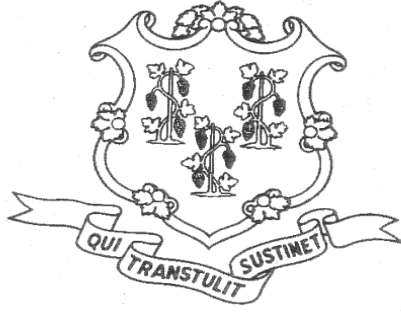


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 19 Poplar Street, New Milford, CT 06776	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2330	(Specify)	(Specify)	Medicare Provider 07-5208
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Medicaid Provider Numbers:	CCNH / RHNS 8771	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) New Milford Crossings, LLC dba Village Crest Center for	License No. 2330	Report for Year Ended 9/30/2023	Page 1	of 37
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Health and Rehabilitation

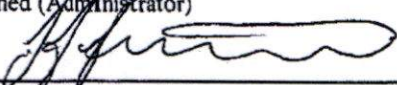
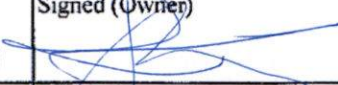
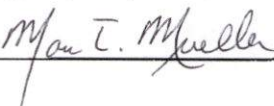
Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for New Milford Crossings, LLC [facility name], for the cost report period beginning 10/01/2022 and ending 09/30/2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) 		Date 2/12/24	Signed (Owner) 		Date 2/12/24
Printed Name (Administrator) Timothy Flaherty			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) 	Comm. Expires 5/10/26	
Address of Notary Public 2845 Davis St Oceanside NY 11572					

(Notary Seal)
 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 Adjustment			Page 1A	of 37
Name of Facility New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 19 Poplar Street, New Milford, CT 06776				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 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

Phone No. of Facility 203-354-9365		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) New Milford Crossings, LLC / DBA Village Crest Center for Hea		Address (No. & Street, City, State, Zip) 19 Poplar Street, New Milford, CT 06776		
License Numbers:	CCNH / RHNS 2330	(Specify)	(Specify)	Medicare Provider No. 07-5208
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Timothy J Flaherty Sr.		Nursing Home Administrator's License No.:	002115	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

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%
	<hr/>
	100.000%

General Information and Questionnaire Corporate Owners

Name of Facility New Milford Crossings, LLC / DBA Village C	License No. 2330	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Village Crest C	2330	9/30/2023	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility New Milford Crossings, LLC / DBA Village Crest Cent	License No. 2330	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg 16 / Line m12	3,272	3,272
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	Pg 27 Line 12d	1,748	1,748
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg 16 / Line m12	521,785	521,785
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	888	888
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	11,819	11,819
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services	Various	584,384	564,186
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg. 20 / Line 5f	20,814	20,814
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drug/OTC/Rx Consulting	Various	338,584	314,494
Drug/OTC/Rx Consulting	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	3,308,478	3,308,478

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

**General Information and Questionnaire
 Related Parties***

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility New Milford Crossings, LLC / DBA Village Cres	License No. 2330	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility New Milford Crossings, LLC / DBA	License No. 2330	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		28,287		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility New Milford Crossing	License No. 2330	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of			
New Milford Crossings, LLC / DBA Village Crest Center for Health and			2330		9/30/2023				8	37			
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	95	95			95	95							
B. On last day of THIS report period	95	95							95	95			
2. Number of Residents													
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			
4. 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			

Schedule of Resident Statistics (Cont'd)

Name of Facility New Milford Crossings, LLC / DBA Village Crest C	License No. 2330	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH / RHNS	(Specify)	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid	Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS (Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	7	54	24				
Per Diem Rate							
a. One bed rm.	Various	320.56	505.00				
b. Two bed rms.	Various	320.56	475.00				
c. Three or more bed rms.							

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	1,923	1,923			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	98	98			
2. Restorative Treatments					
C. Other	8,511	8,511			
D. Total Physical Therapy Treatments	10,532	10,532			

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	311	311			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	27	27			
2. Restorative Treatments					
C. Other	1,309	1,309			
D. Total Speech Therapy Treatments	1,647	1,647			

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,241	1,241			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	110	110			
2. Restorative Treatments					
C. Other	11,223	11,223			
D. Total Occupational Therapy Treatments	12,574	12,574			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
New Milford Crossings, LLC / DBA Village Crest Center for	2330	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	31,286		58						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	159,654		2,080						
3. Assistant Administrator (Complete also Sec. IV 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									
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						
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	160,465		2,140						
b. RN									
1. Direct Care	456,487		8,081						
2. Administrative**	318,867		6,320						
c. LPN									
1. Direct Care	964,976		28,047						
2. Administrative**									
d. Aides and Attendants	1,218,789		56,955						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	206,533		8,283						
i. Physicians									
1. Medical Director									
2. Utilization Review									
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	127,915		3,632						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	130,105	(26,021)	3,830						
<i>A-13. Total Salary Expenditures</i>	5,162,794	(26,021)	179,812						

* 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)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	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)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	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	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
New Milford Crossings, LLC / DBA Village Crest Center for Health and				2330	9/30/2023			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
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	Allocated 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	111	13.31	23.81
Dover	47.75	112	13.43	61.18
Eastside	45.75	69	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

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

Name of Facility (as licensed)			License No.	Report for Year Ended			Page	of		
New Milford Crossings, LLC / DBA Village Crest Center for Health and			2330	9/30/2023			12	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
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 **all** other employment worked during the cost year.

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of					
New Milford Crossings, LLC / DBA Village Crest C	2330	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	7,306		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									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	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									
1. 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 Year Ended		Page	of
New Milford Crossings, LLC / DBA Village Crest Cent		2330	9/30/2023		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant / Rehab Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
NEW MILFORD MEDICAL GROUP LLC 11 Old Park Lane Road New Milford, CT 06776	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ORTHOCONNECTICUT PC 2 Riverview Drive Danbury,CT 06810	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
AAA Nursing Care - 3303 Main Street, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network - 653 Main Street, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
FIVE STAR CARE 410 MEVILLE AVE LAKEWOOD NY 08701	Contract RNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAS MEDICAL STAFFING PO BOX 4473 HOUSTON TX 77210	Contract RNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
GERONNURSING REGISTRY NORTHWEST INC-P.O. Box 552-New Milford,CT 06776	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Connecticut Nursing Services 304 Federal Rd Brookfield,CT 06804	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
INTELYCARE INC PO BOX 200413 PITTSBURGH PA 15262	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SHIFTMED,LLC PO BOX 124004 DALLAS,TX 75312	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WORLDWIDE STAFFING 2222 SEDWICK RD DURHAM NC 227713	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Michael Levine	Cardiologist (Physician Fees)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
John Mullen	Orthopedics (Physician Fees)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
New Milford Crossings, LLC / DBA Village Cres	2330	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 210,444	210,444						
2. Disability Insurance	\$							
3. 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) (not-owners and not-operators)	\$ 299,514	299,514						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 4,679	4,679						
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) See Attached Schedule	\$ 161	161						
3. Resident Day User Fee	\$ 517,933	517,933						
Subtotal	\$ 2,563,027	2,830,115	(267,088)					

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

(Carry Subtotals forward to next page)

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

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

General Information and Questionnaire
Accounting Basis

Name of Facility New Milford Crossings, LLC / DBA	License No. 2330	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
--	---

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	28,685
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 28,685

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Rogin Nassau, LLC 2 Corporation Service Company 3 CHUBB 4 BERCHEM MOSES PC 5 Various - See Attached	Telephone Number 860-278-7480 800-927-9800 888-259-6445 203-783-1200 Various
---	---

Address (*No. & Street, City, State, Zip Code*)
 1 185 Asylum Street -22nd Floor Hartford CT 06103-3460
 2 251 Little Falls Drive, Wilmington, DE 19808-1674
 3 202A Hall's Mill Rd., Whitehouse Station, NJ08889
 4 75 Broad St, Milford CT 06460
 5 Various

Services Provided by This Firm (*describe fully*)

1	Mortgage Modification (Disallowed)	\$	1,238
2	Statutory Representation	\$	171
3	Brown vs New Milford (Disallowed)	\$	25,187
4	Vitale, Carolyn v. Village Crest Center	\$	21,413
5	Various - See Attached (\$45,006 Disallowed)	\$	48,941
			Charge for Services Provided
			\$ 96,950

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

General Information and Questionnaire
Accounting Basis

Name of Facility New Milford Crossings, LLC / DBA Villa	License No. 8771	Report for Year Ended 9/30/2023	Page 15c	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	VERTEX/NEW YORK REP		N/A	
2	KERNAN & SCULLY LLP		N/A	
3	GOLDMAN GRUDER & WOOD		203-899-8900	
4	Various Conservators		Various	
5				
Address (No. & Street, City, State, Zip Code)				
1	290 W Mount Pleasant Ave Suite 2260 Livingston, NJ 07039			
2	N/A			
3	200 CONNECTICUT AVENUE NORWALK CT 06854			
4	Various			
5				
Services Provided by This Firm (describe fully)				
1	Brown v. New Milford (Disallowed)		\$	1,090
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 Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

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

Name of Facility		License No.	Report for Year Ended				Page	of
New Milford Crossings, LLC / DBA Village Crest 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)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 2,400	2,400						
3. Gifts to Staff and Residents	\$	31,659	(31,659)					
4. Employee Travel	\$ 642	2,376	(1,734)					
5. Education Expenses Related to Seminars and Conventions	\$ 362	362						
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	288	(288)					
7. Other (<i>Specify</i>) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,200	1,200						
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 121,194	121,194						
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 899	899						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 7,183	7,183						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	300	(300)					
9. Subscriptions	\$ 9,354	9,354						
10. Contributions*** See Attached Schedule	\$	200	(200)					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 224,958	224,958						
12. Administrative Management Services**	\$ 231,848	537,764	(305,916)					
13. Other (<i>Specify</i>) See Attached Schedule	\$ 16,768	117,384	(100,616)					
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 / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	\$ 200	\$ (200)				
Total Contributions	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Amort Exp Good Will-Village Crest	\$ 79,000	\$ (79,000)				
Licenses and Permits-Village Crest-Administration	4,517					
Bank Charges-Village Crest-Administration	25,269					
Misc. Expense-NewMilford-Administration	8,598	(8,598)				
Misc Revenue Adjustment		(12,922)				
Medical Records Revenue Adjustment		(96)				
Total Other Administrative and General	\$ 117,384	\$ (100,616)	\$ -	\$ -	\$ -	\$ -

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

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

Schedule C-1 - Management Services*

Name of Facility New Milford Crossings, LLC / DBA Villa	License No. 2330	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
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 No.	Report for Year Ended				Page	of
New Milford Crossings, LLC / DBA Village Crest Cent	2330	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 250,902	250,902					
2. Non-Food Supplies	\$ 59,164	59,164					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 3,662	3,662					
c. Other (Specify) _____ Minor Equipment / Equipment Rentals	\$ 3,001	3,001					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 316,729	316,729					
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)	(Specify)		
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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

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

Name of Facility New Milford Crossings, LLC / DBA Village Crest Center		License No. 2330	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	10,871	10,871				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) 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?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
New Milford Crossings, LLC / DBA Village Cr		2330	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Sq. Ft. Serviced by Personnel Amt. \$	30,586	30,586				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel Amt. \$						
	c. Other (<i>Specify</i>)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	30,586	30,586				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$		307,182	(307,182)			
	2. 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							
	1. For Emergency Use	\$						
	2. Other***	\$		6,359	(6,359)			
	f. X-rays and Related Radiological Procedures***	\$		20,843	(20,843)			
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
	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)**** See Attached Schedule	\$	39,625	73,268	(33,643)			
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	167,709	605,380	(437,671)			

* 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 / RHNS	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 Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 7,200	
Disallowed Expense	<u><u>\$ 2,944</u></u>	{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 Ended	Page of				
New Milford Crossings, LLC / DBA Village Crest Center for Health and Re				2330	9/30/2023	21	37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
ADM Environmental Group	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	21,708			22	6f
MIKE AND KARENS LAWNS UNLIMITED LLC	186 Cornwall Rd Warren, CT 06754	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	17,454			22	6f
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	34,795			16	m11
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	15,487			22	6f
Otis Elevator	102 West Palm Beach FL 33407	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	10,648			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
New Milford Crossings, LLC / DBA Village Crd	2330	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
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 <i>(Provide detail on page 22b)</i>	\$ 41,698	41,698						
f. Other <i>(itemize)</i> See Attached Schedule	\$ 159,293	159,293						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 415,591	415,591						
7. Depreciation <i>(complete schedule page 23*)</i>								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 38,812	39,148	(336)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 38,812	39,148	(336)					
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$ 9,432	9,432						
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 115,679	115,679						
d. Other <i>(Specify)</i>	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 125,111	125,111						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 372,000	372,000						
10. Property Taxes								
a. 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. Total Property Expenses (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	\$ -	\$ -	\$ -	\$ -	\$ -

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General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
New Milford Crossings, LLC / DBA Village Crest Center fo			2330	9/30/2023			22b	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	795		795
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	31,674		31,674
Leaf, P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	05/01/19	39 Months	8,779		8,779
Pitney Bowes, 2225 American Drive, Neenah, WI 54956-1005	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	03/16/15	Ongoing	450		450
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							Total ***	41,698

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of			
New Milford Crossings, LLC / DBA Village Crest Center for Health and		2330		9/30/2023				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												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. Honda Odyssey												
		X	4	2014	15,661		15,661	15,661	S/L	Various		
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	453,750		453,750	330,131	S/L	Various	30,138	
b. Disposals (attach schedule)												
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

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/31/2022	62 Phones for Patient Beds	Standard Resident	\$ 8,157	10	\$ 816
10/31/2022	Qty2-Electric Bed	Standard Resident	2,873	12	239
11/30/2022	Qty3-Leather Recliner	Standard Resident	1,893	10	173
11/30/2022	Electric Stand in Table w/lift	Standard Resident	6,872	10	630
12/31/2022	Qty4-Bedside Cabinet/Chest	Standard Resident	3,461	15	193
12/31/2022	Dell Laptop	Administrative	1,201	3	333
12/31/2022	Qty4-Touchless/Thermal Clock	Standard Resident	10,061	5	1,677
12/31/2022	Qty4-LED Light Overbed Fixture	Standard Resident	1,923	10	160
12/31/2022	Carpet Extractor w/Vacuum Mot	Administrative	2,716	5	453
1/31/2023	Leather Recliner	Standard Resident	2,327	10	175
1/31/2023	Carpet Extractor	Administrative	4,471	5	671
1/31/2023	Planetary Mixer/Veg Cutter	Administrative	2,524	10	189
2/28/2023	Qty3-Chest/Cabinet	Standard Resident	2,124	15	95
2/28/2023	Carpet Extractor	Administrative	2,009	5	268
2/28/2023	Fridge-Stainless Steel	Administrative	1,762	10	117
2/28/2023	Electric Range/Microwave Oven	Administrative	1,144	10	76
2/28/2023	Convection Steamer,Boilerless	Administrative	12,629	10	842
3/31/2023	Corner Desk	Administrative	1,155	20	34
4/30/2023	Commercial Food Blender	Administrative	1,597	10	80
4/30/2023	Qty3-Chest 4 Drawers	Standard Resident	1,923	15	64
5/31/2023	Dell Business OptiPlex Desktop	Administrative	1,372	5	114
6/30/2023	Dell Desktop & Monitor	Administrative	1,675	5	112
6/30/2023	Dell Desktop & Monitor	Administrative	1,372	5	91
6/30/2023	Dell Business Laptop	Administrative	1,201	3	133
6/30/2023	WATER HEATER (2)	Administrative	7,353	5	490
7/31/2023	POWER LIFT & SCALE	Standard Resident	2,630	5	132
7/31/2023	SALES TAX ASSET 408	Administrative	467	5	23
7/31/2023	Heat Pump 12,000BTU 230v	Standard Resident	4,857	5	243
7/31/2023	PTAC HEAT PUMP 12000 BTU 230v	Standard Resident	2,074	5	104
7/31/2023	CARPET EXTRACTOR ES400XLP	Administrative	5,013	5	251
9/30/2023	Dell Series Laptop	Administrative	1,240	3	34
9/30/2023	Communications Device	Administrative	1,119	3	-
9/30/2023	Communications Device	Administrative	1,858	3	-
Total additions for Movable Equipment			\$ 105,053		\$ 9,010 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/28/2023	New Trane 5 To Split System	\$ 30,739	10	\$ 2,049
2/28/2023	Vinyl Wall Covering	4,560	5	608
2/28/2023	Vinyl Wall Covering/Floor	19,602	6	2,178
2/28/2023	Elevator Door Locks/Keypad	10,603	6	1,178
2/28/2023	Wall Bumpers/Corner Guards	4,985	4	831
2/28/2023	2nd Floor Carpet	26,119	5	3,483
3/31/2023	2nd/3rd floor Shower Rooms	41,902	20	1,222
3/31/2023	Lighting Fixtures/wiring	2,659	10	155
6/30/2023	KITCHEN RENO	7,319	10	244
11/30/2022	Computer Equipment	38,684	5	7,092
Total additions for Leasehold Improvement		\$ 187,172		\$ 19,040 *
Deletions:				
9/30/2023	Replacement-Grease Trap	\$ (4,090)		

Total deletions for Leasehold Improvement	\$ (4,090)	\$ -	23 24
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*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
New Milford Crossings, LLC / DBA Village Crest Center for			2330		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,430,514	828,632	S/L	Various	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	Various	19,040	
C-4. Subtotal									115,679
D. Total Amortization									115,679

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

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

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
New Milford Crossings, LLC / DBA V		2330	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended				Page	of	
New Milford Crossings, LLC / DBA		2330		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify) Property / Admin / Computer Loan Interest				\$	45,766	45,766				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	45,766	45,766				
14. Insurance										
a. Insurance on Property (buildings only)				\$	16,609	16,609				
b. Insurance on Automobiles				\$		1,562	(1,562)			
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) Liability / Crime Insurance				\$	60,602	60,602				
14d. Total Insurance Expenditures (14a + b + c)				\$	77,211	78,773	(1,562)			
15. Total All Expenditures (A-13 thru C-14)				\$	11,669,886	13,203,669	(1,533,783)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA Villæ 2330		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,017,554	8,017,554			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,143,731)	(2,143,731)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,907,130	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					
1. 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)			
2. 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. a. Physical Therapy - Medicare	\$ 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. a. Occupational Therapy - Medicare	\$ 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 (<i>Specify</i>) - Medicare	\$ 1,438,976	1,438,976			
b. Other (<i>Specify</i>) - 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 (<i>Specify</i>)	\$ 8,262	8,262			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,192,687	1,192,687			
V. Total Other Revenue (1 thru 8)	\$ 1,200,949	1,200,949			
VI. Total All Revenue (III+V)	\$ 13,788,594	13,788,594			

* 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 Other 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 Other 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 Interest Income			\$ 8,262	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Misc Revenue (Disallowed on Pg 16a)	\$ 12,922		
30 IV 8	Medical Records Revenue (Disallowed on Pg 16a)	96		
30 IV 8	ERTC Revenue	1,177,620		
30 IV 8	Reversal of PY Expenses (No CY Expense)	2,049		
Total Other Revenue		\$ 1,192,687	\$ -	\$ -

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 (<i>on hand and in banks</i>)			\$	2,388,930
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,559,220
3. Other Accounts Receivable (Excluding Owners or 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 Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	54,540
CT PET Tax Receivable-Village Crest		44,540		
Security Deposits-Village Crest		10,000		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,230,765
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost	1,613,596	\$	669,489
	Accum. Depreciation	944,107	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	558,803	\$	189,524
	Accum. Depreciation	369,279	Net	
7. Motor Vehicles	*Historical Cost	15,661	\$	
	Accum. Depreciation	15,661	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	51,981
F/S vs C/R NBV		2,179		
See Schedule		49,802		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	910,994

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Village Crest	\$ 15,969
31	A5	Prepaid Gen. Ins-Village Crest	16,912
31	A5	Prepaid Expense Other-Village Crest	15,007
31	A5	Prepaid Real Estate Taxes-Village Crest	62,987
31	A5	Prepaid Personal Property Taxes-Village Crest	5,107
31	A5	Prepaid Mgmt Assets-Village Crest	16,806
31	A5	CT PET Deferred Tax-Village Crest	39,618
Total Prepaid Expenses			\$ 172,406

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 49,802
Total Other Other Fixed Assets (Itemize)			\$ 49,802

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Loans and Exchange-Village Crest	\$ 450
33	A12	Unclaimed ADP checks-Village Crest	\$ 1,405
33	A12	Due to Medicaid-Village Crest	(10,303)
33	A12	Due to HMS-Village Crest	171,680
33	A12	Patients Fund-Village Crest	38,559
33	A12	401K-Village Crest	(38)
33	A12	Garnishee #3-Village Crest	353
33	A12	Accrued Expenses-Village Crest	178,933
33	A12	Accrued Pension-Village Crest	240,703
33	A12	Accrued Worker's Comp-Village Crest	64,455
33	A12	CT PET Tax Accrued Expense-Village Crest	50,232
33	A12	Due to Aging in Amer-Village Crest	35,579
Total Other Current Liabilities (Itemize)			\$ 772,008

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

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

G. Balance Sheet (cont'd)

Name of Facility New Milford Crossings, LLC / DBA Vi	License No. 2330	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	5,141,759
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	94,317		
	Accum. Depreciation	66,023	Net	\$ 28,294
4. Goodwill (Purchased Only)			\$	237,000
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	656,336
Name and Address		Amount	Loan Date	
Due from Related		656,336		
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	921,630
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,063,389

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility New Milford Crossings, LLC / DBA Village C		License No. 2330	Report for Year Ended 9/30/2023	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	937,570
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	35,365
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	35,365		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	343,910
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	772,008

See Schedule					772,008
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,088,853

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility New Milford Crossings, LLC / DBA Village	License No. 2330	Report for Year Ended 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,088,853	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
			\$	561,123
Name of Lender	Purpose	Amount	Date Due	
	Equipment Obligation LT	561,123		
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,120,259
Name and Address of Lender	Amount	Loan Date		
Due to Realty / related	1,120,259			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	1,681,382
C. Total All Liabilities (Lines A-13 + B-5)			\$	3,770,235

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

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA V	2330	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
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			\$	584,925
	10/1/2022	thru 9/30/2023		
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

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Vill	2330	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	1,694,828
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,788,594
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,203,669
D. Net Income or Deficit			\$	584,925
E. Balance			\$	2,279,753
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Prior Period Adjustments		13,401		
F-3. Total Additions			\$	13,401
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/23	\$	2,293,154

I. Preparer's/Reviewer's Certification

Name of Facility New Milford Crossings, LLC / DBA	License No. 2330	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer Matthew S. Bavalack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Benjamin Goodman		Phone Number 516-705-4842		
Contact Email Address bgoodman@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 No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

- Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

- Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

- Yes No
 4. Do equipment leases listed on Page 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

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
101000-0108-00-000-0	Cash - Operating-Village Crest	497,825.00			497,825.00	217,249.00
102000-0108-00-000-0	Cash - Payroll-Village Crest	6,521.00			6,521.00	8,744.00
104000-0108-00-000-0	Cash - Savings-Village Crest	1,844,225.00			1,844,225.00	462,195.00
106000-0108-00-000-0	Petty Cash-Village Crest	1,000.00			1,000.00	1,000.00
106100-0108-00-000-0	Petty Cash - Resident Funds-Village Crest	800.00			800.00	800.00
108000-0108-00-000-0	Cash - Patient Funds-Village Crest	38,559.00			38,559.00	41,337.00
110000-0108-00-000-0	Accounts Receivable-Village Crest	475,532.00			475,532.00	255,091.00
111000-0108-00-000-0	A/R Private-Village Crest	421,942.00			421,942.00	393,312.00
111200-0108-00-000-0	A/R Comm Ins-Village Crest	37,912.00			37,912.00	98,615.00
111300-0108-00-000-0	A/R Hospice-Village Crest	22,375.00			22,375.00	17,291.00
111400-0108-00-000-0	A/R Mgd Medicare-Village Crest	197,849.00			197,849.00	258,654.00
112000-0108-00-000-0	A/R Medicare Pt A-Village Crest	(291,374.00)			(291,374.00)	142,653.00
112500-0108-00-000-0	A/R Medicare Pt B-Village Crest	9,268.00			9,268.00	8,721.00
113000-0108-00-000-0	A/R Medicaid-Village Crest	801,842.00			801,842.00	967,633.00
114000-0108-00-000-0	A/R Patient Pticipation-Village Crest	77,383.00			77,383.00	89,757.00
116100-0108-00-000-0	Medicare Colns Bad Debt-Village Crest	14,696.00			14,696.00	0.00
116200-0108-00-000-0	Allowance for Doubtful Accounts-Village Crest	(208,205.00)			(208,205.00)	(344,792.00)
121400-0108-00-000-0	Prepaid Workers Comp-Village Crest	15,969.00			15,969.00	15,327.00
122200-0108-00-000-0	Prepaid Gen. Ins-Village Crest	16,912.00			16,912.00	18,813.00
129000-0108-00-000-0	Prepaid Expense Other-Village Crest	15,007.00			15,007.00	10,726.00
129100-0108-00-000-0	Prepaid Real Estate Taxes-Village Crest	62,987.00			62,987.00	20,612.00
129110-0108-00-000-0	Prepaid Personal Property Taxes-Village Crest	5,107.00			5,107.00	1,407.00
129300-0108-00-000-0	Prepaid Mgmt Assets-Village Crest	16,806.00			16,806.00	12,348.00
129900-0108-00-000-0	CT PET Deferred Tax-Village Crest	39,618.00			39,618.00	39,618.00
130000-0108-00-000-0	Inventory-Village Crest	55,669.00			55,669.00	69,493.00
141600-0108-00-000-0	Due from Related-Village Crest	656,336.00			656,336.00	579,400.00
141900-0108-00-000-0	CT PET Tax Receivable-Village Crest	44,540.00			44,540.00	44,540.00
145000-0108-00-000-0	Security Deposits-Village Crest	10,000.00			10,000.00	10,000.00
153600-0108-00-000-0	Construction in Prog-Village Crest	49,802.00			49,802.00	83,473.00
154000-0108-00-000-0	Lease hold Improvements-Village Crest	1,574,912.00		38,684.00	1,613,596.00	1,430,513.00
156000-0108-00-000-0	Major Movable Equip-Village Crest	597,585.00		(38,684.00)	558,901.00	453,847.00
156300-0108-00-000-0	Autos and Vehicles-Village Crest	15,661.00			15,661.00	15,661.00
158000-0108-00-000-0	Organizational Costs-Village Crest	94,317.00			94,317.00	94,317.00
161500-0108-00-000-0	Accum Amortization Good-Village Crest	(553,000.00)			(553,000.00)	(474,000.00)
164000-0108-00-000-0	Accum Depr LHI-Village Crest	(936,698.00)			(936,698.00)	(828,111.00)
166000-0108-00-000-0	Accum Depr MME-Village Crest	(390,268.00)			(390,268.00)	(344,028.00)
168000-0108-00-000-0	Accum Amort Organaz Costs-Village Crest	(66,023.00)			(66,023.00)	(56,591.00)
170100-0108-00-000-0	Goodwill-Village Crest	790,000.00			790,000.00	790,000.00
210000-0108-00-000-0	Accounts Payable-Village Crest	(937,570.00)			(937,570.00)	(560,878.00)
211400-0108-00-000-0	Equipment Obligation ST-Village Crest	(18,336.00)			(18,336.00)	(18,336.00)
211401-0108-00-000-0	Equipment Obligation ST 1-Village Crest	(17,029.00)			(17,029.00)	(16,138.00)
211410-0108-00-000-0	Equipment Obligation LT-Village Crest	(553,189.00)			(553,189.00)	(589,737.00)
211411-0108-00-000-0	Equipment Obligation LT 1-Village Crest	(7,934.00)			(7,934.00)	(24,964.00)
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	Due to HMS-Village Crest	(171,680.00)			(171,680.00)	(49,723.00)
226200-0108-00-000-0	Patients Fund-Village Crest	(38,559.00)			(38,559.00)	(41,337.00)
240000-0108-00-000-0	401K-Village Crest	38.00			38.00	0.00
243300-0108-00-000-0	Garnishee #3-Village Crest	(353.00)			(353.00)	0.00
250000-0108-00-000-0	Accrued Expenses-Village Crest	(178,933.00)			(178,933.00)	(151,654.00)
250020-0108-00-000-0	Accrued Pension-Village Crest	(240,703.00)			(240,703.00)	(113,644.00)
250030-0108-00-000-0	Accrued Worker's Comp-Village Crest	(64,455.00)			(64,455.00)	(45,001.00)
250100-0108-00-000-0	Accrued Payroll-Village Crest	(87,469.00)			(87,469.00)	(65,912.00)
252000-0108-00-000-0	Accrued Vacation-Village Crest	(256,441.00)			(256,441.00)	(251,754.00)
254900-0108-00-000-0	CT PET Tax Accrued Expense-Village Crest	(50,232.00)			(50,232.00)	0.00
271000-0108-00-000-0	Due to Aging in Amer-Village Crest	(35,579.00)			(35,579.00)	(15,099.00)
271500-0108-00-000-0	Due to Related-Village Crest	(261,659.00)			(261,659.00)	(223,180.00)
280000-0108-00-000-0	Capital-Village Crest	(673,753.00)			(673,753.00)	(673,753.00)
286000-0108-00-000-0	Ptner Drawings-Village Crest	655,000.00			655,000.00	600,000.00
295000-0108-00-000-0	Retained Earnings-Village Crest	(1,689,476.00)			(1,689,476.00)	(1,092,990.00)
303100-0108-00-000-0	Hospice Revenue-Village Crest	(260,518.00)			(260,518.00)	(189,442.00)
303700-0108-00-000-0	Hospice C/A-Village Crest	79,706.00			79,706.00	53,141.00
304100-0108-00-000-0	Hospice Pharmacy-Village Crest	(2,275.00)			(2,275.00)	(4,158.00)
304105-0108-00-000-0	Hospice Pharmacy Contra-Village Crest	2,275.00			2,275.00	4,158.00
304300-0108-00-000-0	Hospice PT-Village Crest	0.00			0.00	(219.00)
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)	(558.00)
304405-0108-00-000-0	Hospice ST Contra-Village Crest	274.00			274.00	186.00
304800-0108-00-000-0	Hospice OT-Village Crest	(81.00)			(81.00)	0.00
304805-0108-00-000-0	Hospice OT Contra-Village Crest	53.00			53.00	0.00
311000-0108-00-000-0	Medicaid Room & Board-Village Crest	(8,017,554.00)			(8,017,554.00)	(7,429,776.00)
311005-0108-00-000-0	Medicaid Room & Board Contra-Village Crest	2,143,574.00			2,143,574.00	2,161,251.00
313005-0108-00-000-0	Medicaid Contra Other-Village Crest	157.00			157.00	303.00
314100-0108-00-000-0	Medicaid Pharmacy-Village Crest	(25,805.00)			(25,805.00)	(47,472.00)
314105-0108-00-000-0	Medicaid Pharmacy Contra-Village Crest	25,805.00			25,805.00	49,485.00
314300-0108-00-000-0	Medicaid PT-Village Crest	(9,313.00)			(9,313.00)	(12,553.00)
314305-0108-00-000-0	Medicaid PT Contra-Village Crest	9,313.00			9,313.00	12,553.00
314400-0108-00-000-0	Medicaid ST-Village Crest	(4,754.00)			(4,754.00)	(3,069.00)
314405-0108-00-000-0	Medicaid ST Contra-Village Crest	4,754.00			4,754.00	3,069.00
314500-0108-00-000-0	Medicaid IV Therapy-Village Crest	0.00			0.00	(2,013.00)
314600-0108-00-000-0	Medicaid Lab-Village Crest	(158.00)			(158.00)	(303.00)
314800-0108-00-000-0	Medicaid OT-Village Crest	(8,735.00)			(8,735.00)	(9,227.00)
314805-0108-00-000-0	Medicaid OT Contra-Village Crest	8,735.00			8,735.00	9,227.00
321000-0108-00-000-0	Medicare Pt A Room & Board-Village Crest	(1,907,130.00)			(1,907,130.00)	(2,150,514.00)
321005-0108-00-000-0	Medicare Pt A R and B Contra-Village Crest	1,501,272.00			1,501,272.00	1,691,640.00
321006-0108-00-000-0	Medicare A PT Contra-Village Crest	(430,864.00)			(430,864.00)	(502,162.00)
321007-0108-00-000-0	Medicare A OT Contra-Village Crest	(395,181.00)			(395,181.00)	(460,951.00)
321008-0108-00-000-0	Medicare A ST Contra-Village Crest	(230,584.00)			(230,584.00)	(258,446.00)
321009-0108-00-000-0	Medicare A NTA Contra-Village Crest	(513,221.00)			(513,221.00)	(596,474.00)
321010-0108-00-000-0	Medicare A Nsng Comp Contra-Village Crest	(902,468.00)			(902,468.00)	(1,004,195.00)
323005-0108-00-000-0	Medicare Pt A Contra Other-Village Crest	59,945.00			59,945.00	52,133.00
324000-0108-00-000-0	Medicare Pt A Ambulance-Village Crest	(3,118.00)			(3,118.00)	0.00
324100-0108-00-000-0	Medicare Pt A Pharmacy-Village Crest	(251,358.00)			(251,358.00)	(307,315.00)
324105-0108-00-000-0	Medicare Pt A Pharmacy Contra-Village Crest	282,105.00			282,105.00	335,708.00
324200-0108-00-000-0	MCR Pt A Chargeable Med Supp-Village Crest	(2,279.00)			(2,279.00)	(7,472.00)
324205-0108-00-000-0	MCR Pt A Charge Med Supp Contra-Village Crest	2,279.00			2,279.00	7,472.00
324300-0108-00-000-0	Medicare Pt A PT-Village Crest	(354,761.00)			(354,761.00)	(279,305.00)
324305-0108-00-000-0	Medicare Pt A PT Contra-Village Crest	354,761.00			354,761.00	279,305.00
324400-0108-00-000-0	Medicare Pt A ST-Village Crest	(140,526.00)			(140,526.00)	(97,138.00)
324405-0108-00-000-0	Medicare Pt A ST Contra-Village Crest	140,526.00			140,526.00	97,138.00
324500-0108-00-000-0	Medicare Pt A IV Therapy-Village Crest	(30,747.00)			(30,747.00)	(28,393.00)
324600-0108-00-000-0	Medicare Pt A Lab-Village Crest	(30,587.00)			(30,587.00)	(36,581.00)
324800-0108-00-000-0	Medicare Pt A OT-Village Crest	(493,826.00)			(493,826.00)	(321,945.00)
324805-0108-00-000-0	Medicare Pt A OT Contra-Village Crest	493,826.00			493,826.00	321,945.00
325000-0108-00-000-0	Medicare Pt A X-Village Crest	(26,240.00)			(26,240.00)	(15,552.00)
328000-0108-00-000-0	Medicare Pt A Sequestration-Village Crest	49,939.00			49,939.00	20,327.00
329000-0108-00-000-0	Medicare Pt A Settlement-Village Crest	(14,696.00)			(14,696.00)	0.00
334300-0108-00-000-0	Medicare Pt B PT-Village Crest	(106,327.00)			(106,327.00)	(42,932.00)
334305-0108-00-000-0	Medicare Pt B PT Contra-Village Crest	63,385.00			63,385.00	12,794.00
334400-0108-00-000-0	Medicare Pt B ST-Village Crest	(26,545.00)			(26,545.00)	(5,263.00)
334405-0108-00-000-0	Medicare Pt B ST Contra-Village Crest	13,311.00			13,311.00	357.00
334800-0108-00-000-0	Medicare Pt B OT-Village Crest	(60,120.00)			(60,120.00)	(31,757.00)
334805-0108-00-000-0	Medicare Pt B OT Contra-Village Crest	35,849.00			35,849.00	10,790.00
335700-0108-00-000-0	Medicare Pt B Flu/Pneumonia-Village Crest	(5,092.00)			(5,092.00)	(8,128.00)
337300-0108-00-000-0	Mgd Medicare Pt B PT-Village Crest	(470.00)			(470.00)	(13,898.00)
337305-0108-00-000-0	Mgd Medicare Pt B PT Contra-Village Crest	241.00			241.00	1,251.00
337400-0108-00-000-0	Mgd Medicare Pt B ST-Village Crest	(1,705.00)			(1,705.00)	0.00
337405-0108-00-000-0	Mgd Medicare Pt B ST Contra-Village Crest	857.00			857.00	0.00
337800-0108-00-000-0	Mgd Medicare Pt B OT-Village Crest	(1,924.00)			(1,924.00)	0.00
337805-0108-00-000-0	Mgd Medicare Pt B OT Contra-Village Crest	967.00			967.00	743.00
338000-0108-00-000-0	Medicare Pt B Prior Period-Village Crest	1,415.00			1,415.00	303.00
341000-0108-00-000-0	Private Room & Board-Village Crest	(1,985,820.00)			(1,985,820.00)	(1,403,610.00)
341005-0108-00-000-0	Private Room & Board Contra-Village Crest	42,445.00			42,445.00	36,911.00
344100-0108-00-000-0	Private Pharmacy-Village Crest	669.00			669.00	(57.00)
344105-0108-00-000-0	Private Pharmacy Contra-Village Crest	360.00			360.00	0.00
344300-0108-00-000-0	Private PT-Village Crest	2,684.00			2,684.00	(1,600.00)
344800-0108-00-000-0	Private OT-Village Crest	(164.00)			(164.00)	(1,589.00)
351000-0108-00-000-0	Comm Ins Room & Board-Village Crest	(159,305.00)			(159,305.00)	(216,673.00)
351005-0108-00-000-0	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
354100-0108-00-000-0	Comm Ins Pharmacy-Village Crest	(21,681.00)			(21,681.00)	(34,631.00)
354105-0108-00-000-0	Comm Ins Pharmacy Contra-Village Crest	23,146.00			23,146.00	34,631.00
354300-0108-00-000-0	Comm Ins PT-Village Crest	(34,214.00)			(34,214.00)	(32,836.00)
354305-0108-00-000-0	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)
354405-0108-00-000-0	Comm Ins ST Contra-Village Crest	13,190.00			13,190.00	10,698.00
354500-0108-00-000-0	Comm Ins IV Therapy-Village Crest	(1,465.00)			(1,465.00)	0.00
354600-0108-00-000-0	Comm Ins Lab-Village Crest	(2,131.00)			(2,131.00)	(3,037.00)

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
354800-0108-00-000-0	Comm Ins OT-Village Crest	(45,840.00)			(45,840.00)	(39,119.00)
354805-0108-00-000-0	Comm Ins OT Contra-Village Crest	45,840.00			45,840.00	39,119.00
355000-0108-00-000-0	Comm Ins X-Village Crest	(1,402.00)			(1,402.00)	(887.00)
371000-0108-00-000-0	Mgd Medicare Room and Board-Village Crest	(1,146,070.00)			(1,146,070.00)	(878,605.00)
371005-0108-00-000-0	Mgd Medicare Room & Board Contra-Village Crest	324,621.00			324,621.00	150,921.00
371006-0108-00-000-0	Mgd Medicare PT Contra-Village Crest	(83,572.00)			(83,572.00)	(32,485.00)
371007-0108-00-000-0	Mgd Medicare OT Contra-Village Crest	(76,796.00)			(76,796.00)	(29,286.00)
371008-0108-00-000-0	Mgd Medicare ST Contra-Village Crest	(44,155.00)			(44,155.00)	(11,821.00)
371009-0108-00-000-0	Mgd Medicare NTA Contra-Village Crest	(92,593.00)			(92,593.00)	(43,519.00)
371010-0108-00-000-0	Mgd Medicare Nsng Comp Contra-Village Crest	(149,787.00)			(149,787.00)	(58,769.00)
373005-0108-00-000-0	Mgd Medicare Contra Other-Village Crest	33,764.00			33,764.00	29,031.00
374100-0108-00-000-0	Mgd Medicare Pharmacy-Village Crest	(219,852.00)			(219,852.00)	(149,570.00)
374105-0108-00-000-0	Mgd Medicare Pharmacy Contra-Village Crest	245,619.00			245,619.00	192,463.00
374200-0108-00-000-0	Mgd Medicare Chargeable Medical Supplies-Village C	(1,155.00)			(1,155.00)	0.00
374205-0108-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Village Cr	1,155.00			1,155.00	0.00
374300-0108-00-000-0	Mgd Medicare PT-Village Crest	(239,579.00)			(239,579.00)	(137,497.00)
374305-0108-00-000-0	Mgd Medicare PT Contra-Village Crest	239,579.00			239,579.00	137,549.00
374400-0108-00-000-0	Mgd Medicare ST-Village Crest	(94,058.00)			(94,058.00)	(41,682.00)
374405-0108-00-000-0	Mgd Medicare ST Contra-Village Crest	94,058.00			94,058.00	41,682.00
374500-0108-00-000-0	Mgd Medicare IV Therapy-Village Crest	(25,767.00)			(25,767.00)	(42,893.00)
374600-0108-00-000-0	Mgd Medicare Lab-Village Crest	(17,966.00)			(17,966.00)	(20,872.00)
374800-0108-00-000-0	Mgd Medicare OT-Village Crest	(321,014.00)			(321,014.00)	(161,267.00)
374805-0108-00-000-0	Mgd Medicare OT Contra-Village Crest	321,014.00			321,014.00	161,267.00
374900-0108-00-000-0	Mgd Medicare Specialty Beds-Village Crest	(469.00)			(469.00)	0.00
375000-0108-00-000-0	Mgd Medicare X-Village Crest	(15,329.00)			(15,329.00)	(8,159.00)
375700-0108-00-000-0	Mgd Medicare Flu/Pneumonia-Village Crest	(5,483.00)			(5,483.00)	(2,734.00)
378000-0108-00-000-0	Mgd Medicare Prior Period-Village Crest	11,488.00			11,488.00	2,036.00
378100-0108-00-000-0	Medicare Mgd Care Pt B PT-Village Crest	(30,798.00)			(30,798.00)	(40,245.00)
378105-0108-00-000-0	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)
378125-0108-00-000-0	Medicare Mgd Pt B STContra-Village Crest	20,529.00			20,529.00	11,635.00
378130-0108-00-000-0	Medicare Mgd Care Pt B OT-Village Crest	(28,486.00)			(28,486.00)	(30,942.00)
378135-0108-00-000-0	Medicare Mgd Pt B OT Contra-Village Crest	20,607.00			20,607.00	12,320.00
389010-0108-00-000-0	Patient Revenue Capitation -Village Crest	(203,635.00)			(203,635.00)	(148,180.00)
391100-0108-00-000-0	Interest Income-Village Crest	(8,262.00)			(8,262.00)	(475.00)
391500-0108-00-000-0	Misc. Other Income-Village Crest	(12,922.00)			(12,922.00)	(6,450.00)
391500-0108-99-999-M	COVID-19 stimulus funds	0.00			0.00	(246,989.00)
391600-0108-00-000-0	Transcription Income-Village Crest	(96.00)			(96.00)	0.00
391700-0108-00-000-0	Employee Retention Tax Credit Revenue-Village Cres	(1,177,620.00)			(1,177,620.00)	0.00
391900-0108-00-000-0	Long- Term CT PET Tax Income-NewMilford- -	0.00			0.00	(19,447.00)
400000-0108-01-072-0	Salary-NewMilford-Operator-Operator-	0.00			0.00	7,800.00
400000-0108-01-073-0	Salary-NewMilford-Operator-Owner-	31,286.00			31,286.00	514.00
400000-0108-03-007-0	Salary-NewMilford-Administration-Administrative -	100,302.00			100,302.00	100,566.00
400000-0108-03-009-0	Salary-NewMilford-Administration-Administrator-	159,654.00			159,654.00	145,622.00
400000-0108-04-007-0	Salary-NewMilford-Fiscal Operations-Administrati-	51,975.00			51,975.00	60,782.00
400000-0108-05-065-0	Salary-NewMilford-Medical Records-Medical Record-	32,058.00			32,058.00	33,147.00
400000-0108-06-038-0	Salary-NewMilford-Social service-Dir-	127,384.00			127,384.00	90,986.00
400000-0108-06-096-0	Salary-NewMilford-Social service-Social Worker-	0.00			0.00	1,230.00
400000-0108-07-038-0	Salary-NewMilford-Rec Therapy-Dir-	61,632.00			61,632.00	57,234.00
400000-0108-07-086-0	Salary-NewMilford-Rec Therapy-Rec Therapist-	143,520.00			143,520.00	128,762.00
400000-0108-08-058-0	Salary-NewMilford-Maintenance-Maintenance Worker-	110,693.00			110,693.00	56,327.00
400000-0108-08-101-0	Salary-NewMilford-Maintenance-Supervisor-	89,312.00			89,312.00	83,938.00
400000-0108-09-048-0	Salary-NewMilford-Housekeeping-Housekeeper-	302,191.00			302,191.00	344,459.00
400000-0108-10-051-0	Salary-NewMilford-Laundry-Laundry Aide-	92,827.00			92,827.00	84,852.00
400000-0108-11-011-0	Salary-NewMilford-Admissions-Admissions Coordina-	126,939.00			126,939.00	73,311.00
400000-0108-13-013-0	Salary-NewMilford-Dietary-Aide-	191,980.00			191,980.00	158,792.00
400000-0108-13-031-0	Salary-NewMilford-Dietary-Cook-	171,422.00			171,422.00	156,747.00
400000-0108-13-035-0	Salary-NewMilford-Dietary-Dietician-	94,238.00			94,238.00	35,891.00
400000-0108-13-101-0	Salary-NewMilford-Dietary-Supervisor-	69,470.00			69,470.00	65,671.00
400000-0108-14-028-0	Salary-NewMilford-Nursing Admin-Clerical-	29,582.00			29,582.00	28,834.00
400000-0108-14-044-0	Salary-NewMilford-Nursing Admin-DNS-	162,025.00			162,025.00	160,170.00
400000-0108-15-021-0	Salary-NewMilford-Nursing-CNA-	1,210,145.00			1,210,145.00	1,016,600.00
400000-0108-15-052-0	Salary-NewMilford-Nursing-LPN-	968,670.00			968,670.00	899,609.00
400000-0108-15-092-0	Salary-NewMilford-Nursing-RN-	753,191.00		(289,285.00)	463,906.00	604,151.00
400000-0108-21-040-0	Salary-NewMilford-Human Resources-Dir of Human R-	77,613.00			77,613.00	75,290.00
400050-0108-03-007-0	Salary - PTO-NewMilford-Administration-Administri-	334.00			334.00	(3.00)
400050-0108-04-007-0	Salary - PTO-NewMilford-Fiscal Operati-Administri-	(2,614.00)			(2,614.00)	(221.00)
400050-0108-05-065-0	Salary - PTO-NewMilford-Medical Record-Medical R-	434.00			434.00	(142.00)
400050-0108-06-038-0	Salary - PTO-NewMilford-Social service-Dir-	(112.00)			(112.00)	343.00
400050-0108-06-096-0	Salary - PTO-NewMilford-Social service-Social Wo-	643.00			643.00	0.00
400050-0108-07-038-0	Salary - PTO-NewMilford-Rec Therapy-Dir-	109.00			109.00	3,671.00
400050-0108-07-086-0	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)
400050-0108-08-101-0	Salary - PTO-NewMilford-Maintenance-Supervisor-	(1,711.00)			(1,711.00)	238.00
400050-0108-09-048-0	Salary - PTO-NewMilford-Housekeeping-Housekeeper-	4,344.00			4,344.00	(5,079.00)
400050-0108-10-051-0	Salary - PTO-NewMilford-Laundry-Laundry Aide-	406.00			406.00	2,381.00
400050-0108-11-011-0	Salary - PTO-NewMilford-Admissions-Admissions Co-	3,166.00			3,166.00	(415.00)
400050-0108-13-013-0	Salary - PTO-NewMilford-Dietary-Aide-	988.00			988.00	181.00
400050-0108-13-031-0	Salary - PTO-NewMilford-Dietary-Cook-	(2,422.00)			(2,422.00)	1,008.00
400050-0108-13-035-0	Salary - PTO-NewMilford-Dietary-Dietician-	0.00			0.00	(546.00)
400050-0108-13-101-0	Salary - PTO-NewMilford-Dietary-Supervisor-	2,111.00			2,111.00	4,277.00
400050-0108-14-044-0	Salary - PTO-NewMilford-Nursing Admin-DNS-	(1,560.00)			(1,560.00)	2,768.00
400050-0108-15-021-0	Salary - PTO-NewMilford-Nursing-CNA-	8,644.00			8,644.00	(6,267.00)
400050-0108-15-052-0	Salary - PTO-NewMilford-Nursing-LPN-	(3,694.00)			(3,694.00)	22,036.00
400050-0108-15-092-0	Salary - PTO-NewMilford-Nursing-RN-	(7,419.00)			(7,419.00)	(1,338.00)
400050-0108-21-040-0	Salary - PTO-NewMilford-Human Resource-Dir of Hu-	(294.00)			(294.00)	1,948.00
401000-0108-29-000-0	FICA-NewMilford-Emp Benefits	381,111.00			381,111.00	350,538.00
401100-0108-29-000-0	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
401300-0108-29-000-0	Health Ins-NewMilford-Emp Benefits	992,120.00			992,120.00	567,230.00
401400-0108-29-000-0	Workers Compensation-NewMilford-Emp Benefits	210,444.00			210,444.00	202,484.00
401450-0108-29-000-0	Workers Comp Retro Exp-NewMilford-Emp Benefits- -	0.00			0.00	21,753.00
401700-0108-29-000-0	Pension-NewMilford-Emp Benefits	299,514.00			299,514.00	113,644.00
402000-0108-03-000-0	Holiday Expense-Village Crest-Administration	2,400.00			2,400.00	3,515.00
410000-0108-03-000-0	Supplies-Village Crest-Administration	1,026.00			1,026.00	1,158.00
410000-0108-04-000-0	Supplies-Village Crest-Fiscal Operations	17,785.00			17,785.00	14,566.00
410000-0108-07-000-0	Supplies-Village Crest-Rec Therapy	9,262.00			9,262.00	7,088.00
410000-0108-08-000-0	Supplies-Village Crest-Maintenance	54,940.00			54,940.00	42,709.00
410000-0108-09-000-0	Supplies-Village Crest-Housekeeping	30,282.00			30,282.00	30,244.00
410000-0108-10-000-0	Supplies-Village Crest-Laundry	18,638.00			18,638.00	(5,550.00)
410000-0108-13-000-0	Supplies-Village Crest-Dietary	59,164.00			59,164.00	42,533.00
410000-0108-15-000-0	Supplies-Village Crest-Nursing	110,445.00			110,445.00	72,686.00
410000-0108-18-000-0	Supplies-Village Crest-Marketing	11,350.00			11,350.00	6,180.00
410000-0108-23-000-0	Supplies-Village Crest-Rehab Tpy and Ancllry	0.00			0.00	180.00
410019-0108-09-000-0	Supplies COVID-Village Crest-Housekeeping	304.00			304.00	553.00
410019-0108-15-000-0	Supplies COVID-Village Crest-Nursing	17,626.00			17,626.00	33,582.00
410019-0108-18-000-0	Supplies COVID-Village Crest-Marketing	0.00			0.00	441.00
411010-0108-22-000-0	Flu Vaccine-NewMilford-Medical Services- -	10,505.00			10,505.00	3,690.00
411200-0108-23-000-0	Drugs Medicare Pt A-Village Crest-Rehab Tpy and A	296,677.00			296,677.00	318,520.00
411700-0108-22-000-0	House Drugs (OTC)-NewMilford-Medical Services	12,996.00			12,996.00	15,825.00
412000-0108-13-000-0	Food-Village Crest-Dietary	225,806.00			225,806.00	195,993.00
412000-0108-38-000-0	Food-NewMilford-Cafe	0.00			0.00	266.00
412100-0108-13-000-0	Food Supplements-Village Crest-Dietary	25,096.00			25,096.00	21,597.00
413001-0108-23-000-0	Oxygen Non Billable-Village Crest-Rehab Tpy and An	6,359.00			6,359.00	4,305.00
413500-0108-23-000-0	IV Thy Supplies-Village Crest-Rehab Tpy and Ancllr	6,903.00			6,903.00	5,272.00
414000-0108-10-000-0	Diapers-Village Crest-Laundry	37,076.00			37,076.00	29,133.00
414100-0108-10-000-0	Linen-Village Crest-Laundry	10,871.00			10,871.00	10,232.00
420000-0108-03-000-0	Minor Equip-Village Crest-Administration	1,593.00			1,593.00	840.00
420000-0108-08-000-0	Minor Equip-Village Crest-Maintenance	1,460.00			1,460.00	0.00
420000-0108-13-000-0	Minor Equip-Village Crest-Dietary	299.00			299.00	0.00
420000-0108-15-000-0	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
431000-0108-03-000-0	Consulting Fees-Village Crest-Administration	10,962.00			10,962.00	21,038.00
431000-0108-04-000-0	Consulting Fees-Village Crest-Fiscal Operations	3,272.00		(3,272.00)	0.00	0.00
431000-0108-15-000-0	Consulting Fees-Village Crest-Nursing	22,737.00			22,737.00	13,736.00
431000-0108-22-000-0	Consulting Fees-Village Crest-Medical Services	0.00			0.00	33,225.00
431010-0108-23-000-0	Pharmacy fees-NewMilford-Rehab Tpy and Ancllry- -	12,244.00			12,244.00	17,234.00
432000-0108-03-000-0	Accounting Fees-Village Crest-Administration	28,685.00			28,685.00	34,685.00
433000-0108-03-000-0	Legal Fees-Village Crest-Administration	1,409.00			1,409.00	7,293.00
433100-0108-03-000-0	Legal Fees - Labor-Village Crest-Administration	55,560.00			55,560.00	15,861.00
433200-0108-03-000-0	Legal Fees - Collections-Village Crest-Admin	37,821.00			37,821.00	27,661.00
433300-0108-03-000-0	Legal Fees - Non-reimbursable-Village Crest-Admin	2,160.00			2,160.00	1,800.00
434000-0108-03-000-0	Shared Services-Village Crest-Administration	534,492.00		3,272.00	537,764.00	476,247.00
435200-0108-03-000-0	IT Services-Administration-Village Crest-Administra	70,443.00			70,443.00	65,398.00
435210-0108-03-000-0	IT Rental-Village Crest-Administration	38,611.00		(6,142.00)	32,469.00	34,190.00
436000-0108-22-000-0	Medical Director Fees-Village Crest-Medical Servic	48,000.00			48,000.00	48,000.00
436200-0108-22-000-0	Dental Fees-Village Crest-Medical Services	7,306.00			7,306.00	7,083.00
436300-0108-22-000-0	Physician Fees-NewMilford-Medical Services	53,700.00			53,700.00	263.00
437000-0108-23-000-0	PT Fees-NewMilford-Rehab Tpy and Ancllry	230,864.00			230,864.00	268,761.00
437100-0108-23-000-0	OT Fees-NewMilford-Rehab Tpy and Ancllry	283,955.00			283,955.00	272,498.00
437200-0108-23-000-0	Speech Fees-NewMilford-Rehab Tpy and Ancllry	72,132.00			72,132.00	67,097.00
438010-0108-27-000-0	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
		9/30/2023			9/30/2023	9/30/2022
440000-0108-02-000-0	Purch Services-Village Crest-Admin Staff	0.00			0.00	28,200.00
440000-0108-03-000-0	Purch Services-Village Crest-Administration	0.00			0.00	235.00
440000-0108-04-000-0	Purch Services-Village Crest-Fiscal Operations	35,276.00			35,276.00	31,990.00
440000-0108-07-000-0	Purch Services-Village Crest-Rec Therapy	2,875.00			2,875.00	1,100.00
440000-0108-08-000-0	Purch Services-Village Crest-Maintenance	56,896.00			56,896.00	46,346.00
440000-0108-09-000-0	Purch Services-Village Crest-Housekeeping	0.00			0.00	53.00
440000-0108-13-000-0	Purch Services-Village Crest-Dietary	3,662.00			3,662.00	12,984.00
440000-0108-15-000-0	Purch Services-Village Crest-Nursing	282.00			282.00	396.00
440001-0108-08-000-0	Ground Services-Village Crest-Maintenance	22,199.00			22,199.00	17,151.00
440010-0108-15-000-0	Purch Services Ambulance-Village Crest-Nursing	350.00			350.00	0.00
440050-0108-07-000-0	Cable Expense-Village Crest-Rec Therapy	10,144.00			10,144.00	9,934.00
442000-0108-08-000-0	Pest Control-NewMilford-Maintenan	1,863.00			1,863.00	1,627.00
443000-0108-08-000-0	Carting-Village Crest-Maintenance	21,935.00			21,935.00	19,970.00
452000-0108-04-000-0	Equip Rental-Village Crest-Fiscal Operations	9,229.00			9,229.00	10,027.00
452000-0108-07-000-0	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
452000-0108-15-000-0	Equip Rental-Village Crest-Nursing	21,644.00			21,644.00	26,478.00
452000-0108-23-000-0	Equip Rental-Village Crest-Rehab Tpy and Ancilry	10,154.00			10,154.00	10,307.00
452000-0108-24-000-0	Equip Rental-Village Crest-Respiratory	16,586.00			16,586.00	15,311.00
461000-0108-03-000-0	Telephone-Village Crest-Administration	21,651.00			21,651.00	43,670.00
461100-0108-03-000-0	Telephone - Cell-Village Crest-Administration	2,006.00			2,006.00	1,926.00
462000-0108-25-000-0	Electric-Village Crest-Property	144,421.00			144,421.00	153,835.00
463000-0108-25-000-0	Gas-Village Crest-Property	21,107.00			21,107.00	20,433.00
464000-0108-25-000-0	Sewer-Village Crest-Property	22,188.00			22,188.00	20,596.00
466000-0108-25-000-0	Water-Village Crest-Property	26,884.00			26,884.00	25,864.00
471000-0108-25-000-0	Rent-Village Crest-Property	372,000.00			372,000.00	372,000.00
472000-0108-25-000-0	Personal Property Taxes-Village Crest-Property	7,918.00			7,918.00	5,018.00
472500-0108-25-000-0	Property Insurance-Village Crest-Property	16,609.00			16,609.00	12,936.00
473000-0108-25-000-0	Real Estate Taxes-Village Crest-Property	82,831.00			82,831.00	81,404.00
476100-0108-25-000-0	Interest Expense Eq Obl-Village Crest-Property	41,390.00			41,390.00	36,845.00
484000-0108-25-000-0	Depe Exp LHI-Village Crest	108,587.00		7,092.00	115,679.00	119,937.00
486000-0108-25-000-0	Depr Exp MME-Village Crest	46,240.00		(7,092.00)	39,148.00	42,224.00
488000-0108-25-000-0	Amort Exp-Village Crest-Property	9,432.00			9,432.00	9,432.00
488500-0108-25-000-0	Amort Exp Good Will-Village Crest	79,000.00			79,000.00	79,000.00
491000-0108-03-000-0	Dues-Village Crest-Administration	8,960.00		(1,777.00)	7,183.00	6,833.00
491001-0108-03-000-0	Subscriptions-Village Crest-Administration	9,354.00			9,354.00	12,916.00
500000-0108-03-000-0	Licenses and Permits-Village Crest-Administration	3,040.00		1,477.00	4,517.00	2,514.00
501000-0108-03-000-0	Advertising Employment-Village Crest-Administratio	1,200.00			1,200.00	1,200.00
501100-0108-03-000-0	Advertising Promotional-Village Crest-Administrati	13,866.00			13,866.00	2,086.00
501100-0108-18-000-0	Advertising Promotional-NewMilford-Marketing	95,978.00			95,978.00	51,419.00
503100-0108-03-000-0	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
503200-0108-03-000-0	Bank Charges-Village Crest-Administration	25,269.00			25,269.00	27,209.00
504000-0108-03-000-0	Postage-Village Crest-Administration	899.00			899.00	1,778.00
505000-0108-03-000-0	Background Check-Village Crest-Administration	4,679.00			4,679.00	1,825.00
507000-0108-03-000-0	Revenue Assessment-Village Crest-Administration	517,933.00			517,933.00	472,908.00
508000-0108-03-000-0	Bad Debt Expense-Village Crest-Administration	153,048.00			153,048.00	240,033.00
508010-0108-03-000-0	Bad Debt Mdcr-Village Crest-Administration	22,609.00			22,609.00	0.00
509000-0108-03-000-0	Seminars-Village Crest-Administration	362.00			362.00	15,436.00
510000-0108-03-000-0	Liability Ins-Village Crest-Administration	59,758.00			59,758.00	52,655.00
511000-0108-03-000-0	Auto Ins-Village Crest-Administration	1,562.00			1,562.00	1,484.00
513000-0108-03-000-0	Crime Ins-Village Crest-Administration	844.00			844.00	912.00
520000-0108-03-000-0	Auto Expense-Village Crest-Administration	288.00			288.00	1,402.00
521000-0108-03-000-0	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
523000-0108-03-000-0	Emp Benefits-Village Crest-Administration	31,659.00			31,659.00	25,150.00
523019-0108-03-000-0	Employee Benefits Other COVID-Village Crest-Admini	0.00			0.00	261.00
530000-0108-15-000-0	Pool RNs-Village Crest-Nursing	132,618.00			132,618.00	81,221.00
531000-0108-15-000-0	Pool LPNs-Village Crest-Nursing	255,030.00			255,030.00	80,566.00
532000-0108-15-000-0	Pool CNA-Village Crest-Nursing	848,235.00			848,235.00	315,674.00
540000-0108-03-000-0	Donations-Village Crest-Administration	200.00			200.00	0.00
541000-0108-03-000-0	Misc. Expense-NewMilford-Administration	8,598.00			8,598.00	22,620.00
541001-0108-03-000-0	Political Contributions -NewMilford-Administration	0.00			0.00	1,250.00
541050-0108-03-000-0	Prior Period Expense-Village Crest-Administration	(2,049.00)			(2,049.00)	32,598.00
542000-0108-03-000-0	Corporate Tax - State-NewMilford-Administratio	10,500.00			10,500.00	0.00
542900-0108-03-000-0	CT PET Tax Expense-Village Crest-Administration	0.00			0.00	59,549.00
550000-0108-15-000-0	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	Staff Development	0.00		64,509.00	64,509.00	49,781.00
Marcum 204	Infection Control	0.00		113,608.00	113,608.00	94,249.00
Marcum 205	Admin Equipment Rental	0.00		5,981.00	5,981.00	5,962.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [1]	Operators/Owners					
400000-0108-01-072-0	Salary-NewMilford-Operator-Operator-	0.00		0.00	0.00	7,800.00
400000-0108-01-073-0	Salary-NewMilford-Operator-Owner-	31,286.00		0.00	31,286.00	514.00
Subtotal [1] Operators/Owners		31,286.00		0.00	31,286.00	8,314.00
Subgroup : [2]	Administrators					
400000-0108-03-009-0	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]	Other Administrative Salaries					
400000-0108-03-007-0	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	60,782.00
400000-0108-05-065-0	Salary-NewMilford-Medical Records-Medical Record-	32,058.00		0.00	32,058.00	33,147.00
400000-0108-21-040-0	Salary-NewMilford-Human Resources-Dir of Human R-	77,613.00		0.00	77,613.00	75,290.00
400050-0108-03-007-0	Salary - PTO-NewMilford-Administration-Administ-	334.00		0.00	334.00	(3.00)
400050-0108-04-007-0	Salary - PTO-NewMilford-Fiscal Operati-Administ-	(2,614.00)		0.00	(2,614.00)	(221.00)
400050-0108-05-065-0	Salary - PTO-NewMilford-Medical Record-Medical R-	434.00		0.00	434.00	(142.00)
400050-0108-21-040-0	Salary - PTO-NewMilford-Human Resource-Dir of Hu-	(294.00)		0.00	(294.00)	1,948.00
Subtotal [4] Other Administrative Salaries		259,808.00		0.00	259,808.00	271,367.00
Subgroup : [5A]	Head Dietitian					
400000-0108-13-035-0	Salary-NewMilford-Dietary-Dietician-	94,238.00		0.00	94,238.00	35,891.00
400050-0108-13-035-0	Salary - PTO-NewMilford-Dietary-Dietician-	0.00		0.00	0.00	(546.00)
Subtotal [5A] Head Dietitian		94,238.00		0.00	94,238.00	35,345.00
Subgroup : [5B]	Food Service Supervisor					
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	Salary - PTO-NewMilford-Dietary-Supervisor-	2,111.00		0.00	2,111.00	4,277.00
Subtotal [5B] Food Service Supervisor		71,581.00		0.00	71,581.00	69,948.00
Subgroup : [5C]	Dietary Workers					
400000-0108-13-013-0	Salary-NewMilford-Dietary-Aide-	191,980.00		0.00	191,980.00	158,792.00
400000-0108-13-031-0	Salary-NewMilford-Dietary-Cook-	171,422.00		0.00	171,422.00	156,747.00
400050-0108-13-013-0	Salary - PTO-NewMilford-Dietary-Aide-	988.00		0.00	988.00	181.00
400050-0108-13-031-0	Salary - PTO-NewMilford-Dietary-Cook-	(2,422.00)		0.00	(2,422.00)	1,008.00
Subtotal [5C] Dietary Workers		361,968.00		0.00	361,968.00	316,728.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0108-09-048-0	Salary-NewMilford-Housekeeping-Housekeeper-	302,191.00		0.00	302,191.00	344,459.00
400050-0108-09-048-0	Salary - PTO-NewMilford-Housekeeping-Housekeeper-	0.00		0.00	4,344.00	(5,079.00)
Subtotal [6B] Other Housekeeping Workers		306,535.00		0.00	306,535.00	339,380.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0108-08-101-0	Salary-NewMilford-Maintenance-Supervisor-	89,312.00		0.00	89,312.00	83,938.00
400050-0108-08-101-0	Salary - PTO-NewMilford-Maintenance-Supervisor-	(1,711.00)		0.00	(1,711.00)	238.00
Subtotal [7A] Engineer or Chief of Maintenance		87,601.00		0.00	87,601.00	84,176.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0108-08-058-0	Salary-NewMilford-Maintenance-Maintenance Worker-	110,693.00		0.00	110,693.00	56,327.00
400050-0108-08-058-0	Salary - PTO-NewMilford-Maintenance-Maintenance -	2,060.00		0.00	2,060.00	(1,320.00)
Subtotal [7B] Other Maintenance Workers		112,753.00		0.00	112,753.00	55,007.00
Subgroup : [8B]	Other Laundry Workers					
400000-0108-10-051-0	Salary-NewMilford-Laundry-Laundry Aide-	92,827.00		0.00	92,827.00	84,852.00
400050-0108-10-051-0	Salary - PTO-NewMilford-Laundry-Laundry Aide-	406.00		0.00	406.00	2,381.00
Subtotal [8B] Other Laundry Workers		93,233.00		0.00	93,233.00	87,233.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0108-14-044-0	Salary-NewMilford-Nursing Admin-DNS-	162,025.00		0.00	162,025.00	160,170.00
400050-0108-14-044-0	Salary - PTO-NewMilford-Nursing Admin-DNS-	(1,560.00)		0.00	(1,560.00)	2,768.00
Subtotal [12A] Director of Nurses/Assistant Director		160,465.00		0.00	160,465.00	162,938.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0108-15-092-0	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)		0.00	(7,419.00)	(1,338.00)
Subtotal [12B1] RNs - Direct Care		745,772.00		(289,285.00)	456,487.00	602,813.00
Subgroup : [12B2]	RNs - Administrative					
400000-0108-14-028-0	Salary-NewMilford-Nursing Admin-Clerical-MDS Coordinator	29,582.00		0.00	29,582.00	28,834.00
400050-0108-14-028-0	Salary - PTO-NewMilford-Nursing Admin-Clerical-MDS Coordinator	0.00		111,168.00	111,168.00	107,603.00
400050-0108-14-028-0	Salary - PTO-NewMilford-Nursing Admin-Clerical-MDS Coordinator	0.00		111,168.00	111,168.00	107,603.00
400050-0108-14-028-0	Salary - PTO-NewMilford-Nursing Admin-Clerical-MDS Coordinator	0.00		64,509.00	64,509.00	49,781.00
400050-0108-14-028-0	Salary - PTO-NewMilford-Nursing Admin-Clerical-MDS Coordinator	0.00		113,608.00	113,608.00	94,249.00
400050-0108-14-028-0	Salary - PTO-NewMilford-Nursing Admin-Clerical-MDS Coordinator	0.00		113,608.00	113,608.00	94,249.00
Subtotal [12B2] RNs - Administrative		29,582.00		289,285.00	318,867.00	280,467.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0108-15-052-0	Salary-NewMilford-Nursing-LPN-	968,670.00		0.00	968,670.00	899,609.00
400050-0108-15-052-0	Salary - PTO-NewMilford-Nursing-LPN-	(3,694.00)		0.00	(3,694.00)	22,036.00
Subtotal [12C1] LPNs - Direct Care		964,976.00		0.00	964,976.00	921,645.00
Subgroup : [12D]	Aides and Attendants					
400000-0108-15-021-0	Salary-NewMilford-Nursing-CNA-	1,210,145.00		0.00	1,210,145.00	1,016,600.00
400050-0108-15-021-0	Salary - PTO-NewMilford-Nursing-CNA-	8,644.00		0.00	8,644.00	(6,267.00)
Subtotal [12D] Aides and Attendants		1,218,789.00		0.00	1,218,789.00	1,010,333.00
Subgroup : [12H]	Recreation Workers					
400000-0108-07-038-0	Salary-NewMilford-Rec Therapy-Dir-	61,632.00		0.00	61,632.00	57,234.00
400000-0108-07-086-0	Salary-NewMilford-Rec Therapy-Rec Therapist-	143,520.00		0.00	143,520.00	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	Salary - PTO-NewMilford-Rec Therapy-Rec Therapis-	1,272.00		0.00	1,272.00	1,940.00
Subtotal [12H] Recreation Workers		206,533.00		0.00	206,533.00	191,607.00
Subgroup : [12M]	Social Workers/Case Management					
400000-0108-06-038-0	Salary-NewMilford-Social service-Dir-	127,384.00		0.00	127,384.00	90,986.00
400000-0108-06-096-0	Salary-NewMilford-Social service-Social Worker-	0.00		0.00	0.00	1,230.00
400050-0108-06-038-0	Salary - PTO-NewMilford-Social service-Dir-	(112.00)		0.00	(112.00)	343.00
400050-0108-06-096-0	Salary - PTO-NewMilford-Social service-Social Wo-	643.00		0.00	643.00	0.00
Subtotal [12M] Social Workers/Case Management		127,915.00		0.00	127,915.00	92,559.00
Subgroup : [12O]	Other					
400000-0108-11-011-0	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: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

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

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 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]	Other					
Marcum 206	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					
507000-0108-03-000-0	Revenue Assessment-Village Crest-Administration	517,933.00		0.00	517,933.00	472,908.00
Subtotal [1K3] Resident Day User Fee		517,933.00		0.00	517,933.00	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 General					
Subgroup : [2]	Holiday Parties for Staff					
402000-0108-03-000-0	Holiday Expense-Village Crest-Administration	2,400.00		0.00	2,400.00	3,515.00
Subtotal [2] Holiday Parties for Staff		2,400.00		0.00	2,400.00	3,515.00
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					
520000-0108-03-000-0	Auto Expense-Village Crest-Administration	288.00		0.00	288.00	1,402.00
Subtotal [6] Automobile Expense		288.00		0.00	288.00	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]	Dues and Membership Fees to Professional Associations					
491000-0108-03-000-0	Dues-Village Crest-Administration	8,960.00	RJE - 2	(1,777.00)	7,183.00	6,833.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		8,960.00		(1,777.00)	7,183.00	6,833.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
Marcum 103	Chamber Dues	0.00	RJE - 2	300.00	300.00	300.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		300.00	300.00	300.00
Subgroup : [M9]	Subscriptions					
491001-0108-03-000-0	Subscriptions-Village Crest-Administration	9,354.00		0.00	9,354.00	12,916.00
Subtotal [M9] Subscriptions		9,354.00		0.00	9,354.00	12,916.00
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	RJE - 3	(3,272.00)	0.00	0.00
435200-0108-03-000-0	IT ServicesAdministration-Village Crest-Administra	70,443.00		0.00	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 Contract		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	RJE - 3	3,272.00	537,764.00	476,247.00
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	RJE - 2	1,477.00	4,517.00	2,514.00
503200-0108-03-000-0	Bank Charges-Village Crest-Administration	25,269.00		0.00	25,269.00	27,209.00
541000-0108-03-000-0	Misc. Expense-NewMilford-Administration	9,598.00		0.00	9,598.00	22,620.00
Subtotal [M13] Other		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]	Raw Food					
412000-0108-13-000-0	Food-Village Crest-Dietary	225,806.00		0.00	225,806.00	195,993.00
412000-0108-38-000-0	Food-NewMilford-Cafe	0.00		0.00	0.00	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 : [2A2]	Non-Food Supplies					

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			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
Subgroup : [2C]	Other					
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 Costs		316,729.00		0.00	316,729.00	275,257.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
414100-0108-10-000-0	Linen-Village Crest-Laundry	10,871.00		0.00	10,871.00	10,232.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		10,871.00		0.00	10,871.00	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	Diapers-Village Crest-Laundry	37,076.00		0.00	37,076.00	29,133.00
Subtotal [3C] Other		55,714.00		0.00	55,714.00	23,583.00
Total [19] Laundry-Basis for Allocation of Costs		66,585.00		0.00	66,585.00	33,815.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
410000-0108-09-000-0	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
Subgroup : [4B]	Purchased Services					
440000-0108-09-000-0	Purch Services-Village Crest-Housekeeping	0.00		0.00	0.00	53.00
Subtotal [4B] Purchased Services		0.00		0.00	0.00	53.00
Subgroup : [5A1]	Own Pharmacy					
411010-0108-22-000-0	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		307,182.00		0.00	307,182.00	322,210.00
Subgroup : [5B]	Medicine Cabinet Drugs					
411700-0108-22-000-0	House Drugs (OTC)-NewMilford-Medical Services	12,996.00		0.00	12,996.00	15,825.00
Subtotal [5B] Medicine Cabinet Drugs		12,996.00		0.00	12,996.00	15,825.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
410000-0108-15-000-0	Supplies-Village Crest-Nursing	110,445.00		0.00	110,445.00	72,686.00
420000-0108-15-000-0	Minor Equip-Village Crest-Nursing	6,219.00		0.00	6,219.00	1,403.00
Subtotal [5C] Medical and Therapeutic Supplies		116,664.00		0.00	116,664.00	74,089.00
Subgroup : [5D]	Ambulance/Limousine					
440010-0108-15-000-0	Purch Services Ambulance-Village Crest-Nursing	350.00		0.00	350.00	0.00
Subtotal [5D] Ambulance/Limousine		350.00		0.00	350.00	0.00
Subgroup : [5E2]	Oxygen - Other					
413001-0108-23-000-0	Oxygen Non Billable-Village Crest-Rehab Tpy and An	6,359.00		0.00	6,359.00	4,305.00
Subtotal [5E2] Oxygen - Other		6,359.00		0.00	6,359.00	4,305.00
Subgroup : [5F]	X-Rays and related radiological					
438010-0108-27-000-0	Radiology Fees-Village Crest-Laboratory	29.00		0.00	29.00	0.00
438020-0108-27-000-0	X-Village Crest-Laboratory	20,814.00		0.00	20,814.00	12,323.00
Subtotal [5F] X-Rays and related radiological		20,843.00		0.00	20,843.00	12,323.00
Subgroup : [5H]	Laboratory					
438030-0108-27-000-0	Lab Fees-Village Crest-Laboratory	45,437.00		0.00	45,437.00	32,153.00
Subtotal [5H] Laboratory		45,437.00		0.00	45,437.00	32,153.00
Subgroup : [5I]	Recreation					
410000-0108-07-000-0	Supplies-Village Crest-Rec Therapy	9,262.00		0.00	9,262.00	7,088.00
440000-0108-07-000-0	Purch Services-Village Crest-Rec Therapy	2,875.00		0.00	2,875.00	1,100.00
452000-0108-07-000-0	Equip Rental-Village Crest-Rec Therapy	0.00		0.00	0.00	65.00
Subtotal [5I] Recreation		12,137.00		0.00	12,137.00	8,253.00
Subgroup : [5L]	Cable Television					
440050-0108-07-000-0	Cable Expense-Village Crest-Rec Therapy	10,144.00		0.00	10,144.00	9,934.00
Subtotal [5L] Cable Television		10,144.00		0.00	10,144.00	9,934.00
Subgroup : [5M]	Other					
410000-0108-23-000-0	Supplies-Village Crest-Rehab Tpy and Ancilry	0.00		0.00	0.00	180.00
410019-0108-15-000-0	Supplies COVID-Village Crest-Nursing	17,626.00		0.00	17,626.00	33,582.00
413500-0108-23-000-0	IV Thy Supplies-Village Crest-Rehab Tpy and Ancilr	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	Equip Rental-Village Crest-Nursing	21,844.00		0.00	21,844.00	26,478.00
452000-0108-23-000-0	Equip Rental-Village Crest-Rehab Tpy and Ancilry	10,154.00		0.00	10,154.00	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		73,268.00		0.00	73,268.00	91,526.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		635,966.00		0.00	635,966.00	601,468.00
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					
463000-0108-25-000-0	Gas-Village Crest-Property	21,107.00		0.00	21,107.00	20,433.00
Subtotal [6B] 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	Water-Village Crest-Property	26,884.00		0.00	26,884.00	25,864.00
Subtotal [6D] Water		49,072.00		0.00	49,072.00	46,460.00
Subgroup : [6E]	Equipment Lease					
435210-0108-03-000-0	IT Rental-Village Crest-Administration	38,611.00		(6,142.00)	32,469.00	34,190.00
452000-0108-04-000-0	Equip Rental-Village Crest-Fiscal Operations	9,229.00		(6,142.00)	9,229.00	10,027.00
Subtotal [6E] Equipment Lease		47,840.00		(6,142.00)	41,698.00	44,217.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [6F]	Other					
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	Ground Services-Village Crest-Maintenance	22,199.00		0.00	22,199.00	17,151.00
442000-0108-08-000-0	Pest Control-NewMilford-Maintenan	1,863.00		0.00	1,863.00	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		159,293.00		0.00	159,293.00	127,803.00
Subgroup : [7D]	Movable Equipment					
486000-0108-25-000-0	Depr Exp MME-Village Crest	46,240.00	RJE - 5	(7,092.00)	39,148.00	42,224.00
				(7,092.00)		
Subtotal [7D] Movable Equipment		46,240.00		(7,092.00)	39,148.00	42,224.00
Subgroup : [8A]	Organization Expense					
488000-0108-25-000-0	Amort Exp-Village Crest-Property	9,432.00		0.00	9,432.00	9,432.00
Subtotal [8A] Organization Expense		9,432.00		0.00	9,432.00	9,432.00
Subgroup : [8C]	Leasehold Improvements					
484000-0108-25-000-0	Depe Exp LHI-Village Crest	108,587.00	RJE - 5	7,092.00	115,679.00	119,937.00
				7,092.00		
Subtotal [8C] Leasehold Improvements		108,587.00		7,092.00	115,679.00	119,937.00
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 lessor		82,831.00		0.00	82,831.00	81,404.00
Subgroup : [10C]	Personal property taxes					
472000-0108-25-000-0	Personal Property Taxes-Village Crest-Property	7,918.00		0.00	7,918.00	5,018.00
Subtotal [10C] Personal property taxes		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					
Subgroup : [12D]	Other Interest Expense					
476100-0108-25-000-0	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-Administ	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]	Insurance of Automobiles					
511000-0108-03-000-0	Auto Ins-Village Crest-Administration	1,562.00		0.00	1,562.00	1,484.00
Subtotal [14B] Insurance of Automobiles		1,562.00		0.00	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	Crime Ins-Village Crest-Administration	844.00		0.00	844.00	912.00
Subtotal [14C3] Other		60,602.00		0.00	60,602.00	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)					
311000-0108-00-000-0	Medicaid Room & Board-Village Crest	(8,017,554.00)		0.00	(8,017,554.00)	(7,429,776.00)
Subtotal [1A] Medicaid Residents (CT only)		(8,017,554.00)		0.00	(8,017,554.00)	(7,429,776.00)
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	Medicaid Contra Other-Village Crest	157.00		0.00	157.00	303.00
Subtotal [1B] Medicaid room and board contractual allowance		2,143,731.00		0.00	2,143,731.00	2,161,554.00
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 inclusive)		(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 contractual 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	Mgd Medicare Room and Board-Village Crest	(1,146,070.00)		0.00	(1,146,070.00)	(878,605.00)
Subtotal [4A] Private-pay residents and other		(3,551,713.00)		0.00	(3,551,713.00)	(2,688,330.00)
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	Private Room & Board Contra-Village Crest	42,445.00		0.00	42,445.00	36,911.00
351005-0108-00-000-0	Comm Ins Room & Board Contra-Village Crest	(12,866.00)		0.00	(12,866.00)	12,019.00
353005-0108-00-000-0	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 contractual 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)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 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	Mgd Medicare Pharmacy-Village Crest	(219,852.00)		0.00	(219,852.00)	(149,570.00)
374500-0108-00-000-0	Mgd Medicare IV Therapy-Village Crest	(25,767.00)		0.00	(25,767.00)	(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-medicare	(301,659.00)		0.00	(301,659.00)	(283,528.00)
	Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance					
304105-0108-00-000-0	Hospice Pharmacy Contra-Village Crest	2,275.00		0.00	2,275.00	4,158.00
314105-0108-00-000-0	Medicaid Pharmacy Contra-Village Crest	25,805.00		0.00	25,805.00	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	23,148.00		0.00	23,148.00	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-medicare 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 Contractual Allowance	2,279.00		0.00	2,279.00	7,472.00
	Subgroup : [6C] Medical Supplies - Non-medicare					
374200-0108-00-000-0	Mgd Medicare Chargeable Medical Supplies-Village C	(1,155.00)		0.00	(1,155.00)	0.00
	Subtotal [6C] Medical Supplies - Non-medicare	(1,155.00)		0.00	(1,155.00)	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-medicare 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	Mgd Medicare Pt B PT Contra-Village Crest	241.00		0.00	241.00	1,251.00
	Subtotal [7B] Physical Therapy - Medicare Contractual Allowance	(12,477.00)		0.00	(12,477.00)	(208,812.00)
	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	Medicaid PT-Village Crest	(9,313.00)		0.00	(9,313.00)	(12,553.00)
344300-0108-00-000-0	Private PT-Village Crest	2,684.00		0.00	2,684.00	(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-medicare	(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	Mgd Medicare PT Contra-Village Crest	(83,572.00)		0.00	(83,572.00)	(32,485.00)
374305-0108-00-000-0	Mgd Medicare PT Contra-Village Crest	239,579.00		0.00	239,579.00	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-medicare Contractual Allowance	220,286.00		0.00	220,286.00	170,587.00
	Subgroup : [8A] Speech Therapy - Medicare					
324400-0108-00-000-0	Medicare Pt A ST-Village Crest	(140,526.00)		0.00	(140,526.00)	(97,138.00)
334400-0108-00-000-0	Medicare Pt B ST-Village Crest	(26,545.00)		0.00	(26,545.00)	(5,263.00)
	Subtotal [8A] Speech Therapy - Medicare	(167,071.00)		0.00	(167,071.00)	(102,401.00)
	Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
321008-0108-00-000-0	Medicare A ST Contra-Village Crest	(230,584.00)		0.00	(230,584.00)	(258,446.00)
324405-0108-00-000-0	Medicare Pt A ST Contra-Village Crest	140,526.00		0.00	140,526.00	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 Contractual Allowance	(76,747.00)		0.00	(76,747.00)	(160,951.00)
	Subgroup : [8C] Speech Therapy - Non-medicare					
304400-0108-00-000-0	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	Medicare Mgd Care Pt B ST-Village Crest	(28,268.00)		0.00	(28,268.00)	(14,332.00)
	Subtotal [8C] Speech Therapy - Non-medicare	(142,340.00)		0.00	(142,340.00)	(70,339.00)
	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	Medicaid ST Contra-Village Crest	4,754.00		0.00	4,754.00	3,069.00
337405-0108-00-000-0	Mgd Medicare Pt B ST Contra-Village Crest	857.00		0.00	857.00	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-medicare 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 - Medicare	(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	Medicare Pt B OT Contra-Village Crest	35,849.00		0.00	35,849.00	10,790.00
	Subtotal [9B] Occupational Therapy - Medicare 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

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			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-medicare		(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	Comm Ins OT Contra-Village Crest	45,840.00		0.00	45,840.00	39,119.00
371007-0108-00-000-0	Mgd Medicare OT Contra-Village Crest	(78,796.00)		0.00	(78,796.00)	(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-medicare Contractual Allowance		320,420.00		0.00	320,420.00	193,390.00
Subgroup : [10A]	Other - Medicare					
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 Nsgng 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	Medicare Pt A Sequestration-Village Crest	49,939.00		0.00	49,939.00	20,327.00
329000-0108-00-000-0	Medicare Pt A Settlement-Village Crest	(14,696.00)		0.00	(14,696.00)	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					
314800-0108-00-000-0	Medicaid Lab-Village Crest	(158.00)		0.00	(158.00)	(303.00)
354600-0108-00-000-0	Comm Ins Lab-Village Crest	(2,131.00)		0.00	(2,131.00)	(3,037.00)
355000-0108-00-000-0	Comm Ins X-Village Crest	(1,402.00)		0.00	(1,402.00)	(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 Nsgng 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	Mgd Medicare X-Village Crest	(15,329.00)		0.00	(15,329.00)	(8,159.00)
378000-0108-00-000-0	Mgd Medicare Prior Period-Village Crest	11,488.00		0.00	11,488.00	2,036.00
389010-0108-00-000-0	Patient Revenue Capitation -Village Crest	(203,635.00)		0.00	(203,635.00)	(148,180.00)
Subtotal [10B] Other - Non-medicare		(471,982.00)		0.00	(471,982.00)	(281,690.00)
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 Crest	(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	Prior Period Expense-Village Crest-Administration	(2,049.00)		0.00	(2,049.00)	32,598.00
Subtotal [18] Other Revenue		(1,192,687.00)		0.00	(1,192,687.00)	(240,288.00)
Total [30] Statement of Revenue		(13,788,594.00)		0.00	(13,788,594.00)	(11,651,114.00)
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	Cash - Payroll-Village Crest	6,521.00		0.00	6,521.00	8,744.00
104000-0108-00-000-0	Cash - Savings-Village Crest	1,844,225.00		0.00	1,844,225.00	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	41,357.00
Subtotal [A1] Cash		2,388,930.00		0.00	2,388,930.00	731,325.00
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
111000-0108-00-000-0	A/R Private-Village Crest	421,942.00		0.00	421,942.00	393,312.00
111200-0108-00-000-0	A/R Comm Ins-Village Crest	37,912.00		0.00	37,912.00	98,615.00
111300-0108-00-000-0	A/R Hospice-Village Crest	22,375.00		0.00	22,375.00	17,291.00
111400-0108-00-000-0	A/R Mgd Medicare-Village Crest	197,849.00		0.00	197,849.00	258,654.00
112000-0108-00-000-0	A/R Medicare Pt A-Village Crest	(291,374.00)		0.00	(291,374.00)	142,653.00
112500-0108-00-000-0	A/R Medicare Pt B-Village Crest	9,268.00		0.00	9,268.00	8,721.00
113000-0108-00-000-0	A/R Medicaid-Village Crest	801,842.00		0.00	801,842.00	967,633.00
114000-0108-00-000-0	A/R Patient Ptpicipation-Village Crest	77,383.00		0.00	77,383.00	89,757.00
116100-0108-00-000-0	Medicare Coins Bad Debt-Village Crest	14,696.00		0.00	14,696.00	0.00
116200-0108-00-000-0	Allowance for Doubtful Accounts-Village Crest	(208,205.00)		0.00	(208,205.00)	(344,792.00)
Subtotal [A2] Resident Accounts Receivable		1,559,220.00		0.00	1,559,220.00	1,886,935.00
Subgroup : [A4]	Inventories					
130000-0108-00-000-0	Inventory-Village Crest	55,669.00		0.00	55,669.00	69,493.00
Subtotal [A4] Inventories		55,669.00		0.00	55,669.00	69,493.00
Subgroup : [A5]	Prepaid Expenses					
121400-0108-00-000-0	Prepaid Workers Comp-Village Crest	15,969.00		0.00	15,969.00	15,327.00
122200-0108-00-000-0	Prepaid Gen. Ins-Village Crest	16,912.00		0.00	16,912.00	18,813.00
129000-0108-00-000-0	Prepaid Expense Other-Village Crest	15,007.00		0.00	15,007.00	10,726.00
129100-0108-00-000-0	Prepaid Real Estate Taxes-Village Crest	62,987.00		0.00	62,987.00	20,612.00
129110-0108-00-000-0	Prepaid Personal Property Taxes-Village Crest	5,107.00		0.00	5,107.00	1,407.00
129300-0108-00-000-0	Prepaid Mgmt Assets-Village Crest	16,806.00		0.00	16,806.00	12,348.00
129900-0108-00-000-0	CT PET Deferred Tax-Village Crest	39,618.00		0.00	39,618.00	39,618.00
Subtotal [A5] Prepaid Expenses		172,406.00		0.00	172,406.00	118,851.00
Subgroup : [A8]	Other Current Assets					
141900-0108-00-000-0	CT PET Tax Receivable-Village Crest	44,540.00		0.00	44,540.00	44,540.00
145000-0108-00-000-0	Security Deposits-Village Crest	10,000.00		0.00	10,000.00	10,000.00
Subtotal [A8] Other Current Assets		54,540.00		0.00	54,540.00	54,540.00
Subgroup : [B4]	Leasehold Improvements					
154000-0108-00-000-0	Lease hold Improvements-Village Crest	1,574,912.00		38,684.00	1,613,596.00	1,430,513.00
164000-0108-00-000-0	Accum Depr LHI-Village Crest	(936,698.00)	RJE - 5	38,684.00	(936,698.00)	(828,111.00)
Subtotal [B4] Leasehold Improvements		638,214.00		38,684.00	676,898.00	602,402.00
Subgroup : [B6]	Movable Equipment					
156000-0108-00-000-0	Major Movable Equip-Village Crest	597,585.00		38,684.00	558,901.00	453,847.00
166000-0108-00-000-0	Accum Depr MME-Village Crest	(390,268.00)	RJE - 5	(38,684.00)	(390,268.00)	(344,028.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - 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		<u>207,317.00</u>		<u>(38,684.00)</u>	<u>168,633.00</u>	<u>109,819.00</u>
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		<u>15,661.00</u>		<u>0.00</u>	<u>15,661.00</u>	<u>15,661.00</u>
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
Subtotal [B9] Other Fixed Assets		<u>49,802.00</u>		<u>0.00</u>	<u>49,802.00</u>	<u>83,473.00</u>
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		<u>28,294.00</u>		<u>0.00</u>	<u>28,294.00</u>	<u>37,726.00</u>
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		<u>237,000.00</u>		<u>0.00</u>	<u>237,000.00</u>	<u>316,000.00</u>
Subgroup : [D6]	Loans to Owners or Related Parties					
141600-0108-00-000-0	Due from Related-Village Crest	656,336.00		0.00	656,336.00	579,400.00
Subtotal [D6] Loans to Owners or Related Parties		<u>656,336.00</u>		<u>0.00</u>	<u>656,336.00</u>	<u>579,400.00</u>
Total [31-32] Assets		<u>6,063,389.00</u>		<u>0.00</u>	<u>6,063,389.00</u>	<u>4,605,625.00</u>
Group : [33-34]	Liabilities					
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		<u>(937,570.00)</u>		<u>0.00</u>	<u>(937,570.00)</u>	<u>(560,878.00)</u>
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)
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		<u>(35,365.00)</u>		<u>0.00</u>	<u>(35,365.00)</u>	<u>(34,474.00)</u>
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		<u>(343,910.00)</u>		<u>0.00</u>	<u>(343,910.00)</u>	<u>(317,666.00)</u>
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	(171,690.00)		0.00	(171,690.00)	(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		<u>(772,008.00)</u>		<u>0.00</u>	<u>(772,008.00)</u>	<u>(407,236.00)</u>
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		<u>(561,123.00)</u>		<u>0.00</u>	<u>(561,123.00)</u>	<u>(614,701.00)</u>
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		<u>(1,120,259.00)</u>		<u>0.00</u>	<u>(1,120,259.00)</u>	<u>(975,842.00)</u>
Total [33-34] Liabilities		<u>(3,770,235.00)</u>		<u>0.00</u>	<u>(3,770,235.00)</u>	<u>(2,910,797.00)</u>
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		<u>(1,708,229.00)</u>		<u>0.00</u>	<u>(1,708,229.00)</u>	<u>(1,166,743.00)</u>
Total [35] Equity		<u>(1,708,229.00)</u>		<u>0.00</u>	<u>(1,708,229.00)</u>	<u>(1,166,743.00)</u>
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: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		N.01a		
To reclass MDS, Staff Dev, and Infection Control salaries into correct line of cost report				
Marcum 202	MDS Coordinator		111,168.00	
Marcum 203	Staff Development		64,509.00	
Marcum 204	Infection Control		113,608.00	
400000-0108-15-	Salary-NewMilford-Nursing-RN-			289,285.00
Total			289,285.00	289,285.00
Reclassifying Journal Entries JE # 2		D.01 - Tab O		
To reclass Chamber Dues and licenses to correct line of the cost report				
500000-0108-03-000-	Licenses and Permits-Village Crest-Administration		1,477.00	
Marcum 103	Chamber Dues		300.00	
191000-0108-03-000-	Dues-Village Crest-Administration			1,777.00
Total			1,777.00	1,777.00
Reclassifying Journal Entries JE # 3		J.01a		
To reclass mgmt fees into correct line of cost report				
134000-0108-03-000-	Shared Services-Village Crest-Administration		3,272.00	
131000-0108-04-000-	Consulting Fees-Village Crest-Fiscal Operations			3,272.00
Total			3,272.00	3,272.00
Reclassifying Journal Entries JE # 4		D.01 - Tab T		
To reclass admin equipmetn rental into correct line of cost report				
Marcum 205	Admin Equipment Rental		5,981.00	
Marcum 206	Sales Tax		161.00	
435210-0108-03-	IT Rental-Village Crest-Administration			6,142.00
Total			6,142.00	6,142.00
Reclassifying Journal Entries JE # 5		D.01		
To reclass fixed assets into correct lines of the cost report.				
154000-0108-00-000-	Lease hold Improvements-Village Crest		38,684.00	
184000-0108-25-000-	Depe Exp LHI-Village Crest		7,092.00	
156000-0108-00-000-	Major Movable Equip-Village Crest			38,684.00
186000-0108-25-000-	Depr Exp MME-Village Crest			7,092.00
Total			45,776.00	45,776.00



Provider Name: Village Crest Center for Health & Rehab
 Provider Number:
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: