;								
1 \ 11 1	Partnership	\circ	Profit Corp.	\circ	Non-Profit Cor	m (Government	O ,	Fruct
9 Flophetoiship O LLC O	rannership		From Corp.						
If this facility opened or closed during repo	rt year provide:			Date	e Opened	Date Clo	osed		
Has there been any change in ownership						I			
or operation during this report year?		0	Yes	•	No	If "Yes,"	' explain full	y.	
Administrator									
Name of Administrator					Nursing 1				
Timothy J Flaherty Sr.					Administr		002115		
01 0 1 10 1	1 : :	11		• •1•,	License	e No.:			
Other Operators/Owners who are assistant Name	administrators (TU	III or	part time) of this is	acility	y. License	No.			
Name					Licenso	e 110			

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General Information and Questionnaire Partners/Members

Name of Facility New Milford Crossings, LLC /			Report for 9/30/2023	Year Ended	Page 3	of 37
Legal Name of Parts		Business A	•	State(s) and Which		
New Milford Crossings, LLC / Center for Health and Rehabilit	DBA Village Crest	19 Poplar Street Milford, CT 067	, New	СТ	C	
Name of Partners/Members	Business Ac	ldress		Title	% Ow:	ned
See Attachment						

Village Crest Center for Health & Rehab Page 3 Attachment 9/30/2023

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

General Information and Questionnaire Corporate Owners

Name of Facility	License No.				
New Milford Crossings, LLC / DBA Village C		9/30/2023	3A	37	
If this facility is owned or operated as a corpor	ration, provide th	e following inform	nation:		
Legal Name of Corporation	Busin	ess Address	State(s) in W	/hich Incorp	orated
N/A				_	
				No. Sl	hamaa
Name of Directors, Officers	Busin	ess Address	Title	Held by	
				Ticid by	Lacii
N/A					
Names of Stockholders Owning at Least 10%					
of Shares					
N/A					
IV/A					
	1				

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General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Village Crest		9/30/2023	3B	37
If this facility is owned or operated as an individual	proprietorship, pro	vide the following information	:	
Ow	ner(s) of Facility			
N/A				

General Information and Questionnaire Related Parties*

Name of Facility		License	e No.		Report for Year Ended		Page	of
New Milford Crossings,	LLC / DBA Village Crest Cent		2330		9/30/2023		4	37
Are any individuals rece	iving compensation from the fac-	ility rel	ated thro	ugh		If "Yes," provide th	e Name/Add	lress and
marriage, ability to contr	rol, ownership, family or busines	ss assoc	iation?	•	Yes O No	complete the inform	nation on Pag	ge 11 of the report.
Are any individuals or co	ompanies which provide goods of	or servic	es,					
including the rental of pr	roperty or the loaning of funds to	this fac	cility,					
related through family as	ssociation, common ownership,	control,	or busin	ess	⊙ Yes ○ No			
association to any of the	owners, operators, or officials of	of this fa	cility?			If "Yes," provide the	e following	information:
,	, <u>, , , , , , , , , , , , , , , , , , </u>					, <u>1</u>		
		Al	so Provi	des		Indicate Where		
			ds/Servio			Costs are Included		
Name of Related	Business		Related I		Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No	%**	Provided	Page # / Line #	Reported	Related Party
National HealthCare	20 E Sunrise Hwy, Valley Stream	0	•					
Associates	NY, 11581	O	•		Consulting Fees	Pg 16 / Line m12	3,272	3,272
National HealthCare	20 E Sunrise Hwy, Valley Stream	0	•			D 0771 101	4.740	4.540
Associates National HealthCare	NY, 11581 20 E Sunrise Hwy, Valley Stream		_		Interest Expense	Pg 27 Line 12d	1,748	1,748
Associates	NY, 11581	0	•		Shared Expense	Pg 16 / Line m12	521,785	521,785
T I BBC CIANCE	850 Silas Deane Hwy Wethersfield,				Shared Expense	I g To / Elife III 2	321,703	321,703
850 SILAS DEANE	CT 06109	0	•		Rent	Pg 16 / Line m12	888	888
	20 E Sunrise Hwy, Valley Stream	0	•					
20Sunrise	NY, 11581				Rent	Pg 16 / Line m12	11,819	11,819
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	0	•		PT, OT, ST Services	Various	584,384	564,186
Treferred Therapy Solutions	6851 Jericho Tpke, Suite 150	_	_		11, O1, 31 Services	Various	304,304	304,180
NOA DIAGNOSTICS	Syosset, NY 11791	0	0		Radiology	Pg. 20 / Line 5f	20,814	20,814
PROCARE LTC	1492 Highland Ave Cheshire CT	0	•					
PHARMACY OF CT	06410				Drug/OTC/Rx Consulting	Various	338,584	314,494
Drug/OTC/Rx Consulting	Various	0	•		Various	Various	3.308.478	3,308,478
IDIUS/OTC/RX COIISUIUIS	1 V al 1005	1	1		i various	i v ai ious	1 3.300.4/8	3,308,4/8

^{*} Use additional sheets if necessary.

^{**} Provide the percentage amount of revenue received from non-related parties.

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General Information and Questionnaire Related Parties*

Name of Facility		License N	lo.		Report for Year Ended		Page	of
Village Crest Center for Health & Rehab			2330		9/30/2023		4a	37
		_						
		Also Prov	vides Good	c/Sarvices		Indicate Where		
			Also Provides Goods/Services		Description of	Costs are Included		Actual Cost
Name of Related	Business	to Non-Related Parties		Goods/Services	in Annual Report	Cost	to the	
Individual or Company	Address	Yes	No	0/0**	Provided	Page # / Line #	Reported	Related Party
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	0	•	0%	Health Insurance	Page 15 / Line 1a5	992,120	992,120
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	0	•	0%	Bank Charges	Page 16 / Line m13	13,224	13,224
EP New Milford Acquisitions, LLC	850 SILAS DEANE HGWY, WETHERSFIELD CT 06109	0	•	0%	Facility Lease	Page 22 / Line 9	372,000	***372,000
Preferred Professional Services	20 Sunrise Highway, Valley Stream NY 11581	0	•	0%	Nursing Agency	Various	808,677	808,677
Cambridge Manor	2428 Easton Tpke, Fairfield CT 06825	0	•	0%	Shared Employee	Page 13 / Line b12o	2,198	2,198
Various Intercompany Due to / from	Various	0	•	0%	Due to Realty / Related	Page 34 / Line B3	1,120,259	1,120,259

^{*} Use additional sheets if necessary.

^{**} Provide the percentage amount of revenue received from non-related parties.

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

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General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No		Report for Year Ended	Page of	Ē			
New Milford Crossings, LLC / DBA Village Cre	2330	0 9/30/2023 5 37						
If the facility is licensed as CDH and/or RCH or p	orovides All	DS or TBI	services with special Medicaio	rates, costs				
must be allocated to CCNH and RHNS as follow	s:		•					
Item		Method of Allocation						
Dietary		Number o	of meals served to residents					
Laundry		Number of pounds processed						
Housekeeping Number of square feet serviced								
		Number o	of hours of routine care provide	ed by EACH				
Nursing		employee	classification, i.e., Director (or	r Charge Nurse),				
-		Registere	d Nurses, Licensed Practical N	urses, Aides and				
		Attendan	S					
Direct Resident Care Consultants		Number o	of hours of resident care provid	ed by EACH				
		specialist	(See listing page 13)					
Maintenance and operation of plant		Square fe	et					
Property costs (depreciation)		Square fe	et					
Employee health and welfare		Gross sal	aries					
Management services			ate cost center involved					
All other General Administrative expenses		Total of I	Direct and Allocated Costs					
The preparer of this report must answer the follow	wing questic	ns applica	ble to the cost information pro	vided.				
1. In the preparation of this Report, were all	• Yes	O No	If "No," explain fully why su	uch allocation was	not			
costs allocated as required?	O 168	O No	made.					
N/A								
2. Explain the allocation of related company exp	enses and at	tach copy	of appropriate supporting data					
N/A								
3. Did the Facility appropriately allocate and self	f-disallow di	rect and ir	direct costs to non-nursing hor	ne cost centers?				
(e.g., Assisted Living, Home Health, Outpaties	nt Services,	Adult Day	Care Services, etc.)					
	O Vas	O No	If "No," explain fully why su	uch allocation was	not			
	• Yes	O No	made.					
N/A								

General Information and Questionnaire Other Lines of Business

Name of Facili	ty	License No.		R	eport for Year Ended	Page	of
New Milford C	Crossings, LLC / DBA	2330		9/	30/2023	6	37
		1					
Square footage	of entire facility.	28,287					
Outpatient Th	erapy						
Does the Facili	ty provide outpatient t	herapy services?	No				
If ves. please c	omplete the following:						
3 2 7 1	Square footage of t	herapy space.					
Meals on Whe	eels						
	ty provide Meals on W	heels?	No				
]			
If yes, please c	omplete the following:						
	Square footage of k						
3.7	Number of meals se		10	0.1 4	1.0		
No	Are meals included				nnual Report?		
No	Are direct costs inc)			
N	If yes, please state			11.	110		
No	Are drivers for the			ility's pay	roll?		
	If yes, please comp	Amount Report					
		Annual Repor		ine			
	Please state the sale				dietary aides		
	1				orted in the Annual R	eport	
				<u> </u>		-1	
Anartments I	ndependent Living, A	ssisted Living					
	ty have apartments, inc		and/an	INT.			
assisted living	•	rependent fiving,	anu/oi	No			
	omplete the following:						
	Square footage of a						
	Square footage of i	ndependent living	_ g				
	Square footage of a						
] I.				
	Please identify the	services provided	ı: 7				
	<u> </u>		_				

General Information and Questionnaire Other Lines of Business (Continued)

Name of Facility License No.	Report for Year Ended	Page of
New Milford Crossing 2330	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 fac	lity.	
Average number of daily participants.		
Number of meals per day provided to adult day care	·.	
Nature of services provided:		
L		
1		

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Schedule of Resident Statistics

Name of Facility		License No. Report for Year Ended							Page	of		
New Milford Crossings, LLC / DBA Village Crest Ce	enter for H	ealth and	23	330			9/30/2023				8	37
					Period 10/1 Thru 6/30				Period 7/1 Thru			0
		Total										
		CCNH /		- 1								
	Total All Levels	RHNS Level	Total	Total (Specify)	Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
Certified Bed Capacity	Leveis	Level	Total	(Specify)	Total	KIINS	(Specify)	(Specify)	Total	KIINS	(Specify)	(Specify)
A. On last day of PREVIOUS report period	95	95			95	95						
B. On last day of THIS report period	95	95			73	73			95	95		
2. Number of Residents	93	93							93	93		
A. As of midnight of PREVIOUS report period	88	88			88	88						
B. As of midnight of THIS report period	85	85							85	85		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,038	4,038			3,273	3,273			765	765		
B. Medicaid (Conn.)	19,584	19,584			14,599	14,599			4,985	4,985		
C. Medicaid (other states)												
D. Private Pay	4,678	4,678			3,596	3,596			1,082	1,082		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	2,771	2,771			2,000	2,000			771	771		
G. Total Care Days During Period (3A thru F)	31,071	31,071			23,468	23,468			7,603	7,603		
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds A. Medicaid Bed Reserve Days	1	1			1	1						
B. Other Bed Reserve Days	1	1			1	1						
5. Total Resident Days (3G + 4A + 4B)	31,073	31,073			23,470	23,470			7,603	7,603		

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Schedule of Resident Statistics (Cont'd)

Name of Facil	Pacility License No. Report for Year								Report for Year Ended	rt for Year Ended Page of						
New Milford	Crossings	, LLC / DBA	Village Crest Co	23	330					9/30/202	23		9	37		
		-	certified bed capa	city d	uring tl	he rep	ort yea	ır?		0	Yes	•	No			
	, , , , , , , , , , , , , , , , , , , ,	Place of C					Chan	ge in l	Beds	C	apacity After	Change				
	CCNH		3					8								
	/															
Date of	RHNS	(Specify)	(Specify)		Lost				Gained							
Change	(1)	(2)	(2)	(1)	(2)	(2)	(1)	(2)	(2)	CCNH /	(0 :0)	(0 :0)	, , ,	CI		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	RHNS	(Specify)	(Specify)	Reason fo	or Change		
N/A																
		_	ified bed capacity s following the cl		-	eport y	year (a	s repo	rted in item 4 above) pro	ovide the 1	number of					
		-														
			Change is	n Resi	ident D	ays				CCNI	H / RHNS	(Specify)	(Spe	cify)		
1st chang																
2nd chan																
3rd chan 4th chan																
		nts and Rates	s on September 30	0 of C	ost Ye	ar				I						
-			Medicare			icaid				Self-Pay			Other Stat	e Assisted		
	Item		CCNH / RHNS		NH / HNS	(Spe	ecify)		CCNH / RHNS	(Sr	pecify)	(Specify)	R.C.H.	ICF-MR		
No. of R	esidents		7		54				24		• /	(1)/				
Per Dien																
a. One b			Various		320.56				505.00							
b. Two l			Various		320.56				475.00							
c. Three																
bed r	ms.															
		Physical Ther e - Part B	rapy Treatments						TOTAL	CCNI	H / RHNS 1,923	(Specify)	Outpatient	(Specify)		
		d (Exclusive	of Part B)													
		tenance Trea							98		98					
		rative Treatr	nents						0.444		0.544					
	Other	hysical Ther	apy Treatments						8,511 10,532		8,511 10,532					
			py Treatments						10,532		10,332					
		e - Part B	Τ,						311		311					
B.	Medicai	d (Exclusive														
		tenance Trea							27		27					
		orative Treatr	nents								4.000					
	Other	aach Thara	by Treatments						1,309		1,309 1,647					
			Therapy Treatme	ents					1,647		1,04/					
		e - Part B	Therapy Treatm	-1113					1,241		1,241					
		d (Exclusive	of Part B)													
	1. Main	tenance Trea	tments						110		110					
		orative Treatr	nents													
	Other	counation al	Therapy Treatm	onts					11,223 12,574		11,223 12,574					
D.	will U	capuitonul .	inciupy liculm					1	14,5/4		14,5/4		1			

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Report of Expenditures - Salaries & Wages

	Report of Expenditures - Salaries & Wages									
Name of Facility	me of Facility License No.							Page	of	
New Milford Crossings, LLC / DBA Village Crest Center f	For 2330			9/30/2023	10	37				
			0	Yes		0	No	•		
Are time records maintained by all individuals receiving co	mpensation?									
		I	1	Total	Cost and Hours		T	1		
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours	
A. Salaries and Wages*										
Operators/Owners (Complete also Sec. I of Schedule A1)	31,286		58							
2. Administrator(s) (Complete also Sec. III	31,280		36							
of Schedule A1)	159,654		2,080							
3. Assistant Administrator (Complete also Sec. IV	157,054		2,000							
of Schedule A1)										
4. Other Administrative Salaries (telephone										
operator, clerks, receptionists, etc.)	259,808		9,843							
5. Dietary Service			. ,							
a. Head Dietitian	94,238		2,075							
b. Food Service Supervisor	71,581		2,217							
c. Dietary Workers	361,968		17,695							
6. Housekeeping Service										
a. Head Housekeeper b. Other Housekeeping Workers	306,535		15,827		+					
7. Repairs & Maintenance Services	300,333		13,827							
a. Engineer or Chief of Maintenance	87,601		2,268							
b. Other Maintenance Workers	112,753		5,476							
8. Laundry Service			- ,							
a. Supervisor										
b. Other Laundry Workers	93,233		4,985							
Barber and Beautician Services										
10. Protective Services										
Accounting Services a. Head Accountant										
b. Other Accountants										
12. Professional Care of Residents										
a. Directors and Assistant Director of Nurses	160,465		2,140							
b. RN	100,100		2,110							
1. Direct Care	456,487		8,081							
2. Administrative**	318,867		6,320							
c. LPN										
Direct Care	964,976		28,047							
2. Administrative**	1 210 700		56.055							
d. Aides and Attendants e. Physical Therapists	1,218,789		56,955					-		
f. Speech Therapists								1		
g. Occupational Therapists										
h. Recreation Workers	206,533		8,283							
i. Physicians										
Medical Director										
2. Utilization Review										
3. Resident Care***										
4. Other (Specify)										
j. Dentists					+					
k. Pharmacists										
1. Podiatrists								1		
m. Social Workers/Case Management	127,915		3,632							
n. Marketing										
o. Other (Specify)										
See Attached Schedule	130,105	(26,021)	3,830					ļ		
A-13. Total Salary Expenditures	5,162,794	(26,021)	179,812				<u> </u>			

^{*} 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 of Other Salaries and Wages (Page 10)

		CCNH / RHNS (Specify)			(Specify)				
Position	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Admissions (Portion Relating to Marketing Disallowed)	\$ 130,105	\$ (26,021)	3,830						
Total	\$ 130,105	\$ (26,021)	3,830	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

		CCNH / RHNS (Specify)								
Service	\$	Adj	justment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-									
IV Nursing Consultant / Rehab Consultant	\$ 22,737	\$	(22,737)	114						
Physician Fees	53,700		(53,700)	40						
Total	\$ 76,437	\$	(76,437)	154	\$ -	\$ -	-	\$ -	\$ -	-

CSP-11 Rev. 10/2005

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

		Ι	1551514111	Aummsua	nois and Other	IXCIaic	u i aitics			
Name of Facility				License No.		Report for	Year Ended		Page	of
New Milford Crossings, LLC / DE	BA Village C	Crest Center 1	for Health an	2330		9/30/2023			11	37
Name	CCNH / RHNS	Salary Paid (Specify)	(Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section I - Operators/Owners										
Marvin J. Ostreicher	31,286			Non Discriminatory	Supervises operations, deals with DNS	58	A1	See Attached		
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.

	TOTAL	BEDS	Benefits	Total w/ Bnft
Augusta	44.50	72	8.64	53.14
Belair	45.25	102	12.24	57.49
Bethel	40.75	161	19.31	60.06
Bloomfield	43.50	120	14.39	57.89
Brattleboro	45.50	80	9.60	55.10
Brentwood	40.50	78	9.36	49.86
Brewer	43.50	111	13.31	56.81
Bristol	45.00	132	15.83	60.83
Cambridge	41.75	160	19.19	60.94
Catskill	40.50	136	16.31	56.81
Colony	9.75	92	11.04	20.79
Country	10.50 47.75	111	13.31	23.81 61.18
Dover Eastside	47.75 45.75	112 69	13.43 8.28	54.03
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	92.33
Huntington	44.50	320	38.38	82.88
Kennebunk	48.50	78	9.36	57.86
Ludlowe	47.50	144	17.27	64.77
Maple View	47.75	120	14.39	62.14
Marlborough	48.50	120	14.39	62.89
Maywood	0.00	120	14.39	14.39
Milford	46.25	120	14.39	60.64
Newton Wellseley	13.75	110	13.19	26.94
Norway	48.25	70	8.40	56.65
Poughkeepsie	51.50	200	23.99	75.49
Regency	45.50	130	15.59	61.09
Reservoir	49.75	144	17.27	67.02
Riverside	47.25	345	41.38	88.63
Rutland	51.25	125	14.99	66.24
Sachem	10.75	111	13.31	24.06
Sands Point	27.50	180	21.59	49.09
Utica	48.50	117	14.03	62.53
Village Crest	46.50	95	11.40	57.90
Water's Edge	47.25	150	17.99	65.24
Westgate	37.75	104	12.48	50.23
Winship	47.00	72	8.64	55.64
Vacation	408.00			
Sick	120.00			
Personal	32.00			
Holiday	40.00			
Total	2118.25	5,002	600	2,118.25

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.	Report for Y	ear Ended		Page	of	
New Milford Crossings, LLC / DB	A Village C	Crest Center i	for Health an	2330		9/30/2023			12	37
Name	CCNH / RHNS	Salary Paid (Specify)	(Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section III - Administrators***										
Timothy J Flaherty Sr.	159,654			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

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B. Report of Expenditures - Professional Fees

B. Report of Expenditures - Professional Fees Name of Facility License No. Report for Year Ended Page of												
Name of Facility	License No.	1										
New Milford Crossings, LLC / DBA Village Crest C		2330		9/30/2023				13	37			
				Tota	Cost and Ho	urs						
	CCNH /											
Item	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	7,306		400									
3. Pharmacist	12,244		182									
4. Podiatrist												
5. Physical Therapy												
a. Resident Care	230,864		4,110									
b. Other												
6. Social Worker												
7. Recreation Worker												
8. Physicians												
a. Medical Director (entire facility)	48,000		221									
b. Utilization Review												
(Title 18 and 19 only) monthly meeting												
c. Resident Care**												
d. Administrative Services facility												
Infection Control Committee												
(Quarterly meetings) 2. Pharmaceutical Committee												
(Quarterly meetings)												
Staff Development Committee												
(Once annually)												
e. Other (Specify)												
9. Speech Therapist												
a. Resident Care	72,132		1,152									
b. Other												
10. Occupational Therapist												
a. Resident Care	283,955	(283,955)	5,089									
b. Other												
11. Nurses and aides and attendants												
a. RN												
1. Direct Care	132,618		1,672									
2. Administrative***												
b. LPN												
Direct Care	255,030		4,827									
2. Administrative***												
c. Aides	848,235		22,300									
d. Other												
12. Other (Specify)												
See Attached Schedule	76,437	(76,437)	154									
B-13 Total Fees Paid in Lieu of Salaries	1,966,821	(360,392)	40,107									

^{*} 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 Y	Year Ended	Page of
New Milford Crossings, LLC / DBA Villag			9/30/2023	I was Emark	14 37
Name & Address of Individual	Full Explanation of Service		* to Owners, rs, Officers	Explar	nation of Relationship
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	0	•	N/A	
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant / Rehab Consultant	•	0	Common Owne	ership
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST	•	0	Common Owne	ership
NEW MILFORD MEDICAL GROUP LLC 11 Old Park Lane Road New Milford, CT 06776	Medical Director	0	•	N/A	
ORTHOCONNECTICUT PC 2 Riverview Drive Danbury,CT 06810	Medical Director	0	•	N/A	
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapy	0	•	N/A	
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	0	•	N/A	
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	•	0	Common Owne	ership
AAA Nursing Care - 3303 Main Street, Stratford, CT 06614	Contract RNs / LPNs / CNAs	0	•	N/A	
The Nurse Network - 653 Main Street, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	0	•	N/A	
FIVE STAR CARE 410 MEVILLE AVE LAKEWOOD NY 08701	Contract RNs / CNAs	0	•	N/A	
MAS MEDICAL STAFFING PO BOX 4473 HOUSTON TX 77210	Contract RNs / CNAs	0	•	N/A	
GERONNURSING REGISTRY NORTHWEST INC-P.O. Box 552-New Milford,CT 06776	Contract RNs / LPNs / CNAs	0	•	N/A	
Connecticut Nursing Services 304 Federal Rd Brookfield,CT 06804	Contract RNs / LPNs / CNAs	0	•	N/A	
INTELYCARE INC PO BOX 200413 PITTSBURGH PA 15262	Contract RNs / LPNs / CNAs	0	•	N/A	
SHIFTMED,LLC PO BOX 124004 DALLAS,TX 75312	Contract RNs / LPNs / CNAs	0	•	N/A	
WORLDWIDE STAFFING 2222 SEDWICK RD DURHAM NC 227713	Contract RNs / LPNs / CNAs	0	•	N/A	
Michael Levine	Cardiologist (Physician Fees)	0	•	N/A	
John Mullen	Orthopedics (Physician Fees)	0	•	N/A	
		0	•		
		0	•		
		0	•		

^{*} 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 Y	ear Ended				Page	of
New Milford Crossings, LLC / DBA Village Cres 2330		9/30/2023					15	37
			CCNH /					
Item		Total	RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Administrative and General								
a. Employee Health & Welfare Benefits								
Workmen's Compensation	\$	210,444	210,444					
Disability Insurance	\$							
Unemployment Insurance	\$	61,896	62,319	(423)				
4. Social Security (F.I.C.A.)	\$	378,522	381,111	(2,589)				
5. Health Insurance	\$	985,381	992,120	(6,739)				
6. Life Insurance (employees only)								
(not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory)	\$	299,514	299,514					
(not-owners and not-operators)								
8. Uniform Allowance	\$							
9. Other (Specify)	\$	4,679	4,679					
See Attached Schedule								
b. Personal Retirement Plans, Pensions, and	\$							
Profit Sharing Plans for Owners and								
Operators (Discriminatory)*								
, , , , , , , , , , , , , , , , , , , ,								
c. Bad Debts*	\$		175,657	(175,657)				
d. Accounting and Auditing	\$	28,685	28,685					
e. Legal (Services should be fully described on Page 15b)	\$	25,520	96,950	(71,430)				
f. Insurance on Lives of Owners and	\$							
Operators (Specify)*								
g. Office Supplies	\$	26,385	26,385					
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$	21,651	21,651					
2. Cellular Phones	\$	2,006	2,006					
i. Appraisal (Specify purpose and	\$							
attach copy)*	·							

j. Corporation Business Taxes (franchise tax)	\$	250	10,500	(10,250)				
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify)	\$	161	161					
See Attached Schedule	·							
3. Resident Day User Fee	\$	517,933	517,933					
Subtotal	\$	2,563,027	2,830,115	(267,088)				
* Facility about 4 and discription the assume in the Adinatoral advantage of the Adina	-	, ,		tale forward t		1		

^{*} 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
		-					
Background Checks	\$	4,679					
Total	\$	4,679	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	C	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
		-					
Sales Tax	\$	161					
Total	\$	5 161	\$ -	\$ -	\$ -	\$ -	\$ -

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General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
New Milford Crossings, LLC / DB.	2330	9/30/2023		15b	37
The records of this facility for the p	period covered by this report v	were maintained on the following basis:			
	Modified Cash				
Is the accounting basis for this					
1	Yes	If "No," explain.			
A A	No				
N/A					
Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code))		
1 Marcum LLP		555 Long Wharf Drive, 8th Floor, New F	Haven, CT 0	6511	
2					
3					
4					
Services Provided by This Firm (de	escribe fully)				
1 Compilation, preparation of Medicare	and Medicaid cost reports and YE	tax services	\$	28,685	
2			\$		
3			\$		
4			\$		
			Charge for	Services P	rovided
			\$	28,685	
Are These Charges Reflected in the Expend	liture Portion of This Report? If Yes	s, Specify Expense Classification and Line No.			
⊙ Yes O No	Page 15, Line 1d				
Legal Services Information	<u> </u>				
Name of Legal Firm or Independen	t Attorney		Telephone	Number	
1 Rogin Nassau, LLC	•		860-278-7		
2 Corporation Service Company			800-927-9	800	
3 CHUBB			888-259-6	445	
4 BERCHEM MOSES PC			203-783-1	200	
5 Various - See Attached			Various		
Address (No. & Street, City, State,					
1 185 Asylum Street -22nd Floor					
2 251 Little Falls Drive, Wilmin	C .				
3 202A Hall's Mill Rd., Whiteho					
4 75 Broad St, Milford CT 0646	0				
5 Various Services Provided by This Firm (<i>de</i>	escribe fully)				
1 Mortgage Modification (Disallowed)			\$	1,238	
2 Statutory Representation			\$	171	
3 Brown vs New Milford (Disallowed)			\$	25,187	
Vitale, Carolyn v. Village Crest Center	or .		\$ \$	21,413	
· · · · · · · · · · · · · · · · · · ·					
5 Various - See Attached (\$45,006 Disa	mowed)		\$	48,941	
			_	Services P	rovided
			\$	96,950	
Are These Charges Reflected in the Expend Yes No	liture Portion of This Report? If Yes Page 15, Line 1e	s, Specify Expense Classification and Line No.			
3 105 3 110					

Annual Report of Long-Term Care Facility CSP-7 Rev. 6/95

General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of				
New Milford Crossings, LLC / DBA Vill	a 8771	9/30/2023		15c	37				
Legal Services Information									
Name of Legal Firm or Independent A	Attorney		Telephone	Number					
1 VERTEXT/NEW YORK REP			N/A						
2 KERNAN & SCULLY LLP			N/A						
3 GOLDMAN GRUDER & WOOD			203-899-89	900					
4 Various Conservators	Conservators Various								
5									
Address (No. & Street, City, State, 2	Zip Code)								
1 290 W Mount Pleasant Ave Suite	e 2260 Livingston, NJ 07039								
2 N/A									
3 200 CONNECTICUT AVENUE NO	RWALK CT 06854								
4 Various									
5									
Services Provided by This Firm (descr	ribe fully)								
1 Brown v. New Milford (Disallowed	d)		\$	1,090	ı				
2 Settlement (1/2 Disallowed)			\$	7,870					
3 Collections (Disallowed)			\$	37,821					
4 Conservatorship (Disallowed)			\$	2,160					
5			\$						
		Charge for Services Provided							
			\$	48,941					
Are These Charges Reflected in the Expe	enditure Portion of This Report? If	Yes, Specify Expense Classification and Line No.		•					
O No	Page 15, Line 1e								
● Yes O No									

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

Name of Facility License No.								
New Milford Crossings, LLC / DBA Village Crest Cen 2330	9/30/2023					16	37	
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward	2,563,027	2,830,115	(267,088)					
Travel and Entertainment								
	\$							
=:	\$ 2,400	2,400						
Gifts to Staff and Residents	\$	31,659	(31,659)					
Employee Travel	\$ 642	2,376	(1,734)					
Education Expenses Related to Seminars and Conventions	\$ 362	362						
6. Automobile Expense (not purchase or depreciation)	\$	288	(288)					
7. Other (Specify)	\$							
See Attached Schedule								
m. Other Administrative and General Expenses								
Advertising Help Wanted (all such expenses)	\$ 1,200	1,200						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)***	\$ 121,194	121,194						
See Attached Schedule								
4. Fund-Raising***	\$							
5. Medical Records	\$							
Barber and Beauty Supplies (if this service is supplied	\$							
directly and not by contract or fee for service)***								
7. Postage	\$ 899	899						
* 8. Dues and Membership Fees to Professional	\$ 7,183	7,183						
Associations (Specify)								
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	300	(300)					
	\$ 9,354	9,354						
10. Contributions***	\$	200	(200)					
See Attached Schedule								
11. Services Provided by Contract (Specify and Complete	\$ 224,958	224,958						
Schedule C-2, Page 21 for each firm or individual)								
12. Administrative Management Services**	\$ 231,848	537,764	(305,916)					
	\$ 16,768	117,384	(100,616)					
See Attached Schedule								
C-14 Total Administrative & General Expenditures	\$ 3,179,835	3,887,636	(707,801)					

^{*} 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
	-					
		•				
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Marketing Supplies	\$ 11,350					
Promotional Advertising	109,844					
Total Other Advertising	\$ 121,194	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CAHCF Dues	\$ 6,833					
AAPACN Dues	350					
Total Dues	\$ 7,183	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RH	NS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-						
Donations	\$ 20	00	\$ (200)				
Total Contributions	\$ 20	00	\$ (200)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / I	RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
		-					
Amort Exp Good Will-Village Crest	\$ 7	9,000	\$ (79,000)				
Licenses and Permits-Village Crest-Administration		4,517					
Bank Charges-Village Crest-Administration	2.	5,269					
Misc. Expense-NewMilford-Administration		8,598	(8,598)				
Misc Revenue Adjustment			(12,922)				
Medical Records Revenue Adjustment			(96)				
Total Other Administrative and General	\$ 11	7,384	\$ (100,616)	\$ -	\$ -	\$ -	\$ -

Village Crest Center for Health & Rehab Calculation of Allowable Management Fee September 30, 2023

<u>Descrption</u>	Amount			
Management fees Charged	537,764	Page 16, Lir	ne m12	
Accounting Charges	28,685	Page 15, Lir	ie 1d	
Total Management Fees Per Agreement	566,449	_		
Patient Days	31,073	Page 8 of C/I	R	
Imputed Days - 90% Occupancy (365/365 Days)	31,208	Calculation		
Amount Per Patient Day (Greater of 90% or Acta	ul Days)	\$	18.15	
PPD Allowance Per Client 2022			7.92	
2023 CPI Increase %			1.05	J.01b
PPD Allowance 9/30/2023			8.35	_
				_
Amount over (Under)		\$	9.8026	
Total Days			31,208	Page 8 of C/R
Disallowed Management Fee		\$	305,916	_

Schedule C-1 - Management Services*

Name of Facility	License No. 2330	Report for Year Ended 9/30/2023	Page of 17 37		
New Milford Crossings, LLC / DBA Villa		9/30/2023			
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #		
National Healthcare	537,764	Shared Expenses	Page 16 / Line m12		

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

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

Name of Facility	License		Report for Ye		100401011 01 0	(3001)	Page	of
New Milford Crossings, LLC / DBA Village Crest C	ente	2330	9/30/2023				18	37
			CCNH /					
Item		Total	RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary								
 a. In-House Preparation & Service 								
1. Raw Food	\$	250,902	250,902					
Non-Food Supplies	\$	59,164	59,164					
3. Other (Specify)	\$							
b. Purchased Services (by contract other	\$	3,662	3,662					
than through Management Services)								
(Complete Schedule C-2 att. Page 21)								
c. Other (Specify)	\$	3,001	3,001					
Minor Equipment / Equipment Rentals								
2D. Total Dietary Expenditures (2a + b + c + d)	\$	316,729	316,729					
Dietary Questionnaire Resident Meals: Total no. of meals served per or the			CCNH / RHNS		(Specify)		(Specify)	
G. Is cost of employee meals included in 2D?	O Yes	•	No					
H. Did you receive revenue from employees?	O Yes	•	No		If yes, specify amt.			
I. Where is the revenue received reported in the C	ost Report?	(Page/Line Ite	m)					
Is cost of meals provided to persons other than J. employees or residents (i.e., Board Members, Guests) included in 2D?	O Yes	•	No		If yes, specify cost.			
K. Is any revenue collected from these people?	O Yes	•	No		If yes, specify amt.			
L. Where is the revenue received reported in the C	ost Report?	(Page/Line Ite	m)					
Is cost of food (other than meals, e.g., snacks M. at monthly staff meetings, board meetings) provided to employees included in 2D?	O Yes	•	No		If yes, specify cost.			
N. Is any revenue collected from employees?	O Yes	•	No		If yes, specify amt.			
O. Where is the revenue received reported in the C	ost Report?	(Page/Line Ite	m)					

^{*} 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 New Milford Crossings, LLC / DBA Village Crest Center	License	No. 2330	Report for Yea 9/30/2023	r Ended			Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies,	Lbs.			J		J		,
gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	10,871	10,871					
Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.							
processed.***	Amt. \$							
3. Personal clothing of residents	Lbs.							
washed, ironed, and/or processed.***	Amt. \$							
4. Repair and/or purchase of linens.***	Lbs.							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Amt. \$							
c. Other (<i>Specify</i>) Other Supplies / Diapers	\$	55,714	55,714					
3D. Total Laundry Expenditures (3a + b + c)	\$	66,585	66,585					
3E. Laundry Questionnaire F. Is cost of employee laundry included in 3D? O	Yes	•	No		If yes, specify cost.			
G. Did you receive revenue from employees?	Yes	•	No		If yes, specify amt.			
H. Where is the revenue received reported in the Cost F	Report?		(Page/Line Ite	em)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	Yes	•	No		If yes, specify cost.			
J. Did you receive revenue from these people?	Yes	•	No		If yes, specify amt.			
K. Where is the revenue received reported in the Cost F	Report?	· · · · · · · · · · · · · · · · · · ·	(Page/Line Ite	em)		·	·	<u> </u>

^{*} 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 Lio	cense No. R	eport for Year E	nded				Page	of
New Milford Crossings, LLC / DBA Village Cr	9/30/2023		20	37				
Item	·	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4. Housekeeping Sq.	. Ft. Serviced			,	(1 2)	J	\ 1 2/	J
1 0	y Personnel							
1. Supplies - Cleaning (<i>Mops</i> ,	Amt.	\$ 30,586	30,586					
pails, brooms, etc.)	Zint.	50,500	30,300					
•	. Ft. Serviced							
	y Personnel							
(Complete Schedule C-2 att.	Amt.	\$						
Page 21)	Zint.	Ψ						
C. Other (Specify)		\$						
c. other (specify)		Ψ						
4D. Total Housekeeping Expenditures (4a + b +	- c)	\$ 30,586	30,586					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
Own Pharmacy		\$	307,182	(307,182)				
Purchased from		\$						
b. Medicine Cabinet Drugs		\$ 12,996	12,996					
c. Medical and Therapeutic Supplies		\$ 95,751	116,664	(20,913)				
d. Ambulance/Limousine***		\$	350	(350)				
e. Oxygen								
For Emergency Use		\$						
2. Other***		\$	6,359	(6,359)				
f. X-rays and Related Radiological		\$	20,843	(20,843)				
Procedures***								
g. Dental (Not dentists who should be include	ed under	\$						
salaries or fees)								
h. Laboratory***		\$	45,437	(45,437)				
i. Recreation		\$ 12,137	12,137					
j. Direct Management Services*		\$						
k. Indirect Management Services*		\$						
l. Cable TV		\$ 7,200	10,144	(2,944)				
m. Other (Specify)****		\$ 39,625	73,268	(33,643)				
See Attached Schedule								
n. Physical Therapy Expense		\$						
							ı	
o. Speech Therapy Expense		\$						

^{*} 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.

Schedule of Other Resident Care

Description	CCNH / RHN	S Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies COVID-Village Crest-Nursing	\$ 17,626					
IV Thy Supplies-Village Crest-Rehab Tpy and Ancllr	6,903	\$ (6,903)				
Purch Services-Village Crest-Nursing	282					
Equip Rental-Village Crest-Nursing	21,644					
Equip Rental-Village Crest-Rehab Tpy and Ancllry	10,154	(10,154)				
Equip Rental-Village Crest-Respiratory	16,586	(16,586)				
Nursing Aides Testing Costs-Village Crest-Nursing	73					
Total Other Resident Care	\$ 73,268	\$ (33,643)	\$ -	\$ -	\$ -	\$ -

National Health Care Associates, Inc. (CT) Cable TV Disallowance September 30, 2023

Pg. 20a

Total Cable TV Expense	10,144	TB Linked
Total Monthy Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	\$ 7,200	_
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	 365	_
Partial Year Allowable %	100.00%	_
Revised Allowable Cost	\$ 7,200	
Disallowed Expense	\$ 2,944	{a}

Tickmark

{a}

Ties to page 20

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

Name of Facility				License No.	Report for Year Ende	d			Page	of
New Milford Crossings, LLC	/ DBA Village Crest (Center for He	ealth and R	2330	9/30/2023				21	37
		Related ** Operators					Total Cost/P	age Ref.***		
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	(Specify)	(Specify)	Pg	Line
ADM Environmental Group	1370 Coney Island Ave, Brooklyn, NY 11230	0	•	N/A	Trash Removal	21,708				6f
MIKE AND KARENS LAWNS UNLIMITED LLC	186 Cornwall Rd Warren , CT 06754 55 W 39TH ST NEW	0	•	N/A	Landscaping Computer Maintenance	17,454			22	6f
MANHATTAN TECH SUPPORT	YORK, NY 10018	0	•	N/A	System	34,795			16	m11
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	0	•	N/A	HVAC	15,487			22	6f
Otis Elevator	102 West Palm Beach FL 33407	0	•	N/A	Elevator Maintenance	10,648			22	6f
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							

st 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 N	0.	Report for Year	Ended				Page	of
New Milford Crossings, LLC / DBA Village Cre 2330)	9/30/2023					22	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant				,	(1)/	,	(1)/	,
a. Repairs & Maintenance	\$							
b. Heat	\$	21,107	21,107					
c. Light & Power	\$	144,421	144,421					
d. Water	\$	49,072	49,072					
e. Equipment Lease (Provide detail on page 22b)	\$	41,698	41,698					
f. Other (itemize)	\$	159,293	159,293					
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$	415,591	415,591					
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$	38,812	39,148	(336)				
*7e. <i>Total Depreciation Costs</i> $(7a + b + c + d)$	\$	38,812	39,148	(336)				
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$	9,432	9,432					
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$	115,679	115,679					
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$	125,111	125,111					
Rental payments on leased real property less					·			
real estate taxes included in item 10b	\$	372,000	372,000					
10. Property Taxes					-			· · · · · · · · · · · · · · · · · · ·
Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$	82,831	82,831					
c. Personal property taxes	\$	7,918	7,918					
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$	626,672	627,008	(336)	•			

^{*} 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
	-					
Supplies-Village Crest-Maintenance	\$ 54,940					
Minor Equip-Village Crest-Maintenance	1,460					
Purch Services-Village Crest-Maintenance	56,896					
Ground Services-Village Crest-Maintenance	22,199					
Pest Control-NewMilford-Maintenan	1,863					
Carting-Village Crest-Maintenance	21,935					
Total Other Repairs and Maintenance	\$ 159,293	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Y	ear Ended		Page	of
New Milford Crossings, LLC / DBA Village	Crest C	enter fo	2330	9/30/2023			22b	37
	Relate	ed * to						
	Ow	ners,						
	_	ators,				Annual		
		icers		Date of	Term of	Amount		ount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Clai	med
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	0	•	Computer Equipment	10/01/08	60 Months / Ongoing	795	795	
Wescom Solutions, PO Box 674802, Detroit, MI 48267	0	•	Software	03/07/12	Ongoing	31,674	31,674	
Leaf, P.O. Box 644006, Cincinnati, OH 45264	0	•	Copiers	05/01/19	39 Months	8,779	8,779	
Pitney Bowes, 2225 American Drive, Neenah, WI 54956-1005	0	•	Postage Meter	03/16/15	Ongoing	450	450	
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
Is a Mileage Log Book Maintained for All Le	eased Ve	hicles ?	O Yes	•	No	Total ***	41,698	

Is a Mileage Log Book Maintained for All Leased Vehicles?

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

^{**} Attach copies of newly acquired leases.

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

Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2022

Depreciation Schedule

						iation Sc	neauie					
Name of Facility					License No.			Report for Year E	nded		Page	of
New Milford Crossings, LLC / DBA Village	Crest (Center	for Hea	ılth and	233	30		9/30/2023			23	37
Property Item					Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements							•	•				
Acquired prior to this report period												
2. Disposals (attach schedule)												
Acquired during this report period (attac	h sched	ule)										
A-4. Subtotal												
B. Building and Building Improvements 1. Acquired prior to this report period 2. Disposals (attach schedule)												
Acquired during this report period (attack)	h sched	ule)										
B-4. Subtotal												
C. Non-Movable Equipment												
Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attac	h sched	ule)										
C-4. Subtotal	_		1									
	logb	nileage book ained?	Date of A	Acquisition Year	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
D. Movable Equipment 1. Motor Vehicles (Specify name, model and year of each vehicle)	103					Value					ioi iiiis i cui	Totals
a. Honda Odyssey		X	4	2014	15,661		15,661	15,661	S/L	Various		
b. c.												
d.												
Movable Equipment a. Acquired prior to this report period b. Disposals (attach schedule)			Var	Var	453,750		453,750	330,131	S/L	Various	30,138	
Acquired during this report period (attach schedule):												
c. Administrative			Var	Var	53,878		53,878		S/L	Various	4,312	
d. Standard Resident			Var	Var	51,175		51,175		S/L	Various	4,699	
e. Specialized Resident												
Total Acquired during this report period					105,053		105,053				9,010	
D-3. Subtotal												39,148
E. Total Depreciation												39,148

Schedule of Land Improvements Acquired during this report period

	D. J. C. O.	C .	Useful	ъ
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
				+
Total additions for Land Impro	ovements	\$ -		\$ - *
Deletions:				
Total deletions for Land Impro	vements	\$ -		\$ - *
4TI (D 22 I) 12				

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

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

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:	Description of rem	0000	1	Бергеению
ruditions:				
Total additions for N	on-Movable Equipment	\$ -		\$ - *
Deletions:				
Total deletions for No	on-Movable Equipment	\$ -		\$ - *

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{*}Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Acquisition Date	Description of Item	Pick One Movable Category	Cost	Useful Life	Depreciation
Additions:	Description of Item	morable category		Liic	2 cpi cention
	62 Phones for Patient Beds	Standard Resident	\$ 8,157	10	\$ 816
	Oty2-Electric Bed	Standard Resident	2,873	12	239
	Oty3-Leather Recliner	Standard Resident	1,893	10	173
	Electric Stand in Table w/lift	Standard Resident	6,872	10	630
	Oty4-Bedside Cabinet/Chest	Standard Resident	3,461	15	193
	Dell Laptop	Administrative	1,201	3	333
	Qty4-Touchless/Thermal Clock	Standard Resident	10,061	5	1,677
	Oty4-LED Light Overbed Fixture	Standard Resident	1,923	10	160
	Carpet Extractor w/Vacuum Mot	Administrative	2,716	5	453
	Leather Recliner	Standard Resident	2,327	10	175
	Carpet Extractor	Administrative	4,471	5	671
	Planetary Mixer/Veg Cutter	Administrative	2,524	10	189
	Oty3-Chest/Cabinet	Standard Resident	2,124	15	95
	Carpet Extractor	Administrative	2,009	5	268
	Fridge-Stainless Steel	Administrative	1,762	10	117
	Electric Range/Microwave Oven	Administrative	1,144	10	70
	Convection Steamer, Boilerless	Administrative	12,629	10	842
	Corner Desk	Administrative	1,155	20	34
	Commercial Food Blender	Administrative	1,133	10	80
	Oty3-Chest 4 Drawers	Standard Resident	1,923	15	64
	Dell Business OptiPlex Desktop	Administrative	1,372	5	114
	Dell Desktop & Monitor	Administrative	1,675	5	112
		Administrative	 	5	
	Dell Desktop & Monitor		1,372		91
	Dell Business Laptop	Administrative	1,201	5	133
	WATER HEATER (2)	Administrative	7,353		490
	POWER LIFT & SCALE	Standard Resident	2,630	5	132
	SALES TAX ASSET 408	Administrative	467	5	23
	Heat Pump 12,000BTU 230v	Standard Resident	4,857	5	243
	PTAC HEAT PUMP 12000 BTU 230v	Standard Resident	2,074	5	104
	CARPET EXTRACTOR ES400XLP	Administrative	5,013	5	251
	Dell Series Laptop	Administrative	1,240	3	34
	Communications Device	Administrative	1,119	3	-
	Communications Device	Administrative	1,858	3	-
	Movable Equipment		\$ 105,053		\$ 9,010
Deletions:					
Total deletions for	Movable Equipment		\$ -		\$ -

Schedule of Leasehold Improvements Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
2/28/2023	New Trane 5 To Split System	\$ 30,73	9 10	\$ 2,049
2/28/2023	Vinyl Wall Covering	4,50	50 5	608
2/28/2023	Vinyl Wall Covering/Floor	19,60)2 6	2,178
2/28/2023	Elevator Door Locks/Keypad	10,60	03 6	1,178
2/28/2023	Wall Bumpers/Corner Guards	4,98	35 4	831
2/28/2023	2nd Floor Carpet	26,1	.9 5	3,483
3/31/2023	2nd/3rd floor Shower Rooms	41,90	20	1,222
3/31/2023	Lighting Fixtures/wiring	2,63	59 10	155
6/30/2023	KITCHEN RENO	7,3	9 10	244
11/30/2022	Computer Equipment	38,68	34 5	7,092
Total additions for	Leasehold Improvement	\$ 187,17	2	\$ 19,040 *
Deletions:				
9/30/2023	Replacement-Grease Trap	\$ (4,09	00)	

^{*}Ties to Page 23, Line D2c **Ties to Page 23, Line D2b

Total deletions for Leasehold Improvement (4,090) - ges 23 24

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

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Amortization Schedule*

Nam	e of Facility			License No.		Report for Yea	r Ended		Page	of
New	Milford Crossings, LLC / DBA Village C	Crest Cer	nter for	233	30	9/30/2023			24	37
						Accumulated				
		Date	e of			Amort. to				
		Acqui	sition			Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing	Rate		
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A.	Organization Expense									
	1.									
	2.									
	3.									
A-4.	Subtotal									
B.	Mortgage Expense									
	1.									
	2.									
	3.									
B-4.	Subtotal									
C.	Leasehold Improvements and Other									
	1. Acquired prior to this report period	Var	Var	Various	1,430,514	828,632	S/L	Variou	96,639	
	2. Disposals (attach schedule)				(4,090)	(204)	S/L			
	3. Acquired during this report period									
	(attach schedule)	Var	Var	Various	187,172		S/L	Variou	19,040	
C-4.	Subtotal									115,679
D.	Total Amortization									115,679

^{*} Straight-line method must be 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.

^{**} Specify which of the following bases were used:

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

-					Historical	2020	2020	2021	2021	2022	2022	2023	2023	
Asset Type LEASHOLD IMPROVE	Description MENTS	Date In Service	Method	Life	Cost	Depree.	AD	Deprec.	AD	Deprec.	A/D	Deprec.	AD	NBV
Ц	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,255,905	121,956	553,544	120,670	674,214	97,626	771,840	74,536	846,376	409,529
2019 Additions	PAINTING PROJECT													407,027
п п	Qty 2 Zoneline PTAC Heat pumps PAINTING PROJECT	10/31/2018 11/30/2018 11/30/2018	S/L S/L S/L	15 5	1,890 1,502 2,918	378 100 584	756 200 1,168	378 100 584	1,134 300 1,752	378 100 584	1,512 400 2,336	378 100 581	1,890 500 2,917	1,002
ш	PAINTING PROJECT signage indoor designation IT Set up	12/31/2018 1/31/2019 9/30/2019	S/L S/L S/L	5 5 3	765 2,032 1,990	153 406 663	306 812 1,326	153 406 663	459 1,218 1,989	153 406 1	612 1,624 1,990	153 406	765 2,030 1,990	2
ш	IT Setup-Passport Unit HVAC FACILITY PAINTING PROJECT	9/30/2019 9/30/2019 9/30/2019	S/L S/L S/L	3 15 5	1,610 2,313 23,382	537 154 4,676	1,074 308 9,352	536 154 4,676	1,610 462 14,028	154 4,676	1,610 616 18,704	154 4,676	1,610 770 23,380	1,543 2
2020 Additions	TACHET TACTION TO THE TACTION OF THE	7.302017	32		23,302	4,070	9,332	4,070	14,028	4,070	18,704	4,070	23,380	-
ш	PAINTING PROJECT PAINTING PROJECT	12/31/2019 10/31/2019	S/L S/L	5	16,108 3,922	3,222 784	3,222 784	3,222 784	6,444 1,568	3,222 784	9,666 2,352	3,222 784	12,888 3,136	3,220 786 810
u u	Hvac Repair Fire Door Replacement HVAC Repair	12/31/2019 8/31/2020 9/30/2020	S/L S/L S/L	15 10 15	1,102 3,431 2,742	784 73 343 183	784 73 343 183	784 73 343 183	146 686 366	784 73 343 183	219 1,029 549	73 343 183	292 1,372 732	2,059 2,010
2021 Additions		1/31/2021	S/L	10	3.841	183	183	788	288	384	672	384		
ш	Fire Door Replacement Hot water Heater , Piping Upgr AC Split system	5/31/2021 6/30/2021	S/L S/L	10 10	32,466 5,398			1,353	1,353	3,247 540 1,179	4,600 720 1,572	3,247	1,056 7,847 1,260 2,751	2,785 24,619 4,138
п	HVAC Repair: Radiator cap,cool HVAC Condenser & Handler	6/30/2021 9/30/2021	S/L S/L	10 10	11,787 12,595	:		180 393 105	180 393 105	1,179 1,260	1,572 1,365	540 1,179 1,260	2,751 2,625	9,036 9,970
2022 Additions LI	Emcor - Water Heater	11/23/2021	S/L	10	5,228					523 382	523 382	523 382	1,046 764	4,182 3,057
ш	Emcor - Water Heater T&S Single reel faucet Wireless Transmitter for door	11/1/2021 12/31/2021 1/31/2022	S/L S/L S/L	10 5 3	3,821 1,552 1,763	- :				310 588	310 588	382 310 588	620 1,176	932 587
ш	Hot Water Heater Replacement Door- Repair Wiring/ADA Button HVAC-Rple Heating elemts/Fuses	5/31/2022 6/30/2022 6/30/2022	S/L S/L S/L	10 10 10	18,779 3,666 3,916	-	-	-	-	1,878 367 392	1,878 367 392	1,878 367 392	3,756 734 784	15,023 2,932 3,132
H H	Replacement-Grease Trap	9/30/2022	S/L	20	4,090	-	-	-	-	204	204	-	204	3,886
2023 Additions LI LI	New Trane 5 To Split System Vinyl Wall Covering	2/28/2023 2/28/2023	S/L S/L	10 5	30,739 4,560	:	-	:	-	-	:	2,049 608	2,049 608	28,690 3,952
ш	Vinyl Wall Covering/Floor Elevator Door Locks/Keypad Wall Bumpers/Corner Guards	2/28/2023 2/28/2023 2/28/2023	S/L S/L S/L	6	19,602 10,603 4,985	- :	- :	- 1	- :	- :	- 1	2,178 1,178 831	2,178 1,178 831	17,424 9,425 4.154
ш	2nd Floor Carpet 2nd/3rd floor Shower Rooms Lighting Fixtures/wiring	2/28/2023 3/31/2023 3/31/2023	S/L S/L S/L	5 20 10	26,119 41,902 2,659	:	-	- 1	-	:	- 1	3,483 1,222 155	3,483 1,222 155	22,637 40,680
ш	KITCHEN RENO Computer Equipment	6/30/2023 11/30/2022	S/L S/L	10	7,319 38,684							244 7,092	244 7,092	2,504 7,075 31,592
2023 Disposals	Replacement-Grease Trap				(4,090)								(204)	(3,886)
TOTAL LEASEHOLD I					1,613,595	134,212	573,451	135,244	708,695	119,937	828,632	115,679	944,107	669,488
Motor Vehicles					-							_		
NME TOTAL Motor Vehicles	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	15,661 15,661	-	15,661 15,661	-	15,661 15,661		15,661 15,661	-	15,661 15,661	-
MOVABLE EQUIPMEN	ΝΤ													
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	326,418	37,551	224,379	34,430	258,809	21,084	279,893	9,284	289,177	37,241
2019 Additions MME	Whitt Trio ystemCarpetCleaner	10/31/2018		,	4,207	841	1,682	841	2,523	841	3,364	841	4,205	
MME MME	Nobles vacuum ConveyrToaster,IiductionCharge	10/31/2018 1/31/2019	S/L S/L	10 10	1,213 2,059	121 206	242 412	121 206	363 618	121 206	484 824	121 206	605 1,030	608 1,029
MME MME MME	FoodProcessor,Wax base9* replace washing machine parts Qty 3 Chromebook laptops	1/31/2019 2/28/2019 2/28/2019	S/L S/L S/L	10 10 3	1,804 2,546 834	180 255 278	360 510 556	180 255 278	540 765 834	180 255	720 1,020 834	180 255	900 1,275 834	904 1,271 (0)
MME MME MME	Vital Monitor Desktop Mini PC 24 VAC Freedom Wound Monitors	4/30/2019 5/31/2019 5/31/2019	S/L S/L S/L	3	2,033 772 1,496	407 257 299	814 514 598	407 257 299	1,221 771 897	407 1 299	1,628 772 1,196	405 - 299	2,033 772 1,495	(0)
MME MME	23 VAC Freedom Wound Monitors Fire Alarm System	5/31/2019 6/30/2019	S/L S/L	5 10	1,434 20,047	287 2,005	574 4,010	287 2,005	861 6,015	287 2,005	1,148 8,020	286 2,005	1,434 10,025	(0) 10,022
MME MME	Dell Laptop 1 Electric Bed 1 Heavy Duty Food Blender	7/31/2019 8/31/2019 8/31/2019	S/L S/L S/L	3 12 10	1,501 607 1,267	500 51 127	1,000 102 254	500 51 127	1,500 153 381	51 127	1,501 204 508	51 127	1,501 255 635	0 352 632
MME MME MME	Laptop Air Conditioning Unit Bed Control Module	9/30/2019 9/30/2019 9/30/2019	S/L S/L S/L	3 10 12	846 1,563 654	282 156 54	564 312 108	282 156 54	846 468 162	156 54	846 624 216	156 54	846 780 270	(0) 783 384
2020 Additions							100		102		210		210	
MME MME	Plant Furniture Vital Spot Monitor	10/31/2019 11/30/2019	S/L S/L	10 7	903 2,034	90 291 76	90 291 76	90 291 76	180 582	90 291 76	270 873	90 291 76	360 1,164	543 870
MME MME MME	Floor Machine Air conditiontioning unit Vitals Monitor Machine	1/31/2020 12/31/2019 1/31/2020	S/L S/L S/L	10 5 8	757 782 2.573	76 156 322	76 156 322	76 156 322	152 312 644	76 156 322	228 468 966	76 156 322	304 624 1,288	453 158 1,285
MME MME MME	Hair Dresssing Equipment Induction Charger	12/31/2019 4/30/2020 12/31/2019	S/L S/L S/L	5	2,918 6,672	584 1,334	584 1,334 141	584 1,334	1,168 2,668	584 1,334	1,752 4,002	584 1,334	2,336 5,336	582 1,336
MME MME	Fridge Freezer Lenovo Ideapad Laptop Fridge Freezer	4/30/2020 12/31/2019	S/L S/L	10 3 10	1,412 845 702	141 282 70	282 70	141 282 70	282 564 140	141 281 70	423 845 210	141 - 70	564 845 280	848 0 422
MME MME MME	Bariatric Shower chair GE Zoneline PTAC Air condition Papr Kit Easy Clean	5/31/2020 6/30/2020 9/30/2020	S/L S/L S/L	5 10	1,021 819 1,123	204 82 225	204 82 225	204 82 225	408 164 450	204 82 225	612 246 675	204 82 225	816 328 900	205 491 223
2021 Additions				-										
MME MME MME	Laptop Color Printer 7 Dell Computers	11/30/2020 2/28/2021 4/30/2021	S/L S/L S/L	5 3	1,270 1,521 5,973	-	-	388 203 995	388 203 995	423 304 1,991	811 507 2,986	423 304 1,991	1,234 811 4,977	36 710 995
MME MME MME	Firewall Bladder Scanner Dell Computer	8/31/2021 6/30/2021 8/31/2021	S/L S/L S/L	7	8,083 4,334 1,257	-	-	206 449 70	206 449 70	2,694 619 419	2,900 1,068 489	2,694 619 419	5,594 1,687 908	2,489 2,647 349
MME MME	Dell Computer Dell Computer Dell Computer	8/31/2021 8/31/2021 8/31/2021	S/L S/L	3	1,257 1,321 1,458	-		73 81	73 81	440 486	513 567	440 486	953 1,053	349 367 405
2022 Additions MME	Desktop	1/31/2022	S/L	3	1,294					431	431	431	862	432
MME MME MME	Desktop Dell Desktop Dell Desktop	1/31/2022 2/28/2022 2/28/2022	S/L S/L S/L	3 3 3	1,272 1,327 1,059	-	Ē	Ė	Ē	424 442 353	424 442 353	424 442 353	848 884 706	424 443 353
MME MME	Oven-Casters-Gas conn. Hose Gas Oven/6 Burners/Griddle	4/30/2022 6/30/2022	S/L S/L	10 10	5,415 12,618	-				542 1,262	542 1,262	542 1,262	1,084 2,524	4,331 10,094
MME MME MME	ECG-Basic Main Unit w/ Trolley Dell Desktop/LG Monitor Otv12-Surrey Chair	6/30/2022 8/31/2022 8/31/2022	S/L S/L S/L	7 3 15	2,644 1,628 4,541	:	-	-	-	378 543 303	378 543 303	378 543 303	756 1,086 606	1,888 542 3,935
MME 2023 Additions	Qty2- Electric Expandable Bed	9/30/2022	S/L	12	2,873	-	-	-	-	239	239	239	478	2,395
MME MME MME	62 Phones for Patient Beds Qty2-Electric Bed Qty3-Leather Recliner	10/31/2022 10/31/2022 11/30/2022	S/L S/L S/L	10 12 10	8,157 2,873 1,893	-	- 1	- 1	- 1	:	- 1	816 239 173	816 239 173	7,341 2,634 1,719
MME MME	Electric Stand in Table w/lift Qty4-Bedside Cabinet/Chest	11/30/2022 12/31/2022	S/L S/L	10 10 15	6,872 3,461	-				-		630 193	630 193	6,243 3,269
MME MME MME	Dell Laptop Qty4-Touchless/Thermal Clock Qty4-LED Light Overbed Fixture	12/31/2022 12/31/2022 12/31/2022	S/L S/L S/L	3 5 10	1,201 10,061 1,923	-	-	-	-	-	-	333 1,677 160	333 1,677 160	867 8,384 1,763
MME MME MME	Carpet Extractor w/Vacuum Mot Leather Recliner	12/31/2022 12/31/2023 1/31/2023	S/L S/L S/L	5 10	2,716 2.327	-		- 1		-	- 1	453 175	453	2,263 2,152 3,800
MME MME	Carpet Extractor Planetary Mixer/Veg Cutter Qty3-Chest/Cabinet	1/31/2023 2/28/2023	S/L S/L	5 10 15	4,471 2,524 2,124	:				-		671 189 95	175 671 189 95	2,335 2,029
MME MME MME	Carpet Extractor Fridge-Stainless Steel Electric Range/Microwave Oven	2/28/2023 2/28/2023 2/28/2023	S/L S/L S/L	5 10 10	2,009 1,762 1,144	:	-	-	-	:	-	268 117 76	268 117 76	1,741 1,645 1,068
MME MME	Convection Steamer,Boilerless Corner Desk	2/28/2023 3/31/2023	S/L S/L	10 20	12,629 1,155	-	-	-	-	-	-	842 34	842 34	11,787
MME MME MME	Commercial Food Blender Qty3-Chest 4 Drawers Dell Business OptiPlex Desktop	4/30/2023 4/30/2023 5/31/2023	S/L S/L S/L	10 15 5	1,997 1,923 1,372	-	- 1	-	- 1	-	-	80 64 114	80 64 114	1,517 1,859 1,258
MME MME	Dell Desktop & Monitor Dell Desktop & Monitor	6/30/2023 6/30/2023	S/L S/L	5	1,675 1,372	:	:	:	:	:	:	112 91	112 91	1,563 1,281
MME MME MME	Dell Business Laptop WATER HEATER (2) POWER LIFT & SCALE	6/30/2023 6/30/2023 7/31/2023	S/L S/L S/L	5 5	1,201 7,353 2,630	-	Ė		Ė	-		133 490 132	133 490 132	1,067 6,863 2,499
MME MME MME	SALES TAX ASSET 408 Heat Pump 12,000BTU 230v PTAC HEAT PUMP 12000 BTU 230v	7/31/2023 7/31/2023 7/31/2023	S/L S/L S/L	5 5	467 4,857 2,074	-	Ē	Ė	Ē	- :	Ė	23 243 104	23 243 104	444 4,614 1,970
MME MME	CARPET EXTRACTOR ES400XLP Dell Series Laptop	7/31/2023 9/30/2023	S/L S/L	3	5,013 1,240	-						251 34	251 34	4,763 1,206
MME MME	Communications Device Communications Device	9/30/2023 9/30/2023	S/L S/L	3	1,119 1,858	-	-	-	-	- :	-	- :	- :	1,119 1,858
TOTAL MOVABLE EQ	UIPMENT				558,804	47,714	240,848	47,059	287,907	42,224	330,131	39,148	369,279	189,525
TOTAL ASSETS PER C	R SCHEDULE RIAL BALANCE				2,188,060 2,188,158	181,926 154,827	829,960 1,326,966	182,303 154,827	1,012,263 1,326,966	162,161 154,827	1,174,424 1,326,966	154,827 154,827	1,329,047 1,326,966	859,013 861,192
ROUNDING VARIANCE					(98)	27,099	(497,006)	27,476	(314,703)	7,334	(152,542)	-	2,081	(2,179)

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

Name of Facility New Milford Crossings, LLC / DBA V	No. 2330	Report for Year End 9/30/2023	ded		Page of 25 37
-		7.00.2020			20 07
11. Property Questionnaire					
Part A Is the property either owned by the Facility or leased from a Related Party?*	0	Yes	•	No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is relat business association to any person or organization related party transaction.		uildings are leased, then i			
Description		Total			
Date Land Purchased		08/01/68			
2. Date Structure Completed		06/01/71			
3. If NOT Original Owner, Date of Purch	ase	02/01/08			
4. Date of Initial Licensure		06/01/71			
5. Total Licensed Bed Capacity		95			
6. Square Footage		44,020			
7. Acquisition Cost					
a. Land		59,000			
b. Building		533,000			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, varia	ıble)	Fixed			
b. Date Mortgage Obtained		07/01/16			
c. Interest Rate for the Cost Year		4.85%			
d. Term of Mortgage (number of years	s)	5			
e. Amount of Principal Borrowed		1,325,000			
f. Principal balance outstanding as of	9/30/23	835,470			
Complete if Mortgage was Refinance	ed				
During Current Cost Year					
g. Type of Financing (e.g., fixed, varia	ıble)				
h. Date of Refinancing	-				
i. New Interest Rate					
j. Term of Mortgage (number of years	s)				
k. Amount of Principal Borrowed					
Principal Outstanding on Note Paid	l-Off				
Part C - Arms-Length Leases for Re	al Property	Improvements Only	7		
Name and Address of Lessor	Pro	perty Leased	Date of Lease	Term of Lease	Annual Amount of Lease
		•			
				<u> </u>	<u> </u>

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 New Milford Crossings, LLC / DBA V 2330		Report for Yes 9/30/2023	ar Ended				Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Interest A. Building, Land Improvement & Non-Movable Equipment 1. First Mortgage	\$							
Name of Lender	Rate							
Address of Lender								
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								
Original Loan Amount	\$							
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			Report for Yea	ar Ended				Page	of
New Milford Crossings, LLC / DBA 23	330		9/30/2023				1	27	37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	totals Brought Fo	rward:							
C. Movable Equipment									
Automotive Equipment		\$							
A. Item	Rate Am	ount							
Lender									
Address of Lender									
2. Other (Specify)		¢							
A. Item	Rate Am	ount							
Lender									
Address of Lender									
B. Item	Rate Am	ount							
	Tute 7111	ount							
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Inter	est								
Expense (C1 + 2)		\$							
12. D. Other Interest Expense (Specify) Property / Admin / Computer Loar	Interest	\$	45,766	45,766					
13. Total All Interest Expense (12B7 + 12	C3 + 12D)	S	45,766	45,766					
14. Insurance	/		- 7. 00	- /					
a. Insurance on Property (buildings of	nly)	\$	16,609	16,609					
b. Insurance on Automobiles	• /	\$	- ,, , , ,	1,562	(1,562)				
c. Insurance other than Property (as s	pecified above)								
1. Umbrella (Blanket Coverage)	- /	\$							
Fire and Extended Coverage		\$							
3. Other (Specify)		\$	60,602	60,602					
Liability / Crime Insurance									
14d. Total Insurance Expenditures (14a +		\$		78,773	(1,562)				
15. Total All Expenditures (A-13 thru C-	14)	\$	11,669,886	13,203,669	(1,533,783)				

Annual Report of Long-Term Care Facility

CSP-30 Rev. 3/2023

F. Statement of Revenue

F. Statement of Re				T-5	_
Name of Facility License No. New Milford Crossings, LLC / DBA Villa 2330	Report for Y 9/30/2023	ear Ended		Page 30	of 37
INCW MINIOR CLOSSINGS, LLC / DDA VIII 2550	 713012023			30	3/
ν.	m · 1	CCNH /	(G :C)	(5	·C)
Item	Total	RHNS	(Specify)	(Spec	ity)
I. Resident Room, Board & Routine Care Revenue					
1. <u>a. Medicaid Residents (CT only)</u>	\$ 8,017,554	8,017,554			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,143,731)	(2,143,731)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,907,130	1,907,130			
b. Medicare Room and Board Contractual Allowance **	\$ (1,561,217)	(1,561,217)			
4. a. Private-Pay Residents and Other	\$ 3,551,713	3,551,713			
b. Private-Pay Room and Board Contractual Allowance **	\$ (471,204)	(471,204)			
II. Other Resident Revenue					
a. Prescription Drugs - Medicare	\$ 287,197	287,197			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (282,105)	(282,105)			
c. Prescription Drugs - Non-Medicare	\$ 301,659	301,659			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (297,205)	(297,205)			
a. Medical Supplies - Medicare	\$ 2,279	2,279			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (2,279)	(2,279)			
c. Medical Supplies - Non-Medicare	\$ 1,155	1,155			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (1,155)	(1,155)			
3. <u>a. Physical Therapy - Medicare</u>	\$ 461,558	461,558			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 12,477	12,477			
c. Physical Therapy - Non-Medicare	\$ 311,220	311,220			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (220,286)	(220,286)			
4. a. Speech Therapy - Medicare	\$ 167,071	167,071			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 76,747	76,747			
c. Speech Therapy - Non-Medicare	\$ 142,340	142,340			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (89,507)	(89,507)			
5. <u>a. Occupational Therapy - Medicare</u>	\$ 553,946	553,946			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (134,494)	(134,494)			
c. Occupational Therapy - Non-Medicare	\$ 406,244	406,244			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (320,420)	(320,420)			
6. a. Other (Specify) - Medicare	\$ 1,438,976	1,438,976			
b. Other (Specify) - Non-Medicare	\$ 471,982	471,982			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,587,645	12,587,645			
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)	\$ 8,262	8,262			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 1,192,687	1,192,687			
V. Total Other Revenue (1 thru 8)	\$ 1,200,949	1,200,949		<u> </u>	
VI. Total All Revenue (III+V)	\$ 13,788,594	13,788,594			
<u> </u>	 13,700,374	13,100,374		1	

^{*} 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)
		-		
30 II 6a	Medicare A NTA Contra-Village Crest	\$ 513,221		
30 II 6a	Medicare A Nsng Comp Contra-Village Crest	902,468		
30 II 6a	Medicare Pt A Ambulance-Village Crest	3,118		
30 II 6a	Medicare Pt A Lab-Village Crest	30,587		
30 II 6a	Medicare Pt A X-Village Crest	26,240		
30 II 6a	Medicare Pt A Sequestration-Village Crest	(49,939)		
30 II 6a	Medicare Pt A Settlement-Village Crest	14,696		
30 II 6a	Medicare Pt B Prior Period-Village Crest	(1,415)		
Total Othe	r Resident Revenue - Medicare	\$ 1,438,976	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Medicaid Lab-Village Crest	\$ 158		
30 II 6b	Comm Ins Lab-Village Crest	2,131		
30 II 6b	Comm Ins X-Village Crest	1,402		
30 II 6b	Mgd Medicare NTA Contra-Village Crest	92,593		
30 II 6b	Mgd Medicare Nsng Comp Contra-Village Crest	149,787		
30 II 6b	Mgd Medicare Lab-Village Crest	17,966		
30 II 6b	Mgd Medicare Specialty Beds-Village Crest	469		
30 II 6b	Mgd Medicare X-Village Crest	15,329		
30 II 6b	Mgd Medicare Prior Period-Village Crest	(11,488)		
30 II 6b	Patient Revenue Capitation -Village Crest	203,635		
Total Othe	er Resident Revenue	\$ 471,982	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Money Market Account	1,844,225	\$ 8,064		
30 IV 5	Interest on Various Payors	N/A	198		
Total Inter	rest Income		\$ 8,262	\$ -	\$ -

Schedule of Other Revenue

lisc Revenue (Disallowed on Pg 16a)	\$ 12,922		
	\$ 12,922		
(-li-al Danada Danama (Di-allamadan Da 16-)			
(edical Records Revenue) (Disallowed on Pg 16a)	96		
RTC Revenue	1,177,620		
eversal of PY Expenses (No CY Expense)	2,049		
Revenue	\$ 1,192,687	\$ -	\$ -
R e	TC Revenue versal of PY Expenses (No CY Expense)	TC Revenue 1,177,620 versal of PY Expenses (No CY Expense) 2,049	TC Revenue 1,177,620 versal of PY Expenses (No CY Expense) 2,049

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA	Vil 2330	9/30/2023	31	37
	Account			Amount
Assets				
A. Current Assets				
1. Cash (on hand and in bank			\$	2,388,930
2. Resident Accounts Receiva		,	\$	1,559,220
3. Other Accounts Receivable	(Excluding Owners o	r Related Parties)	\$	
4 Inventories			\$	55,669
5. Prepaid Expenses			\$	172,406
a				
b				
c				
d. See Schedule		172,406		
6. Interest Receivable			\$	
7. Medicare Final Settlement I			\$	54.540
8. Other Current Assets (<i>itemi</i> CT PET Tax Receivable-Villa		44,540	\$	54,540
Security Deposits-Village Cre		10,000	_	
		•		
See Schedule	1.4. 0)		Φ.	4.220.765
A-9. Total Current Assets (Lines A	1 thru 8)		\$	4,230,765
B. Fixed Assets			¢.	
1. Land	*II:-4::1 C4		\$ \$	
2. Land Improvements	*Historical Cost	:	3	
2 D.::14:	Accum. Depreciat *Historical Cost	ion Net	¢.	
3. Buildings		N.4	\$	
4 Loggabald Improvements	Accum. Depreciat *Historical Cost		\$	669,489
4. Leasehold Improvements		1,613,596 ion 944,107 Net	\$	009,489
5. Non-Movable Equipment	Accum. Depreciat *Historical Cost	1011 944,107 INCL	\$	
3. Non-Movable Equipment	Accum. Depreciat	ion Net	Φ	
6. Movable Equipment	*Historical Cost	558,803	\$	189,524
o. Movable Equipment	Accum. Depreciat		Φ	109,324
7. Motor Vehicles	*Historical Cost	15,661	\$	
7. Wotor venicles	Accum. Depreciat		Φ	
8. Minor Equipment-Not Depr		13,001 NCt	\$	
				£1.001
9. Other Fixed Assets (<i>itemize</i>	?)	0.170	\$	51,981
F/S vs C/R NBV		2,179		
See Schedule B-10. <i>Total Fixed Assets</i> (Lines	D1 thm; (1)	49,802	Φ.	010 004
B-10. Total Fixed Assets (Lines)	D1 ullu 9)		\$	910,994

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

	Line Def	Description		
age Ref		Description	6	15,969
	A5	Prepaid Workers Comp-Village Crest	\$	16,912
	A5	Prepaid Gen. Ins-Village Crest		
	A5	Prepaid Expense Other-Village Crest		15,00
	A5	Prepaid Real Estate Taxes-Village Crest		62,98
	A5	Prepaid Personal Property Taxes-Village Crest		5,10
	A5	Prepaid Mgmt Assets-Village Crest		16,80
31		CT PET Deferred Tax-Village Crest		39,61
otal Prep	aid Expense	S .	\$	172,40
chedule o	f Other Cur	rent Assets (itemized) Page 31 Line A8		
age Ref	Line Ref	Description		
otal Othe	r Current A	ssets (Itemize)	\$	-
chedule o	f Other Fixe	d Assets (Itemize) Page 31 Line B9		
age Ref	Line Ref	Description		
	B9	Construction in Progress	\$	49,80
31	٠,	Constitution III Flogicas	٥	47,61
.4.1.04	Od F'	A A verte (Charrier)		40.04
otai Otne	r Otner Fixe	d Assets (Itemize)	\$	49,80
chedule o	f Other Ass	ets Page 32 Line D7		
incuare o	· Other ress	inge of time by		
age Ref	Line Ref	Description		
otal Othe	r Assets		s	
otal Othe	r Assets		\$	
otal Othe	r Assets		s	-
otal Othe	r Assets		S	-
otal Othe	r Assets		\$	-
		able (Itemize) Page 33 Line A2	\$	-
chedule o	f Notes Paya		S	-
chedule o	f Notes Paya	able (Itemize) Page 33 Line A2 Description	s	-
	f Notes Paya		S	-
chedule o	f Notes Paya		S	-
chedule o	f Notes Paya		s	-
chedule o	f Notes Paya		s	-
chedule o	f Notes Paya		S	-
chedule o	f Notes Paya		S	-
chedule o	f Notes Paya		S	-
chedule o	f Notes Pay:		\$	-
chedule o	f Notes Paya		S	-
chedule o	f Notes Pay:		S	-
chedule o	f Notes Pay:		S	-
age Ref	f Notes Paya		S	-
otal Note	f Notes Pays	Description From Liabilities (Itemize) Page 33 Line A12	S	-
otal Notes	f Notes Paya Line Ref	Description Front Liabilities (Itemize) Page 33 Line A12 Description	S	-
otal Notes	f Notes Pays Line Ref	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest	S	- 4:
otal Note:	f Notes Payr Line Ref S Payable f Other Cur Line Ref A12 A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest	S	1,40
otal Notes chedule of age Ref 33 333 333	f Notes Payr Line Ref Line Ref S Payable F Other Cur Line Ref A12 A12 A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest	S	1,40
otal Notes chedule of age Ref 33 333 333	f Notes Payr Line Ref S Payable f Other Cur Line Ref A12 A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest	S	1,40
chedule of age Ref	f Notes Payr Line Ref Line Ref S Payable F Other Cur Line Ref A12 A12 A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest	S	1,40 (10,30 171,68
behalve of the state of the sta	f Notes Pay: Line Ref S Payable f Other Cur Line Ref A12 A12 A12 A12 A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to HMS-Village Crest Due to HMS-Village Crest	S	1,4 (10,3) 171,6 38,5
otal Note: age Ref aga Ref	f Notes Payr Line Ref Line Ref S Payable F Other Cur Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Unclaimed ADP checks-Village Crest Due to Mcdicaid-Village Crest Due to Mcdicaid-Village Crest Patients Fund-Village Crest Patients Fund-Village Crest Patients Fund-Village Crest	S	1,4 (10,3) 171,6 38,5
hedule of the dule	f Notes Pay: Line Ref S Payable f Other Cur Line Ref A12 A12 A12 A12 A12 A12 A12 A12 A12 A1	Description Pent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to Mis-Village Crest Patients Fund-Village Crest Patients Fund-Village Crest 401K-Village Crest donn-Village Crest Authority	S	1,4 (10,3) 171,6 38,5 (3,3)
hedule of hedule	f Notes Pays Line Ref Separate Separat	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to HMS-Village Crest Due to HMS-Village Crest Authority Crest Due to HMS-Village Crest Garnishee #3-Village Crest Garnishee #3-Village Crest Garnishee #3-Village Crest Garnishee #3-Village Crest	S	1,4 (10,3) 171,6 38,5 ((3: 178,9)
otal Note: butal Note: chedule of a sign and a sign as	f Notes Pays Line Ref Line Ref Line Ref Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to McGueiad-Village Crest Due to HMS-Village Crest Patients Fund-Village Crest 40 IK-Village Crest 40 IK-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Pension-Village Crest	S	1,40 (10,30 171,68 38,55 (3 35 178,93 240,70
chedule of age Ref 33 33 33 33 33 33 33 33 33 33 33 33 33	f Notes Pay: Line Ref S Payable f Other Cur Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Unclaimed ADP checks-Village Crest Due to Mcdicaid-Village Crest Due to Mcdicaid-Village Crest Patients Fund-Village Crest Patients Fund-Village Crest AUIK-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Pension-Village Crest Accrued Pension-Village Crest Accrued Pension-Village Crest Accrued Venker's Comp-Village Crest Accrued Venker's Comp-Village Crest Accrued Venker's Comp-Village Crest Accrued Venker's Comp-Village Crest	S	1,40 (10,30 171,68 38,53 (2 35 178,93 240,70 64,43
total Note total Note age Ref 33 33 33 33 33 33	f Notes Pays Line Ref	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to HMS-Village Crest Due to HMS-Village Crest Patients Fund-Village Crest 40 IK-Village Crest Garnishee #3-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Pension-Village Crest Accrued Verker's Comp-Village Crest Accrued Verker's Comp-Village Crest Accrued Tax Accrued Expenses-Village Crest Accrued Tax Accrued Expenses-Village Crest	S	1,46 (10,36 171,68 38,52 (2 178,92 240,76 64,42 50,22
otal Note: chedule of age Ref 33 33 33 33 33 33 33 33 33 33 33	F Notes Pays Line Ref Line Ref Line Ref Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Unclaimed ADP checks-Village Crest Due to Mcdicaid-Village Crest Due to Mcdicaid-Village Crest Due to Mcdicaid-Village Crest Due to McJullage Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Worker's Comp-Village Crest Accrued Worker's Comp-Village Crest Accrued Worker's Comp-Village Crest CT PET Tax Accrued Expense-Village Crest Due to Aging in Amer-Village Crest Due to Aging in Amer-Village Crest Due to Aging in Amer-Village Crest	S	1,40 (10,30 171,60 38,5: (178,9: 240,70 64,4: 50,2: 35,5'
otal Note: chedule of age Ref 33 33 33 33 33 33 33 33 33 33 33	F Notes Pays Line Ref Line Ref Line Ref Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to HMS-Village Crest Due to HMS-Village Crest Patients Fund-Village Crest 40 IK-Village Crest Garnishee #3-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Pension-Village Crest Accrued Verker's Comp-Village Crest Accrued Verker's Comp-Village Crest Accrued Tax Accrued Expenses-Village Crest Accrued Tax Accrued Expenses-Village Crest	S	1,40 (10,30 171,60 38,5: (178,9: 240,70 64,4: 50,2: 35,5'
chedule of	f Notes Pay: Line Ref Line Ref S Payable f Other Cur Line Ref A12 A12 A12 A12 A12 A12 A12 A1	Description Prent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to Miss-Village Crest Patients Fund-Village Crest Patients Fund-Village Crest 401K-Village Crest Garnishee #3-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Pension-Village Crest Accrued Worker's Comp-Village Crest Accrued Worker's Comp-Village Crest CT PET Tax Accrued Expense-Village Crest Due to Aging in Amer-Village Crest	S	1,46 (10,36 171,68 38,52 (2 178,92 240,76 64,42 50,22
otal Note: otal Note: state of the dule	f Notes Pays Line Ref Line Ref Line Ref Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to Medicaid-Village Crest Due to HMS-Village Crest Patients Fund-Village Crest 40 IK-Village Crest Garnishee #3-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Worker's Comp-Village Crest Accrued Worker's Comp-Village Crest CT PET Tax Accrued Expense-Village Crest Due to Aging in Amer-Village Crest	S	1,40 (10,30 171,60 38,5: (178,9: 240,70 64,4: 50,2: 35,5'
otal Note: otal Note: state of the dule	f Notes Pays Line Ref Line Ref Line Ref Line Ref A12	Description Prent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to Miss-Village Crest Patients Fund-Village Crest Patients Fund-Village Crest 401K-Village Crest Garnishee #3-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Pension-Village Crest Accrued Worker's Comp-Village Crest Accrued Worker's Comp-Village Crest CT PET Tax Accrued Expense-Village Crest Due to Aging in Amer-Village Crest	S	1,40 (10,30 171,60 38,5: (178,9: 240,70 64,4: 50,2: 35,5'
chedule of	f Notes Pays Line Ref Line Ref Line Ref Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to Medicaid-Village Crest Due to HMS-Village Crest Patients Fund-Village Crest 40 IK-Village Crest Garnishee #3-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Worker's Comp-Village Crest Accrued Worker's Comp-Village Crest CT PET Tax Accrued Expense-Village Crest Due to Aging in Amer-Village Crest	S	1,40 (10,30 171,60 38,5: (178,9: 240,70 64,4: 50,2: 35,5'
botal Note: botal Note: botal Note: 33 33 33 33 33 33 33 33 34 35 35 35 36 36 37 37 38 38 38 38 38 38 38 38 38 38 38 38 38	f Notes Pays Line Ref Line Ref Line Ref Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to Medicaid-Village Crest Due to HMS-Village Crest Patients Fund-Village Crest 40 IK-Village Crest Garnishee #3-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Worker's Comp-Village Crest Accrued Worker's Comp-Village Crest CT PET Tax Accrued Expense-Village Crest Due to Aging in Amer-Village Crest	S	1,4 (10,3 171,6 38,5 (3 178,9 240,7 64,4 50,2 35,5
bhedule o bhedul	f Notes Pays Line Ref Line Ref Line Ref Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to Medicaid-Village Crest Due to HMS-Village Crest Patients Fund-Village Crest 40 IK-Village Crest Garnishee #3-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Worker's Comp-Village Crest Accrued Worker's Comp-Village Crest CT PET Tax Accrued Expense-Village Crest Due to Aging in Amer-Village Crest	S	1,4 (10,3 171,6 38,5 (3 178,9 240,7 64,4 50,2 35,5
hedule of hedule	f Notes Pays Line Ref Line Ref Line Ref Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to Medicaid-Village Crest Due to HMS-Village Crest Patients Fund-Village Crest 40 IK-Village Crest Garnishee #3-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Worker's Comp-Village Crest Accrued Worker's Comp-Village Crest CT PET Tax Accrued Expense-Village Crest Due to Aging in Amer-Village Crest	S	1,4 (10,3 171,6 38,5 (3 178,9 240,7 64,4 50,2 35,5
botal Note: botal Note: botal Note: 33 33 33 33 33 33 33 33 34 35 35 35 36 36 37 37 38 38 38 38 38 38 38 38 38 38 38 38 38	f Notes Pays Line Ref Line Ref Line Ref Line Ref A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Village Crest Unclaimed ADP checks-Village Crest Due to Medicaid-Village Crest Due to Medicaid-Village Crest Due to HMS-Village Crest Patients Fund-Village Crest 40 IK-Village Crest Garnishee #3-Village Crest Accrued Expenses-Village Crest Accrued Expenses-Village Crest Accrued Worker's Comp-Village Crest Accrued Worker's Comp-Village Crest CT PET Tax Accrued Expense-Village Crest Due to Aging in Amer-Village Crest	S	1,4 (10,3 171,6 38,5 (3 178,9 240,7 64,4 50,2 35,5

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G. Balance Sheet (cont'd)

Nam	e of	f Facility	License No.	Report for Year Ended		Page of
New	Mi	lford Crossings, LLC / DBA Vil	2330	9/30/2023		32 37
			Account			Amount
				Total Brought Forward:	\$	5,141,759
C.	Le	easehold or like property recorde				
	1.	Land			\$	
	2.	Land Improvements	*Historical Cost			
			Accum. Depreciation	Net	\$	
	3.	Buildings	*Historical Cost			
			Accum. Depreciation	Net	\$	
	4.	Non-Movable Equipment	*Historical Cost			
			Accum. Depreciation	Net	\$	
	5.	Movable Equipment	*Historical Cost			
			Accum. Depreciation	Net	\$	
	6.	Motor Vehicles	*Historical Cost			
			Accum. Depreciation	Net	\$	
	7.	Minor Equipment-Not Depreci	iable		\$	
C-8	To	otal Leasehold or Like Propertion	es (C1 thru 7)		\$	
D.		vestment and Other Assets				
	1.	Deferred Deposits			\$	
	2.	Escrow Deposits			\$	
	3.	Organization Expense	*Historical Cost	94,317		
			Accum. Depreciation	66,023 Net	\$	28,294
		Goodwill (Purchased Only)			\$	237,000
	5.	Investments Related to Residen	nt Care (itemize)		\$	
			• (1)	<u> </u>		(7.6.2.6
	6.	Loans to Owners or Related Pa		T 7	\$	656,336
		Name and Address	Amount	Loan Date		
		Due from Related	(5(22(
	7	Other Assets (<i>itemize</i>)	656,336		\$	
	/.	Other Assets (nemize)			D D	
					-	
		See Schedule				
D 6	To	otal Investments and Other Ass	ats (Lines D1 thm, 7)		\$	021 620
		otal All Assets (Lines A9 + B10	` /		\$	921,630 6,063,389
レ-ラ.	10	mi mi mocio (Linco A) + Diu	· Co · Do)		φ	0,003,389

^{*} 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 Faci	ility		License No.	Report for Year Er	nded	Page	of
New Milford	Cros	ssings, LLC / DBA Village C	2330	9/30/2023		33	37
			Account			A	mount
Liabilities							
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable				\$	937,570
	2.	Notes Payable (itemize)				\$	
		See Schedule					
	3.	Loans Payable for Equipme	ent (Current portion) (i	temize)		\$	35,365
		Name of Lender	Purpose	Amount	Date Due	<u> </u>	22,232
			1				
			Equipment Obligation	35,365			
	4.	Accrued Payroll (Exclusive	of Owners and/or Stoc	:kholders only)		\$	343,910
	5.	Accrued Payroll (Owners a	v			\$,
	6.	Accrued Payroll Taxes Pay	able			\$	
	7.	Medicare Final Settlement	Payable			\$	
	8.	Medicare Current Financin	g Payable			\$	
	9.	Mortgage Payable (Curren	-			\$	
		. Interest Payable (Exclusive	of Owner and/or Relat	ted Parties)		\$	
		. Accrued Income Taxes*				\$	
	12.	. Other Current Liabilities (in	temize)			\$	772,008
				Can Calandula	772.009		
A-13.	To	tal Current Liabilities (Line	es A1 thru 12)	See Schedule	772,008	\$	2,088,853
11 13.	10	the third Line				Ψ	2,000,000

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

Annual Report of Long-Term Care Facility

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G. Balance Sheet (cont'd)

Name of Facility	License No.	No. Report for Year Ended			Page	of
New Milford Crossings, LLC / DBA Village	2330 9/30/2023				34	37
Account						nount
		Total Brough	nt Forward:			2,088,853
Liabilities (cont'd)						
B. Long-Term Liabilities						
1. Loans Payable-Equipment (T .		\$		561,123
Name of Lender	Purpose	Amount	Date Due			
	Equipment Obligation LT	561,123				
2 M 4 D = 11				¢.		
2. Mortgages Payable	tad Darting (itamira)			\$ \$		1 120 250
3. Loans from Owners or Rela Name and Address of Lender	Amount	Loan Da		Þ		1,120,259
Due to Realty / related	1,120,259					
4. Other Long-Term Liabilities (itemize) See Schedule						
B-5. Total Long-Term Liabilities (I				\$		1,681,382
C. Total All Liabilities (Lines A-1	(3 + B-5)			\$		3,770,235

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

	ne of Facility Milford Crossings, LLC / DBA V License No. Report for Year Ended 9/30/2023	Pag 35	
new	Account	33	Amount
A.	Reserves		7 11110 0111
	1. Reserve for value of leased land	\$	
	2. Reserve for depreciation value of leased buildings and appurtenances to be amortized	\$	
	3. Reserve for depreciation value of leased personal property (<i>Equity</i>)	\$	
	4. Reserve for leasehold real properties on which fair rental value is based	\$	
	5. Reserve for funds set aside as donor restricted	\$	
	6. Total Reserves	\$	
B.	Net Worth		
	1. Owner's Capital	\$	
	2. Capital Stock	\$	
	3. Paid-in Surplus	\$	
	4. Treasury Stock	\$	
	5. Cumulated Earnings	\$	1,708,229
	6. Gain or Loss for Period 10/1/2022 thru 9/30/2023	\$	584,925
	7. Total Net Worth	\$	2,293,154
C.	Total Reserves and Net Worth	\$	2,293,154
D.	Total Liabilities, Reserves, and Net Worth	\$	6,063,389

Annual Report of Long-Term Care Facility

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H. Changes in Total Net Worth

Nam	e of Facility	License No.	Report for Year	Ended	Page	of
New	Milford Crossings, LLC / DBA Vill	2330	9/30/2023		36	37
			Am	ount		
A.	Balance at End of Prior Period as sl	\$	5	1,694,828		
B.	Total Revenue (From Statement of	Revenue Page 30)		\$	5	13,788,594
C.	Total Expenditures (From Statemen	\$	3	13,203,669		
D.	Net Income or Deficit			\$		584,925
E.	Balance			\$	3	2,279,753
F.	Additions					
	1. Additional Capital Contributed	(itemize)				
	2. Other (<i>itemize</i>)					
	Prior Period Adjustments		13,401			
	3		-, -			
F-3.	Total Additions			\$	3	13,401
G.	Deductions					,
	1. Drawings of Owners/Operators.	Partners (Specify)		\$	S	
	Name and Address (No., City,		Title	Amount		
		, 1 /				
	2. Other Withdrawings (Specify)			\$	`	
	Purpose		Alliot	ını I		
	3. Total Deductions			\$		
H.	Balance at End of Period	09/30/2	3	\$	<u> </u>	2,293,154

I. Preparer's/Reviewer's Certification

ame of Facility License No. Report for Year I			Page of				
New Milford Crossings, LLC / DBA	2330	9/30/2023	37 37				
	Check appropriate category						
☐ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	(Specify)	□ (Specify)					
Pre	parer/Reviewer Certificat	tion					
I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. 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.							
Signature of Preparer	Title	Date Signed					
Matthew S Bavolack	Principal	02/14/2024					
Printed Name of Preparer		l					
Matthew S. Bavolack							
Address Address		Phone Number					
555 Long Wharf Drive, New Haven, CT 06511	203-781-9600	203-781-9600					
Contacted Person Regarding Additional Informati	on Needed Regarding This Report	Phone Number					
Benjamin Goodman	516-705-4842						
Contact Email Address							
ogoodman@nathealthcare.com							



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT February 14, 2024



Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

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

Facility Name New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation Complete the following check list. Provide an explanation for any "No" answers. Attach additional sheets to explain further, if necessary. Yes 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21? Explanation: No 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change. **Explanation:** No Yes 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation. **Explanation:** 4. Do equipment leases listed on Page 22b agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report. Explanation: _

Yes No Explanation	5. Do accounting and legal fees reported on Page 15b agree with Page 15, Lines 1d and 1e, respectively?
Yes No V Explanation	6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?
Yes No / Explanation	7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?
Yes No / Explanation	8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Yes No V Explanation	9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?
Yes No / Explanation	10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Yes No / Explanation:	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No / Explanation:	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No / Explanation:	13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?
Yes No Explanation:	14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?
Yes No Explanation:	15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?
Yes No / Explanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Yes No V Explanation:	17. Have all contractual allowances been properly reported on Page 30?
Yes No / Explanation:	18. Were all discrepancies on the Error Page addressed?
Yes No / Explanation:	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? <i>If detail is not provided, appropriate disallowances will be made.</i>
Yes No / Explanation:	21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?
Yes No	22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?
Explanation:	

Client: Engagement: Period Ending: Trial Balance: National Health Care Associates, Inc. (CT) Medicaid - Village Crest Center for Health & Rehab 9/30/2023 A.01 - TB-CCNH

101006.01186.00.0036.0 Cash - Operating Village Crest	Account	A.01 - TB-CCNH	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
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130000-0108-00-000-00 Inventory-Village Crest 55,669 00 656,360 0 575,900 0 141900-0108-00-000-0 Due from Related-Village Crest 44,540 0 44,540 0 44,540 0 14,500 0 14,500 0 14,500 0 14,500 0 14,500 0 14,500 0 14,500 0 14,500 0 14,500 0 14,500 0 15,500 0	129300-0108-00-000-0	Prepaid Mgmt Assets	s-Village Crest	16,806.00			16,806.00	12,348.00
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166000-0108-00-000-0 Accum Depr MME-Village Crest (390,268.00) (390,268.00) (340,228.00) 168000-0108-00-000-0 Accum Amort Organaz Costs-Village Crest (790,000.00) 790,000.00 790,000.00 170100-0108-00-000-0 Goodwill-Village Crest 790,000.00 379,000.00 790,000.00 211400-0108-00-000-0 Equipment Obligation ST-Village Crest (18,336.00) (18,036.00) (18,000) (19,000.00 (11401-0108-00-000-0 (29,000.00 (11401-0108-00-000-0 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,000.00 (29,00			•	* * * * * * * * * * * * * * * * * * *				
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220000-0108-00-000-0 Loans and Exchange-Village Crest (450.00) (450.00) 0.00 220200-0108-00-000-0 Unclaimed ADP checks-Village Crest (1,405.00) (1,405.00) (1,081.00) 221400-0108-00-000-0 Due to Realty-Village Crest (858,600.00) (858,600.00) (752,662.00) 221700-0108-00-000-0 Due to Medicaid-Village Crest 10,303.00 10,303.00 10,303.00 221800-0108-00-000-0 Patients Fund-Village Crest (171,680.00) (38,559.00) (38,559.00) (49,723.00) 240000-0108-00-000-0 Patients Fund-Village Crest (353.00) 38.00 0.00 243300-0108-00-000-0 Garishee #3-Village Crest (353.00) (353.00) 0.00 250000-0108-00-000-0 Accrued Expenses-Village Crest (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,933.00) (178,040.00) (28,040.00)	211410-0108-00-000-0	Equipment Obligation	n LT-Village Crest	(553,189.00)			(553,189.00)	(589,737.00)
220200-0108-00-000-0 Unclaimed ADP checks-Village Crest (1,405.00) (1,405.00) (1,805.00) (21,605.00) (752,662.00) (752,000) (752,662.00) (752,662.00) (752,662.00) (752,662.00) (752,600) (752,600) (752,600) (752,600) (752,000) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (752,600) (7								
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250030-0108-00-000-0 Accrued Worker's Comp-Village Crest (64,455.00) (45,001.00) (45,001.00) (250100-0108-00-000-0 Accrued Payroll-Village Crest (87,469.00) (87,469.00) (65,912.00) (250,001.00) (250,001.00) (250,441.00) (256,582.00) (256,582.00) (256,582.00) (256,582.00) (256,582.00) (256,582.00) (256,582.00) (257,500) (256,582.00)		•	•	* * *			(178,933.00)	(151,654.00)
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304300-0108-00-000-0 Hospice PT-Village Crest 0.00 0.00 (219.00)								
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304305-0108-00-000-0 Hospice PT Contra-Village Crest 0.00 0.00 110.00								

Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
304400-0108-00-000-0	Hospice ST-Village Crest	(365.00)			(365.00)	
	Hospice ST Contra-Village Crest	274.00			274.00	186.00
	Hospice OT-Village Crest	(81.00)			(81.00)	0.00
	Hospice OT Contra-Village Crest Medicaid Room & Board-Village Crest	53.00 (8,017,554.00)			53.00	0.00 (7,429,776.00)
	Medicaid Room & Board Contra-Village Crest	2,143,574.00			2,143,574.00	
	Medicaid Contra Other-Village Crest	157.00			157.00	303.00
	Medicaid Pharmacy-Village Crest	(25,805.00)			(25,805.00)	(47,472.00)
	Medicaid Pharmacy Contra-Village Crest Medicaid PT-Village Crest	25,805.00 (9,313.00)			25,805.00 (9,313.00)	49,485.00 (12,553.00)
	Medicaid PT Contra-Village Crest	9,313.00			9,313.00	12,553.00
	Medicaid ST-Village Crest	(4,754.00)			(4,754.00)	(3,069.00)
	Medicaid ST Contra-Village Crest	4,754.00			4,754.00	3,069.00
	Medicaid IV Therapy-Village Crest Medicaid Lab-Village Crest	0.00 (158.00)			0.00 (158.00)	(2,013.00) (303.00)
	Medicaid OT-Village Crest	(8,735.00)			(8,735.00)	(9,227.00)
	Medicaid OT Contra-Village Crest	8,735.00			8,735.00	9,227.00
	Medicare Pt A Room & Board-Village Crest	(1,907,130.00)				(2,150,514.00)
	Medicare Pt A R and B Contra-Village Crest Medicare A PT Contra-Village Crest	1,501,272.00 (430,864.00)			1,501,272.00 (430,864.00)	
	Medicare A OT Contra-Village Crest	(395,181.00)			(395,181.00)	(460,951.00)
	Medicare A ST Contra-Village Crest	(230,584.00)			(230,584.00)	
	Medicare A NTA Contra-Village Crest	(513,221.00)			(513,221.00)	
	Medicare A Nsng Comp Contra-Village Crest Medicare Pt A Contra Other-Village Crest	(902,468.00)				(1,004,195.00)
	Medicare Pt A Ambulance-Village Crest	59,945.00 (3,118.00)			59,945.00 (3,118.00)	52,133.00 0.00
	Medicare Pt A Pharmacy-Village Crest	(251,358.00)			(251,358.00)	(307,315.00)
	Medicare Pt A Pharmacy Contra-Village Crest	282,105.00			282,105.00	335,708.00
	MCR Pt A Chargeable Med Supp-Village Crest	(2,279.00)			(2,279.00)	(7,472.00)
	MCR Pt A Charge Med Supp Contra-Village Crest Medicare Pt A PT-Village Crest	2,279.00 (354,761.00)			2,279.00 (354,761.00)	7,472.00 (279,305.00)
	Medicare Pt A PT Contra-Village Crest	354,761.00			354,761.00	279,305.00
	Medicare Pt A ST-Village Crest	(140,526.00)			(140,526.00)	(97,138.00)
	Medicare Pt A ST Contra-Village Crest	140,526.00			140,526.00	97,138.00
	Medicare Pt A IV Therapy-Village Crest Medicare Pt A Lab-Village Crest	(30,747.00) (30,587.00)			(30,747.00) (30,587.00)	(28,393.00) (36,581.00)
	Medicare Pt A Cab-village Crest	(493,826.00)			(493,826.00)	(321,945.00)
	Medicare Pt A OT Contra-Village Crest	493,826.00			493,826.00	321,945.00
	Medicare Pt A X-Village Crest	(26,240.00)			(26,240.00)	(15,552.00)
	Medicare Pt A Sequestration-Village Crest Medicare Pt A Settlement-Village Crest	49,939.00 (14,696.00)			49,939.00 (14,696.00)	20,327.00 0.00
	Medicare Pt B PT-Village Crest	(106,327.00)			(106,327.00)	(42,932.00)
	Medicare Pt B PT Contra-Village Crest	63,385.00			63,385.00	12,794.00
	Medicare Pt B ST-Village Crest	(26,545.00)			(26,545.00)	(5,263.00)
	Medicare Pt B ST Contra-Village Crest Medicare Pt B OT-Village Crest	13,311.00 (60,120.00)			13,311.00 (60,120.00)	357.00 (31,757.00)
	Medicare Pt B OT Contra-Village Crest	35,849.00			35,849.00	10,790.00
	Medicare Pt B Flu/Pneumonia-Village Crest	(5,092.00)			(5,092.00)	(8,128.00)
	Mgd Medicare Pt B PT-Village Crest	(470.00)			(470.00)	(13,898.00)
	Mgd Medicare Pt B PT Contra-Village Crest Mgd Medicare Pt B ST-Village Crest	241.00 (1,705.00)			241.00 (1,705.00)	1,251.00 0.00
	Mgd Medicare Pt B ST-Village Crest	857.00			857.00	0.00
	Mgd Medicare Pt B OT-Village Crest	(1,924.00)			(1,924.00)	0.00
	Mgd Medicare Pt B OT Contra-Village Crest	967.00			967.00	743.00
	Medicare Pt B Prior Period-Village Crest	1,415.00			1,415.00	303.00
	Private Room & Board-Village Crest Private Room & Board Contra-Village Crest	(1,985,820.00) 42,445.00			42,445.00	(1,403,610.00) 36,911.00
	Private Pharmacy-Village Crest	669.00			669.00	(57.00)
	Private Pharmacy Contra-Village Crest	360.00			360.00	0.00
	Private PT-Village Crest	2,684.00			2,684.00	(1,600.00)
	Private OT-Village Crest Comm Ins Room & Board-Village Crest	(164.00) (159,305.00)			(164.00) (159,305.00)	(1,589.00) (216,673.00)
	Comm Ins Room & Board Contra-Village Crest	(12,866.00)			(12,866.00)	12,019.00
353005-0108-00-000-0	Comm Ins Contra Other-Village Crest	3,534.00			3,534.00	3,924.00
	Comm Ins Pharmacy-Village Crest	(21,681.00)			(21,681.00)	(34,631.00)
	Comm Ins Pharmacy Contra-Village Crest Comm Ins PT-Village Crest	23,146.00 (34,214.00)			23,146.00 (34,214.00)	34,631.00 (32,836.00)
	Comm Ins PT Contra-Village Crest	34,214.00			34,214.00	32,836.00
354400-0108-00-000-0	Comm Ins ST-Village Crest	(13,190.00)			(13,190.00)	(10,698.00)
	Comm Ins ST Contra-Village Crest	13,190.00			13,190.00	10,698.00
	Comm Ins I ab-Village Crest	(1,465.00) (2,131.00)			(1,465.00) (2,131.00)	0.00 (3,037.00)
JJ-1000-0 100-00-000-0	Comm Ins Lab-Village Crest	(2,131.00)			(2,131.00)	(3,037.00)

Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
354800-0108-00-000-0	Comm Ins OT-Village Crest	(45,840.00)			(45,840.00)	(39,119.00)
	Comm Ins OT Contra-Village Crest	45,840.00			45,840.00	39,119.00
	Comm Ins X-Village Crest	(1,402.00)			(1,402.00)	(887.00)
	Mgd Medicare Room and Board-Village Crest Mgd Medicare Room & Board Contra-Village Crest	(1,146,070.00) 324,621.00			(1,146,070.00) 324,621.00	(878,605.00) 150,921.00
	Mgd Medicare PT Contra-Village Crest	(83,572.00)			(83,572.00)	(32,485.00)
	Mgd Medicare OT Contra-Village Crest	(76,796.00)			(76,796.00)	(29,286.00)
	Mgd Medicare ST Contra-Village Crest Mgd Medicare NTA Contra-Village Crest	(44,155.00) (92,593.00)			(44,155.00)	(11,821.00)
	Mgd Medicare Nsng Comp Contra-Village Crest	(149,787.00)			(92,593.00) (149,787.00)	(43,519.00) (58,769.00)
	Mgd Medicare Contra Other-Village Crest	33,764.00			33,764.00	29,031.00
	Mgd Medicare Pharmacy-Village Crest	(219,852.00)			(219,852.00)	(149,570.00)
	Mgd Medicare Pharmacy Contra-Village Crest Mgd Medicare Chargeable Medical Supplies-Village C	245,619.00 (1,155.00)			245,619.00 (1,155.00)	192,463.00 0.00
	Mgd Medicare Chargeable Med Supp Contra-Village Cr	1,155.00			1,155.00	0.00
	Mgd Medicare PT-Village Crest	(239,579.00)			(239,579.00)	(137,497.00)
	Mgd Medicare PT Contra-Village Crest	239,579.00			239,579.00	137,549.00
	Mgd Medicare ST-Village Crest Mgd Medicare ST Contra-Village Crest	(94,058.00) 94,058.00			(94,058.00) 94,058.00	(41,682.00) 41,682.00
	Mgd Medicare IV Therapy-Village Crest	(25,767.00)			(25,767.00)	(42,893.00)
	Mgd Medicare Lab-Village Crest	(17,966.00)			(17,966.00)	(20,872.00)
	Mgd Medicare OT-Village Crest	(321,014.00)			(321,014.00)	(161,267.00)
	Mgd Medicare OT Contra-Village Crest Mgd Medicare Specialty Beds-Village Crest	321,014.00 (469.00)			321,014.00 (469.00)	161,267.00 0.00
	Mgd Medicare X-Village Crest	(15,329.00)			(15,329.00)	(8,159.00)
	Mgd Medicare Flu/Pneumonia-Village Crest	(5,483.00)			(5,483.00)	(2,734.00)
	Mgd Medicare Prior Period-Village Crest Medicare Mgd Care Pt B PT-Village Crest	11,488.00 (30,798.00)			11,488.00 (30,798.00)	2,036.00 (40,245.00)
	Medicare Mgd Care 1 B 1 1-Village Crest Medicare Mgd Pt B PT Contra-Village Crest	20,752.00			20,752.00	20,024.00
378120-0108-00-000-0	Medicare Mgd Care Pt B ST-Village Crest	(28,268.00)			(28,268.00)	(14,332.00)
	Medicare Mgd Pt B STContra-Village Crest	20,529.00			20,529.00	11,635.00
	Medicare Mgd Care Pt B OT-Village Crest Medicare Mgd Pt B OT Contra-Village Crest	(28,486.00) 20,607.00			(28,486.00) 20,607.00	(30,942.00) 12,320.00
	Patient Revenue Capitation -Village Crest	(203,635.00)			(203,635.00)	(148,180.00)
	Interest Income-Village Crest	(8,262.00)			(8,262.00)	(475.00)
	Misc. Other Income-Village Crest I COVID-19 stimulus funds	(12,922.00) 0.00			(12,922.00)	(6,450.00) (246,989.00)
	Transcription Income-Village Crest	(96.00)			(96.00)	0.00
	Employee Retention Tax Credit Revenue-Village Cres	(1,177,620.00)			(1,177,620.00)	0.00
	Long- Term CT PET Tax Income-NewMilford	0.00			0.00	(19,447.00)
	Salary-NewMilford-Operator-Operator- Salary-NewMilford-Operator-Owner-	0.00 31,286.00			0.00 31,286.00	7,800.00 514.00
	Salary-NewMilford-Administration-Administrative -	100,302.00			100,302.00	100,566.00
	Salary-NewMilford-Administration-Administrator-	159,654.00			159,654.00	145,622.00
	Salary-NewMilford-Fiscal Operations-Administrati-	51,975.00			51,975.00	60,782.00 33.147.00
	Salary-NewMilford-Medical Records-Medical Record- Salary-NewMilford-Social service-Dir-	32,058.00 127,384.00			32,058.00 127,384.00	90,986.00
	Salary-NewMilford-Social service-Social Worker-	0.00			0.00	1,230.00
	Salary-NewMilford-Rec Therapy-Dir-	61,632.00			61,632.00	57,234.00
	Salary-NewMilford-Rec Therapy-Rec Therapist- Salary-NewMilford-Maintenance-Maintenance Worker-	143,520.00 110,693.00			143,520.00 110,693.00	128,762.00 56,327.00
	Salary-NewMilford-Maintenance-Supervisor-	89,312.00			89,312.00	83,938.00
	Salary-NewMilford-Housekeeping-Housekeeper-	302,191.00			302,191.00	344,459.00
	Salary-NewMilford-Laundry-Laundry Aide-	92,827.00			92,827.00	84,852.00
	Salary-NewMilford-Admissions-Admissions Coordina- Salary-NewMilford-Dietary-Aide-	126,939.00 191,980.00			126,939.00 191,980.00	73,311.00 158,792.00
	Salary-NewMilford-Dietary-Cook-	171,422.00			171,422.00	156,747.00
	Salary-NewMilford-Dietary-Dietician-	94,238.00			94,238.00	35,891.00
	Salary-NewMilford-Dietary-Supervisor-	69,470.00			69,470.00	65,671.00
	Salary-NewMilford-Nursing Admin-Clerical- Salary-NewMilford-Nursing Admin-DNS-	29,582.00 162,025.00			29,582.00 162,025.00	28,834.00 160,170.00
	Salary-NewMilford-Nursing-CNA-	1,210,145.00			1,210,145.00	1,016,600.00
	Salary-NewMilford-Nursing-LPN-	968,670.00			968,670.00	899,609.00
	Salary-NewMilford-Nursing-RN-	753,191.00		(289,285.00)	463,906.00	604,151.00
	Salary-NewMilford-Human Resources-Dir of Human R- Salary - PTO-NewMilford-Administration-Administr-	77,613.00 334.00			77,613.00 334.00	75,290.00 (3.00)
	Salary - PTO-NewMilford-Fiscal Operati-Administr-	(2,614.00)			(2,614.00)	(221.00)
	Salary - PTO-NewMilford-Medical Record-Medical R-	434.00			434.00	(142.00)
	Salary - PTO-NewMilford-Social service-Dir- Salary - PTO-NewMilford-Social service-Social Wo-	(112.00)			(112.00)	343.00 0.00
	Salary - PTO-NewMilliord-Social Service-Social Wo-	643.00 109.00			643.00 109.00	3,671.00
	Salary - PTO-NewMilford-Rec Therapy-Rec Therapis-	1,272.00			1,272.00	1,940.00

Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
	[9/30/2023			9/30/2023	9/30/2022
400050-0108-08-058-0	Salary - PTO-NewMilford-Maintenance-Maintenance -	2,060.00			2,060.00	(1,320.00)
	Salary - PTO-NewMilford-Maintenance-Supervisor-	(1,711.00)			(1,711.00)	238.00
	Salary - PTO-NewMilford-Housekeeping-Housekeeper-	4,344.00			4,344.00	(5,079.00)
) Salary - PTO-NewMilford-Laundry-Laundry Aide-) Salary - PTO-NewMilford-Admissions-Admissions Co-	406.00 3,166.00			406.00 3,166.00	2,381.00 (415.00)
	Salary - PTO-NewMilford-Dietary-Aide-	988.00			988.00	181.00
	Salary - PTO-NewMilford-Dietary-Cook-	(2,422.00)			(2,422.00)	1,008.00
	Salary - PTO-NewMilford-Dietary-Dietician-	0.00			0.00	(546.00)
) Salary - PTO-NewMilford-Dietary-Supervisor-) Salary - PTO-NewMilford-Nursing Admin-DNS-	2,111.00 (1,560.00)			2,111.00 (1,560.00)	4,277.00 2,768.00
	Salary - PTO-NewMilford-Nursing-CNA-	8,644.00			8,644.00	(6,267.00)
	Salary - PTO-NewMilford-Nursing-LPN-	(3,694.00)			(3,694.00)	22,036.00
	Salary - PTO-NewMilford-Nursing-RN-	(7,419.00)			(7,419.00)	(1,338.00)
) Salary - PTO-NewMilford-Human Resource-Dir of Hu-) FICA-NewMilford-Emp Benefits	(294.00) 381,111.00			(294.00) 381,111.00	1,948.00 350,538.00
	FUI-NewMilford-Emp Benefits	8,952.00			8,952.00	6,026.00
401200-0108-29-000-0	SUI-NewMilford-Emp Benefits	53,367.00			53,367.00	50,568.00
	Health Ins-NewMilford-Emp Benefits	992,120.00			992,120.00	567,230.00
	Workers Compensation-NewMilford-Emp Benefits Workers Comp Retro Exp-NewMilford-Emp Benefits	210,444.00 0.00			210,444.00	202,484.00 21,753.00
	Pension-NewMilford-Emp Benefits	299,514.00			299,514.00	113,644.00
	Holiday Expense-Village Crest-Administration	2,400.00			2,400.00	3,515.00
	Supplies-Village Crest-Administration	1,026.00			1,026.00	1,158.00
	Supplies-Village Crest-Fiscal Operations	17,785.00			17,785.00	14,566.00
) Supplies-Village Crest-Rec Therapy) Supplies-Village Crest-Maintenance	9,262.00 54,940.00			9,262.00 54,940.00	7,088.00 42,709.00
	Supplies-Village Crest-Housekeeping	30,282.00			30,282.00	30,244.00
	Supplies-Village Crest-Laundry	18,638.00			18,638.00	(5,550.00)
	Supplies-Village Crest-Dietary	59,164.00			59,164.00	42,533.00
	Supplies-Village Crest-Nursing	110,445.00			110,445.00	72,686.00
) Supplies-Village Crest-Marketing) Supplies-Village Crest-Rehab Tpy and Ancllry	11,350.00 0.00			11,350.00 0.00	6,180.00 180.00
	Supplies COVID-Village Crest-Housekeeping	304.00			304.00	553.00
	Supplies COVID-Village Crest-Nursing	17,626.00			17,626.00	33,582.00
	Supplies COVID-Village Crest-Marketing	0.00			0.00	441.00
	Flu Vaccine-NewMilford-Medical Services Drugs Medicare Pt A-Village Crest-Rehab Tpy and A	10,505.00 296,677.00			10,505.00 296,677.00	3,690.00 318,520.00
	House Drugs (OTC)-NewMilford-Medical Services	12,996.00			12,996.00	15,825.00
	Food-Village Crest-Dietary	225,806.00			225,806.00	195,993.00
	Food-NewMilford-Cafe	0.00			0.00	266.00
) Food Supplements-Village Crest-Dietary) Oxygen Non Billable-Village Crest-Rehab Tpy and An	25,096.00 6,359.00			25,096.00 6,359.00	21,597.00 4,305.00
	IV Thy Supplies-Village Crest-Rehab Tpy and Andlr	6,903.00			6,903.00	5.272.00
	Diapers-Village Crest-Laundry	37,076.00			37,076.00	29,133.00
	Linen-Village Crest-Laundry	10,871.00			10,871.00	10,232.00
	Minor Equip-Village Crest-Administration	1,593.00 1,460.00			1,593.00	840.00
) Minor Equip-Village Crest-Maintenance) Minor Equip-Village Crest-Dietary	299.00			1,460.00 299.00	0.00 0.00
	Minor Equip-Village Crest-Nursing	6,219.00			6,219.00	1,403.00
431000-0108-02-000-0	Consulting Fees-Village Crest-Admin Staff	108,277.00			108,277.00	0.00
	Consulting Fees-Village Crest-Administration	10,962.00		(0.070.00)	10,962.00	21,038.00
	Consulting Fees-Village Crest-Fiscal Operations Consulting Fees-Village Crest-Nursing	3,272.00 22,737.00		(3,272.00)	0.00 22,737.00	0.00 13,736.00
	Consulting Fees-Village Crest-Nedical Services	0.00			0.00	33,225.00
	Pharmacy fees-NewMilford-Rehab Tpy and Ancllry	12,244.00			12,244.00	17,234.00
	Accounting Fees-Village Crest-Administration	28,685.00			28,685.00	34,685.00
	Legal Fees-Village Crest-Administration	1,409.00			1,409.00	7,293.00
) Legal Fees - Labor-Village Crest-Administration) Legal Fees - Collections-Village Crest-Admin	55,560.00 37,821.00			55,560.00 37,821.00	15,861.00 27,661.00
	Legal Fees - Non-reimbursable-Village Crest-Admin	2,160.00			2,160.00	1,800.00
	Shared Services-Village Crest-Administration	534,492.00		3,272.00	537,764.00	476,247.00
	IT ServicesAdministration-Village Crest-Administra	70,443.00		(0.440.00)	70,443.00	65,398.00
) IT Rental-Village Crest-Administration) Medical Director Fees-Village Crest-Medical Servic	38,611.00 48,000.00		(6,142.00)	32,469.00 48,000.00	34,190.00 48,000.00
	Dental Fees-Village Crest-Medical Services	7,306.00			7,306.00	7,083.00
	Physician Fees-NewMilford-Medical Services	53,700.00			53,700.00	263.00
	PT Fees-NewMilford-Rehab Tpy and Ancllry	230,864.00			230,864.00	268,761.00
	OT Fees-NewMilford-Rehab Tpy and AncIlry Speech Fees-NewMilford-Rehab Tpy and AncIlry	283,955.00 72,132.00			283,955.00 72,132.00	272,498.00 67,097.00
	Radiology Fees-Village Crest-Laboratory	29.00			29.00	0.00
438020-0108-27-000-0	X-Village Crest-Laboratory	20,814.00			20,814.00	12,323.00
438030-0108-27-000-0	Lab Fees-Village Crest-Laboratory	45,437.00			45,437.00	32,153.00

Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
Account	Description	9/30/2023	OL IXOI#	NOL	9/30/2023	9/30/2022
440000 0108 02 000 0	Purch Services-Village Crest-Admin Staff	0.00			0.00	28,200.00
	Purch Services-Village Crest-Administration	0.00			0.00	28,200.00
	Purch Services-Village Crest-Fiscal Operations	35,276.00			35,276.00	31,990.00
	Purch Services-Village Crest-Rec Therapy	2,875.00			2,875.00	1,100.00
	Purch Services-Village Crest-Maintenance	56,896.00			56,896.00	46,346.00
	Purch Services-Village Crest-Housekeeping Purch Services-Village Crest-Dietary	0.00 3,662.00			0.00 3,662.00	53.00 12,984.00
	Purch Services-Village Crest-Dietary Purch Services-Village Crest-Nursing	282.00			282.00	396.00
	Ground Services-Village Crest-Maintenance	22,199.00			22,199.00	17,151.00
	Purch Services Ambulance-Village Crest-Nursing	350.00			350.00	0.00
	Cable Expense-Village Crest-Rec Therapy	10,144.00			10,144.00	9,934.00
	Pest Control-NewMilford-Maintenan Carting-Village Crest-Maintenance	1,863.00 21,935.00			1,863.00 21,935.00	1,627.00 19,970.00
	Equip Rental-Village Crest-Fiscal Operations	9,229.00			9,229.00	10,027.00
	Equip Rental-Village Crest-Rec Therapy	0.00			0.00	65.00
452000-0108-13-000-0	Equip Rental-Village Crest-Dietary	2,702.00			2,702.00	1,623.00
	Equip Rental-Village Crest-Nursing	21,644.00			21,644.00	26,478.00
	Equip Rental-Village Crest-Rehab Tpy and Ancllry	10,154.00			10,154.00	10,307.00
	Equip Rental-Village Crest-Respiratory Telephone-Village Crest-Administration	16,586.00 21,651.00			16,586.00 21,651.00	15,311.00 43,670.00
	Telephone - Cell-Village Crest-Administration	2,006.00			2,006.00	1,926.00
	Electric-Village Crest-Property	144,421.00			144,421.00	153,835.00
	Gas-Village Crest-Property	21,107.00			21,107.00	20,433.00
	Sewer-Village Crest-Property	22,188.00			22,188.00	20,596.00
	Water-Village Crest-Property	26,884.00 372,000.00			26,884.00	25,864.00
	Rent-Village Crest-Property Personal Property Taxes-Village Crest-Property	7,918.00			372,000.00 7,918.00	372,000.00 5,018.00
	Property Insurance-Village Crest-Property	16,609.00			16,609.00	12,936.00
	Real Estate Taxes-Village Crest-Property	82,831.00			82,831.00	81,404.00
	Interest Expense Eq Obl-Village Crest-Property	41,390.00			41,390.00	36,845.00
	Depe Exp LHI-Village Crest	108,587.00		7,092.00	115,679.00	119,937.00
	Depr Exp MME-Village Crest Amort Exp-Village Crest-Property	46,240.00 9,432.00		(7,092.00)	39,148.00 9,432.00	42,224.00 9,432.00
	Amort Exp-Village Crest-Property Amort Exp Good Will-Village Crest	79,000.00			79,000.00	79,000.00
	Dues-Village Crest-Administration	8,960.00		(1,777.00)	7,183.00	6,833.00
	Subscriptions-Village Crest-Administration	9,354.00			9,354.00	12,916.00
	Licenses and Permits-Village Crest-Administration	3,040.00		1,477.00	4,517.00	2,514.00
	Advertising Employment-Village Crest-Administratio	1,200.00			1,200.00	1,200.00
	Advertising Promotional-Village Crest-Administrati Advertising Promotional-NewMilford-Marketing	13,866.00 95,978.00			13,866.00 95,978.00	2,086.00 51,419.00
	Interest-Village Crest-Administration	2,505.00			2,505.00	1,164.00
503130-0108-03-000-0	Interest on Computer Loan-NewMilford-Administr	1,871.00			1,871.00	2,716.00
	Bank Charges-Village Crest-Administration	25,269.00			25,269.00	27,209.00
	Postage-Village Crest-Administration	899.00			899.00	1,778.00
	Background Check-Village Crest-Administration Revenue Assessment-Village Crest-Administration	4,679.00 517,933.00			4,679.00 517,933.00	1,825.00 472,908.00
	Bad Debt Expense-Village Crest-Administration	153,048.00			153,048.00	240,033.00
	Bad Debt Mdcr-Village Crest-Administration	22,609.00			22,609.00	0.00
	Seminars-Village Crest-Administration	362.00			362.00	15,436.00
	Liability Ins-Village Crest-Administration	59,758.00			59,758.00	52,655.00
	Auto Ins-Village Crest-Administration Crime Ins-Village Crest-Administration	1,562.00 844.00			1,562.00 844.00	1,484.00 912.00
	Auto Expense-Village Crest-Administration	288.00			288.00	1,402.00
	Travel Expense-Village Crest-Administration	753.00			753.00	941.00
522000-0108-03-000-0	Hotel Expense-Village Crest-Administration	1,623.00			1,623.00	0.00
	Emp Benefits-Village Crest-Administration	31,659.00			31,659.00	25,150.00
	Employee Benefits Other COVID-Village Crest-Admini	0.00			0.00	261.00 81,221.00
	Pool RNs-Village Crest-Nursing Pool LPNs-Village Crest-Nursing	132,618.00 255,030.00			132,618.00 255,030.00	80,566.00
	Pool CNA-Village Crest-Nursing	848,235.00			848,235.00	315,674.00
	Donations-Village Crest-Administration	200.00			200.00	0.00
	Misc. Expense-NewMilford-Administration	8,598.00			8,598.00	22,620.00
	Political Contributions -NewMilford-Administration	0.00			0.00	1,250.00
	Prior Period Expense-Village Crest-Administration Corporate Tax - State-NewMilford-Administratio	(2,049.00) 10,500.00			(2,049.00) 10,500.00	32,598.00 0.00
	CT PET Tax Expense-Village Crest-Administration	0.00			0.00	59,549.00
	Nursing Aides Testing Costs-Village Crest-Nursing	73.00			73.00	0.00
Marcum 103	Chamber Dues	0.00		300.00	300.00	300.00
Marcum 202	MDS Coordinator	0.00		111,168.00	111,168.00	107,603.00
Marcum 203 Marcum 204	Staff Development Infection Control	0.00 0.00		64,509.00 113,608.00	64,509.00 113,608.00	49,781.00 94,249.00
Marcum 205	Admin Equipment Rental	0.00		5,981.00	5,981.00	5,962.00
200	.db	2.00		-,	2,3000	-,502.00

Account	Description	ADJ JE	Ref# RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
Marcum 206	Sales Tax	0.00	161.00	161.00	0.00
Total		0.00	0.00	0.00	0.00
	Net (Income) Loss	83,412.00	0.00	83,412.00	101,460.00

Client: Engagement: Period Ending: Trial Balance: Workpaper:

National Health Care Associates, Inc. (CT)
Medicaid - Village Crest Center for Health & Rehab
9/30/2023
A.01 - TB-CCNH
A.03 - Grouping Report
Description

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Group : [10-A] Subgroup : [1]	Salaries and Wages Operators/Owners					
400000-0108-01-072-0 400000-0108-01-073-0	Salary-NewMilford-Operator-Operator- Salary-NewMilford-Operator-Owner-	0.00 31,286.00		0.00 0.00	0.00 31,286.00	7,800.00 514.00
Subtotal [1] Operators/Owners		31,286.00	=	0.00	31,286.00	8,314.00
Subgroup : [2] 400000-0108-03-009-0	Administrators Salary-NewMilford-Administration-Administrator-	159,654.00		0.00	159,654.00	145,622.00
Subtotal [2] Administrators	,	159,654.00	=	0.00	159,654.00	145,622.00
Subgroup : [4] 400000-0108-03-007-0	Other Administrative Salaries Salary-NewMilford-Administration-Administrative -	100,302.00		0.00	100,302.00	100,566.00
400000-0108-04-007-0	Salary-NewMilford-Fiscal Operations-Administrati-	51,975.00		0.00	51,975.00 32.058.00	60,782.00 33.147.00
400000-0108-05-065-0 400000-0108-21-040-0	Salary-NewMilford-Medical Records-Medical Record- Salary-NewMilford-Human Resources-Dir of Human R-	32,058.00 77,613.00		0.00 0.00	77,613.00	75,290.00
400050-0108-03-007-0 400050-0108-04-007-0	Salary - PTO-NewMilford-Administration-Administr- Salary - PTO-NewMilford-Fiscal Operati-Administr-	334.00 (2,614.00)		0.00 0.00	334.00 (2,614.00)	(3.00) (221.00)
400050-0108-05-065-0 400050-0108-21-040-0	Salary - PTO-NewMilford-Medical Record-Medical R- Salary - PTO-NewMilford-Human Resource-Dir of Hu-	434.00 (294.00)		0.00 0.00	434.00 (294.00)	(142.00) 1,948.00
Subtotal [4] Other Administrative Salaries		259,808.00	=	0.00	259,808.00	271,367.00
Subgroup : [5A] 400000-0108-13-035-0	Head Dietitian Salary-NewMilford-Dietary-Dietician-	94,238.00		0.00	94,238.00	35,891.00
400050-0108-13-035-0 Subtotal [5A] Head Dietitian	Salary - PTO-NewMilford-Dietary-Dietician-	94,238.00	-	0.00	94,238.00	(546.00) 35,345.00
Subgroup : [5B]	Food Service Supervisor		=	0.00	0-1,200.00	00,010.00
400000-0108-13-101-0	Salary-NewMilford-Dietary-Supervisor-	69,470.00		0.00	69,470.00	65,671.00
400050-0108-13-101-0 Subtotal [5B] Food Service Supervisor	Salary - PTO-NewMilford-Dietary-Supervisor-	2,111.00 71,581.00	-	0.00	2,111.00 71,581.00	4,277.00 69,948.00
Subgroup : [5C]	Dietary Workers					
400000-0108-13-013-0 400000-0108-13-031-0	Salary-NewMilford-Dietary-Aide- Salary-NewMilford-Dietary-Cook-	191,980.00 171,422.00		0.00 0.00	191,980.00 171,422.00	158,792.00 156,747.00
400050-0108-13-013-0 400050-0108-13-031-0	Salary - PTO-NewMilford-Dietary-Aide- Salary - PTO-NewMilford-Dietary-Cook-	988.00 (2,422.00)		0.00 0.00	988.00 (2,422.00)	181.00 1,008.00
Subtotal [5C] Dietary Workers	,	361,968.00	=	0.00	361,968.00	316,728.00
Subgroup : [6B] 400000-0108-09-048-0	Other Housekeeping Workers Salary-NewMilford-Housekeeping-Housekeeper-	302,191.00		0.00	302,191.00	344,459.00
400050-0108-09-048-0 Subtotal [6B] Other Housekeeping Workers	Salary - PTO-NewMilford-Housekeeping-Housekeeper-	4,344.00 306,535.00	-	0.00	4,344.00 306,535.00	(5,079.00) 339,380.00
Subgroup : [7A]	Engineer or Chief of Maintenance		-	0.00	300,000.00	000,000.00
40000-0108-08-101-0 400050-0108-08-101-0	Salary-NewMilford-Maintenance-Supervisor- Salary - PTO-NewMilford-Maintenance-Supervisor-	89,312.00 (1,711.00)		0.00 0.00	89,312.00	83,938.00 238.00
Subtotal [7A] Engineer or Chief of Maintenan		87,601.00	=	0.00	(1,711.00) 87,601.00	84,176.00
Subgroup : [7B]	Other Maintenance Workers					50.007.00
400000-0108-08-058-0 400050-0108-08-058-0	Salary-NewMilford-Maintenance-Maintenance Worker- Salary - PTO-NewMilford-Maintenance-Maintenance -	110,693.00 2,060.00	_	0.00 0.00	110,693.00 2,060.00	56,327.00 (1,320.00)
Subtotal [7B] Other Maintenance Workers		112,753.00	=	0.00	112,753.00	55,007.00
Subgroup : [8B] 400000-0108-10-051-0	Other Laundry Workers Salary-NewMilford-Laundry-Laundry Aide-	92,827.00		0.00	92,827.00	84,852.00
400050-0108-10-051-0 Subtotal [8B] Other Laundry Workers	Salary - PTO-NewMilford-Laundry-Laundry Aide-	93,233.00	-	0.00	93,233.00	2,381.00 87,233.00
Subgroup : [12A]	Director of Nurses/Assistant Director		-			
400000-0108-14-044-0 400050-0108-14-044-0	Salary-NewMilford-Nursing Admin-DNS- Salary - PTO-NewMilford-Nursing Admin-DNS-	162,025.00 (1,560.00)		0.00 0.00	162,025.00 (1,560.00)	160,170.00 2,768.00
Subtotal [12A] Director of Nurses/Assistant [160,465.00	=	0.00	160,465.00	162,938.00
Subgroup : [12B1] 400000-0108-15-092-0	RNs - Direct Care Salary-NewMilford-Nursing-RN-	753,191.00		(289,285.00)	463,906.00	604,151.00
400050-0108-15-092-0	Salary - PTO-NewMilford-Nursing-RN-	(7,419.00)	RJE - 1	(289,285.00)		(1,338.00)
Subtotal [12B1] RNs - Direct Care	Salary - F 10-Newlyllilotu-rulisling-NN-	745,772.00	-	(289,285.00)	(7,419.00) 456,487.00	602,813.00
Subgroup : [12B2]	RNs - Administrative	00 500 00		0.00	29.582.00	00.004.00
400000-0108-14-028-0 Marcum 202	Salary-NewMilford-Nursing Admin-Clerical- MDS Coordinator	29,582.00 0.00		0.00 111,168.00	111,168.00	28,834.00 107,603.00
Marcum 203	Staff Development	0.00	RJE - 1	111,168.00 64,509.00	64,509.00	49,781.00
Marcum 204	Infection Control	0.00	RJE - 1	64,509.00 113,608.00	113,608.00	94,249.00
Subtotal [12B2] RNs - Administrative		29,582.00	RJE - 1	113,608.00 289,285.00	318,867.00	280,467.00
Subgroup : [12C1]	LPNs - Direct Care					
40000-0108-15-052-0 400050-0108-15-052-0	Salary-NewMilford-Nursing-LPN- Salary - PTO-NewMilford-Nursing-LPN-	968,670.00 (3,694.00)		0.00 0.00	968,670.00 (3,694.00)	899,609.00 22,036.00
Subtotal [12C1] LPNs - Direct Care		964,976.00	=	0.00	964,976.00	921,645.00
Subgroup : [12D] 400000-0108-15-021-0	Aides and Attendants Salary-NewMilford-Nursing-CNA-	1,210,145.00		0.00	1,210,145.00	1,016,600.00
400050-0108-15-021-0 Subtotal [12D] Aides and Attendants	Salary - PTO-NewMilford-Nursing-CNA-	8,644.00 1,218,789.00	-	0.00	8,644.00 1,218,789.00	(6,267.00) 1,010,333.00
Subgroup : [12H]	Recreation Workers	1,210,100.00	=	0.00	1,210,700.00	1,010,000.00
40000-0108-07-038-0 400000-0108-07-086-0	Salary-NewMilford-Rec Therapy-Dir- Salary-NewMilford-Rec Therapy-Rec Therapist-	61,632.00 143,520.00		0.00 0.00	61,632.00 143,520.00	57,234.00 128,762.00
400050-0108-07-038-0	Salary - PTO-NewMilford-Rec Therapy-Dir-	109.00		0.00	109.00	3,671.00
400050-0108-07-086-0 Subtotal [12H] Recreation Workers	Salary - PTO-NewMilford-Rec Therapy-Rec Therapis-	1,272.00 206,533.00	-	0.00	1,272.00 206,533.00	1,940.00 191,607.00
Subgroup : [12M]	Social Workers/Case Management			_		,
400000-0108-06-038-0 400000-0108-06-096-0	Salary-NewMilford-Social service-Dir- Salary-NewMilford-Social service-Social Worker-	127,384.00 0.00		0.00 0.00	127,384.00 0.00	90,986.00 1,230.00
400050-0108-06-038-0 400050-0108-06-096-0	Salary - PTO-NewMilford-Social service-Dir- Salary - PTO-NewMilford-Social service-Social Wo-	(112.00) 643.00		0.00 0.00	(112.00) 643.00	343.00 0.00
Subtotal [12M] Social Workers/Case Manage	ment	127,915.00	-	0.00	127,915.00	92,559.00
Subgroup : [120] 400000-0108-11-011-0	Other Salary-NewMilford-Admissions-Admissions Coordina-	126,939.00		0.00	126,939.00	73,311.00
400050-0108-11-011-0	Salary - PTO-NewMilford-Admissions-Admissions Co-	3,166.00		0.00	3,166.00	(415.00)

Client: Engagement: Period Ending: Trial Balance: Workpaper:

National Health Care Associates, Inc. (CT)
Medicaid - Village Crest Center for Health & Rehab
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A.03 - Grouping Report

Workpaper:	A.03 - Grouping Report					
Account	Description	ADJ	JE Ref#	RJE	FINAL 9/30/2023	1st PP-FINAL
Subtotal [120] Other		9/30/2023 130,105.00		0.00	130,105.00	9/30/2022 72,896.00
Total [10-A] Salaries and Wages		5,162,794.00		0.00	5,162,794.00	4,748,378.00
Group : [13-B] Subgroup : [2]	Professional Fees Dentist					
436200-0108-22-000-0 Subtotal [2] Dentist	Dental Fees-Village Crest-Medical Services	7,306.00 7,306.00		0.00	7,306.00 7,306.00	7,083.00 7,083.00
Subgroup : [3]	Pharmacist					
431010-0108-23-000-0	Pharmacy fees-NewMilford-Rehab Tpy and Ancllry	12,244.00		0.00	12,244.00	17,234.00
Subtotal [3] Pharmacist		12,244.00		0.00	12,244.00	17,234.00
Subgroup : [5A] 437000-0108-23-000-0	PT - Resident Care PT Fees-NewMilford-Rehab Tpy and Ancllry	230,864.00		0.00	230,864.00	268,761.00
Subtotal [5A] PT - Resident Care		230,864.00		0.00	230,864.00	268,761.00
Subgroup: [8A] 431000-0108-22-000-0	Medical Director Consulting Fees-Village Crest-Medical Services	0.00		0.00	0.00	33,225.00
436000-0108-22-000-0 Subtotal [8A] Medical Director	Medical Director Fees-Village Crest-Medical Servic	48,000.00 48,000.00		0.00	48,000.00 48,000.00	48,000.00 81,225.00
Subgroup : [9A]	ST - Resident Care					
437200-0108-23-000-0	Speech Fees-NewMilford-Rehab Tpy and Ancllry	72,132.00		0.00	72,132.00	67,097.00
Subtotal [9A] ST - Resident Care		72,132.00		0.00	72,132.00	67,097.00
Subgroup : [10A] 437100-0108-23-000-0	OT - Resident Care OT Fees-NewMilford-Rehab Tpy and Ancllry	283,955.00		0.00	283,955.00	272,498.00
Subtotal [10A] OT - Resident Care		283,955.00		0.00	283,955.00	272,498.00
Subgroup : [11A1] 530000-0108-15-000-0	RN's - Direct Care Pool RNs-Village Crest-Nursing	132,618.00		0.00	132,618.00	81,221.00
Subtotal [11A1] RN's - Direct Care	3	132,618.00		0.00	132,618.00	81,221.00
Subgroup : [11B1] 531000-0108-15-000-0	LPN's - Direct Care Pool LPNs-Village Crest-Nursing	255,030.00		0.00	255,030.00	80,566.00
Subtotal [11B1] LPN's - Direct Care	FOOI EFINS-Village Crestinuising	255,030.00		0.00	255,030.00	80,566.00
Subgroup : [11C]	Aides	0.40.005.00			0.40.005.00	0.5 074 00
532000-0108-15-000-0 Subtotal [11C] Aides	Pool CNA-Village Crest-Nursing	848,235.00 848,235.00		0.00	848,235.00 848,235.00	315,674.00 315,674.00
Subgroup : [12]	Other					
431000-0108-15-000-0 436300-0108-22-000-0	Consulting Fees-Village Crest-Nursing Physician Fees-NewMilford-Medical Services	22,737.00 53,700.00		0.00 0.00	22,737.00 53,700.00	13,736.00 263.00
Subtotal [12] Other Total [13-B] Professional Fees		76,437.00 1,966,821.00		0.00	76,437.00 1,966,821.00	13,999.00 1,205,358.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1] 401400-0108-29-000-0	Workmen's Compensation Workers Compensation-NewMilford-Emp Benefits	210,444.00		0.00	210,444.00	202,484.00
401450-0108-29-000-0	Workers Comp Retro Exp-NewMillford-Emp Benefits -	0.00		0.00	0.00	21,753.00
Subtotal [1A1] Workmen's Compensation		210,444.00		0.00	210,444.00	224,237.00
Subgroup : [1A3] 401100-0108-29-000-0	Unemployment Insurance FUI-NewMilford-Emp Benefits	8,952.00		0.00	8,952.00	6,026.00
401200-0108-29-000-0 Subtotal [1A3] Unemployment Insurance	SUI-NewMilford-Emp Benefits	53,367.00 62,319.00		0.00	53,367.00 62,319.00	50,568.00 56,594.00
Subgroup : [1A4]	Social Security (FICA)					
401000-0108-29-000-0 Subtotal [1A4] Social Security (FICA)	FICA-NewMilford-Emp Benefits	381,111.00 381,111.00		0.00	381,111.00 381,111.00	350,538.00 350,538.00
Subgroup : [1A5]	Health Insurance					<u> </u>
401300-0108-29-000-0 Subtotal [1A5] Health Insurance	Health Ins-NewMilford-Emp Benefits	992,120.00 992,120.00		0.00	992,120.00 992,120.00	567,230.00 567,230.00
	Bandana	992,120.00		0.00	992,120.00	567,230.00
Subgroup : [1A7] 401700-0108-29-000-0	Pensions Pension-NewMilford-Emp Benefits	299,514.00		0.00	299,514.00	113,644.00
Subtotal [1A7] Pensions		299,514.00		0.00	299,514.00	113,644.00
Subgroup : [1A9] 505000-0108-03-000-0	Other Background Check-Village Crest-Administration	4,679.00		0.00	4,679.00	1,825.00
Subtotal [1A9] Other		4,679.00		0.00	4,679.00	1,825.00
Subgroup : [1C] 508000-0108-03-000-0	Bad Debts Bad Debt Expense-Village Crest-Administration	153,048.00		0.00	153,048.00	240.033.00
508010-0108-03-000-0 Subtotal [1C] Bad Debts	Bad Debt Mdcr-Village Crest-Administration	22,609.00 175,657.00		0.00	22,609.00 175,657.00	0.00 240,033.00
	Accounting and Auditing	173,037.00		0.00	173,637.00	240,033.00
Subgroup : [1D] 432000-0108-03-000-0	Accounting Fees-Village Crest-Administration	28,685.00		0.00	28,685.00	34,685.00
Subtotal [1D] Accounting and Auditing		28,685.00		0.00	28,685.00	34,685.00
Subgroup : [1E] 433000-0108-03-000-0	Legal Fees-Village Crest-Administration	1,409.00		0.00	1,409.00	7,293.00
433100-0108-03-000-0 433200-0108-03-000-0	Legal Fees - Labor-Village Crest-Administration Legal Fees - Collections-Village Crest-Admin	55,560.00 37,821.00		0.00 0.00	55,560.00 37,821.00	15,861.00 27,661.00
433300-0108-03-000-0 Subtotal [1E] Legal	Legal Fees - Non-reimbursable-Village Crest-Admin	2,160.00 96,950.00		0.00	2,160.00 96,950.00	1,800.00 52,615.00
Subgroup : [1G]	Office Supplies					
410000-0108-03-000-0 410000-0108-04-000-0	Supplies-Village Crest-Administration Supplies-Village Crest-Fiscal Operations	1,026.00 17,785.00		0.00 0.00	1,026.00 17,785.00	1,158.00 14,566.00
420000-0108-03-000-0	Minor Equip-Village Crest-Administration Admin Equipment Rental	1,593.00		0.00	1,593.00 5,981.00	840.00 5,962.00
Marcum 205	Admin Equipment Nental	0.00	RJE - 4	5,981.00 5,981.00		
Subtotal [1G] Office Supplies	Telephone and Telephone	20,404.00		5,981.00	26,385.00	22,526.00
Subgroup : [1H1] 461000-0108-03-000-0	Telephone and Telegraph Telephone-Village Crest-Administration	21,651.00		0.00	21,651.00	43,670.00
Subtotal [1H1] Telephone and Telegraph		21,651.00		0.00	21,651.00	43,670.00
Subgroup : [1H2] 461100-0108-03-000-0	Cellular Phones and Beepers Telephone - Cell-Village Crest-Administration	2,006.00		0.00	2,006.00	1,926.00
Subtotal [1H2] Cellular Phones and Beepers		2,006.00		0.00	2,006.00	1,926.00
Subgroup : [1J]	Corporation Business Taxes					

National Health Care Associates, Inc. (CT)
Medicaid - Village Crest Center for Health & Rehab
9/30/2023
A.01 - TB-CCNH
A.03 - Grouping Report

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Workpaper:	A.03 - Grouping Report					
Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
-		9/30/2023			9/30/2023	9/30/2022
542000-0108-03-000-0	Corporate Tax - State-NewMilford-Administratio	10,500.00	_	0.00	10,500.00	0.00
Subtotal [1J] Corporation Business Taxes		10,500.00	_	0.00	10,500.00	0.00
Subgroup : [1K1]	Other Taxes - Income					
542900-0108-03-000-0	CT PET Tax Expense-Village Crest-Administration	0.00		0.00	0.00	59,549.00
Subtotal [1K1] Other Taxes - Income		0.00	_	0.00	0.00	59,549.00
Subgroup : [1K2] Marcum 206	Other Sales Tax	0.00		161.00	161.00	0.00
Marcum 200	Sales Tax	0.00	RJE - 4	161.00	161.00	0.00
Subtotal [1K2] Other		0.00		161.00	161.00	0.00
			_			
Subgroup : [1K3]	Resident Day User Fee	F47.000.00		0.00	F47 000 00	470,000,00
507000-0108-03-000-0 Subtotal [1K3] Resident Day User Fee	Revenue Assessment-Village Crest-Administration	517,933.00 517,933.00	_	0.00	517,933.00 517,933.00	472,908.00 472,908.00
Total [15] Expenditures Other than Salaries		2,823,973.00	_	6,142.00	2,830,115.00	2,241,980.00
			_			
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and Gener	al				
Subgroup : [2] 402000-0108-03-000-0	Holiday Parties for Staff	2,400.00		0.00	2.400.00	3.515.00
Subtotal [2] Holiday Parties for Staff	Holiday Expense-Village Crest-Administration	2,400.00	-	0.00	2,400.00	3,515.00
Cubician [2] Homady Farmor for Clair		2,100.00	-	0.00	2,100.00	0,010.00
Subgroup : [3]	Gifts to Staff and Residents					
523000-0108-03-000-0	Emp Benefits-Village Crest-Administration	31,659.00	_	0.00	31,659.00	25,150.00
Subtotal [3] Gifts to Staff and Residents		31,659.00	_	0.00	31,659.00	25,150.00
Subgroup : [4]	Employee Travel					
521000-0108-03-000-0	Travel Expense-Village Crest-Administration	753.00		0.00	753.00	941.00
522000-0108-03-000-0	Hotel Expense-Village Crest-Administration	1,623.00	_	0.00	1,623.00	0.00
Subtotal [4] Employee Travel		2,376.00	_	0.00	2,376.00	941.00
Subgroup : [5]	Education Expense					
509000-0108-03-000-0	Seminars-Village Crest-Administration	362.00		0.00	362.00	15,436.00
Subtotal [5] Education Expense		362.00	_	0.00	362.00	15,436.00
		·	_			
Subgroup : [6]	Automobile Expense	000.00		0.00	000.00	4 400 00
520000-0108-03-000-0 Subtotal [6] Automobile Expense	Auto Expense-Village Crest-Administration	288.00 288.00	_	0.00	288.00 288.00	1,402.00 1,402.00
Subtotal [6] Automobile Expense		200.00	-	0.00	200.00	1,402.00
Subgroup : [M1]	Advertising Help Wanted					
501000-0108-03-000-0	Advertising Employment-Village Crest-Administratio	1,200.00	_	0.00	1,200.00	1,200.00
Subtotal [M1] Advertising Help Wanted		1,200.00	_	0.00	1,200.00	1,200.00
Subgroup : [M3]	Advertising Other					
410000-0108-18-000-0	Supplies-Village Crest-Marketing	11,350.00		0.00	11,350.00	6,180.00
410019-0108-18-000-0	Supplies COVID-Village Crest-Marketing	0.00		0.00	0.00	441.00
501100-0108-03-000-0	Advertising Promotional-Village Crest-Administrati	13,866.00		0.00	13,866.00	2,086.00
501100-0108-18-000-0	Advertising Promotional-NewMilford-Marketing	95,978.00	_	0.00	95,978.00	51,419.00
Subtotal [M3] Advertising Other		121,194.00	-	0.00	121,194.00	60,126.00
Subgroup : [M7]	Postage					
504000-0108-03-000-0	Postage-Village Crest-Administration	899.00		0.00	899.00	1,778.00
Subtotal [M7] Postage		899.00	_	0.00	899.00	1,778.00
Subgroup : [M8] 491000-0108-03-000-0	Dues and Membership Fees to Professional Associations	8,960.00		(1,777.00)	7,183.00	6,833.00
491000-0100-03-000-0	Dues-Village Crest-Administration	0,900.00	RJE - 2	(1,777.00)	7,103.00	0,033.00
Subtotal [M8] Dues and Membership Fees to	Professional Associations	8,960.00		(1,777.00)	7,183.00	6,833.00
			_	<u> </u>		
Subgroup : [M8A] Marcum 103	Dues to Chamber of Commerce Chamber Dues	0.00		300.00	300.00	300.00
Walculi 103	Chambel bues	0.00	RJE - 2	300.00	300.00	300.00
Subtotal [M8A] Dues to Chamber of Comme	rce	0.00	_	300.00	300.00	300.00
			_	<u> </u>		
Subgroup : [M9]	Subscriptions	0.054.00		0.00	9.354.00	40.040.00
491001-0108-03-000-0 Subtotal [M9] Subscriptions	Subscriptions-Village Crest-Administration	9,354.00 9,354.00	_	0.00	9,354.00	12,916.00 12,916.00
Subtotal [maj Subscriptions		5,334.00	-	0.00	3,334.00	12,510.00
Subgroup : [M10]	Contributions					
540000-0108-03-000-0	Donations-Village Crest-Administration	200.00		0.00	200.00	0.00
541001-0108-03-000-0	Political Contributions -NewMilford-Administration	0.00	_	0.00	0.00	1,250.00
Subtotal [M10] Contributions		200.00	-	0.00	200.00	1,250.00
Subgroup : [M11]	Services Provided by Contract					
431000-0108-02-000-0	Consulting Fees-Village Crest-Admin Staff	108,277.00		0.00	108,277.00	0.00
431000-0108-03-000-0	Consulting Fees-Village Crest-Administration	10,962.00		0.00	10,962.00	21,038.00
431000-0108-04-000-0	Consulting Fees-Village Crest-Fiscal Operations	3,272.00	DIE ^	(3,272.00)	0.00	0.00
435200-0108-03-000-0	IT ServicesAdministration-Village Crest-Administra	70,443.00	RJE - 3	(3,272.00)	70,443.00	65,398.00
440000-0108-02-000-0	Purch Services-Village Crest-Admin Staff	0.00		0.00	0.00	28,200.00
440000-0108-03-000-0	Purch Services-Village Crest-Administration	0.00		0.00	0.00	235.00
440000-0108-04-000-0	Purch Services-Village Crest-Fiscal Operations	35,276.00	_	0.00	35,276.00	31,990.00
Subtotal [M11] Services Provided by Contra	ct	228,230.00	_	(3,272.00)	224,958.00	146,861.00
Subgroup : [M12]	Administrative Management Services					
434000-0108-03-000-0	Shared Services-Village Crest-Administration	534,492.00		3,272.00	537,764.00	476,247.00
	· ·		RJE - 3	3,272.00		
Subtotal [M12] Administrative Management	Services	534,492.00	-	3,272.00	537,764.00	476,247.00
Subgroup : [M13]	Other					
488500-0108-25-000-0	Amort Exp Good Will-Village Crest	79,000.00		0.00	79,000.00	79,000.00
500000-0108-03-000-0	Licenses and Permits-Village Crest-Administration	3,040.00		1,477.00	4,517.00	2,514.00
500000 0400 00 000 °	Doub Observe Millers Orest Adv. 1111	05.000.00	RJE - 2	1,477.00	05 000 00	07.000.00
503200-0108-03-000-0 541000-0108-03-000-0	Bank Charges-Village Crest-Administration Misc. Expense-NewMilford-Administration	25,269.00 8,598.00		0.00 0.00	25,269.00 8,598.00	27,209.00 22,620.00
Subtotal [M13] Other	wiso. Expense-Newwillou-Aunimistration	115,907.00	-	1,477.00	117,384.00	131,343.00
Total [16] Expenditures Other than Salaries	(cont'd) - Admin. and General	1,057,521.00	-	0.00	1,057,521.00	885,298.00
			=			
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1] 412000-0108-13-000-0	Raw Food	225,806.00		0.00	225 000 00	195,993.00
412000-0108-13-000-0 412000-0108-38-000-0	Food-Village Crest-Dietary Food-NewMilford-Cafe	225,806.00		0.00 0.00	225,806.00 0.00	195,993.00 266.00
412100-0108-13-000-0	Food Supplements-Village Crest-Dietary	25,096.00		0.00	25,096.00	21,597.00
523019-0108-03-000-0	Employee Benefits Other COVID-Village Crest-Admini	0.00		0.00	0.00	261.00
Subtotal [2A1] Raw Food		250,902.00	_	0.00	250,902.00	218,117.00
Subgroup : [2&2]	Non-Food Supplies					
Subgroup : [2A2]	Hon-i Gou Supplies					

National Health Care Associates, Inc. (CT)
Medicaid - Village Crest Center for Health & Rehab
9/30/2023
A.01 - TB-CCNH
A.03 - Grouping Report

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Workpaper:	A.01 - IB-CCNH A.02 Grouping Bonort					
Account	A.03 - Grouping Report Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
Account	Description	9/30/2023	OL IXEI #	TOL	9/30/2023	9/30/2022
410000-0108-13-000-0	Supplies-Village Crest-Dietary	59,164.00		0.00	59,164.00	42,533.00
Subtotal [2A2] Non-Food Supplies		59,164.00		0.00	59,164.00	42,533.00
Subgroup : [2B]	Purchased Services					
440000-0108-13-000-0	Purch Services-Village Crest-Dietary	3,662.00		0.00	3,662.00	12,984.00
Subtotal [2B] Purchased Services	,	3,662.00		0.00	3,662.00	12,984.00
Cubanaun - [20]	Other					
Subgroup : [2C] 420000-0108-13-000-0	Minor Equip-Village Crest-Dietary	299.00		0.00	299.00	0.00
452000-0108-13-000-0	Equip Rental-Village Crest-Dietary	2,702.00		0.00	2,702.00	1,623.00
Subtotal [2C] Other		3,001.00		0.00	3,001.00	1,623.00
Total [18] Dietary Basis for Allocation of Cos	ts	316,729.00		0.00	316,729.00	275,257.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etcwashed, ironed					
414100-0108-10-000-0 Subtotal [3A1] Bed Linens, etcwashed, iron	Linen-Village Crest-Laundry	10,871.00 10,871.00		0.00	10,871.00 10,871.00	10,232.00 10,232.00
Subtotal [SA1] Bed Linens, etcwashed, iron	ed	10,671.00		0.00	10,071.00	10,232.00
Subgroup : [3C]	Other					
410000-0108-10-000-0	Supplies-Village Crest-Laundry	18,638.00		0.00	18,638.00	(5,550.00)
414000-0108-10-000-0 Subtotal [3C] Other	Diapers-Village Crest-Laundry	37,076.00 55,714.00		0.00	37,076.00 55,714.00	29,133.00 23,583.00
Total [19] Laundry-Basis for Allocation of Co	sts	66,585.00		0.00	66,585.00	33,815.00
,						
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Cost	s				
Subgroup : [4A1] 410000-0108-09-000-0	In-House Care Supplies Supplies-Village Crest-Housekeeping	30,282.00		0.00	30,282.00	30,244.00
410019-0108-09-000-0	Supplies COVID-Village Crest-Housekeeping	304.00		0.00	304.00	553.00
Subtotal [4A1] In-House Care Supplies		30,586.00		0.00	30,586.00	30,797.00
Cubanaun - [4D]	Durch and Camilean					
Subgroup: [4B] 44000-0108-09-000-0	Purchased Services Purch Services-Village Crest-Housekeeping	0.00		0.00	0.00	53.00
Subtotal [4B] Purchased Services	Taron corvided village creek reduction ping	0.00		0.00	0.00	53.00
					·	
Subgroup : [5A1] 411010-0108-22-000-0	Own Pharmacy Flu Vaccine-NewMilford-Medical Services	10,505.00		0.00	10,505.00	3,690.00
411200-0108-23-000-0	Drugs Medicare Pt A-Village Crest-Rehab Tpy and A	296,677.00		0.00	296,677.00	318,520.00
Subtotal [5A1] Own Pharmacy	3 7 7	307,182.00		0.00	307,182.00	322,210.00
Subgroup : [5B] 411700-0108-22-000-0	Medicine Cabinet Drugs House Drugs (OTC)-NewMilford-Medical Services	12,996.00		0.00	12,996.00	15,825.00
Subtotal [5B] Medicine Cabinet Drugs	Tiouse Drugs (OTO)-NewWillioru-Wedical Services	12,996.00		0.00	12,996.00	15,825.00
Subgroup : [5C]	Medical and Therapeutic Supplies	110 445 00		0.00	110 445 00	70 606 00
410000-0108-15-000-0 420000-0108-15-000-0	Supplies-Village Crest-Nursing Minor Equip-Village Crest-Nursing	110,445.00 6,219.00		0.00	110,445.00 6,219.00	72,686.00 1,403.00
Subtotal [5C] Medical and Therapeutic Suppl		116,664.00		0.00	116,664.00	74,089.00
Subgroup : [5D] 440010-0108-15-000-0	Ambulance/Limousine Purch Services Ambulance-Village Crest-Nursing	350.00		0.00	350.00	0.00
Subtotal [5D] Ambulance/Limousine	Fulcit Services Ambulance-village Crest-Nursing	350.00		0.00	350.00	0.00
Subgroup : [5E2]	Oxygen - Other	6 350 00		0.00	6 350 00	4 20E 00
413001-0108-23-000-0 Subtotal [5E2] Oxygen - Other	Oxygen Non Billable-Village Crest-Rehab Tpy and An	6,359.00 6,359.00		0.00	6,359.00 6,359.00	4,305.00 4,305.00
Subgroup : [5F]	X-Rays and related radiological					
438010-0108-27-000-0 438020-0108-27-000-0	Radiology Fees-Village Crest-Laboratory X-Village Crest-Laboratory	29.00 20,814.00		0.00 0.00	29.00 20,814.00	0.00 12,323.00
Subtotal [5F] X-Rays and related radiological		20,843.00		0.00	20,843.00	12,323.00
Subgroup : [5H]	Laboratory	45 407 00		0.00	45 407 00	00.450.00
438030-0108-27-000-0 Subtotal [5H] Laboratory	Lab Fees-Village Crest-Laboratory	45,437.00 45,437.00		0.00	45,437.00 45,437.00	32,153.00 32,153.00
oubtotal [ori] Laboratory		40,407.00		0.00	40,407.00	52,155.55
Subgroup : [51]	Recreation					
410000-0108-07-000-0	Supplies-Village Crest-Rec Therapy	9,262.00 2,875.00		0.00 0.00	9,262.00	7,088.00 1,100.00
44000-0108-07-000-0 452000-0108-07-000-0	Purch Services-Village Crest-Rec Therapy Equip Rental-Village Crest-Rec Therapy	0.00		0.00	2,875.00 0.00	65.00
Subtotal [5I] Recreation	11	12,137.00		0.00	12,137.00	8,253.00
Subgroup: [5L] 440050-0108-07-000-0	Cable Television Cable Expense-Village Crest-Rec Therapy	10,144.00		0.00	10,144.00	9,934.00
Subtotal [5L] Cable Television	Cable Expense-vinage Oreservee Therapy	10,144.00		0.00	10,144.00	9,934.00
• •						
Subgroup : [5M]	Other Supplies-Village Crest-Rehab Tpy and Ancllry	0.00		0.00	0.00	180.00
410000-0108-23-000-0 410019-0108-15-000-0	Supplies-Village Crest-Renab Tpy and Ancilry Supplies COVID-Village Crest-Nursing	0.00 17,626.00		0.00	17,626.00	180.00 33,582.00
413500-0108-23-000-0	IV Thy Supplies-Village Crest-Rehab Tpy and Anclir	6,903.00		0.00	6,903.00	5,272.00
440000-0108-15-000-0	Purch Services-Village Crest-Nursing	282.00		0.00	282.00	396.00
452000-0108-15-000-0 452000-0108-23-000-0	Equip Rental-Village Crest-Nursing Equip Rental-Village Crest-Rehab Tpy and Ancllry	21,644.00 10,154.00		0.00 0.00	21,644.00 10,154.00	26,478.00 10,307.00
452000-0108-24-000-0	Equip Rental-Village Crest-Respiratory	16,586.00		0.00	16,586.00	15,311.00
550000-0108-15-000-0	Nursing Aides Testing Costs-Village Crest-Nursing	73.00		0.00	73.00	0.00
Subtotal [5M] Other	Panis for Allocation of Costs	73,268.00 635,966.00		0.00	73,268.00	91,526.00
Total [20] Housekeeping and Resident Care E	pasis for Affocation of Costs	030,966.00		0.00	635,966.00	601,468.00
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					
463000-0108-25-000-0 Subtotal [6B] Heat	Gas-Village Crest-Property	21,107.00		0.00	21,107.00	20,433.00
Subiolai [00] Heat		21,107.00		0.00	21,107.00	20,433.00
Subgroup : [6C]	Light & Power					
462000-0108-25-000-0	Electric-Village Crest-Property	144,421.00		0.00	144,421.00	153,835.00
Subtotal [6C] Light & Power		144,421.00		0.00	144,421.00	153,835.00
Subgroup : [6D]	Water					
464000-0108-25-000-0	Sewer-Village Crest-Property	22,188.00		0.00	22,188.00	20,596.00
466000-0108-25-000-0 Subtotal [6D] Water	Water-Village Crest-Property	26,884.00 49,072.00		0.00	26,884.00 49,072.00	25,864.00 46,460.00
Capitalai fani ssalei		43,012.00		0.00	40,012.00	+0,400.00
Subgroup : [6E]	Equipment Lease					
435210-0108-03-000-0	IT Rental-Village Crest-Administration	38,611.00	DIF 4	(6,142.00)	32,469.00	34,190.00
452000-0108-04-000-0	Equip Rental-Village Crest-Fiscal Operations	9,229.00	RJE - 4	(6,142.00) 0.00	9,229.00	10,027.00
Subtotal [6E] Equipment Lease	===== : Timago orost r local Operations	47,840.00		(6,142.00)	41,698.00	44,217.00
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National Health Care Associates, Inc. (CT)
Medicaid - Village Crest Center for Health & Rehab
9/30/2023
A.01 - TB-CCNH

Client: Engagement: Period Ending: Trial Balance:

Trial Balance:	A.01 - TB-CCNH					
Workpaper:	A.03 - Grouping Report	ADI	IE Dat #	D.IE	EINIAI	4e4 DD EINAL
Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL	1st PP-FINAL
Subgroup : [6F]	Other	9/30/2023			9/30/2023	9/30/2022
410000-0108-08-000-0	Supplies-Village Crest-Maintenance	54,940.00		0.00	54,940.00	42,709.00
420000-0108-08-000-0	Minor Equip-Village Crest-Maintenance	1,460.00		0.00	1,460.00	0.00
440000-0108-08-000-0	Purch Services-Village Crest-Maintenance	56,896.00		0.00	56,896.00	46,346.00
440001-0108-08-000-0 442000-0108-08-000-0	Ground Services-Village Crest-Maintenance Pest Control-NewMilford-Maintenan	22,199.00 1,863.00		0.00 0.00	22,199.00 1,863.00	17,151.00 1,627.00
443000-0108-08-000-0	Carting-Village Crest-Maintenance	21,935.00		0.00	21,935.00	19,970.00
Subtotal [6F] Other	99	159,293.00	-	0.00	159,293.00	127,803.00
			-			·
Subgroup : [7D] 486000-0108-25-000-0	Movable Equipment	46 240 00		(7,092.00)	20 149 00	42 224 00
400000-0100-25-000-0	Depr Exp MME-Village Crest	46,240.00	RJE - 5	(7,092.00)	39,148.00	42,224.00
Subtotal [7D] Movable Equipment		46,240.00		(7,092.00)	39,148.00	42,224.00
			-	<u> </u>		·
Subgroup : [8A]	Organization Expense	0.400.00		0.00	0.400.00	0.400.00
488000-0108-25-000-0 Subtotal [8A] Organization Expense	Amort Exp-Village Crest-Property	9,432.00 9,432.00	=	0.00	9,432.00 9,432.00	9,432.00 9,432.00
Oubtotal [OA] Organization Expense		3,402.00	-	0.00	5,452.00	3,402.00
Subgroup : [8C]	Leasehold Improvements					
484000-0108-25-000-0	Depe Exp LHI-Village Crest	108,587.00	DIE 6	7,092.00	115,679.00	119,937.00
Subtotal [8C] Leasehold Improvements		108,587.00	RJE - 5	7,092.00 7,092.00	115,679.00	119,937.00
Castotal [00] Zoaconola improvemente		100,001.00	-	7,002.00	110,010.00	110,007.00
Subgroup : [9]	Rental Payments					
471000-0108-25-000-0	Rent-Village Crest-Property	372,000.00	-	0.00	372,000.00	372,000.00
Subtotal [9] Rental Payments		372,000.00	-	0.00	372,000.00	372,000.00
Subgroup : [10B]	Real estate taxes paid by lessor					
473000-0108-25-000-0	Real Estate Taxes-Village Crest-Property	82,831.00	_	0.00	82,831.00	81,404.00
Subtotal [10B] Real estate taxes paid by less	or	82,831.00	_	0.00	82,831.00	81,404.00
Subaraua - [40C]	Paragraph property tayon					
Subgroup : [10C] 472000-0108-25-000-0	Personal property taxes Personal Property Taxes-Village Crest-Property	7,918.00		0.00	7,918.00	5,018.00
Subtotal [10C] Personal property taxes	r cisonar roporty raxes-village oreser roporty	7,918.00	-	0.00	7,918.00	5,018.00
Total [22] Maintenance and Property		1,048,741.00	-	(6,142.00)	1,042,599.00	1,022,763.00
			-			·
Group : [27]	Interest and Insurance Other Interest Expense					
Subgroup : [12D] 476100-0108-25-000-0	Interest Expense Interest Expense Eq Obl-Village Crest-Property	41,390.00		0.00	41,390.00	36,845.00
503100-0108-03-000-0	Interest-Village Crest-Administration	2,505.00		0.00	2,505.00	1,164.00
503130-0108-03-000-0	Interest on Computer Loan-NewMilford-Administr	1,871.00	=	0.00	1,871.00	2,716.00
Subtotal [12D] Other Interest Expense		45,766.00	-	0.00	45,766.00	40,725.00
Subgroup : [14A]	Insurance on Property					
472500-0108-25-000-0	Property Insurance-Village Crest-Property	16,609.00		0.00	16,609.00	12,936.00
Subtotal [14A] Insurance on Property		16,609.00	_	0.00	16,609.00	12,936.00
Subgroup : [14B] 511000-0108-03-000-0	Insurance of Automobiles	1,562.00		0.00	1 562 00	1,484.00
Subtotal [14B] Insurance of Automobiles	Auto Ins-Village Crest-Administration	1,562.00	-	0.00	1,562.00 1,562.00	1,484.00
			-			
Subgroup : [14C3]	Other					
510000-0108-03-000-0	Liability Ins-Village Crest-Administration	59,758.00		0.00	59,758.00	52,655.00
513000-0108-03-000-0 Subtotal [14C3] Other	Crime Ins-Village Crest-Administration	844.00 60,602.00	-	0.00	844.00 60,602.00	912.00 53,567.00
Total [27] Interest and Insurance		124,539.00	-	0.00	124,539.00	108,712.00
			=			
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)	(0.047.554.00)		0.00	(0.047.554.00)	(7.400.770.00)
311000-0108-00-000-0 Subtotal [1A] Medicaid Residents (CT only)	Medicaid Room & Board-Village Crest	(8,017,554.00) (8,017,554.00)	-	0.00	(8,017,554.00) (8,017,554.00)	(7,429,776.00) (7,429,776.00)
oubtotal [12] medicala residents (01 only)		(0,011,004.00)	-	0.00	(0,017,004.00)	(1,423,110.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0108-00-000-0	Medicaid Room & Board Contra-Village Crest	2,143,574.00		0.00	2,143,574.00	2,161,251.00
313005-0108-00-000-0 Subtotal [1B] Medicaid room and board cont	Medicaid Contra Other-Village Crest	2,143,731.00	-	0.00	2,143,731.00	303.00 2,161,554.00
Subtotal [15] medicald foolil and board cont	actual allowance	2,143,731.00	-	0.00	2,143,731.00	2,101,004.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
321000-0108-00-000-0	Medicare Pt A Room & Board-Village Crest	(1,907,130.00)	_	0.00	(1,907,130.00)	(2,150,514.00)
Subtotal [3A] Medicare Residents (All inclus	ive)	(1,907,130.00)	-	0.00	(1,907,130.00)	(2,150,514.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0108-00-000-0	Medicare Pt A R and B Contra-Village Crest	1,501,272.00		0.00	1,501,272.00	1,691,640.00
323005-0108-00-000-0	Medicare Pt A Contra Other-Village Crest	59,945.00	=	0.00	59,945.00	52,133.00
Subtotal [3B] Medicare room and board cont	ractual allowance	1,561,217.00	=	0.00	1,561,217.00	1,743,773.00
Subgroup : [4A]	Private-pay residents and other					
303100-0108-00-000-0	Hospice Revenue-Village Crest	(260,518.00)		0.00	(260,518.00)	(189,442.00)
341000-0108-00-000-0	Private Room & Board-Village Crest	(1,985,820.00)		0.00	(1,985,820.00)	(1,403,610.00)
351000-0108-00-000-0	Comm Ins Room & Board-Village Crest	(159,305.00)		0.00	(159,305.00)	(216,673.00)
371000-0108-00-000-0 Subtotal [4A] Private-pay residents and othe	Mgd Medicare Room and Board-Village Crest	(1,146,070.00) (3,551,713.00)	=	0.00	(1,146,070.00) (3,551,713.00)	(878,605.00) (2,688,330.00)
Subtotal [4A] Filvate-pay residents and other		(3,331,713.00)	-	0.00	(3,331,713.00)	(2,000,330.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303700-0108-00-000-0	Hospice C/A-Village Crest	79,706.00		0.00	79,706.00	53,141.00
341005-0108-00-000-0 351005-0108-00-000-0	Private Room & Board Contra-Village Crest Comm Ins Room & Board Contra-Village Crest	42,445.00 (12,866.00)		0.00 0.00	42,445.00 (12,866.00)	36,911.00 12,019.00
353005-0108-00-000-0	Comm Ins Room & Board Contra-Village Crest Comm Ins Contra Other-Village Crest	3,534.00		0.00	3,534.00	3,924.00
371005-0108-00-000-0	Mgd Medicare Room & Board Contra-Village Crest	324,621.00		0.00	324,621.00	150,921.00
373005-0108-00-000-0	Mgd Medicare Contra Other-Village Crest	33,764.00	-	0.00	33,764.00	29,031.00
Subtotal [4B] Private-pay room and board co	ntractual allowance	471,204.00	-	0.00	471,204.00	285,947.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0108-00-000-0	Medicare Pt A Pharmacy-Village Crest	(251,358.00)		0.00	(251,358.00)	(307,315.00)
324500-0108-00-000-0	Medicare Pt A IV Therapy-Village Crest	(30,747.00)		0.00	(30,747.00)	(28,393.00)
335700-0108-00-000-0	Medicare Pt B Flu/Pneumonia-Village Crest	(5,092.00)	-	0.00	(5,092.00)	(8,128.00)
Subtotal [5A] Prescription Drugs - Medicare		(287,197.00)	=	0.00	(287,197.00)	(343,836.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0108-00-000-0	Medicare Pt A Pharmacy Contra-Village Crest	282,105.00	-	0.00	282,105.00	335,708.00
Subtotal [5B] Prescription Drugs - Medicare	Contractual Allowance	282,105.00	-	0.00	282,105.00	335,708.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
304100-0108-00-000-0	Hospice Pharmacy-Village Crest	(2,275.00)		0.00	(2,275.00)	(4,158.00)
314100-0108-00-000-0	Medicaid Pharmacy-Village Crest	(25,805.00)		0.00	(25,805.00)	(47,472.00)
314500-0108-00-000-0	Medicaid IV Therapy-Village Crest	0.00		0.00	0.00	(2,013.00)
344100-0108-00-000-0	Private Pharmacy-Village Crest	669.00		0.00	669.00	(57.00)

National Health Care Associates, Inc. (CT)
Medicaid - Village Crest Center for Health & Rehab
9/30/2023
A.01 - TB-CCNH
A.03 - Grouping Report Client: Engagement: Period Ending: Trial Balance: Workpaper:

Workpaper:	A.03 - Grouping Report					
Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
-		9/30/2023			9/30/2023	9/30/2022
354100-0108-00-000-0	Comm Ins Pharmacy-Village Crest	(21,681.00)		0.00	(21,681.00)	(34,631.00)
354500-0108-00-000-0	Comm Ins IV Therapy-Village Crest	(1,465.00)		0.00	(1,465.00)	0.00
374100-0108-00-000-0 374500-0108-00-000-0	Mgd Medicare Pharmacy-Village Crest Mgd Medicare IV Therapy-Village Crest	(219,852.00) (25,767.00)		0.00 0.00	(219,852.00) (25,767.00)	(149,570.00) (42,893.00)
375700-0108-00-000-0	Mgd Medicare Flu/Pneumonia-Village Crest	(5,483.00)		0.00	(5,483.00)	(2,734.00)
Subtotal [5C] Prescription Drugs - Non-medi		(301,659.00)	-	0.00	(301,659.00)	(283,528.00)
Subgroup: [5D] 304105-0108-00-000-0	Prescription Drugs - Non-medicare Contractual Allowance	2 275 00		0.00	2 275 00	4 150 00
314105-0108-00-000-0	Hospice Pharmacy Contra-Village Crest Medicaid Pharmacy Contra-Village Crest	2,275.00 25,805.00		0.00 0.00	2,275.00 25,805.00	4,158.00 49,485.00
344105-0108-00-000-0	Private Pharmacy Contra-Village Crest	360.00		0.00	360.00	0.00
354105-0108-00-000-0	Comm Ins Pharmacy Contra-Village Crest	23,146.00		0.00	23,146.00	34,631.00
374105-0108-00-000-0	Mgd Medicare Pharmacy Contra-Village Crest	245,619.00	-	0.00	245,619.00	192,463.00
Subtotal [5D] Prescription Drugs - Non-medi	care Contractual Allowance	297,205.00	-	0.00	297,205.00	280,737.00
Subgroup : [6A]	Medical Supplies - Medicare					
324200-0108-00-000-0	MCR Pt A Chargeable Med Supp-Village Crest	(2,279.00)	_	0.00	(2,279.00)	(7,472.00)
Subtotal [6A] Medical Supplies - Medicare		(2,279.00)	=	0.00	(2,279.00)	(7,472.00)
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance					
324205-0108-00-000-0	MCR Pt A Charge Med Supp Contra-Village Crest	2,279.00		0.00	2,279.00	7,472.00
Subtotal [6B] Medical Supplies - Medicare C		2,279.00	-	0.00	2,279.00	7,472.00
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Subgroup : [6C]	Medical Supplies - Non-medicare	(4.455.00)		0.00	(4.455.00)	0.00
374200-0108-00-000-0 Subtotal [6C] Medical Supplies - Non-medical	Mgd Medicare Chargeable Medical Supplies-Village C	(1,155.00) (1,155.00)	-	0.00	(1,155.00) (1,155.00)	0.00
oubtotal [00] medical oupplies - Non-medical	ui 6	(1,100.00)	-	0.00	(1,100.00)	0.00
Subgroup : [6D]	Medical Supplies - Non-medicare Contractual Allowance					
374205-0108-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Village Cr	1,155.00	-	0.00	1,155.00	0.00
Subtotal [6D] Medical Supplies - Non-medical	are Contractual Allowance	1,155.00	-	0.00	1,155.00	0.00
Subgroup : [7A]	Physical Therapy - Medicare					
324300-0108-00-000-0	Medicare Pt A PT-Village Crest	(354,761.00)		0.00	(354,761.00)	(279,305.00)
334300-0108-00-000-0	Medicare Pt B PT-Village Crest	(106,327.00)		0.00	(106,327.00)	(42,932.00)
337300-0108-00-000-0	Mgd Medicare Pt B PT-Village Crest	(470.00)	-	0.00	(470.00)	(13,898.00)
Subtotal [7A] Physical Therapy - Medicare		(461,558.00)	-	0.00	(461,558.00)	(336,135.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321006-0108-00-000-0	Medicare A PT Contra-Village Crest	(430,864.00)		0.00	(430,864.00)	(502,162.00)
324305-0108-00-000-0	Medicare Pt A PT Contra-Village Crest	354,761.00		0.00	354,761.00	279,305.00
334305-0108-00-000-0	Medicare Pt B PT Contra-Village Crest	63,385.00		0.00	63,385.00	12,794.00
337305-0108-00-000-0 Subtotal [7B] Physical Therapy - Medicare C	Mgd Medicare Pt B PT Contra-Village Crest	241.00 (12,477.00)	-	0.00	241.00 (12,477.00)	1,251.00 (208,812.00)
oubtotal [/b] i flysical Therapy - medicale o	ont actual Anovance	(12,477.00)	-	0.00	(12,417.00)	(200,012.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
304300-0108-00-000-0	Hospice PT-Village Crest	0.00		0.00	0.00	(219.00)
314300-0108-00-000-0 344300-0108-00-000-0	Medicaid PT-Village Crest Private PT-Village Crest	(9,313.00) 2,684.00		0.00 0.00	(9,313.00) 2,684.00	(12,553.00) (1,600.00)
354300-0108-00-000-0	Comm Ins PT-Village Crest	(34,214.00)		0.00	(34,214.00)	(32,836.00)
374300-0108-00-000-0	Mgd Medicare PT-Village Crest	(239,579.00)		0.00	(239,579.00)	(137,497.00)
378100-0108-00-000-0	Medicare Mgd Care Pt B PT-Village Crest	(30,798.00)	=	0.00	(30,798.00)	(40,245.00)
Subtotal [7C] Physical Therapy - Non-medical	are	(311,220.00)	=	0.00	(311,220.00)	(224,950.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
304305-0108-00-000-0	Hospice PT Contra-Village Crest	0.00		0.00	0.00	110.00
314305-0108-00-000-0	Medicaid PT Contra-Village Crest	9,313.00		0.00	9,313.00	12,553.00
354305-0108-00-000-0	Comm Ins PT Contra-Village Crest	34,214.00		0.00	34,214.00	32,836.00
371006-0108-00-000-0 374305-0108-00-000-0	Mgd Medicare PT Contra-Village Crest Mgd Medicare PT Contra-Village Crest	(83,572.00) 239,579.00		0.00 0.00	(83,572.00) 239,579.00	(32,485.00) 137,549.00
378105-0108-00-000-0	Medicare Mgd Pt B PT Contra-Village Crest	20,752.00		0.00	20,752.00	20,024.00
Subtotal [7D] Physical Therapy - Non-medical		220,286.00	=	0.00	220,286.00	170,587.00
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Subgroup : [8A] 324400-0108-00-000-0	Speech Therapy - Medicare Medicare Pt A ST-Village Crest	(140,526.00)		0.00	(140,526.00)	(97,138.00)
334400-0108-00-000-0	Medicare Pt A ST-Village Crest	(26,545.00)		0.00	(26,545.00)	(5,263.00)
Subtotal [8A] Speech Therapy - Medicare	modicare (12 of Village crost	(167,071.00)	-	0.00	(167,071.00)	(102,401.00)
			-			
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance	(000 504 00)			(000 504 00)	(050 440 00)
321008-0108-00-000-0 324405-0108-00-000-0	Medicare A ST Contra-Village Crest Medicare Pt A ST Contra-Village Crest	(230,584.00) 140,526.00		0.00 0.00	(230,584.00) 140,526.00	(258,446.00) 97,138.00
334405-0108-00-000-0	Medicare Pt B ST Contra-Village Crest	13,311.00		0.00	13,311.00	357.00
Subtotal [8B] Speech Therapy - Medicare Co		(76,747.00)	-	0.00	(76,747.00)	(160,951.00)
Subgroup : [8C] 304400-0108-00-000-0	Speech Therapy - Non-medicare Hospice ST-Village Crest	(365.00)		0.00	(365.00)	(558.00)
314400-0108-00-000-0	Medicaid ST-Village Crest	(4,754.00)		0.00	(4,754.00)	(3,069.00)
337400-0108-00-000-0	Mgd Medicare Pt B ST-Village Crest	(1,705.00)		0.00	(1,705.00)	0.00
354400-0108-00-000-0	Comm Ins ST-Village Crest	(13,190.00)		0.00	(13,190.00)	(10,698.00)
374400-0108-00-000-0	Mgd Medicare ST-Village Crest	(94,058.00)		0.00	(94,058.00)	(41,682.00)
378120-0108-00-000-0 Subtotal [8C] Speech Therapy - Non-medica	Medicare Mgd Care Pt B ST-Village Crest	(28,268.00) (142,340.00)	-	0.00	(28,268.00) (142,340.00)	(14,332.00) (70,339.00)
oubtotal [00] Opecoli Therapy - Hori-medica		(142,040.00)	-	0.00	(142,040.00)	(10,555.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
304405-0108-00-000-0	Hospice ST Contra-Village Crest	274.00		0.00	274.00	186.00
314405-0108-00-000-0 337405-0108-00-000-0	Medicaid ST Contra-Village Crest Mgd Medicare Pt B ST Contra-Village Crest	4,754.00 857.00		0.00 0.00	4,754.00 857.00	3,069.00 0.00
354405-0108-00-000-0	Comm Ins ST Contra-Village Crest	13,190.00		0.00	13,190.00	10,698.00
371008-0108-00-000-0	Mgd Medicare ST Contra-Village Crest	(44, 155.00)		0.00	(44,155.00)	(11,821.00)
374405-0108-00-000-0	Mgd Medicare ST Contra-Village Crest	94,058.00		0.00	94,058.00	41,682.00
378125-0108-00-000-0	Medicare Mgd Pt B STContra-Village Crest	20,529.00	-	0.00	20,529.00	11,635.00
Subtotal [8D] Speech Therapy - Non-medica	re Contractual Allowance	89,507.00	=	0.00	89,507.00	55,449.00
Subgroup : [9A]	Occupational Therapy - Medicare					
324800-0108-00-000-0	Medicare Pt A OT-Village Crest	(493,826.00)		0.00	(493,826.00)	(321,945.00)
334800-0108-00-000-0	Medicare Pt B OT-Village Crest	(60,120.00)	_	0.00	(60,120.00)	(31,757.00)
Subtotal [9A] Occupational Therapy - Medica	are	(553,946.00)	-	0.00	(553,946.00)	(353,702.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
321007-0108-00-000-0	Medicare A OT Contra-Village Crest	(395,181.00)		0.00	(395,181.00)	(460,951.00)
324805-0108-00-000-0	Medicare Pt A OT Contra-Village Crest	493,826.00		0.00	493,826.00	321,945.00
334805-0108-00-000-0 Subtotal ISBN Occupational Thorapy Modic	Medicare Pt B OT Contra-Village Crest	35,849.00	-	0.00	35,849.00	10,790.00
Subtotal [9B] Occupational Therapy - Medica	are Contractual Allowance	134,494.00	=	0.00	134,494.00	(128,216.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare					
304800-0108-00-000-0	Hospice OT-Village Crest	(81.00)		0.00	(81.00)	0.00
314800-0108-00-000-0	Medicaid OT-Village Crest	(8,735.00)		0.00	(8,735.00)	(9,227.00)
337800-0108-00-000-0	Mgd Medicare Pt B OT-Village Crest	(1,924.00)		0.00	(1,924.00)	0.00

National Health Care Associates, Inc. (CT)
Medicaid - Village Crest Center for Health & Rehab
9/30/2023
A.01 - TB-CCNH
A.03 - Grouping Report

Client: Engagement: Period Ending: Trial Balance: Workpaper:

	A.01 - TB-CCNH A.03 - Grouping Report					
Workpaper: Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
Account	Description	9/30/2023	OL IXEI #	TOL	9/30/2023	9/30/2022
344800-0108-00-000-0	Private OT-Village Crest	(164.00)		0.00	(164.00)	(1,589.00)
354800-0108-00-000-0	Comm Ins OT-Village Crest	(45,840.00)		0.00	(45,840.00)	(39,119.00)
374800-0108-00-000-0	Mgd Medicare OT-Village Crest	(321,014.00)		0.00	(321,014.00)	(161,267.00)
378130-0108-00-000-0	Medicare Mgd Care Pt B OT-Village Crest	(28,486.00)		0.00	(28,486.00)	(30,942.00)
Subtotal [9C] Occupational Therapy - Non-m	edicare	(406,244.00)		0.00	(406,244.00)	(242,144.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
304805-0108-00-000-0	Hospice OT Contra-Village Crest	53.00		0.00	53.00	0.00
314805-0108-00-000-0	Medicaid OT Contra-Village Crest	8,735.00		0.00	8,735.00	9,227.00
337805-0108-00-000-0	Mgd Medicare Pt B OT Contra-Village Crest	967.00		0.00	967.00	743.00
354805-0108-00-000-0 371007-0108-00-000-0	Comm Ins OT Contra-Village Crest Mgd Medicare OT Contra-Village Crest	45,840.00 (76,796.00)		0.00 0.00	45,840.00 (76,796.00)	39,119.00 (29,286.00)
374805-0108-00-000-0	Mgd Medicare OT Contra-Village Crest	321,014.00		0.00	321,014.00	161,267.00
378135-0108-00-000-0	Medicare Mgd Pt B OT Contra-Village Crest	20,607.00		0.00	20,607.00	12,320.00
Subtotal [9D] Occupational Therapy - Non-m	edicare Contractual Allowance	320,420.00		0.00	320,420.00	193,390.00
Cubanaun - [408]	Other - Medicare					
Subgroup : [10A] 321009-0108-00-000-0	Medicare A NTA Contra-Village Crest	(513,221.00)		0.00	(513,221.00)	(596,474.00)
321010-0108-00-000-0	Medicare A Nsng Comp Contra-Village Crest	(902,468.00)		0.00	(902,468.00)	(1,004,195.00)
324000-0108-00-000-0	Medicare Pt A Ambulance-Village Crest	(3,118.00)		0.00	(3,118.00)	0.00
324600-0108-00-000-0	Medicare Pt A Lab-Village Crest	(30,587.00)		0.00	(30,587.00)	(36,581.00)
325000-0108-00-000-0	Medicare Pt A X-Village Crest	(26,240.00)		0.00	(26,240.00)	(15,552.00)
328000-0108-00-000-0 329000-0108-00-000-0	Medicare Pt A Sequestration-Village Crest Medicare Pt A Settlement-Village Crest	49,939.00 (14,696.00)		0.00 0.00	49,939.00 (14,696.00)	20,327.00 0.00
338000-0108-00-000-0	Medicare Pt B Prior Period-Village Crest	1,415.00		0.00	1,415.00	303.00
Subtotal [10A] Other - Medicare		(1,438,976.00)		0.00	(1,438,976.00)	(1,632,172.00)
Subgroup : [10B]	Other - Non-medicare	(450.00)			(450.00)	(000.00)
314600-0108-00-000-0	Medicaid Lab-Village Crest	(158.00)		0.00	(158.00)	(303.00)
354600-0108-00-000-0 355000-0108-00-000-0	Comm Ins Lab-Village Crest Comm Ins X-Village Crest	(2,131.00) (1,402.00)		0.00 0.00	(2,131.00) (1,402.00)	(3,037.00) (887.00)
371009-0108-00-000-0	Mgd Medicare NTA Contra-Village Crest	(92,593.00)		0.00	(92,593.00)	(43,519.00)
371010-0108-00-000-0	Mgd Medicare Nsng Comp Contra-Village Crest	(149,787.00)		0.00	(149,787.00)	(58,769.00)
374600-0108-00-000-0	Mgd Medicare Lab-Village Crest	(17,966.00)		0.00	(17,966.00)	(20,872.00)
374900-0108-00-000-0	Mgd Medicare Specialty Beds-Village Crest	(469.00)		0.00	(469.00)	0.00
375000-0108-00-000-0 378000-0108-00-000-0	Mgd Medicare X-Village Crest	(15,329.00) 11.488.00		0.00	(15,329.00)	(8,159.00)
378000-0108-00-000-0 389010-0108-00-000-0	Mgd Medicare Prior Period-Village Crest Patient Revenue Capitation -Village Crest	11,488.00 (203,635.00)		0.00 0.00	11,488.00 (203,635.00)	2,036.00 (148,180.00)
Subtotal [10B] Other - Non-medicare	Patient Revenue Capitation - Village Crest	(471,982.00)		0.00	(471,982.00)	(281,690.00)
Oubtotal [105] Other - Non-medicare		(471,302.00)		0.00	(471,302.00)	(201,030.00)
Subgroup : [15]	Interest Income					
391100-0108-00-000-0	Interest Income-Village Crest	(8,262.00)		0.00	(8,262.00)	(475.00)
Subtotal [15] Interest Income		(8,262.00)		0.00	(8,262.00)	(475.00)
Subgroup : [18]	Other Revenue					
391500-0108-00-000-0	Misc. Other Income-Village Crest	(12,922.00)		0.00	(12,922.00)	(6,450.00)
391500-0108-99-999-M	COVID-19 stimulus funds	0.00		0.00	0.00	(246,989.00)
391600-0108-00-000-0	Transcription Income-Village Crest	(96.00)		0.00	(96.00)	0.00
391700-0108-00-000-0	Employee Retention Tax Credit Revenue-Village Cres	(1,177,620.00)		0.00	(1,177,620.00)	0.00
391900-0108-00-000-0	Long- Term CT PET Tax Income-NewMilford	0.00		0.00	0.00	(19,447.00)
541050-0108-03-000-0 Subtotal [18] Other Revenue	Prior Period Expense-Village Crest-Administration	(2,049.00) (1,192,687.00)		0.00	(2,049.00) (1,192,687.00)	32,598.00 (240,288.00)
Total [30] Statement of Revenue		(13,788,594.00)		0.00	(13,788,594.00)	(11,651,114.00)
rotal [60] otatomont or itoronae		(10,100,004.00)		0.00	(10,100,004.00)	(11,001,114,00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
101000-0108-00-000-0	Cash - Operating-Village Crest	497,825.00		0.00	497,825.00	217,249.00
102000-0108-00-000-0 104000-0108-00-000-0	Cash - Payroll-Village Crest Cash - Savings-Village Crest	6,521.00 1,844,225.00		0.00 0.00	6,521.00 1,844,225.00	8,744.00 462,195.00
106000-0108-00-000-0	Petty Cash-Village Crest	1,000.00		0.00	1,000.00	1,000.00
106100-0108-00-000-0	Petty Cash - Resident Funds-Village Crest	800.00		0.00	800.00	800.00
108000-0108-00-000-0	Cash - Patient Funds-Village Crest	38,559.00		0.00	38,559.00	41,337.00
Subtotal [A1] Cash		2,388,930.00			2,388,930.00	731,325.00
		2,000,000.00		0.00	2,000,000.00	101,020.00
		2,000,000.00		0.00	2,300,330.00	101,020.00
Subgroup : [A2]	Resident Accounts Receivable					
110000-0108-00-000-0	Accounts Receivable-Village Crest	475,532.00		0.00	475,532.00	255,091.00
110000-0108-00-000-0 111000-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest	475,532.00 421,942.00			475,532.00 421,942.00	
110000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00		0.00 0.00 0.00 0.00	475,532.00 421,942.00 37,912.00 22,375.00	255,091.00 393,312.00 98,615.00 17,291.00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Hospice-Village Crest A/R Mgd Medicare-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00		0.00 0.00 0.00 0.00 0.00	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00
110000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Mgd Medicare-Village Crest A/R Mgd Medicare-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00)		0.00 0.00 0.00 0.00 0.00 0.00	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00)	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00
11000-0108-00-00-0 111000-0108-00-00-0 111200-0108-00-00-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112500-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Mgd Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,721.00
11000-0108-00-00-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112500-0108-00-000-0 113000-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm ins-Village Crest A/R Hospice-Village Crest A/R Mod Medicare-Village Crest A/R Medicare PI.A-Village Crest A/R Medicare PI.A-Village Crest A/R Medicare PI.B-Village Crest A/R Medicaid-Village Crest A/R Medicaid-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00		0.00 0.00 0.00 0.00 0.00 0.00	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00	255.091.00 393,312.00 98.615.00 17.291.00 258,654.00 142,653.00 8,721.00 967,633.00
11000-0108-00-00-0 111000-0108-00-00-0 111200-0108-00-00-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112500-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Mgd Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,721.00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 11600-0108-00-000-0 116100-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Gomm Ins-Village Crest A/R Mgd Medicare-Village Crest A/R Mgd Medicare Pri A-Village Crest A/R Medicare Pri B-Village Crest A/R Medicare Pri B-Village Crest A/R Medicare Pri B-Village Crest A/R Medicare Pricipation-Village Crest Medicare Coins Bad Debt-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest	475,532.00 421,942.00 421,942.00 22,375.00 197,849.00 (291,374.00) 9,288.00 801,842.00 77,383.00 14,696.00 (208,205.00)		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00)	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,721.00 967,633.00 89,757.00 0.00 (344,792.00)
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112500-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116100-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Gomm Ins-Village Crest A/R Mgd Medicare-Village Crest A/R Mgd Medicare Pri A-Village Crest A/R Medicare Pri B-Village Crest A/R Medicare Pri B-Village Crest A/R Medicare Pri B-Village Crest A/R Medicare Pricipation-Village Crest Medicare Coins Bad Debt-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475.532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,721.00 967,633.00 89,757.00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 114000-0108-00-000-0 116200-0108	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Private-Village Crest A/R Hospice-Village Crest A/R Hodelicare-Village Crest A/R Medicare Pida-Village Crest A/R Medicare Pida-Village Crest A/R Medicare Pida-Village Crest A/R Medicare Pida-Village Crest A/R Patient Picipation-Village Crest A/R Patient Picipation-Village Crest A/R Dedicare Colns Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest	475,532.00 421,942.00 421,942.00 22,375.00 197,849.00 (291,374.00) 9,288.00 801,842.00 77,383.00 14,696.00 (208,205.00)		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00)	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,721.00 967,633.00 89,757.00 0.00 (344,792.00)
11000-018-00-00-0 111200-018-00-00-0 111200-018-00-00-0 111200-018-00-00-0 111400-018-00-00-0 112000-018-00-00-0 112500-018-00-00-0 113000-018-00-00-0 113000-018-00-00-0 114000-018-00-00-0 114000-018-00-00-0 116100-018-00-00-0 116200-018-00-00-0 116200-018-00-00-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4]	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Chomm Ins-Village Crest A/R Hospice-Village Crest A/R Mgd Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Medicale-Village Crest A/R Patient Picipation-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories	475,532.00 421,942.00 37,912.00 22,375.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00)		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00)	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 114000-0108-00-000-0 116200-0108	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Private-Village Crest A/R Hospice-Village Crest A/R Hodelicare-Village Crest A/R Medicare Pida-Village Crest A/R Medicare Pida-Village Crest A/R Medicare Pida-Village Crest A/R Medicare Pida-Village Crest A/R Patient Picipation-Village Crest A/R Patient Picipation-Village Crest A/R Dedicare Colns Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest	475,532.00 421,942.00 421,942.00 22,375.00 197,849.00 (291,374.00) 9,288.00 801,842.00 77,383.00 14,696.00 (208,205.00)		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00)	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,721.00 967,633.00 89,757.00 0.00 (344,792.00)
11000-018-00-00-0 111000-018-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111300-0108-00-000-0 112000-0108-00-000-0 112500-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 114000-0108-00-000-0 116100-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Horivate-Village Crest A/R Hospice-Village Crest A/R Hospice-Village Crest A/R Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Patient Pti-private A/R Patient Pti-privation-Village Crest A/R Patient Pti-privation-Village Crest A/R Patient Pti-privation-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 (208,205.00) 1,559,220.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 (208,205.00) 1,559,220.00	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,721.00 967,633.00 89,757.00 (344,792.00) 1,886,935.00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup : [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup : [A5]	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Ropice-Village Crest A/R Mogh Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories Inventory-Village Crest Prepaid Expenses	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 14,696.00 1,559,220.00 55,669.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 14,696.00 1,559,220.00 55,669.00	255,091.00 393,312.00 98,615.00 17.291.00 258,654.00 142,653.00 8,721.00 967,633.00 89,757.00 0.00 (341,792.00) 1,886,935.00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111300-0108-00-000-0 112500-0108-00-000-0 112500-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 114000-0108-00-000-0 116100-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Medicare-Village Crest A/R Medicare-Pt A-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest Allowance for Doubtful Accounts-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest	475.532.00 421.942.00 37.912.00 22.375.00 197.849.00 (291.374.00) 9.288.00 801.842.00 77.383.00 14.696.00 (208.205.00) 55.669.00 15.969.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532,00 421,942,00 37,912,00 22,375,00 197,849,00 (291,374,00) 9,268,00 801,842,00 77,383,00 14,596,00 (208,205,00) 55,669,00	255,091.00 393,312.00 98,615.00 17,291.00 258,664.00 142,653.00 8,721.00 967,633.00 89,757.00 0.00 (344,792.00) 1,886,935.00 69,493.00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup : [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup : [A5] 121400-0108-00-000-0 122200-0108-00-000-0	Accounts Receivable-Village Crest A/R Crivate-Village Crest A/R Comm Ins-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Mgd Medicare-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pti-Dipation-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventori	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 1,559,220.00 55,669.00 15,969.00 16,912.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 55,669.00 15,969.00 16,912.00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 69,493,00 15,327,00 18,813,00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112500-0108-00-000-0 112500-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122200-0108-00-000-0 122200-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Horivate-Village Crest A/R Hospice-Village Crest A/R Model Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicale-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories Inventory-Village Crest Prepaid Expenses Prepaid Expenses Prepaid Gen. Ins-Village Crest	475.532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00) (208,205.00) 55,669.00 15,969.00 16,912.00 15,007.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 55,669.00 15,969.00 16,912.00 15,070.00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 69,493,00 15,327,00 18,813,00 10,726,00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112000-0108-00-000-0 112500-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 116100-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129110-0108-00-000-0 129110-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pticaption-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest Medicare Colns Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventory-Village Crest Prepaid Expenses Prepaid Expenses Prepaid Gen. Ins-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Real Estate Taxes-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 (208,205.00) 1,559,220.00 55,669.00 15,969.00 15,969.00 15,969.00 15,007.00 62,987.00 5,107.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 14,696.00 (208,205.00) 1,559,220.00 15,669.00 15,969.00 66,912.00 62,987.00 62,987.00 5,107.00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122000-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 1291100-0108-00-000-0 1291100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0	Accounts Receivable-Village Crest AR Comm Ins-Village Crest AR Comm Ins-Village Crest AR Hospice-Village Crest AR Mgd Medicare-Village Crest AR Mgd Medicare-Village Crest AR Medicare Pt B-Village Crest AR Medicare Pt B-Village Crest AR Medicare Pt B-Village Crest AR Medicare Orins Bad Debt-Village Crest AR Detaine Theipation-Village Crest Medicare Coins Bad Debt-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Mgmt Assets-Village Crest	475,532,00 421,942,00 37,912,00 22,375,00 197,849,00 (291,374,00) 9,268,00 801,842,00 77,383,00 (208,205,00) 1,559,220,00 55,669,00 65,669,00 15,007,00 62,987,00 5,107,00 5,107,00 61,806,00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 (208,205.00) 1,859,220.00 55,669.00 15,969.00 15,007.00 62,987.00 5,107.00 16,806.00	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,757.00 0.00 (344,792.00) 1,886,935.00 69,493.00 69,493.00 15,327.00 18,813.00 10,726.00 20,612.00 1,407.00 12,348.00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111300-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup : [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup : [A5] 121400-0108-00-000-0 122200-0108-00-000-0 122900-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129110-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pticaption-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest Medicare Colns Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventory-Village Crest Prepaid Expenses Prepaid Expenses Prepaid Gen. Ins-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Real Estate Taxes-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 14,696.00 (208,205.00) 1,559,220.00 15,669.00 15,969.00 15,969.00 15,969.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 39,618.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 1,559,220.00 15,669.00 15,969.00 15,007.00 62,967.00 5,107.00 16,912.00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (341,792,00) 1,886,935,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00 12,348,00 39,618,00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111300-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122000-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 1291100-0108-00-000-0 1291100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0	Accounts Receivable-Village Crest AR Comm Ins-Village Crest AR Comm Ins-Village Crest AR Hospice-Village Crest AR Mgd Medicare-Village Crest AR Mgd Medicare-Village Crest AR Medicare Pt B-Village Crest AR Medicare Pt B-Village Crest AR Medicare Pt B-Village Crest AR Medicare Orins Bad Debt-Village Crest AR Detaine Theipation-Village Crest Medicare Coins Bad Debt-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Mgmt Assets-Village Crest	475,532,00 421,942,00 37,912,00 22,375,00 197,849,00 (291,374,00) 9,268,00 801,842,00 77,383,00 (208,205,00) 1,559,220,00 55,669,00 65,669,00 15,007,00 62,987,00 5,107,00 5,107,00 61,806,00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 (208,205.00) 1,859,220.00 55,669.00 15,969.00 15,007.00 62,987.00 5,107.00 16,806.00	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,757.00 0.00 (344,792.00) 1,886,935.00 69,493.00 69,493.00 15,327.00 18,813.00 10,726.00 20,612.00 1,407.00 12,348.00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup : [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup : [A5] 121400-0108-00-000-0 122200-0108-00-000-0 129000-0108-00-000-0 129110-0108-00-000-0 129110-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 Subtotal [A5] Prepaid Expenses	Accounts Receivable-Village Crest A/R Crown Linge Crest A/R Comm Ins-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Mymt Assets-Village Crest Prepaid Mymt Assets-Village Crest Prepaid Mymt Assets-Village Crest CT PET Deferred Tax-Village Crest CT PET Deferred Tax-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 14,696.00 (208,205.00) 1,559,220.00 15,669.00 15,969.00 15,969.00 15,969.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 39,618.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 1,559,220.00 15,669.00 15,969.00 15,007.00 62,967.00 5,107.00 16,912.00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (341,792,00) 1,886,935,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00 12,348,00 39,618,00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112500-0108-00-000-0 112500-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116100-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122200-0108-00-000-0 122200-0108-00-000-0 122900-0108-00-000-0 129110-0108-00-000-0 129110-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 Subtotal [A5] Prepaid Expenses Subgroup: [A8]	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Horivate-Village Crest A/R Hospice-Village Crest A/R Model Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventory-Village Crest Prepaid Expenses Prepaid Expenses Prepaid Gen. Ins-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Mgmt Assets-Village Crest Prepaid Mgmt Assets-Village Crest Prepaid Mgmt Assets-Village Crest Other Current Assets	475.532.00 421.942.00 37.912.00 22.375.00 197.849.00 (291.374.00) 9.288.00 801.842.00 77.383.00 14.696.00 (208.205.00) 55.669.00 55.669.00 15.969.00 16.912.00 62.987.00 62.987.00 16.806.00 39.618.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 55,669.00 15,969.00 16,912.00 15,007.00 62,987.00 5,107.00 16,806.00 39,618.00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 69,493,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 11,407,00 12,348,00 39,618,00 44,540,00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111400-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup : [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup : [A5] 121400-0108-00-000-0 122200-0108-00-000-0 129000-0108-00-000-0 129110-0108-00-000-0 129110-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 Subtotal [A5] Prepaid Expenses	Accounts Receivable-Village Crest A/R Crown Linge Crest A/R Comm Ins-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Mymt Assets-Village Crest Prepaid Mymt Assets-Village Crest Prepaid Mymt Assets-Village Crest CT PET Deferred Tax-Village Crest CT PET Deferred Tax-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 14,696.00 (208,205.00) 1,559,220.00 15,669.00 15,969.00 15,969.00 15,969.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 39,618.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 55,669.00 15,969.00 16,912.00 16,912.00 16,912.00 16,912.00 172,406.00 172,406.00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 69,493,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 11,407,00 12,348,00 39,618,00 44,540,00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122900-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129300-0108-00-000-0 Subtotal [A5] Prepaid Expenses Subgroup: [A8] 11900-0108-00-000-0	Accounts Receivable-Village Crest A/R Chriate-Village Crest A/R Comm Ins-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Medicare Pi A-Village Crest A/R Medicare Pi A-Village Crest A/R Medicare Pi B-Village Crest A/R Medicare Pi B-Village Crest A/R Medicare Pi B-Village Crest A/R Patient Picipation-Village Crest Medicare Coins Bad Debt-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Mgmt Assets-Village Crest CT PET Deferred Tax-Village Crest CT PET Deferred Tax-Village Crest CT PET Tax Receivable-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 221,375.00 (291,374.00) 9,268.00 801,842.00 14,696.00 1,659,220.00 15,699.00 15,969.00 16,912.00 15,007.00 62,987.00 5,107.00 16,912.00 16,912.00 16,912.00 17,369.00 16,912.00 16,912.00 17,369.00 18,906.00 39,618.00 44,540.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 1,559,220.00 15,969.00 15,969.00 16,912.00 15,007.00 62,987.00 5,107.00 16,906.00 39,618.00 172,406.00	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,721.00 967,633.00 89,757.00 0.00 (344,792.00) 1,886,935.00 69,493.00 69,493.00 15,327.00 18,813.00 10,726.00 20,612.00 1,407.00 12,348.00 39,618.00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112500-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122900-0108-00-000-0 122900-0108-00-000-0 129110-0108-00-000-0 129110-0108-00-000-0 129900-0108-00-000-0 129900-0108-00-000-0 129900-0108-00-000-0 Subtotal [A5] Prepaid Expenses Subgroup: [A8] 141900-0108-00-000-0 Subtotal [A6] Other Current Assets	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Hospice-Village Crest A/R Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Mymf Assets-Village Crest Prepaid Mymf Assets-Village Crest CT PET Deferred Tax-Village Crest CT PET Tax Receivable-Village Crest Security Deposits-Village Crest	475.532.00 421.942.00 37.912.00 22.375.00 197.849.00 (291,374.00) 9.268.00 801.842.00 77.383.00 14.696.00 (208.205.00) 55.669.00 55.669.00 15.969.00 16.912.00 62.987.00 5.107.00 62.987.00 16.806.00 172.406.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 55,669.00 15,969.00 16,912.00 16,912.00 16,912.00 16,912.00 172,406.00 172,406.00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 69,493,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00 12,348,00 39,618,00 118,851,00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 1112000-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122200-0108-00-000-0 122200-0108-00-000-0 1229100-0108-00-000-0 1291100-0108-00-000-0 129100-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129000-0108-00-000-0 129000-0108-00-000-0 129000-0108-00-000-0 129000-0108-00-000-0 129000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 Subtotal [A6] Other Current Assets	Accounts Receivable-Village Crest A/R Crivate-Village Crest A/R Comm Ins-Village Crest A/R Comm Ins-Village Crest A/R Mgd Medicare-Village Crest A/R Mgd Medicare-Village Crest A/R Mgd Medicare-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Personal Property Taxes-Village Crest CT PET Deferred Tax-Village Crest CT PET Deferred Tax-Village Crest CT PET Tax Receivable-Village Crest Security Deposits-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 14,696.00 1,559,220.00 55,669.00 55,669.00 15,997.00 15,007.00 15,007.00 15,007.00 15,007.00 15,007.00 15,007.00 172,406.00 44,540.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532 00 421,942 00 37,912 00 22,375 00 197,849 00 (291,374 00) 9,268 00 801,842 00 77,383 00 14,696 00 55,669 00 55,669 00 15,992 00 15,993 00 15,907 00 15,007 00 62,987 00 5,107 00 172,406.00 44,540 00 10,000 00 54,540 00	255,091,00 393,312,00 98,615,00 17,291,00 17,291,00 142,653,00 8,7721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00 12,348,00 39,618,00 118,851,00 118,851,00 118,851,00 118,851,00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112500-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122900-0108-00-000-0 122900-0108-00-000-0 129110-0108-00-000-0 129110-0108-00-000-0 129900-0108-00-000-0 129900-0108-00-000-0 129900-0108-00-000-0 Subtotal [A5] Prepaid Expenses Subgroup: [A8] 141900-0108-00-000-0 Subtotal [A6] Other Current Assets	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Hospice-Village Crest A/R Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Mymf Assets-Village Crest Prepaid Mymf Assets-Village Crest CT PET Deferred Tax-Village Crest CT PET Tax Receivable-Village Crest Security Deposits-Village Crest	475.532.00 421.942.00 37.912.00 22.375.00 197.849.00 (291,374.00) 9.268.00 801.842.00 77.383.00 14.696.00 (208.205.00) 55.669.00 55.669.00 15.969.00 16.912.00 62.987.00 5.107.00 62.987.00 16.806.00 172.406.00	RJF-5	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 55,669.00 15,969.00 16,912.00 16,912.00 16,912.00 16,912.00 172,406.00 172,406.00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 69,493,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00 12,348,00 39,618,00 118,851,00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 1112000-0108-00-000-0 1112000-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 12000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122900-0108-00-000-0 122900-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129900-0108-00-000-0 129900-0108-00-000-0 129900-0108-00-000-0 Subtotal [A5] Prepaid Expenses Subgroup: [A8] 141900-0108-00-000-0 Subtotal [A6] Other Current Assets Subgroup: [E4] 154000-0108-00-000-0	Accounts Receivable-Village Crest A/R Cromm Ins-Village Crest A/R Comm Ins-Village Crest A/R Mgd Medicare-Village Crest A/R Mgd Medicare-Village Crest A/R Mgd Medicare-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pterset A/R Medicare Pterset A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest A/R Descript Pticipation-Village Crest A/R Patient Pticipation-Village Crest A/R Patie	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 1,559,220.00 55,669.00 55,669.00 15,969.00 15,907.00 15,007.00 15,007.00 15,007.00 15,007.00 172,406.00 44,540.00 172,406.00	RJE - 5	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532 00 421,942 00 37,912 00 22,375 00 197,849 00 291,374 00) 9,268 00 801,842 00 77,383 00 14,696 00 55,669 00 55,669 00 55,669 00 15,997 00 5,107 00 16,912 00 17,2406 00 172,406 00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,767,00 0,00 (344,792,00) 1,886,935,00 69,493,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00 12,348,00 39,618,00 118,851,00 118,851,00 11,407,00 12,348,00 39,618,00 118,851,00 11,407,00 12,348,00 39,618,00 11,407,00 12,348,00 39,618,00 11,407,00 12,348,00 39,618,00 11,407,00 12,348,00 39,618,00 11,407,00 12,348,00 39,618,00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 1112000-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122200-0108-00-000-0 122200-0108-00-000-0 1229100-0108-00-000-0 1291100-0108-00-000-0 129100-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129300-0108-00-000-0 129000-0108-00-000-0 129000-0108-00-000-0 129000-0108-00-000-0 129000-0108-00-000-0 129000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 Subtotal [A6] Other Current Assets	Accounts Receivable-Village Crest A/R Crivate-Village Crest A/R Comm Ins-Village Crest A/R Comm Ins-Village Crest A/R Mgd Medicare-Village Crest A/R Mgd Medicare-Village Crest A/R Mgd Medicare-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pt B-Village Crest A/R Patient Pticipation-Village Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Personal Property Taxes-Village Crest CT PET Deferred Tax-Village Crest CT PET Deferred Tax-Village Crest CT PET Tax Receivable-Village Crest Security Deposits-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 14,696.00 1,559,220.00 55,669.00 55,669.00 15,997.00 15,007.00 15,007.00 15,007.00 15,007.00 15,007.00 15,007.00 172,406.00 44,540.00	RJE - 5	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532 00 421,942 00 37,912 00 22,375 00 197,849 00 (291,374 00) 9,268 00 801,842 00 77,383 00 14,696 00 55,669 00 55,669 00 15,992 00 15,993 00 15,907 00 15,007 00 62,987 00 5,107 00 172,406.00 44,540 00 10,000 00 54,540 00	255,091,00 393,312,00 98,615,00 17,291,00 17,291,00 142,653,00 8,7721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00 12,348,00 39,618,00 118,851,00 118,851,00 118,851,00 118,851,00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122900-0108-00-000-0 122900-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0	Accounts Receivable-Village Crest A/R Chriate-Village Crest A/R Comm Ins-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pti-Svillage Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Mymt Assets-Village Crest Cr PET Deferred Tax-Village Crest Cr PET Tax Receivable-Village Crest Security Deposits-Village Crest Lease hold Improvements Lease hold Improvements Lease hold Improvements Lease hold Improvements-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 14,696.00 15,569.20.00 15,569.00 15,969.00 15,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 62,987.00 62,987.00 63,648.00	RJE - 5	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 1,559,220.00 15,669.00 15,969.00 15,007.00 62,987.00 5,107.00 16,806.00 172,406.00 44,540.00 10,000.00 11,540.00	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,721.00 967,633.00 89,757.00 0.00 (344,792.00) 1,886,935.00 15,327.00 15,327.00 10,726.00 20,612.00 11,2348.00 39,618.00 118,851.00 44,540.00 10,000.00 54,540.00 1,407.00 11,3851.00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122100-0108-00-000-0 122900-0108-00-000-0 122900-0108-00-000-0 129100-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Model Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pte-Village Crest A/R Patient Pticipation-Village Crest Medicare Colns Bad Debt-Village Crest Medicare Colns Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventory-Village Crest Prepaid Expenses Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Mgmt Assets-Village Crest CT PET Deferred Tax-Village Crest CT PET Tax Receivable-Village Crest Cher Current Assets CT PET Tax Receivable-Village Crest Leasehold Improvements Lease hold Improvements Lease Ho	475,532.00 421,942.00 37,912.00 22,375.00 (291,374.00) (291,374.00) 9,268.00 801,842.00 (208,205.00) 1,559,220.00 55,669.00 15,969.00 16,912.00 16,912.00 16,902.00 17,383.00 17,383.00 18,969.00 15,069.00 15,070.00 62,987.00 16,912.00 16,306.00 172,406.00 172,406.00	RJE - 5	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,333.00 14,696.00 (208,205.00) 55,669.00 55,669.00 15,969.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 17,2406.00 172,406.00 44,540.00 110,000.00 54,540.00 1,613,596.00 1936,698.00)	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00 12,348,00 39,618,00 118,851,00 44,540,00 118,851,00 1,407,00 12,348,00 39,618,00 118,851,00 44,540,00 118,851,00
11000-0108-00-000-0 111000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122900-0108-00-000-0 122900-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 129100-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0	Accounts Receivable-Village Crest A/R Chriate-Village Crest A/R Comm Ins-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pti-Svillage Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Personal Property Taxes-Village Crest Prepaid Mymt Assets-Village Crest Cr PET Deferred Tax-Village Crest Cr PET Tax Receivable-Village Crest Security Deposits-Village Crest Lease hold Improvements Lease hold Improvements Lease hold Improvements Lease hold Improvements-Village Crest	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 14,696.00 15,569.20.00 15,569.00 15,969.00 15,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 51,007.00 62,987.00 62,987.00 62,987.00 63,648.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 1,559,220.00 15,669.00 15,969.00 15,007.00 62,987.00 5,107.00 16,806.00 172,406.00 44,540.00 10,000.00 11,540.00	255,091.00 393,312.00 98,615.00 17,291.00 258,654.00 142,653.00 8,721.00 967,633.00 89,757.00 0.00 (344,792.00) 1,886,935.00 15,327.00 15,327.00 10,726.00 20,612.00 11,2348.00 39,618.00 118,851.00 44,540.00 10,000.00 54,540.00 1,407.00 11,3851.00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 114000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup : [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup : [A5] 121400-0108-00-000-0 122900-0108-00-000-0 122900-0108-00-000-0 122900-0108-00-000-0 129110-0108-00-000-0 129900-0108-00-000-0 129900-0108-00-000-0 Subtotal [A5] Prepaid Expenses Subgroup : [A8] 141900-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 145000-0108-00-000-0 Subtotal [A8] Other Current Assets Subgroup : [B4] 154000-0108-00-000-0 Subtotal [B4] Leasehold Improvements Subgroup : [B6] 156000-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Hospice-Village Crest A/R Medicare-Pitay Crest A/R Medicare Pta-Village Crest A/R Medicare Pta-Village Crest A/R Medicare Pta-Village Crest A/R Medicare Pta-Village Crest A/R Patient Pticipation-Village Crest Medicare Coins Bad Debt-Village Crest Medicare Coins Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Allowance for Doubtful Accounts-Village Crest Inventory-Village Crest Inventory-Village Crest Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Expense Other-Village Crest Prepaid Expense Other-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Mymf Assets-Village Crest CT PET Deferred Tax-Village Crest CT PET Deferred Tax-Village Crest Security Deposits-Village Crest Security Deposits-Village Crest Leasehold Improvements Lease hold Improvements	475,532.00 421,942.00 37,912.00 22,375.00 (291,374.00) (291,374.00) 9,268.00 801,842.00 14,696.00 (208,205.00) 1,559,220.00 15,969.00 15,969.00 15,97.00 62,987.00 62,987.00 17,2406.00 44,540.00 172,406.00 1,574,912.00 (336,688.00) 638,214.00	RJE - 5	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,383.00 14,696.00 (208,205.00) 1,559,220.00 55,669.00 15,969.00 15,969.00 15,007.00 62,987.00 16,912.00 172,406.00 44,540.00 16,112,406.00 16,113,596.00 172,406.00 16,113,596.00 172,406.00 1,613,596.00 172,406.00 1,613,596.00 172,406.00	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 69,493,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00 12,348,00 39,618,00 118,851,00 44,540,00 10,000,00 54,540,00 1,430,513,00 (628,111,00) 602,402,00
11000-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 111200-0108-00-000-0 112000-0108-00-000-0 112000-0108-00-000-0 113000-0108-00-000-0 113000-0108-00-000-0 116200-0108-00-000-0 116200-0108-00-000-0 Subtotal [A2] Resident Accounts Receivable Subgroup: [A4] 130000-0108-00-000-0 Subtotal [A4] Inventories Subgroup: [A5] 121400-0108-00-000-0 122100-0108-00-000-0 122900-0108-00-000-0 122900-0108-00-000-0 129100-0108-00-000-0	Accounts Receivable-Village Crest A/R Private-Village Crest A/R Comm Ins-Village Crest A/R Hospice-Village Crest A/R Model Medicare-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt A-Village Crest A/R Medicare Pt B-Village Crest A/R Medicare Pte-Village Crest A/R Patient Pticipation-Village Crest Medicare Colns Bad Debt-Village Crest Medicare Colns Bad Debt-Village Crest Allowance for Doubtful Accounts-Village Crest Allowance for Doubtful Accounts-Village Crest Inventories Inventory-Village Crest Prepaid Expenses Prepaid Expenses Prepaid Workers Comp-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Gen. Ins-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Real Estate Taxes-Village Crest Prepaid Mgmt Assets-Village Crest CT PET Deferred Tax-Village Crest CT PET Tax Receivable-Village Crest Cher Current Assets CT PET Tax Receivable-Village Crest Leasehold Improvements Lease hold Improvements Lease Ho	475,532.00 421,942.00 37,912.00 22,375.00 (291,374.00) (291,374.00) 9,268.00 801,842.00 (208,205.00) 1,559,220.00 55,669.00 15,969.00 16,912.00 16,912.00 16,902.00 17,383.00 14,496.00 15,070.00 62,987.00 16,912.00 17,2406.00 44,540.00 172,406.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	475,532.00 421,942.00 37,912.00 22,375.00 197,849.00 (291,374.00) 9,268.00 801,842.00 77,333.00 14,696.00 (208,205.00) 55,669.00 55,669.00 15,969.00 16,912.00 16,912.00 16,912.00 16,912.00 16,912.00 17,2406.00 172,406.00 44,540.00 110,000.00 54,540.00 1,613,596.00 1936,698.00)	255,091,00 393,312,00 98,615,00 17,291,00 258,654,00 142,653,00 8,721,00 967,633,00 89,757,00 0,00 (344,792,00) 1,886,935,00 69,493,00 15,327,00 18,813,00 10,726,00 20,612,00 1,407,00 12,348,00 39,618,00 118,851,00 44,540,00 118,851,00 1,407,00 12,348,00 39,618,00 118,851,00 44,540,00 118,851,00 1,407,00 12,348,00 118,851,00

National Health Care Associates, Inc. (CT)
Medicaid - Village Crest Center for Health & Rehab
9/30/2023
A.01 - TB-CCNH
A.03 - Grouping Report

Client: Engagement: Period Ending: Trial Balance: Workpaper:

workpaper.	A.US - Grouping Report					
Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subtotal [B6] Movable Equipment		207,317.00	_	(38,684.00)	168,633.00	109,819.00
Subtotal [Bo] Movable Equipment		207,317.00	_	(30,004.00)	100,033.00	103,019.00
Subgroup : [B7]	Motor Vehicles					
156300-0108-00-000-0	Autos and Vehicles-Village Crest	15,661.00		0.00	15,661.00	15,661.00
Subtotal [B7] Motor Vehicles		15,661.00		0.00	15,661.00	15,661.00
• •			_			
Subgroup : [B9]	Other Fixed Assets					
153600-0108-00-000-0	Construction in Prog-Village Crest	49,802.00		0.00	49,802.00	83,473.00
	Construction in Prog-village Crest		_			
Subtotal [B9] Other Fixed Assets		49,802.00	_	0.00	49,802.00	83,473.00
Subgroup : [D3]	Organization Expense					
158000-0108-00-000-0	Organizational Costs-Village Crest	94,317.00		0.00	94,317.00	94,317.00
168000-0108-00-000-0	Accum Amort Organaz Costs-Village Crest	(66,023.00)		0.00	(66,023.00)	(56,591.00)
Subtotal [D3] Organization Expense	7100am 71mort Organiae Oboto 7 mago Oroot	28,294.00	-	0.00	28,294.00	37,726.00
Subtotal [D3] Organization Expense		20,294.00	_	0.00	20,294.00	37,720.00
Out	04-40					
Subgroup : [D4]	Goodwill					
161500-0108-00-000-0	Accum Amortization Good-Village Crest	(553,000.00)		0.00	(553,000.00)	(474,000.00)
170100-0108-00-000-0	Goodwill-Village Crest	790,000.00		0.00	790,000.00	790,000.00
Subtotal [D4] Goodwill	· ·	237,000.00	_	0.00	237,000.00	316,000.00
			_			
Subgroup : [D6]	Loans to Owners or Related Parties					
141600-0108-00-000-0		050 000 00		0.00	050 000 00	F70 400 00
	Due from Related-Village Crest	656,336.00	_		656,336.00	579,400.00
Subtotal [D6] Loans to Owners or Related Pa	arties	656,336.00		0.00	656,336.00	579,400.00
Total [31-32] Assets		6,063,389.00		0.00	6,063,389.00	4,605,625.00
• •			_			
Group : [33-34]	Liabilities					
Orbania (544)						
Subgroup : [A1]	Trade Accounts Payable					
210000-0108-00-000-0	Accounts Payable-Village Crest	(937,570.00)		0.00	(937,570.00)	(560,878.00)
Subtotal [A1] Trade Accounts Payable		(937,570.00)	_	0.00	(937,570.00)	(560,878.00)
			_			
Subgroup : [A3]	Loans Payable for Equipment					
211400-0108-00-000-0	Equipment Obligation ST-Village Crest	(18,336.00)		0.00	(18,336.00)	(18,336.00)
211400-0100-00-00-0						(10,330.00)
211401-0108-00-000-0	Equipment Obligation ST 1-Village Crest	(17,029.00)	_	0.00	(17,029.00)	(16,138.00)
Subtotal [A3] Loans Payable for Equipment		(35,365.00)		0.00	(35,365.00)	(34,474.00)
		·	_			
Subgroup : [A4]	Accrued Payroll					
250100-0108-00-000-0	Accrued Payroll-Village Crest	(87,469.00)		0.00	(87,469.00)	(65,912.00)
252000-0108-00-000-0	Accrued Vacation-Village Crest	(256,441.00)		0.00	(256,441.00)	(251,754.00)
Subtotal [A4] Accrued Payroll	Accided vacation-village orest	(343,910.00)	_	0.00	(343,910.00)	(317,666.00)
Subtotal [A4] Accrued Payroll		(343,910.00)	_	0.00	(343,910.00)	(317,666.00)
Subgroup : [A12]	Other Current Liabilities					
220000-0108-00-000-0	Loans and Exchange-Village Crest	(450.00)		0.00	(450.00)	0.00
220200-0108-00-000-0	Unclaimed ADP checks-Village Crest	(1,405.00)		0.00	(1,405.00)	(1,081.00)
221700-0108-00-000-0	Due to Medicaid-Village Crest	10,303.00		0.00	10,303.00	10.303.00
221800-0108-00-000-0	Due to HMS-Village Crest	(171,680.00)		0.00	(171,680.00)	(49,723.00)
226200-0108-00-000-0	Patients Fund-Village Crest	(38,559.00)		0.00	(38,559.00)	(41,337.00)
240000-0108-00-000-0	401K-Village Crest	38.00		0.00	38.00	0.00
243300-0108-00-000-0	Garnishee #3-Village Crest	(353.00)		0.00	(353.00)	0.00
250000-0108-00-000-0	Accrued Expenses-Village Crest	(178,933.00)		0.00	(178,933.00)	(151,654.00)
250020-0108-00-000-0	Accrued Pension-Village Crest	(240,703.00)		0.00	(240,703.00)	(113,644.00)
250030-0108-00-000-0	Accrued Worker's Comp-Village Crest	(64,455.00)		0.00	(64,455.00)	(45,001.00)
254900-0108-00-000-0	CT PET Tax Accrued Expense-Village Crest	(50,232.00)		0.00	(50,232.00)	0.00
271000-0108-00-000-0	Due to Aging in Amer-Village Crest	(35,579.00)		0.00	(35,579.00)	(15,099.00)
Subtotal [A12] Other Current Liabilities		(772,008.00)	_	0.00	(772,008.00)	(407,236.00)
		, ,	_			
Subgroup : [B1]	Loans Payable - Equipment					
211410-0108-00-000-0	Equipment Obligation LT-Village Crest	(553,189.00)		0.00	(553,189.00)	(589,737.00)
211411-0108-00-000-0	Equipment Obligation LT 1-Village Crest	(7,934.00)	_	0.00	(7,934.00)	(24,964.00)
Subtotal [B1] Loans Payable - Equipment		(561,123.00)		0.00	(561,123.00)	(614,701.00)
			_			
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0108-00-000-0	Due to Realty-Village Crest	(858,600.00)		0.00	(858,600.00)	(752,662.00)
271500-0108-00-000-0	Due to Related-Village Crest	(261,659.00)		0.00	(261,659.00)	(223,180.00)
			_			
Subtotal [B3] Loans from Owners or Related	Parties	(1,120,259.00)	_	0.00	(1,120,259.00)	(975,842.00)
Total [33-34] Liabilities		(3,770,235.00)		0.00	(3,770,235.00)	(2,910,797.00)
			=			
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
280000-0108-00-000-0	Capital-Village Crest	(673,753.00)		0.00	(673,753.00)	(673,753.00)
286000-0108-00-000-0	Ptner Drawings-Village Crest	655,000.00		0.00	655,000.00	600,000.00
295000-0108-00-000-0	Retained Earnings-Village Crest	(1,689,476.00)		0.00	(1,689,476.00)	(1,092,990.00)
Subtotal [B5] Cumulated Earnings		(1,708,229.00)	_	0.00	(1,708,229.00)	(1,166,743.00)
Total [35] Equity		(1,708,229.00)	_	0.00	(1,708,229.00)	(1,166,743.00)
[] =quity		(1,7.00,220.00)	_	<u> </u>	, , , , , , , , , , , , , , , , , , , ,	(1,100,110.00)
	Sum of Assessmt Crosses	00 440 00			02 440 00	404 400 00
	Sum of Account Groups	83,412.00		0.00	83,412.00	101,460.00
	Net (Income) Loss	83,412.00		0.00	83,412.00	101,460.00

Client: Engagement: Period Ending: Trial Balance: National Health Care Associates, Inc. (CT) Medicaid - Village Crest Center for Health & Rehab 9/30/2023

A.01 - TB-CCNH H.02 - Reclassifying Journal Entries Report Workpaper:

Account	Description	W/P Ref	Debit	Credit
	rnal Entries JE # 1 aff Dev, and Infection Control salaries into correct line of cost	N.01a		
Marcum 202 Marcum 203 Marcum 204 400000-0108-15- Total	MDS Coordinator Staff Development Infection Control Salary-NewMilford-Nursing-RN-		111,168.00 64,509.00 113,608.00 	289,285.00 289,285.00
Reclassifying Jour To reclass Chambe	rnal Entries JE # 2 r Dues and licenses to correct line of the cost report	D.01 - Tab O		
Marcum 103	0-(Licenses and Permits-Village Crest-Administration Chamber Dues 0-(Dues-Village Crest-Administration		1,477.00 300.00 1,777.00	1,777.00 1,777.00
Reclassifying Jour To reclass mgmt fee	rnal Entries JE # 3 es into correct line of cost report	J.01a		
	9-(Shared Services-Village Crest-Administration 9-(Consulting Fees-Village Crest-Fiscal Operations		3,272.00 3,272.00	3,272.00 3,272.00
Reclassifying Jour To reclass admin ed	rnal Entries JE # 4 quipmetn rental into correct line of cost report	D.01 - Tab T		
Marcum 205 Marcum 206 435210-0108-03- Total	Admin Equipment Rental Sales Tax IT Rental-Village Crest-Administration		5,981.00 161.00 6,142.00	6,142.00 6,142.00
Reclassifying Jour To reclass fixed ass	rnal Entries JE # 5 lets into correct lines of the cost report.	D.01		
184000-0108-25-000 156000-0108-00-000	0-(Lease hold Improvements-Village Crest 0-(Depe Exp LHI-Village Crest 0-(Major Movable Equip-Village Crest 0-(Depr Exp MME-Village Crest		38,684.00 7,092.00 45,776.00	38,684.00 7,092.00 45,776.00



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Workpaper Index: Prepared By: Reviewed By:

Workpaper Date: 2/7/2024

Run Date: 2/7/2024

Provider Name: Provider Number: Period Ended: Village Crest Center for Health & Rehab

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? Request insurance cards and current vehicle registration.				
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 allowablemonthly 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: