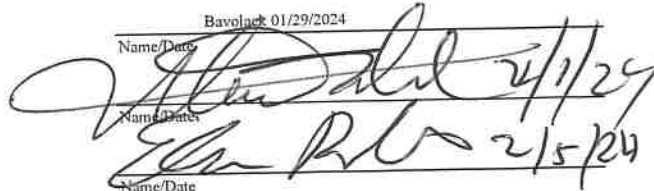



### Marcum LLP Healthcare Advisory Services Group Project Flow sheet

**ENGAGEMENT INFORMATION**

1)	Client Name	<u>Villa Maria Nursing &amp; Rehabilitation Community</u>																	
2)	Health Care Sector (Nursing Home , Home Health, Etc)	<u>Skilled Nursing Facility</u>																	
3)	Date Started	<u>1/12/2023</u>																	
4)	Due Date	<u>2/15/2023</u>																	
5)	Client Originated By	<u>Matthew S. Bavolack</u>																	
6)	Production Responsibility	<u>Thomas Moore</u>																	
7)	Type of Engagement	Medicare Cost Report Medicaid Cost Report Request for Information Compliance Audit Representation Appeal Processing Proposal/Engagement Letter Budgets Other <u>(Specify)</u> _____	<table border="1" style="font-size: 8px; border-collapse: collapse;"> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> </table>	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
8)	Is this a re-occurring engagement		<table border="1" style="font-size: 8px; border-collapse: collapse;"><tr><td>Yes</td><td>No</td></tr></table>	Yes	No														
Yes	No																		
9)	Are there any deadlines that might impede completion on a timely basis?		<table border="1" style="font-size: 8px; border-collapse: collapse;"><tr><td>Yes</td><td>No</td></tr></table>	Yes	No														
Yes	No																		
10)	Do you have the team in place to effectively manage this matter? Production Team:	<u>James D'Errico</u>	<table border="1" style="font-size: 8px; border-collapse: collapse;"><tr><td>Yes</td><td>No</td></tr></table>	Yes	No														
Yes	No																		
11)	Is this matter likely to attract publicity?	_____	<table border="1" style="font-size: 8px; border-collapse: collapse;"><tr><td>Yes</td><td>No</td></tr></table>	Yes	No														
Yes	No																		

**REVIEW PROCESS**

12)	First Review Performed By/Date	<u>Bavolack 01/29/2024</u>	<table border="1" style="font-size: 8px; border-collapse: collapse;"><tr><td>Yes</td><td>No</td></tr></table>	Yes	No
Yes	No				
		Name/Date			
13)	Review Notes were prepared and are posted in the client file/binder		<table border="1" style="font-size: 8px; border-collapse: collapse;"><tr><td>Yes</td><td>No</td></tr></table>	Yes	No
Yes	No				
14)	Second Review Performed by/Date	<u>Bavolack 01/29/2024</u>	<table border="1" style="font-size: 8px; border-collapse: collapse;"><tr><td>Yes</td><td>No</td></tr></table>	Yes	No
Yes	No				
		Name/Date			
15)	Partner Sign off*	 <u>2/1/24</u>	<table border="1" style="font-size: 8px; border-collapse: collapse;"><tr><td>Yes</td><td>No</td></tr></table>	Yes	No
Yes	No				
		Name/Date			
16)	Processed By/Date	 <u>2/15/24</u>	<table border="1" style="font-size: 8px; border-collapse: collapse;"><tr><td>Yes</td><td>No</td></tr></table>	Yes	No
Yes	No				
		Name/Date			

\*if a Partner is not available for sign-off the work product may be stamped draft and submitted to the client with the note "pending partner review"

**Shipping Information**

<p><b>PLEASE CHECK ONE</b></p> <table border="0" style="font-size: 8px;"> <tr><td><input type="checkbox"/></td><td>Regular Mail <i>(use only if no address on letter)</i></td></tr> <tr><td><input type="checkbox"/></td><td>Priority Mail</td></tr> <tr><td><input type="checkbox"/></td><td>FedEx 1st Overnight (9:00 am delivery, select locations)</td></tr> <tr><td><input type="checkbox"/></td><td>FedEx Priority Overnight (morning delivery) Saturday Delivery (by 12 PM)</td></tr> <tr><td><input checked="" type="checkbox"/></td><td>FedEx Standard Overnight (afternoon delivery)</td></tr> <tr><td><input type="checkbox"/></td><td>FedEX 2 Day (2nd business day)</td></tr> <tr><td><input type="checkbox"/></td><td>FedEx Express Saver (3rd business day)</td></tr> <tr><td><input type="checkbox"/></td><td>Express Mail (next day to most locations)</td></tr> <tr><td><input type="checkbox"/></td><td>Certified - Return Receipt Requested (domestic only)</td></tr> </table>	<input type="checkbox"/>	Regular Mail <i>(use only if no address on letter)</i>	<input type="checkbox"/>	Priority Mail	<input type="checkbox"/>	FedEx 1st Overnight (9:00 am delivery, select locations)	<input type="checkbox"/>	FedEx Priority Overnight (morning delivery) Saturday Delivery (by 12 PM)	<input checked="" type="checkbox"/>	FedEx Standard Overnight (afternoon delivery)	<input type="checkbox"/>	FedEX 2 Day (2nd business day)	<input type="checkbox"/>	FedEx Express Saver (3rd business day)	<input type="checkbox"/>	Express Mail (next day to most locations)	<input type="checkbox"/>	Certified - Return Receipt Requested (domestic only)	<p>Date: <u>1/31/2024</u></p> <p>Send To: <u>11 Mayor Thomas J. McGrath Hwy, Quincy, MA 02169</u></p> <p>Company: <u>Wachusett Healthcare</u></p> <p>Address: <u>36 Washington St. Suite 395</u> <u>Wellesley Hills, MA 02481</u></p> <p>Phone: _____</p> <p>Bill To: <u>166568</u></p> <p>Engage No: <u>10235791</u></p> <p>Department: <u>Advisory</u></p> <p>Contents: <u>2022 Medicaid Cost Report</u></p> <p>Authorized By: <u>Matthew S. Bavolack</u></p>
<input type="checkbox"/>	Regular Mail <i>(use only if no address on letter)</i>																		
<input type="checkbox"/>	Priority Mail																		
<input type="checkbox"/>	FedEx 1st Overnight (9:00 am delivery, select locations)																		
<input type="checkbox"/>	FedEx Priority Overnight (morning delivery) Saturday Delivery (by 12 PM)																		
<input checked="" type="checkbox"/>	FedEx Standard Overnight (afternoon delivery)																		
<input type="checkbox"/>	FedEX 2 Day (2nd business day)																		
<input type="checkbox"/>	FedEx Express Saver (3rd business day)																		
<input type="checkbox"/>	Express Mail (next day to most locations)																		
<input type="checkbox"/>	Certified - Return Receipt Requested (domestic only)																		

February 1, 2024

Nicole Lewis  
Administrator  
Villa Maria Nursing & Rehabilitation Community  
20 Babcock Avenue  
Plainfield, CT 06374

Dear Ms. Lewis,

Enclosed is one copy of Villa Maria Nursing & Rehabilitation Community Annual Report of Long-Term Care Facility for the period ended September 30, 2023, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LC's web-based submission portal no later than February 15, 2024. See below for the web-based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2024 through Myers and Stauffer, LC's web-based portal.
  - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
  - B. A completed Vehicle Compliance Checklist (see attached), if applicable
  - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
  - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
  - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.
  - F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable

Nicole Lewis  
Villa Maria Nursing & Rehabilitation Community  
February 1, 2024

Page 2

G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all television additions, if applicable.

H. A completed Nursing Facility Narrative Summary of Expenditures Form

3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LC's web-based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to ensure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

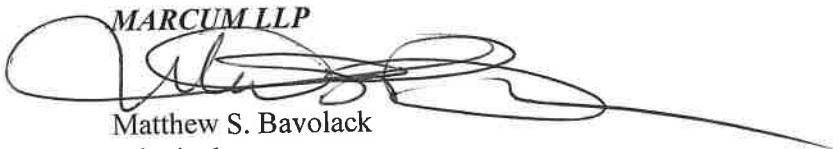
	<u>Direct</u>	<u>Indirect</u>	<u>A&amp;G</u>	<u>Capital</u>
Cost PPD*	\$155.68	\$84.36	\$60.66	\$27.65

*\*Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

Very truly yours,

**MARCUM LLP**



Matthew S. Bavolack  
Principal  
Healthcare Services Leader

**VILLA MARIA NURSING & REHABILITATION COMMUNITY  
ANNUAL REPORT OF LONG TERM CARE FACILITY  
FYE SEPTEMBER 30, 2023  
CLIENT COPY**

**State of Connecticut**



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

Name of Facility (as licensed) Villa Maria Nursing & Rehabilitation Community	
Address (No. & Street, City, State, Zip Code) 20 Babcock Ave, Plainfield, CT 06374	
Type of Facility 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 2464	(Specify)	(Specify)	Medicare Provider 07-5084
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Medicaid Provider Numbers:	CCNH / RHNS 10066	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2023	1	37

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Villa Maria Nursing & Rehabilitation Community [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Villa Maria Nursing & Rehabilitation Community		Period Covered: From 10/1/2022	To 9/30/2023
Address of Facility 20 Babcock Ave, Plainfield, CT 06374			
Report Prepared By Marcum LLP		Phone Number (203) 781-9680	Date 2/1/2024
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. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

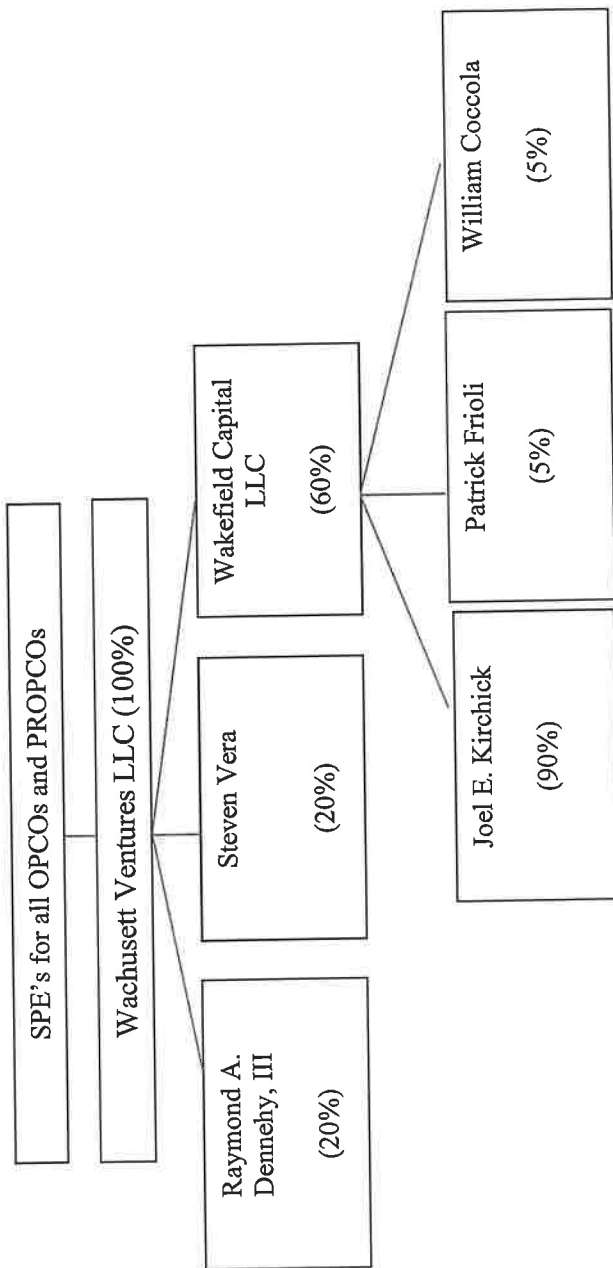
**DO NOT include Fringe Benefit Costs.**



**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility (860) 564-3387		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Villa Maria Nursing & Rehabilitation Community		Address (No. & Street, City, State, Zip) 20 Babcock Ave, Plainfield, CT 06374		
License Numbers:	CCNH / RHNS 2464	(Specify)	(Specify)	Medicare Provider No. 07-5084
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.				
<b>Administrator</b>				
Name of Administrator Barry Slotnick		Nursing Home Administrator's License No.:	1652	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Villa Maria Nursing & Rehabilitation Commu	License No. 2464	Report for Year Ended 9/30/2023	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

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

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

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




## General Information and Questionnaire Related Parties\*

Name of Facility Villa Maria Nursing & Rehabilitation Community		License No. 2464	Report for Year Ended 9/30/2023	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.  If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Wachusett Ventures, LLC	P.O. Box 359, North Easton, MA 02356	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Page 16 / Line m12	334,684	260,861
Plainfield SNF PROPCO, LLC	20 Babcock Ave, Plainfield, CT 06374	<input type="radio"/>	<input checked="" type="radio"/>	Rent Expense	Page 22 / Line 9	249,654	249,654
Various	Various	<input type="radio"/>	<input checked="" type="radio"/>	Intercompany Transactions	Page 34 / Line B3		
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

\* Use additional sheets if necessary.

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



**General Information and Questionnaire  
 Other Lines of Business**

Name of Facility Villa Maria Nursing & Rehabilitation	License No. 2464	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		19,723		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
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				
<b>Apartments, Independent Living, Assisted Living</b>				
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 Villa Maria Nursing &	License No. 2464	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 Villa Maria Nursing & Rehabilitation Community	License No. 2464		Report for Year Ended 9/30/2023				Page 8	of 37
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				Total	CCNH / RHNS (Specify)	Total	CCNH / RHNS (Specify)	
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	62	62		62				
B. On last day of THIS report period	62	62			62	62		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	52	52		52				
B. As of midnight of THIS report period	53	53			53	53		
3. Total Number of Days Care Provided During Period								
A. Medicare	3,622	3,622		2,870	2,870	752		
B. Medicaid (Conn.)	12,178	12,178		8,915	8,915	3,263		
C. Medicaid (other states)								
D. Private Pay	3,295	3,295		2,335	2,335	960		
E. State SSI for RCH								
F. Other (Specify)	699	699		570	570	129		
G. Total Care Days During Period (3A thru F)	19,794	19,794		14,690	14,690	5,104		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	311	311		264	264	47		
B. Other Bed Reserve Days	11	11		10	10	1		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	20,116	20,116		14,964	14,964	5,152		

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

Name of Facility Villa Maria Nursing & Rehabilitation Community			License No. 2464			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH / RHNS	(Specify)	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH / RHNS		CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR				
No. of Residents	7		12		34								
Per Diem Rate													
a. One bed rm.	Various		250.06		380.00								
b. Two bed rms.	Various		236.04		305.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					61,965	61,965							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					5,860	5,860							
C. Other					121,699	121,699							
D. <b>Total Physical Therapy Treatments</b>					189,524	189,524							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					22,027	22,027							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					3,352	3,352							
C. Other					19,717	19,717							
D. <b>Total Speech Therapy Treatments</b>					45,096	45,096							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					41,276	41,276							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments					5,565	5,565							
C. Other					112,918	112,918							
D. <b>Total Occupational Therapy Treatments</b>					159,759	159,759							

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of					
Villa Maria Nursing & Rehabilitation Community	2464	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)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	121,798		2,128						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	138,712		4,902						
5. Dietary Service									
a. Head Dietitian	17,671		421						
b. Food Service Supervisor	41,491		1,669						
c. Dietary Workers	139,199		8,097						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	98,965	(4,225)	6,238						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	46,678		2,063						
b. Other Maintenance Workers	1,141		16						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	56,832		2,991						
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	115,553		2,015						
b. RN									
1. Direct Care	360,477		6,942						
2. Administrative**	89,598		2,203						
c. LPN									
1. Direct Care	421,822		11,496						
2. Administrative**	78,770		2,078						
d. Aides and Attendants	720,885		31,216						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	47,678		1,856						
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	43,390		1,573						
n. Marketing	19,181		414						
o. Other (Specify)									
See Attached Schedule	96,968		3,456						
<i>A-13 Total Salary Expenditures</i>	2,656,809	(4,225)	91,774						

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.  
 \*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.  
 \*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.



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

Name of Facility Villa Maria Nursing & Rehabilitation Community	License No. 2464	Report for Year Ended 9/30/2023			Page 11	of 37											
		CCNH / RHNS	Salary Paid (Specify)	Fringe Benefits and/or Other Payments (describe fully)			Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received					
<b>Section I - Operators/Owners</b>																	
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>																	

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all employment worked during the cost year.

**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		Name and Address of All Other Employment**	Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	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
		9/30/2023	9/30/2023											
Name	CCNH / RHNS (Specify)	Salary Paid (Specify)	CCNH / RHNS (Specify)	Salary Paid (Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received	
<b>Section III - Administrators***</b>														
Nicole Lewis (10/01/2023 - 07/22/2023)	100,568			Non Discriminatory	Administrator	1,760	A2							
Barry Slotnick (07/23/2023 - 09/30/2023)	21,229			Non Discriminatory	Administrator	368	A2							
<b>Section IV - Assistant Administrators</b>														

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

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

Name of Facility	License No.	Report for Year Ended						Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian									
2. Dentist	6,458		Monthly						
3. Pharmacist	9,940		Contracted						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	240,718		4,695						
b. Other									
6. Social Worker	25,518		351						
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	22,200		Monthly						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	68,670		1,028						
b. Other									
10. Occupational Therapist									
a. Resident Care	194,165		3,129						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	425,619		4,005						
2. Administrative***									
b. LPN									
1. Direct Care	282,806		3,803						
2. Administrative***									
c. Aides	346,897		7,813						
d. Other									
12. Other (Specify)									
See Attached Schedule	4,118	(4,118)	16						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,627,109</b>	<b>(4,118)</b>	<b>24,840</b>						

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed 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 Villa Maria Nursing & Rehabilitation Community		License No. 2464	Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthdrive Dental Group, 101 Centerpoint Dr Ste 215, Middletown, CT 06457-7568	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
WHJ Soc. Work Staffing Solutions	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Richard Jay Wilcon M.D., 12 Lathrop Road, Plainfield, CT 06374	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pharmerica, P.O. Box 409251 Atlanta, GA 30384	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services, 494 Broad St 4th Floor, Newark, NJ 07102	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Genie Healthcare, 50 Millstone Rd, Building 100 Ste. 100, East Windsor, NJ 08520	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Headcount Management, 17 High St Ste. 12, Norwalk, CT 06851	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
IntelyCare, Inc., 1250 Hancock Street #501N, Quincy, MA 02169	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
People 2.0	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Kare Technologies	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Norton & Associates	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Professional Nursing Services, 27 Siemon Dr Ste. 228 W, Watertown, CT 06795	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CareerStaff Unlimited, 360 Bloomfield Ave #303, Windsor, CT 06095	Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Synchrony Rehab, 303 N Hurtsborne Pkwy, Ste. 200, Louisville, KY 40222	PT / OT / ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ProCare, LLC, 77 Summit St, Manchester, CT 06040	Respiratory	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pharmerica, P.O. Box 409251 Atlanta, GA 30384	IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended				Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>I. Administrative and General</b>							
<b>a. Employee Health &amp; Welfare Benefits</b>							
1. Workmen's Compensation	\$ 61,217	61,217					
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 37,026	37,355	(329)				
4. Social Security (F.I.C.A.)	\$ 214,092	215,994	(1,902)				
5. Health Insurance	\$ 101,848	101,848					
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 473	473					
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$						
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 9,783	13,138	(3,355)				
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$						
<b>c. Bad Debts*</b>	\$	46,371	(46,371)				
<b>d. Accounting and Auditing</b>	\$ 30,061	30,061					
<b>e. Legal (Services should be fully described on Page 15b)</b>	\$ 12,219	14,068	(1,849)				
<b>f. Insurance on Lives of Owners and        Operators (Specify)*</b>	\$						
<b>g. Office Supplies</b>	\$ 9,790	9,790					
<b>h. Telephone and Cellular Phones</b>							
1. Telephone & Pagers	\$ 207	207					
2. Cellular Phones	\$ 2,622	2,622					
<b>i. Appraisal (Specify purpose and        attach copy)*</b>	\$						
<b>j. Corporation Business Taxes (franchise tax)</b>	\$						
<b>k. Other Taxes (Not related to property - See Page 22)</b>							
1. Income*	\$						
2. Other (Specify) See Attached Schedule	\$						
3. Resident Day User Fee	\$ 335,710	335,710					
<b>Subtotal</b>	\$ 815,048	868,854	(53,806)				

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

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Employee Background Check	\$ 7,746					
Employee Benefits	\$ 285					
Meals - Activities	\$ 220	\$ (220)				
Meals - Maintenance	\$ 35	\$ (35)				
Nurses/ CNA/ Nursing Home week expenses	\$ 1,527					
Benefits Administration	\$ 225					
Employee Relocation Expense	\$ 3,100	\$ (3,100)				
<b>Total</b>	\$ 13,138	\$ (3,355)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility Villa Maria Nursing & Rehabilitati	License No. 2464	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Warf Drive, New Haven, CT 06511		
2 CliftonLarsonAllen		4 Batterymarch Park Suite 100, Quincy, MA 02169		
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Cost Report Preparation, Advisory Reimbursement Services, Tax	\$	20,821	
2	Assurance Services	\$	9,240	
3		\$		
4		\$		
			<b>Charge for Services Provided</b>	
			\$	30,061
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Dorsi & Dorsi			203-934-6651	
2 CT Corporation			203-772-7700	
3 Murtha Cullina LLP			860-740-1355	
4 Ford Harrison			See Attached	
5 See Attached				
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 537 Washington Ave, West Haven, CT				
2 PO Box 4349, Carol Stream, IL				
3 265 Church Street, New Haven, CT 06510				
4 185 Asylum St., Ste 820, Hartford, CT				
5 See Attached				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Real estate tax abatement; settled favorably	\$	5,400	
2	Registered Agent	\$	330	
3	Legal consultation	\$	6,226	
4	General Matters Relating to Employees	\$	263	
5	See Attached (Disallowed)	\$	1,849	
			<b>Charge for Services Provided</b>	
			\$	14,068
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

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

Name of Facility Villa Maria Nursing & Rehabilitation C	License No. 2464	Report for Year Ended 9/30/2022	Page 15c	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
5 Nixon Peabody			(617) 345-1000	
6 State Marshall			(860) 713-5372	
Address (No. & Street, City, State, Zip Code)				
5 53 State Street, Boston, MA 02109				
6 450 Columbus Boulevard, Suite 1403 Hartford, Connecticut 06103				
Services Provided by This Firm (describe fully)				
5 Review of vendor contract (court action/ case outcome N/A)			\$	1,780
6 Conservatorship (Disallowed)			\$	69
			Charge for Services Provided	
			\$	1,849

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

Name of Facility Villa Maria Nursing & Rehabilitation Community		License No. 2464		Report for Year Ended 9/30/2023			Page 16	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>								
	\$15,048	868,854	(55,806)					
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$ 35	35						
2. Holiday Parties for Staff	\$ 3,003	3,003						
3. Gifts to Staff and Residents	\$	3,560	(3,560)					
4. Employee Travel	\$ 693	2,470	(1,777)					
5. Education Expenses Related to Seminars and Conventions	\$ 3,950	3,950						
6. Automobile Expense (not purchase or depreciation)	\$ 11,005	12,885	(1,880)					
7. Other (Specify) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$ 32,893	32,893						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$ 100	5,279	(5,179)					
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)***	\$	129	(129)					
7. Postage	\$ 1,448	1,448						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 5,043	5,043						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	437	(437)					
9. Subscriptions	\$ 4,400	4,400						
10. Contributions*** See Attached Schedule	\$	290	(290)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 98,515	98,515						
12. Administrative Management Services**	\$ 161,017	334,684	(173,667)					
13. Other (Specify) See Attached Schedule	\$ 6,853	16,102	(9,249)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,144,003	1,393,977	(249,974)					

\* Do not include Subscriptions, which should go in item 9.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Supplies - Marketing	\$ 505	\$ (505)				
Advertising - Public Relations	\$ 4,388	\$ (4,388)				
Sem & Conf Fees - Marketing	\$ 100					
Entertainment - Marketing	\$ 286	\$ (286)				
<b>Total Other Advertising</b>	\$ 5,279	\$ (5,179)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CAHCF	\$ 4,543					
AHCA	\$ 500					
<b>Total Dues</b>	\$ 5,043	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Donations	\$ 200	\$ (200)				
Other Donations	\$ 90	\$ (90)				
<b>Total Contributions</b>	\$ 290	\$ (290)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Minor Equip Purch - A&G	\$ 957					
Routine Bank Service Charges	\$ 5,372					
Replace of Res. Personal Prop	\$ 4,215	\$ (4,215)				
Licenses & Permits - A&G	\$ 489					
Miscellaneous Expense	\$ 4,253	\$ (4,253)				
Meals - Marketing	\$ 279	\$ (279)				
Other Expense - Marketing	\$ 35					
Finance Charges	\$ 502	\$ (502)				
<b>Total Other Administrative and General</b>	\$ 16,102	\$ (9,249)	\$ -	\$ -	\$ -	\$ -

Villa Maria Nursing & Rehabilitation Community  
 Calculation of Allowable Management Fee  
 September 30, 2023

<u>Description</u>	<u>Amount</u>		
Management fees Charged	334,684		
Patient Days	20,116		
Imputed Days - 90% Occupancy	20,367		
<b>Amount Per Patient Day (Greater of 90% or Actual Days)</b>		<b>\$</b>	<b>16.43</b>
PPD Allowance Per Rate Agreement			7.50
2023 CPI Increase - 1.0541%			1.0541
PPD Allowance 9/30/2022			7.91
<b>Amount over (Under)</b>		<b>\$</b>	<b>8.5269</b>
Total Days			20,367
<b>Disallowed Management Fee</b>		<b>\$</b>	<b>173,667</b>



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

Name of Facility Villa Maria Nursing & Rehabilitation Center	License No. 2464	Report for Year Ended 9/30/2023	Page 17 of 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Wachusett Ventures, LLC	334,684	Management Company	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Villa Maria Nursing & Rehabilitation Community		2464	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>2. Dietary</b>								
<b>a. In-House Preparation &amp; Service</b>								
1. Raw Food	\$ 154,482	154,482						
2. Non-Food Supplies	\$ 31,706	31,706						
3. Other (Specify)	\$							
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>								
	\$ 484	484						
<b>c. Other (Specify)</b>								
Education / Minor Equip. Purch. / Admissions Meals	\$ 1,518	1,518						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 188,190</b>	<b>188,190</b>						
<b>2E. Dietary Questionnaire</b>		<b>Total</b>	<b>CCNH / RHNS</b>	<b>(Specify)</b>	<b>(Specify)</b>			
F. Resident Meals: Total no. of meals served per day*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Villa Maria Nursing & Rehabilitation Community		2464	9/30/2023				19	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>3. Laundry</b>								
<b>a. In-House Processing*</b>	Lbs.							
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt \$	25,116	25,116					
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.							
	Amt. \$							
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.							
	Amt. \$							
4. Repair and/or purchase of linens.***	Lbs.							
	Amt \$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) Supplies & Expenses	\$	4,056	4,056					
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	<b>29,172</b>	<b>29,172</b>					
<b>3E. Laundry Questionnaire</b>								
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.			
G. Did you receive revenue from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.			
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)							
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.			
J. Did you receive revenue from these people?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.			
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)							

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Villa Maria Nursing & Rehabilitation Communi		2464	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> )	\$ 6,102	6,374	(272)				
	Sq Ft. Serviced by Personnel							
	Amt.							
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.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$ 6,102	6,374	(272)				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Pharmacia	\$ 155,909	155,909	(155,909)				
	b. Medicine Cabinet Drugs	\$						
	c. Medical and Therapeutic Supplies	\$ 77,587	77,587					
	d. Ambulance/Limousine***	\$	8,532	(8,532)				
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	2,425	(2,425)				
	f. X-rays and Related Radiological Procedures***	\$	6,122	(6,122)				
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
	h. Laboratory***	\$	3,915	(3,915)				
	i. Recreation	\$ 6,761	6,761					
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$ 7,200	10,159	(2,959)				
	m. Other ( <i>Specify</i> )**** See Attached Schedule	\$ 3,246	24,187	(20,941)				
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$ 94,794	295,597	(200,803)				

\* 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.



Villa Maria Nursing & Rehabilitation Community  
Disallowance Schedule for Cable TV  
September 30, 2023

	Account #	<u>Amount</u>
Total Cable TV Expense		\$ 10,159
6950120000 & 6950120		
Monthly Allowable amount		\$ 600
Months in Cost Report Year		<u>12</u>
Total Allowable Cost		\$ 7,200
Days in Cost Report 365 / 365 Days		<u>100.00%</u>
Revised Total Allowable Cost		\$ 7,200
<b>Disallowed Cable TV</b>		<u><u>\$ 2,959</u></u>

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

Name of Facility Villa Maria Nursing & Rehabilitation Community		License No. 2464	Report for Year Ended 9/30/2023	Page of 21   37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH / RHNS	(Specify)	(Specify)	Pg	Line
		Yes	No						
PointClickCare	PO Box 674802 Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software / Monthly Billing	32,253			16	m11
Fully Managed	N/A	<input type="radio"/>	<input checked="" type="radio"/>	IT Support	19,150			16	m11
SmartInx Solutions	11 S. Wood Ave, Iselin, NJ 08830	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	19,158			16	m11
Willimantic Waste Paper Co., Inc.	121 Chronicle Road, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Garbage Removal	10,133			22	6f
Motor-Vated Mower	2701 Chestnut Station Ct, Louisville, KY 40299	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping / Snow Plow	12,168			22	6f
Facilities Compliance Services, LLC	201 Christian Ln, Suite B, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	Maintenance Services	17,860			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
Villa Maria Nursing & Rehabilitation Communi	2464	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 2,354	2,354						
b. Heat	\$ 15,661	16,359	(698)					
c. Light & Power	\$ 26,339	27,514	(1,175)					
d. Water	\$ 32,470	33,918	(1,448)					
e. Equipment Lease (Provide detail on page 22b)	\$ 22,185	22,185						
f. Other (itemize)	\$ 131,544	131,544						
See Attached Schedule								
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 230,553	233,874	(3,321)					
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 28,708	28,708						
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 28,708	28,708						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$ 50,004	50,004						
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 43,318	43,374	(56)					
d. Other (Specify)	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 93,322	93,378	(56)					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 238,996	249,654	(10,658)					
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 43,473	45,412	(1,939)					
c. Personal property taxes	\$ 2,550	2,550						
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 407,049	419,702	(12,653)					

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









Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
2/28/2023	Heating Pump Replacement	Administrative	\$ 4,027	10	\$ 403
7/18/2023	Remote and replace water heater	Administrative	\$ 4,416	10	\$ 442
9/27/2023	Upgrade to Fire Protection System	Administrative	\$ 2,558	10	\$ 256
6/6/2023	Patient Lift -2 ( Scale -1 )	Standard Resident	\$ 4,655	10	\$ 466
8/22/2023	CT Trust Grant	Administrative	\$ (4,655)	10	\$ (466)
8/31/2023	Shower Chair	Standard Resident	\$ 2,400	10	\$ 240
<b>Total additions for Movable Equipment</b>			\$ 13,401		\$ 1,341 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
6/8/2023	Fire Sprinkler Repair	\$ 3,025	25	\$ 121
6/14/2023	Fire Pump Repair	\$ 2,282	20	\$ 114
11/1/2022	Fire door replacement	\$ 3,886	15	\$ 259
1/30/2023	New Fire Alarm Panel	\$ 7,179	10	\$ 718
3/31/2023	Fire Door Replacement	\$ 3,886	15	\$ 259
<b>Total additions for Leasehold Improvement</b>		\$ 20,258		\$ 1,471 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Villa Maria Nursing & Rehabilitation Community  
 Depreciation Schedule  
 September 30, 2023

Yanchar #	Account Description	Description	Date	Historical Amount	Useful Life	2022 Depreciation	2022 Accum Depr.	2023 Depreciation	2023 Accum Depr.	NBV
<b>Non-Movable Equipment</b>										
<i>Acquired Prior to 2022</i>										
	Furniture & Equipment	Acquisition	9/28/2021	33,763	10	-	33,763	-	33,763	-
				<b>33,763</b>			<b>33,763</b>		<b>33,763</b>	
<b>Total Non-Movable Equipment</b>										
<b>60,263</b>										
<b>Movable Equipment - Motor Vehicle</b>										
<i>Acquired Prior to 2022</i>										
	Motor Vehicle	2015 Chevrolet Truck	9/28/2021	60,263	5	-	60,263	-	60,263	-
				<b>60,263</b>			<b>60,263</b>		<b>60,263</b>	
<b>Total Non-Movable Equipment</b>										
<b>60,263</b>										
<b>Movable Equipment</b>										
<i>Acquired Prior to 2022</i>										
	Furniture & Equipment	Acquisition	9/28/2021	600,831	Var	3,215	600,134	697	600,831	-
<b>2022 Additions</b>										
	Furniture & Equipment	Laptop and Desktop	10/27/2021	2,084	5	417	417	417	834	1,250
	Furniture & Equipment	Timeclock	11/17/2021	2,994	5	599	599	599	1,198	1,796
	Furniture & Equipment	HATCO BOOSTER C-12 208V 3PH	11/12/2021	2,016	5	403	403	403	806	1,210
	Furniture & Equipment	Wrist transponders/tag readers	11/29/2021	1,533	5	307	307	307	614	919
	Furniture & Equipment	Mattresses (6)	11/29/2021	1,268	5	254	254	254	508	760
	Furniture & Equipment	Mattresses (3)	11/19/2021	315	5	63	63	63	126	189
	Furniture & Equipment	Bed System Measurement Device	1/28/2022	1,329	5	266	266	266	532	797
	Furniture & Equipment	Desktop (1)	2/15/2022	1,200	5	240	240	240	480	720
	Furniture & Equipment	Wheelchair desk arms (10)	3/21/2022	2,233	5	447	447	447	894	1,339
	Furniture & Equipment	Laptop	4/22/2022	862	5	172	172	172	344	518
	Furniture & Equipment	Laptops (3)	4/25/2022	4,488	5	898	898	898	1,796	2,692
	Furniture & Equipment	Firewall	11/22/2021	3,668	5	734	734	734	1,468	2,200
	Furniture & Equipment	Electric beds (25)	5/18/2022	49,433	5	9,887	9,887	9,887	19,774	29,659
	Furniture & Equipment	Electric beds (25)	7/11/2022	38,285	5	7,657	7,657	7,657	15,314	22,971
	Furniture & Equipment	Bed components (50)	7/14/2022	11,042	5	2,208	2,208	2,208	4,416	6,626
	Furniture & Equipment	C/T Tract Grant	8/22/2022	(4,449)	5	(890)	(890)	(890)	(1,780)	(2,669)
	Furniture & Equipment	Fire pump repair	9/1/2022	8,005	5	1,601	1,601	1,601	3,202	4,803
	Furniture & Equipment	Gas valve repairs	3/2/2022	1,912	5	382	382	382	764	1,148
	Furniture & Equipment	Egress mag-lock system		5,126	5	1,025	1,025	1,025	2,050	3,076
<b>2023 Additions</b>										
	Furniture & Equipment	Heating Pump Replacement	2/28/2023	4,027	10	-	-	403	403	3,624
	Furniture & Equipment	Remote and replace water heater	7/18/2023	4,416	10	-	-	442	442	3,974
	Furniture & Equipment	Upgrade to Fire Protection System	9/27/2023	2,558	10	-	-	256	256	2,302
	Furniture & Equipment	Patient Lift-2 (Scale-1)	6/6/2023	4,655	10	-	-	466	466	4,190
	Furniture & Equipment	CT Trust Grant	8/22/2023	(4,655)	10	-	-	(466)	(466)	(4,190)
	Furniture & Equipment	Shower Chair	8/31/2023	2,400	10	-	-	240	240	2,160
				<b>747,576</b>		<b>29,885</b>	<b>626,804</b>	<b>28,707</b>	<b>655,511</b>	<b>93,065</b>
<b>Total Movable Equipment</b>										

Voucher #	Account Description	Description	Date	Amount	Useful Life	Depreciation	Accum. Depr.	Depreciation	Accum. Depr.	NBV
Leasehold Improvements										
<i>Acquired Prior to 2022</i>										
	PPE - Leasehold Improvements	Acquisition	9/28/2021	1,931,095	Various	40,890	1,843,388	40,890	1,884,278	46,817
<i>2022 Additions</i>										
	PPE - Leasehold Improvements	Signage	12/13/2021	2,765	10	277	277	277	554	2,211
	PPE - Leasehold Improvements	Laundry room door	12/2/2021	3,994	10	399	399	399	798	3,196
	PPE - Leasehold Improvements	Sprinkler repair	1/10/2022	1,211	10	121	121	121	242	969
	PPE - Leasehold Improvements	Laundry door	2/17/2022	2,162	10	216	216	216	432	1,730
<i>2023 Additions</i>										
	PPE - Leasehold Improvements	Fire Sprinkler Repair	6/8/2023	3,025	25	-	-	121	121	2,904
	PPE - Leasehold Improvements	Fire Pump Repair	6/14/2023	2,282	20	-	-	114	114	2,168
	PPE - Leasehold Improvements	Fire door replacement	11/1/2022	3,886	15	-	-	259	259	3,627
	PPE - Leasehold Improvements	New Fire Alarm Panel	1/30/2023	7,179	10	-	-	718	718	6,461
	PPE - Leasehold Improvements	Fire Door Replacement	3/31/2023	3,886	15	-	-	259	259	3,627
	<b>Total Leasehold Improvements</b>			<b>1,961,485</b>		<b>41,903</b>	<b>1,844,401</b>	<b>43,374</b>	<b>1,887,775</b>	<b>73,710</b>

Per. Cost Report	2,803,087	71,788	2,565,231	72,081	2,637,312	165,775
Per. Trial Balance	487,135	42,480	42,480	60,237	102,717	384,418
Variance	2,315,952	29,308	2,522,751	11,844	2,534,595	(218,643)
<b>Total Assets</b>	<b>2,803,087</b>	<b>71,788</b>	<b>2,565,231</b>	<b>72,081</b>	<b>2,637,312</b>	<b>165,775</b>

F/S vs C/R NBV - Page 31, Line B9  
 F/S vs C/R Depreciation - Page 36, Line F1

Page 23 & 24	
Non-Movable	33,763
Movable	747,576
Leasehold	1,961,485
Movable	-
Page 31	
Leasehold	1,961,485
Movable	747,576
Non-Movable	33,763

Non-Movable	33,763	28,707	655,511	92,065
Movable	747,576	41,903	1,844,401	73,710
Leasehold	1,961,485	41,903	1,887,775	92,065
Movable	747,576	29,885	626,804	55,511
Non-Movable	33,763	-	33,763	-

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

**Amortization Schedule\***

Name of Facility Villa Maria Nursing & Rehabilitation Community	Date of Acquisition		License No. 2464	Report for Year Ended 9/30/2023			Page 24	of 37			
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %	Amortization for This Year
<b>A. Organization Expense</b>											
1. Goodwill	9	2021	10	500,000	50,004	S/L	Various	50,004			
2.											
3.											
A-4. Subtotal								50,004			
<b>B. Mortgage Expense</b>											
1.											
2.											
3.											
B-4. Subtotal											
<b>C. Leasehold Improvements and Other</b>											
1. Acquired prior to this report period	Var	Var	Various	1,941,227	1,844,401	S/L	Various	41,903			
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
C-4. Subtotal	Var	Var	Various	20,258				1,471			
<b>D. Total Amortization</b>								43,374			
								93,378			

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.



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

Name of Facility Villa Maria Nursing & Rehabilitation	License No. 2464	Report for Year Ended 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	09/27/21				
4. Date of Initial Licensure	05/08/81				
5. Total Licensed Bed Capacity	62				
6. Square Footage	12,392				
7. Acquisition Cost					
a. Land	29,388				
b. Building	301,351				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		09/27/21			
c. Interest Rate for the Cost Year		10.25%			
d. Term of Mortgage (number of years)		25			
e. Amount of Principal Borrowed		2,416,956			
f. Principal balance outstanding as of 09/30/2023		2,350,933			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Villa Maria Nursing & Rehabilitation C		2464	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		
Villa Maria Nursing & Rehabilitation		2464		9/30/2023			27	37		
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment										
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)										
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify) Interest Expense				\$	1,558	1,558				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	1,558	1,558				
14. Insurance										
a. Insurance on Property (buildings only)				\$	58,792	58,792				
b. Insurance on Automobiles				\$	105	105				
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$	51,212	51,212				
2. Fire and Extended Coverage				\$						
3. Other (Specify) D&O Liability / Cyber / Bond				\$	4,215	11,438	(7,223)			
14d. Total Insurance Expenditures (14a + b + c)				\$	114,324	121,547	(7,223)			
15. Total All Expenditures (A-13 thru C-14)				\$	6,491,320	6,973,909	(482,589)			

**F. Statement of Revenue**

Name of Facility		License No.	Report for Year Ended		Page	of
Villa Maria Nursing & Rehabilitation Cor		2464	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 2,792,668	2,792,668				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 2,011,383	2,011,383				
b. Medicare Room and Board Contractual Allowance **	\$ (28,257)	(28,257)				
4. a. Private-Pay Residents and Other	\$ 1,624,245	1,624,245				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 66,137	66,137				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (66,137)	(66,137)				
c. Prescription Drugs - Non-Medicare	\$ 89,053	89,053				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (87,216)	(87,216)				
2. a. Medical Supplies - Medicare	\$ 506	506				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (506)	(506)				
c. Medical Supplies - Non-Medicare	\$ 2,518	2,518				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (1,564)	(1,564)				
3. a. Physical Therapy - Medicare	\$ 272,181	272,181				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (183,269)	(183,269)				
c. Physical Therapy - Non-Medicare	\$ 205,445	205,445				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (184,861)	(184,861)				
4. a. Speech Therapy - Medicare	\$ 74,523	74,523				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (32,010)	(32,010)				
c. Speech Therapy - Non-Medicare	\$ 40,279	40,279				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (31,366)	(31,366)				
5. a. Occupational Therapy - Medicare	\$ 231,251	231,251				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (167,875)	(167,875)				
c. Occupational Therapy - Non-Medicare	\$ 187,394	187,394				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (172,317)	(172,317)				
6. a. Other (Specify) - Medicare	\$ (4,661)	(4,661)				
b. Other (Specify) - Non-Medicare	\$ 1,564	1,564				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 6,639,108	6,639,108				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ (66)	(66)				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 79,015	79,015				
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 78,949	78,949				
<b>VI. Total All Revenue (III + V)</b>	\$ 6,718,057	6,718,057				

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.  
 \*\* Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
		\$ 2,261		
30 II6a	X-Ray - Med A	\$ (2,261)		
30 II6a	X-Ray - Med A - C/A	\$ (1,564)		
30 II6a	Lab - Med A - C/A	\$ 4,339		
30 II6a	IV - Med A	\$ (4,339)		
30 II6a	IV - Med A - C/A	\$ 585		
30 II6a	Oxygen - Med A	\$ (585)		
30 II6a	Oxygen - Med A - C/A	\$ (3,095)		
30 II6a	Sequestration - Med B	\$ (2)		
30 II6a	Sequestration - Med B Replmnt	\$ (4,661)	\$ -	\$ -
<b>Total Other Resident Revenue - Medicare</b>				

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
		\$ 499		
30 II6b	X-Ray - Medicaid	\$ 3,916		
30 II6b	X-Ray - HMO	\$ (499)		
30 II6b	X-Ray - Medicaid - C/A	\$ (3,916)		
30 II6b	X-Ray - HMO - C/A	\$ 1,564		
30 II6b	Lab - Med A	\$ 29		
30 II6b	Lab - Medicaid	\$ 266		
30 II6b	Lab - HMO	\$ (29)		
30 II6b	Lab - Medicaid - C/A	\$ (266)		
30 II6b	Lab - HMO - C/A	\$ 1,733		
30 II6b	IV - Medicaid	\$ 1,272		
30 II6b	IV - HMO	\$ (1,733)		
30 II6b	IV - Medicaid - C/A	\$ (1,272)		
30 II6b	IV - HMO - C/A	\$ 1,922		
30 II6b	Oxygen - Medicaid	\$ 448		
30 II6b	Oxygen - HMO	\$ 201		
30 II6b	Oxygen - Hospice	\$ (1,922)		
30 II6b	Oxygen - Medicaid - C/A	\$ (448)		
30 II6b	Oxygen - HMO - C/A	\$ (201)		
30 II6b	Oxygen - Hospice - C/A	\$ 1,564	\$ -	\$ -
<b>Total Other Resident Revenue</b>				

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV5	Interest	N/A	\$ (66)		
<b>Total Interest Income</b>			\$ (66)	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
		\$ 165		
30 IV8	Prior Period Adjustments-Rates	\$ 22,217		
30 IV8	Prior Period Adjustments*	\$ 62,270		
30 IV8	Revenue - Rental	\$ (5,631)		
30 IV8	Revenue - Miscellaneous	\$ (0)		
30 IV8	Revenue - Discounts			
<b>Total Other Revenue</b>		\$ 79,015	\$ -	\$ -

\*No related expense, do not disallow

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Cc	2464	9/30/2023	31	37
Account	Amount			
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	248,984
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	486,563
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	750
4. Inventories			\$	
5. Prepaid Expenses			\$	102,175
a. Prepaid Expenses	53,831			
b. Prepaid Insurance	48,344			
c.				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	838,472
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,961,485</u>		\$	73,710
	Accum. Depreciation <u>1,887,775</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>33,763</u>		\$	
	Accum. Depreciation <u>33,763</u>	Net		
6. Movable Equipment	*Historical Cost <u>747,576</u>		\$	92,064
	Accum. Depreciation <u>655,512</u>	Net		
7. Motor Vehicles	*Historical Cost <u>60,623</u>		\$	
	Accum. Depreciation <u>60,623</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	236,484
F/S vs C/R NBV	218,643			
See Schedule	17,841			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	402,258

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 17,840
31	B9	Rounding	\$ 1
Total Other Fixed Assets (Itemize)			\$ 17,841

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Exchange	\$ 1,428
32	D7	Other Assets	\$ 10
32	D7	Doc Medicare	\$ 76
Total Other Assets			\$ 1,514

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	
Total Other Current Liabilities (Itemize)			\$ -

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Cc	2464	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	1,240,730
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____ Net	
			Accum. Depreciation _____ Net	
			\$	
3. Buildings			*Historical Cost _____ Net	
			Accum. Depreciation _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____ Net	
			Accum. Depreciation _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____ Net	
			Accum. Depreciation _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____ Net	
			Accum. Depreciation _____ Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____ Net	
			Accum. Depreciation _____ Net	
			\$	
4. Goodwill (Purchased Only)			\$ 399,992	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$ 99,973	
Name and Address		Amount	Loan Date	
Various		99,973		
7. Other Assets ( <i>itemize</i> )			\$ 1,514	
See Schedule			1,514	
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$ 501,479	
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$ 1,742,209	

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



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

Name of Facility		License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Commur		2464	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	354,859
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	23,551
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	1,802
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> )				\$	575,198
Accrued Expenses		12,573	Payroll W/H - AFLAC (403)		
Accrued Provider Tax/User Fees		91,479	Other Current Liability (69,747)		
Accrued Management Fees		537,520			
Other Payroll Liabilities		3,776	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>955,410</b>

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

(Carry Total forward to next page)

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

Name of Facility Villa Maria Nursing & Rehabilitation Comm		License No. 2464	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				955,410	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					\$
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 1,375,591
Name and Address of Lender	Amount	Loan Date			
Various	1,375,591				
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 1,175
Due Medicaid		1,175			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 1,376,766
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 2,332,176


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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation C	2464	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(345,960)
6. Gain or Loss for Period			\$	(244,007)
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	(589,967)
<b>C. Total Reserves and Net Worth</b>			\$	(589,967)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	1,742,209

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Villa Maria Nursing & Rehabilitation Co	2464	9/30/2023	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(345,960)	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	6,718,057	
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	6,962,064	
D. Net Income or Deficit			\$	(244,007)	
E. Balance			\$	(589,967)	
F. Additions					
1. Additional Capital Contributed <i>(itemize)</i>					
Total Expenditures per Page 27	\$6,973,909				
F/S vs C/R Depreciation	(11,844)				
Rounding	(1)				
Total Expenditures per F/S	\$6,962,064				
2. Other <i>(itemize)</i>					
F-3. Total Additions					\$
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. <b>Balance at End of Period</b>			\$	(589,967)	

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

Name of Facility Villa Maria Nursing & Rehabilitation	License No. 2464	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)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/5/24		
Printed Name of Preparer Matthew S. Bavalack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number (203) 781-9680		
Contacted Person Regarding Additional Information Needed Regarding This Report Steven Vera		Phone Number (860) 564-3387		
Contact Email Address svera@wachusetthc.com				



Provider Name: Villa Maria Nursing & Rehabilitation Community  
 Provider Number: 10066  
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**

Client: **Wachusett Cost Reports**  
 Engagement: **Medicaid - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
01-1010	Cash - Operating	0.00			0.00	359,873.00
01-1010-000	Cash - Operating	248,384.00			248,384.00	0.00
01-1020	Cash - Petty Cash	0.00			0.00	1,050.00
01-1020-000	Cash - Petty Cash	600.00			600.00	0.00
01-1060	Accounts Receivable	0.00			0.00	578,010.00
01-1060-000	Accounts Receivable	571,603.00			571,603.00	0.00
01-1140	Reserve for Bad Debts	0.00			0.00	(90,465.00)
01-1140-000	Reserve for Bad Debts	(85,040.00)			(85,040.00)	0.00
01-1185	Other Receivable	0.00			0.00	48,123.00
01-1185-000	Other Receivable	750.00			750.00	0.00
01-1280	Prepaid Insurance	0.00			0.00	66,727.00
01-1280-000	Prepaid Insurance	48,344.00			48,344.00	0.00
01-1300	Prepaid Expense	0.00			0.00	61,793.00
01-1300-000	Prepaid Expense	53,831.00			53,831.00	0.00
01-1626	Leasehold Improvements	0.00			0.00	10,132.00
01-1626-000	Leasehold Improvements	30,390.00			30,390.00	0.00
01-1627	A/D - Leasehold Improvements	0.00			0.00	(794.00)
01-1627-000	A/D - Leasehold Improvements	(2,102.00)			(2,102.00)	0.00
01-1651	Equipment	0.00			0.00	443,344.00
01-1651-000	Equipment	310,000.00			310,000.00	0.00
01-1651-001	Equipment-Fixed	26,045.00			26,045.00	0.00
01-1651-002	Equipment-Movable	108,398.00			108,398.00	0.00
01-1651-003	Equipment-Computers	12,302.00			12,302.00	0.00
01-1652	A/D - Equipment	0.00			0.00	(41,686.00)
01-1652-000	A/D - Equipment	(61,992.00)			(61,992.00)	0.00
01-1652-001	A/D - Equipment-Fixed	(4,694.00)			(4,694.00)	0.00
01-1652-002	A/D - Equipment-Movable	(29,989.00)			(29,989.00)	0.00
01-1652-003	A/D - Equipment-Computers	(3,940.00)			(3,940.00)	0.00
01-1902	Goodwill	0.00			0.00	500,000.00
01-1902-000	Goodwill	500,000.00			500,000.00	0.00
01-1903	A/A - Goodwill	0.00			0.00	(50,004.00)
01-1903-000	A/A - Goodwill	(100,008.00)			(100,008.00)	0.00
01-1979-000	Construction in Progress	17,840.00			17,840.00	0.00
01-1980	Other Assets	0.00			0.00	10.00
01-1980-000	Other Assets	10.00			10.00	0.00
01-1999	Exchange	0.00			0.00	9,279.00
01-1999-000	Exchange	1,428.00			1,428.00	0.00
02-2020	Accounts Payable	0.00			0.00	(454,130.00)
02-2020-000	Accounts Payable	(354,859.00)			(354,859.00)	0.00
02-2030	Accrued Expenses	0.00			0.00	(7,744.00)
02-2030-000	Accrued Expenses	(12,573.00)			(12,573.00)	0.00
02-2031	Accrued Provider Tax/User Fees	0.00			0.00	(86,708.00)
02-2031-000	Accrued Provider Tax/User Fees	(91,479.00)			(91,479.00)	0.00
02-2033	Accrued Management Fees	0.00			0.00	(253,899.00)
02-2033-000	Accrued Management Fees	(537,520.00)			(537,520.00)	0.00
02-2040-000	Due Medicaid	(1,175.00)			(1,175.00)	0.00
02-2045-000	Due Medicare	76.00			76.00	0.00
02-2190	Accrued Payroll	0.00			0.00	(96,449.00)
02-2191	Accrued PTO	0.00			0.00	(30,819.00)
02-2191-000	Accrued PTO	(23,551.00)			(23,551.00)	0.00
02-2200	Accrued Payroll Taxes	0.00			0.00	(2,830.00)
02-2200-000	Accrued Payroll Taxes	(1,802.00)			(1,802.00)	0.00
02-2213	Accrued Payroll Tax W/H-UNEMPL	0.00			0.00	(6,309.00)
02-2220	Other Payroll Liabilities	0.00			0.00	(3,361.00)
02-2220-000	Other Payroll Liabilities	(3,776.00)			(3,776.00)	0.00
02-2222	Payroll W/H - AFLAC	0.00			0.00	(1,012.00)
02-2222-000	Payroll W/H - AFLAC	403.00			403.00	0.00
02-2290	Other Current Liability	0.00			0.00	2,195.00
02-2290-000	Other Current Liability	69,747.00			69,747.00	0.00
02-2400	Intercompany Exchange	0.00			0.00	36,662.00
02-2400-000	Intercompany Exchange	92,544.00			92,544.00	0.00
02-2401	Due To/From Wachusett Ventures	0.00			0.00	(407,250.00)
02-2401-000	Due To/From Wachusett Ventures	(470,258.00)			(470,258.00)	0.00
02-2402	Due To/From Crossings East	0.00			0.00	(35,990.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
02-2402-000	Due To/From Crossings East	7,429.00			7,429.00	0.00
02-2404	Due To/From Parkway	0.00			0.00	(21,246.00)
02-2404-000	Due To/From Parkway	(33,756.00)			(33,756.00)	0.00
02-2405	Due To/From Quincy	0.00			0.00	(885.00)
02-2410	Due To/From Villa Maria PROPCO	0.00			0.00	(871,577.00)
02-2410-000	Due To/From Villa Maria PROPCO	(871,577.00)			(871,577.00)	0.00
03-3000	Members' Equity (Deficit)	0.00			0.00	(31,857.00)
03-3000-000	Members' Equity (Deficit)	345,960.00			345,960.00	0.00
04-4001	R&B - Medicare A	0.00			0.00	(1,123,775.00)
04-4001-000	R&B - Medicare A	(1,418,872.00)			(1,418,872.00)	0.00
04-4003	Sequestration - Medicare A	0.00			0.00	8,108.00
04-4003-000	Sequestration - Medicare A	24,137.00			24,137.00	0.00
04-4011	R&B - Medicaid	0.00			0.00	(2,320,557.00)
04-4011-000	R&B - Medicaid	(2,615,026.00)			(2,615,026.00)	0.00
04-4021	R&B - Medicaid Pending	0.00			0.00	(119,309.00)
04-4021-000	R&B - Medicaid Pending	(177,642.00)			(177,642.00)	0.00
04-4031	R&B - Private Pay	0.00			0.00	(1,254,483.00)
04-4031-000	R&B - Private Pay	(1,113,825.00)			(1,113,825.00)	0.00
04-4041	R&B - Insurance / HMO	0.00			0.00	(547,642.00)
04-4041-000	R&B - Insurance / HMO	(361,266.00)			(361,266.00)	0.00
04-4051	R&B - Managed Medicare	0.00			0.00	(457,967.00)
04-4051-000	R&B - Managed Medicare	(592,511.00)			(592,511.00)	0.00
04-4053-000	Sequestration - Mgd Medicare	4,120.00			4,120.00	0.00
04-4071	R&B - Hospice	0.00			0.00	(50,496.00)
04-4071-000	R&B - Hospice	(149,154.00)			(149,154.00)	0.00
04-4098-000	Prior Period Adjustments-Rates	(165.00)			(165.00)	0.00
04-4099	Prior Period Adjustments	0.00			0.00	805.00
04-4099-000	Prior Period Adjustments	(22,217.00)			(22,217.00)	0.00
04-4201	X-Ray - Med A	0.00			0.00	(1,063.00)
04-4201-000	X-Ray - Med A	(2,261.00)			(2,261.00)	0.00
04-4203-000	X-Ray - Medicaid	(499.00)			(499.00)	0.00
04-4204	X-Ray - HMO	0.00			0.00	(1,347.00)
04-4204-000	X-Ray - HMO	(3,916.00)			(3,916.00)	0.00
04-4211	X-Ray - Med A - C/A	0.00			0.00	1,063.00
04-4211-000	X-Ray - Med A - C/A	2,261.00			2,261.00	0.00
04-4213-000	X-Ray - Medicaid - C/A	499.00			499.00	0.00
04-4214	X-Ray - HMO - C/A	0.00			0.00	1,347.00
04-4214-000	X-Ray - HMO - C/A	3,916.00			3,916.00	0.00
04-4221	Lab - Med A	0.00			0.00	(102.00)
04-4221-000	Lab - Med A	(1,564.00)			(1,564.00)	0.00
04-4223-000	Lab - Medicaid	(29.00)			(29.00)	0.00
04-4224	Lab - HMO	0.00			0.00	(16.00)
04-4224-000	Lab - HMO	(266.00)			(266.00)	0.00
04-4231	Lab - Med A - C/A	0.00			0.00	102.00
04-4231-000	Lab - Med A - C/A	1,564.00			1,564.00	0.00
04-4233-000	Lab - Medicaid - C/A	29.00			29.00	0.00
04-4234	Lab - HMO - C/A	0.00			0.00	16.00
04-4234-000	Lab - HMO - C/A	266.00			266.00	0.00
04-4241	IV - Med A	0.00			0.00	(1,181.00)
04-4241-000	IV - Med A	(4,339.00)			(4,339.00)	0.00
04-4243	IV - Medicaid	0.00			0.00	(38.00)
04-4243-000	IV - Medicaid	(1,733.00)			(1,733.00)	0.00
04-4244	IV - HMO	0.00			0.00	(2,349.00)
04-4244-000	IV - HMO	(1,272.00)			(1,272.00)	0.00
04-4251	IV - Med A - C/A	0.00			0.00	1,181.00
04-4251-000	IV - Med A - C/A	4,339.00			4,339.00	0.00
04-4253	IV - Medicaid - C/A	0.00			0.00	38.00
04-4253-000	IV - Medicaid - C/A	1,733.00			1,733.00	0.00
04-4254	IV - HMO - C/A	0.00			0.00	2,349.00
04-4254-000	IV - HMO - C/A	1,272.00			1,272.00	0.00
04-4261	Oxygen - Med A	0.00			0.00	(148.00)
04-4261-000	Oxygen - Med A	(585.00)			(585.00)	0.00
04-4263	Oxygen - Medicaid	0.00			0.00	(419.00)
04-4263-000	Oxygen - Medicaid	(1,922.00)			(1,922.00)	0.00
04-4264	Oxygen - HMO	0.00			0.00	(76.00)
04-4264-000	Oxygen - HMO	(448.00)			(448.00)	0.00
04-4266-000	Oxygen - Hospice	(201.00)			(201.00)	0.00
04-4271	Oxygen - Med A - C/A	0.00			0.00	148.00



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04-4271-000	Oxygen - Med A - C/A	585.00			585.00	0.00
04-4273	Oxygen - Medicaid - C/A	0.00			0.00	419.00
04-4273-000	Oxygen - Medicaid - C/A	1,922.00			1,922.00	0.00
04-4274	Oxygen - HMO - C/A	0.00			0.00	76.00
04-4274-000	Oxygen - HMO - C/A	448.00			448.00	0.00
04-4276-000	Oxygen - Hospice - C/A	201.00			201.00	0.00
04-4281	Phys Therapy - Med A	0.00			0.00	(106,719.00)
04-4281-000	Phys Therapy - Med A	(151,826.00)			(151,826.00)	0.00
04-4282	Phys Therapy - Med B	0.00			0.00	(58,556.00)
04-4282-000	Phys Therapy - Med B	(120,355.00)			(120,355.00)	0.00
04-4283	Phys Therapy - Medicaid	0.00			0.00	(4,389.00)
04-4283-000	Phys Therapy - Medicaid	(15,274.00)			(15,274.00)	0.00
04-4284	Phys Therapy - HMO	0.00			0.00	(169,798.00)
04-4284-000	Phys Therapy - HMO	(188,915.00)			(188,915.00)	0.00
04-4287	Phys Therapy - Insurance	0.00			0.00	(193.00)
04-4287-000	Phys Therapy - Insurance	(1,256.00)			(1,256.00)	0.00
04-4291	Phys Therapy - Med A - C/A	0.00			0.00	106,719.00
04-4291-000	Phys Therapy - Med A - C/A	151,826.00			151,826.00	0.00
04-4292	Phys Therapy - Med B - C/A	0.00			0.00	12,919.00
04-4292-000	Phys Therapy - Med B - C/A	31,443.00			31,443.00	0.00
04-4293	Phys Therapy - Medicaid - C/A	0.00			0.00	4,389.00
04-4293-000	Phys Therapy - Medicaid - C/A	15,274.00			15,274.00	0.00
04-4294	Phys Therapy - HMO - C/A	0.00			0.00	146,156.00
04-4294-000	Phys Therapy - HMO - C/A	168,331.00			168,331.00	0.00
04-4297	Phys Therapy - Insurance- C/A	0.00			0.00	193.00
04-4297-000	Phys Therapy - Insurance- C/A	1,256.00			1,256.00	0.00
04-4301	Occ Therapy - Med A	0.00			0.00	(118,198.00)
04-4301-000	Occ Therapy - Med A	(144,945.00)			(144,945.00)	0.00
04-4302	Occ Therapy - Med B	0.00			0.00	(100,391.00)
04-4302-000	Occ Therapy - Med B	(86,306.00)			(86,306.00)	0.00
04-4303	Occ Therapy - Medicaid	0.00			0.00	(10,379.00)
04-4303-000	Occ Therapy - Medicaid	(14,098.00)			(14,098.00)	0.00
04-4304	Occ Therapy - HMO	0.00			0.00	(183,116.00)
04-4304-000	Occ Therapy - HMO	(172,236.00)			(172,236.00)	0.00
04-4307	Occ Therapy - Insurance	0.00			0.00	(275.00)
04-4307-000	Occ Therapy - Insurance	(1,060.00)			(1,060.00)	0.00
04-4311	Occ Therapy - Med A - C/A	0.00			0.00	118,198.00
04-4311-000	Occ Therapy - Med A - C/A	144,945.00			144,945.00	0.00
04-4312	Occ Therapy - Med B - C/A	0.00			0.00	23,145.00
04-4312-000	Occ Therapy - Med B - C/A	22,930.00			22,930.00	0.00
04-4313	Occ Therapy - Medicaid - C/A	0.00			0.00	10,379.00
04-4313-000	Occ Therapy - Medicaid - C/A	14,098.00			14,098.00	0.00
04-4314	Occ Therapy - HMO - C/A	0.00			0.00	160,036.00
04-4314-000	Occ Therapy - HMO - C/A	157,159.00			157,159.00	0.00
04-4317	Occ Therapy - Insurance - C/A	0.00			0.00	275.00
04-4317-000	Occ Therapy - Insurance - C/A	1,060.00			1,060.00	0.00
04-4321	Speech Therapy - Med A	0.00			0.00	(12,927.00)
04-4321-000	Speech Therapy - Med A	(31,361.00)			(31,361.00)	0.00
04-4322	Speech Therapy - Med B	0.00			0.00	(35,217.00)
04-4322-000	Speech Therapy - Med B	(43,162.00)			(43,162.00)	0.00
04-4323	Speech Therapy - Medicaid	0.00			0.00	(421.00)
04-4323-000	Speech Therapy - Medicaid	(7,838.00)			(7,838.00)	0.00
04-4324	Speech Therapy - HMO	0.00			0.00	(10,113.00)
04-4324-000	Speech Therapy - HMO	(32,441.00)			(32,441.00)	0.00
04-4331	Speech Therapy - Med A - C/A	0.00			0.00	12,927.00
04-4331-000	Speech Therapy - Med A - C/A	31,361.00			31,361.00	0.00
04-4332	Speech Therapy - Med B - C/A	0.00			0.00	114.00
04-4332-000	Speech Therapy - Med B - C/A	649.00			649.00	0.00
04-4333	Speech Therapy - Medicaid -C/A	0.00			0.00	421.00
04-4333-000	Speech Therapy - Medicaid -C/A	7,838.00			7,838.00	0.00
04-4334	Speech Therapy - HMO - C/A	0.00			0.00	8,248.00
04-4334-000	Speech Therapy - HMO - C/A	23,528.00			23,528.00	0.00
04-4344	Medical Supp - HMO	0.00			0.00	(252.00)
04-4344-000	Medical Supp - HMO	(604.00)			(604.00)	0.00
04-4345	Medical Supp - HMO - C/A	0.00			0.00	252.00
04-4354-000	Medical Supp - HMO - C/A	604.00			604.00	0.00
04-4361	Pharmacy - Med A	0.00			0.00	(47,863.00)
04-4361-000	Pharmacy - Med A	(66,137.00)			(66,137.00)	0.00

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04-4363	Pharmacy - Medicaid	0.00			0.00	(4,675.00)
04-4363-000	Pharmacy - Medicaid	(6,396.00)			(6,396.00)	0.00
04-4364	Pharmacy - HMO	0.00			0.00	(84,818.00)
04-4364-000	Pharmacy - HMO	(80,234.00)			(80,234.00)	0.00
04-4365-000	Pharmacy - Private	(1,837.00)			(1,837.00)	0.00
04-4366	Pharmacy - Hospice	0.00			0.00	(10.00)
04-4366-000	Pharmacy - Hospice	(519.00)			(519.00)	0.00
04-4367	Pharmacy - Insurance	0.00			0.00	(6,276.00)
04-4367-000	Pharmacy - Insurance	(67.00)			(67.00)	0.00
04-4371	Pharmacy - Med A - C/A	0.00			0.00	47,863.00
04-4371-000	Pharmacy - Med A - C/A	66,137.00			66,137.00	0.00
04-4373	Pharmacy - Medicaid - C/A	0.00			0.00	4,675.00
04-4373-000	Pharmacy - Medicaid - C/A	6,396.00			6,396.00	0.00
04-4374	Pharmacy - HMO - C/A	0.00			0.00	84,818.00
04-4374-000	Pharmacy - HMO - C/A	80,234.00			80,234.00	0.00
04-4376	Pharmacy - Hospice - C/A	0.00			0.00	10.00
04-4376-000	Pharmacy - Hospice - C/A	519.00			519.00	0.00
04-4377	Pharmacy - Insurance - C/A	0.00			0.00	6,276.00
04-4377-000	Pharmacy - Insurance - C/A	67.00			67.00	0.00
04-4381	Medical Equip - Med A	0.00			0.00	(40.00)
04-4381-000	Medical Equip - Med A	(506.00)			(506.00)	0.00
04-4383	Medical Equip - Medicaid	0.00			0.00	(32.00)
04-4383-000	Medical Equip - Medicaid	(528.00)			(528.00)	0.00
04-4384	Medical Equip - HMO	0.00			0.00	(336.00)
04-4384-000	Medical Equip - HMO	(432.00)			(432.00)	0.00
04-4385-000	Medical Equip - Private	(954.00)			(954.00)	0.00
04-4391	Medical Equip - Med A - C/A	0.00			0.00	40.00
04-4391-000	Medical Equip - Med A - C/A	506.00			506.00	0.00
04-4393	Medical Equip - Medicaid - C/A	0.00			0.00	32.00
04-4393-000	Medical Equip - Medicaid - C/A	528.00			528.00	0.00
04-4394	Medical Equip - HMO - C/A	0.00			0.00	336.00
04-4394-000	Medical Equip - HMO - C/A	432.00			432.00	0.00
04-4498	Sequestration - Med B	0.00			0.00	1,048.00
04-4498-000	Sequestration - Med B	3,095.00			3,095.00	0.00
04-4499-000	Sequestration - Med B Replmnt	2.00			2.00	0.00
04-5001	COVID Relief Funds - State	0.00			0.00	(19,551.00)
04-6002	Revenue - Interest-AR Accounts	0.00			0.00	(25.00)
04-6002-000	Revenue - Interest-AR Accounts	66.00			66.00	0.00
04-6401	Revenue - Rental	0.00			0.00	(62,650.00)
04-6401-000	Revenue - Rental	(62,270.00)			(62,270.00)	0.00
04-6402	Revenue - Medical Records	0.00			0.00	(40.00)
04-6403	Revenue - Discounts	0.00			0.00	119.00
04-6403-000	Revenue - Discounts	6.00			6.00	0.00
04-9999	Revenue - Miscellaneous	0.00			0.00	(9,149.00)
04-9999-000	Revenue - Miscellaneous	5,631.00			5,631.00	0.00
10-1001	P/R - RN	0.00			0.00	184,171.00
10-1001-000	P/R - RN	22,275.00			22,275.00	0.00
10-1001-001	P/R - RN-OT	800.00			800.00	0.00
10-1001-003	P/R - RN-Sick	343.00			343.00	0.00
10-1001-005	P/R - RN-Bonus	786.00			786.00	0.00
10-1002	P/R - RN Supervisor	0.00			0.00	309,973.00
10-1002-000	P/R - RN Supervisor	281,228.00			281,228.00	0.00
10-1002-001	P/R - RN Supervisor-OT	29,304.00			29,304.00	0.00
10-1002-002	P/R - RN Supervisor-PTO	7,681.00			7,681.00	0.00
10-1002-003	P/R - RN Supervisor-Sick	6,049.00			6,049.00	0.00
10-1002-004	P/R - RN Supervisor-Holiday	6,658.00			6,658.00	0.00
10-1002-005	P/R - RN Supervisor-Bonus	3,425.00			3,425.00	0.00
10-1002-006	P/R - RN Supervisor-Other	1,928.00			1,928.00	0.00
10-1003	P/R - LPN	0.00			0.00	393,701.00
10-1003-000	P/R - LPN	371,996.00			371,996.00	0.00
10-1003-001	P/R - LPN-OT	24,120.00			24,120.00	0.00
10-1003-002	P/R - LPN-PTO	3,918.00			3,918.00	0.00
10-1003-003	P/R - LPN-Sick	4,875.00			4,875.00	0.00
10-1003-004	P/R - LPN-Holiday	12,813.00			12,813.00	0.00
10-1003-005	P/R - LPN-Bonus	4,100.00			4,100.00	0.00
10-1005	P/R - CNA	0.00			0.00	816,648.00
10-1005-000	P/R - CNA	637,167.00			637,167.00	0.00
10-1005-001	P/R - CNA-OT	31,392.00			31,392.00	0.00

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10-1005-002	P/R - CNA-PTO	6,875.00			6,875.00	0.00
10-1005-003	P/R - CNA-Sick	13,141.00			13,141.00	0.00
10-1005-004	P/R - CNA-Holiday	25,242.00			25,242.00	0.00
10-1005-005	P/R - CNA-Bonus	6,302.00			6,302.00	0.00
10-1005-006	P/R - CNA-Other	766.00			766.00	0.00
10-1007-000	P/R - Central Supply	1,712.00			1,712.00	0.00
10-1101	Purchased Srvc - RN	0.00			0.00	153,579.00
10-1101-000	Purchased Srvc - RN	425,619.00			425,619.00	0.00
10-1103	Purchased Srvc - LPN	0.00			0.00	195,182.00
10-1103-000	Purchased Srvc - LPN	282,806.00			282,806.00	0.00
10-1105	Purchased Srvc - CNA	0.00			0.00	91,267.00
10-1105-000	Purchased Srvc - CNA	346,897.00			346,897.00	0.00
10-1162	Pro Fees - Nurse Consultant	0.00			0.00	33,600.00
10-1201	Minor Equip Purch - Nursing	0.00			0.00	4,494.00
10-1202	Supplies - Medical	0.00			0.00	17,201.00
10-1202-000	Supplies - Medical	28,204.00			28,204.00	0.00
10-1203	Supplies - Nursing	0.00			0.00	8,466.00
10-1203-000	Supplies - Nursing	10,741.00			10,741.00	0.00
10-1204	Supplies - UniversalPrecaution	0.00			0.00	15,837.00
10-1204-000	Supplies - UniversalPrecaution	11,954.00			11,954.00	0.00
10-1205	Supplies - Wound Care	0.00			0.00	4,564.00
10-1205-000	Supplies - Wound Care	5,918.00			5,918.00	0.00
10-1206	Supplies - Prosthetic Device	0.00			0.00	2,309.00
10-1206-000	Supplies - Prosthetic Device	1,192.00			1,192.00	0.00
10-1207	Supplies - Enteral	0.00			0.00	1,065.00
10-1207-000	Supplies - Enteral	14.00			14.00	0.00
10-1209	Supplies - Routine Hygiene	0.00			0.00	2,339.00
10-1209-000	Supplies - Routine Hygiene	2,733.00			2,733.00	0.00
10-1210	Supplies - Incontinence	0.00			0.00	21,778.00
10-1210-000	Supplies - Incontinence	21,043.00			21,043.00	0.00
10-1211	Supplies - Other	0.00			0.00	1,795.00
10-1211-000	Supplies - Other	2,905.00			2,905.00	0.00
10-1212	Supplies - Supplements	0.00			0.00	1,669.00
10-1212-000	Supplies - Supplements	1,532.00			1,532.00	0.00
10-1222	Supplies - Forms - Nursing	0.00			0.00	666.00
10-1222-000	Supplies - Forms - Nursing	1,194.00			1,194.00	0.00
10-1234	Supplies - Drugs OTC	0.00			0.00	8,116.00
10-1234-000	Supplies - Drugs OTC	8,059.00			8,059.00	0.00
10-1251	ME Lease	0.00			0.00	199.00
10-1251-000	ME Lease	855.00			855.00	0.00
10-1252	ME Lease - Bariatric Equipment	0.00			0.00	2,055.00
10-1252-000	ME Lease - Bariatric Equipment	2,032.00			2,032.00	0.00
10-1254	ME Lease - Specialty Beds	0.00			0.00	872.00
10-1255	ME Lease - Air Mattresses	0.00			0.00	7,750.00
10-1255-000	ME Lease - Air Mattresses	3,542.00			3,542.00	0.00
10-1256-000	ME Lease - Wheelchairs	(242.00)			(242.00)	0.00
10-1401	Education - Nursing	0.00			0.00	3,329.00
10-1401-000	Education - Nursing	3,776.00			3,776.00	0.00
10-1410-000	Subscriptions - Nursing	450.00			450.00	0.00
11-1001	P/R - DON	0.00			0.00	157,370.00
11-1001-000	P/R - DON	91,952.00			91,952.00	0.00
11-1001-002	P/R - DON-PTO	6,807.00			6,807.00	0.00
11-1001-003	P/R - DON-Sick	1,619.00			1,619.00	0.00
11-1001-004	P/R - DON-Holiday	1,769.00			1,769.00	0.00
11-1001-006	P/R - DON-Other	2,025.00			2,025.00	0.00
11-1001-007	P/R - DON-Alloc	11,381.00			11,381.00	0.00
11-1002	P/R - ADON	0.00			0.00	2,423.00
11-1003	P/R - Staff Dev Coord - RN	0.00			0.00	39,551.00
11-1003-000	P/R - Staff Dev Coord - RN	4,025.00			4,025.00	0.00
11-1003-002	P/R - SDC - RN-PTO	1,455.00			1,455.00	0.00
11-1005	P/R - Staff Coordinator	0.00			0.00	52,158.00
11-1005-000	P/R - Staff Coordinator	12,851.00			12,851.00	0.00
11-1005-001	P/R - Staff Coord-OT	117.00			117.00	0.00
11-1005-002	P/R - Staff Coord-PTO	400.00			400.00	0.00
11-1005-003	P/R - Staff Coord-Sick	42.00			42.00	0.00
11-1006	P/R - MDS Coordinator - RN	0.00			0.00	19,158.00
11-1007	P/R - MDS Coordinator - LPN	0.00			0.00	47,026.00
11-1007-000	P/R - MDS Coordinator - LPN	71,326.00			71,326.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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11-1007-002	P/R - MDS Coord - LPN-PTO	3,121.00			3,121.00	0.00
11-1007-004	P/R - MDS Coord - LPN-Holiday	1,686.00			1,686.00	0.00
11-1007-006	P/R - MDS Coord - LPN-Other	560.00			560.00	0.00
11-1008	P/R - MMQ Coordinator - LPN	0.00			0.00	16,656.00
11-1008-000	P/R - MMQ Coordinator - LPN	2,077.00			2,077.00	0.00
11-1009	P/R - Nursing Administration	0.00			0.00	6,394.00
11-1009-007	P/R - Nursing Admin-Alloc	7,528.00			7,528.00	0.00
11-1010	P/R - Infection Control Nurse	0.00			0.00	24,855.00
11-1010-000	P/R - Infection Control Nurse	60,216.00			60,216.00	0.00
11-1010-002	P/R - Infect Cntrl Nrs-PTO	1,344.00			1,344.00	0.00
11-1010-003	P/R - Infect Cntrl Nrs-Sick	720.00			720.00	0.00
11-1010-004	P/R - Infect Cntrl Nrs-Holiday	720.00			720.00	0.00
11-1010-006	P/R - Infect Cntrl Nrs-Other	180.00			180.00	0.00
11-1404	Hotels - Nursing Admin	0.00			0.00	969.00
11-1404-000	Hotels - Nursing Admin	607.00			607.00	0.00
11-1405	Meals - Nursing Admin	0.00			0.00	19.00
11-1405-000	Meals - Nursing Admin	86.00			86.00	0.00
11-1406	Auto Mileage - Nursing Admin	0.00			0.00	25.00
11-1406-000	Auto Mileage - Nursing Admin	2,415.00			2,415.00	0.00
11-1408	Mobile Phones - Nursing Admin	0.00			0.00	375.00
11-1408-000	Mobile Phones - Nursing Admin	600.00			600.00	0.00
12-1001	P/R - Medical Records	0.00			0.00	32,768.00
12-1001-000	P/R - Medical Records	28,933.00			28,933.00	0.00
12-1001-001	P/R - Medical Records-OT	132.00			132.00	0.00
12-1001-002	P/R - Medical Records-PTO	906.00			906.00	0.00
12-1001-003	P/R - Medical Records-Sick	434.00			434.00	0.00
12-1001-004	P/R - Medical Records-Holiday	428.00			428.00	0.00
12-1001-006	P/R - Medical Records-Other	204.00			204.00	0.00
20-1002	P/R - Administrator	0.00			0.00	120,148.00
20-1002-000	P/R - Administrator	91,567.00			91,567.00	0.00
20-1002-002	P/R - Administrator-PTO	4,867.00			4,867.00	0.00
20-1002-003	P/R - Administrator-Sick	923.00			923.00	0.00
20-1002-004	P/R - Administrator-Holiday	2,288.00			2,288.00	0.00
20-1002-006	P/R - Administrator-Other	923.00			923.00	0.00
20-1002-007	P/R - Administrator-Alloc	21,230.00			21,230.00	0.00
20-1003	P/R - Business Office Manager	0.00			0.00	65,005.00
20-1003-000	P/R - Business Office Manager	49,992.00			49,992.00	0.00
20-1003-002	P/R -BOM-PTO	2,146.00			2,146.00	0.00
20-1003-003	P/R -BOM-Sick	227.00			227.00	0.00
20-1003-004	P/R -BOM-Holiday	920.00			920.00	0.00
20-1003-006	P/R -BOM-Other	1,147.00			1,147.00	0.00
20-1004	P/R - Assistant BOM	0.00			0.00	6,970.00
20-1005	P/R - PR Benefit Coordinator	0.00			0.00	62,814.00
20-1005-000	P/R - PR Benefit Coordinator	52,645.00			52,645.00	0.00
20-1005-001	P/R - PBC-OT	383.00			383.00	0.00
20-1005-002	P/R - PBC-PTO	1,639.00			1,639.00	0.00
20-1005-003	P/R - PBC-Sick	1,406.00			1,406.00	0.00
20-1005-004	P/R - PBC-Holiday	1,593.00			1,593.00	0.00
20-1005-006	P/R - PBC-Other	416.00			416.00	0.00
20-1006	P/R - Receptionist	0.00			0.00	8,598.00
20-1007	P/R - Regional AR Specialist	0.00			0.00	17,609.00
20-1007-000	P/R - Regional AR Specialist	5,195.00			5,195.00	0.00
20-1007-007	P/R - Reg AR Splclist-Alloc	21,003.00			21,003.00	0.00
20-1150	Legal	0.00			0.00	1,199.00
20-1150-000	Legal	13,998.00			13,998.00	0.00
20-1151	Legal - Collections	0.00			0.00	810.00
20-1151-001	Legal - Conservator	70.00			70.00	0.00
20-1154	Accounting	0.00			0.00	13,600.00
20-1154-000	Accounting	30,061.00			30,061.00	0.00
20-1161	Pro Fees - Other A&G	0.00			0.00	4,000.00
20-1161-000	Pro Fees - Other A&G	20,000.00			20,000.00	0.00
20-1171	Payroll Bookkeeping Service	0.00			0.00	29,456.00
20-1171-000	Payroll Bookkeeping Service	22,171.00			22,171.00	0.00
20-1172	Information Technology	0.00			0.00	19,320.00
20-1172-000	Information Technology	19,150.00			19,150.00	0.00
20-1173	Software	0.00			0.00	41,637.00
20-1173-000	Software	36,988.00			36,988.00	0.00
20-1201	Minor Equip Purch - A&G	0.00			0.00	690.00

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20-1201-000	Minor Equip Purch - A&G	957.00			957.00	0.00
20-1202	Supplies - Office	0.00			0.00	8,254.00
20-1202-000	Supplies - Office	2,488.00			2,488.00	0.00
20-1202-001	Supplies - Office-Paper	1,226.00			1,226.00	0.00
20-1203	Supplies - Forms - A&G	0.00			0.00	318.00
20-1203-000	Supplies - Forms - A&G	841.00			841.00	0.00
20-1204	Supplies - Copying	0.00			0.00	3,189.00
20-1204-000	Supplies - Copying	2,916.00			2,916.00	0.00
20-1204-001	Supplies - Copying-Ink/Toner	1,456.00			1,456.00	0.00
20-1205	Supplies - Postage	0.00			0.00	992.00
20-1205-000	Supplies - Postage	1,448.00			1,448.00	0.00
20-1206	Supplies - Other	0.00			0.00	4.00
20-1221	Advertising - Help Wanted	0.00			0.00	22,624.00
20-1221-000	Advertising - Help Wanted	32,893.00			32,893.00	0.00
20-1222	Employee Background Check	0.00			0.00	10,294.00
20-1222-000	Employee Background Check	7,746.00			7,746.00	0.00
20-1223	Compliance Hotline	0.00			0.00	150.00
20-1223-000	Compliance Hotline	206.00			206.00	0.00
20-1231	Utilities - TV & Radio	0.00			0.00	11,828.00
20-1231-000	Utilities - TV & Radio	10,159.00			10,159.00	0.00
20-1232	Utilities - Telephone	0.00			0.00	1,560.00
20-1232-000	Utilities - Telephone	207.00			207.00	0.00
20-1232-001	Utilities - Fax	1,486.00			1,486.00	0.00
20-1233	Utilities - Internet Services	0.00			0.00	3,134.00
20-1233-000	Utilities - Internet Services	4,381.00			4,381.00	0.00
20-1252	Lease - Equipment A&G	0.00			0.00	7,965.00
20-1252-000	Lease - Equipment A&G	9,573.00			9,573.00	0.00
20-1281	Bank Service Charges	0.00			0.00	4,861.00
20-1281-000	Bank Service Charges	5,372.00			5,372.00	0.00
20-1282	Replace of Res. Personal Prop.	0.00			0.00	400.00
20-1282-000	Replace of Res. Personal Prop.	4,215.00			4,215.00	0.00
20-1285	Donations	0.00			0.00	2,500.00
20-1285-000	Donations	90.00			90.00	0.00
20-1286-000	Donations - Other	200.00			200.00	0.00
20-1401	Education - A&G	0.00			0.00	314.00
20-1401-000	Education - A&G	127.00			127.00	0.00
20-1404	Hotels - A&G	0.00			0.00	4,313.00
20-1404-000	Hotels - A&G	1,163.00			1,163.00	0.00
20-1405	Meals - A&G	0.00			0.00	1,283.00
20-1405-000	Meals - A&G	614.00			614.00	0.00
20-1406	Auto Mileage - A&G	0.00			0.00	2,322.00
20-1406-000	Auto Mileage - A&G	3,047.00			3,047.00	0.00
20-1407-000	Auto Expense - A&G	75.00			75.00	0.00
20-1408	Mobile Phones - A&G	0.00			0.00	2,579.00
20-1408-000	Mobile Phones - A&G	2,022.00			2,022.00	0.00
20-1409	Dues - Associations - A&G	0.00			0.00	4,190.00
20-1409-000	Dues - Associations - A&G	5,043.00			5,043.00	0.00
20-1410	Subscriptions - A&G	0.00			0.00	6,319.00
20-1410-000	Subscriptions - A&G	4,588.00			4,588.00	0.00
20-1411	Licenses & Permits - A&G	0.00			0.00	1,250.00
20-1411-000	Licenses & Permits - A&G	489.00			489.00	0.00
20-1412	Dues - Chamber of Commerce	0.00			0.00	625.00
20-1412-000	Dues - Chamber of Commerce	437.00			437.00	0.00
20-6410-000	Supplies - Barber & Beauty	129.00			129.00	0.00
20-9998	Purchases Discount	0.00			0.00	(5,099.00)
20-9998-000	Purchases Discount	(6,899.00)			(6,899.00)	0.00
20-9999	Miscellaneous Expense	0.00			0.00	71.00
20-9999-000	Miscellaneous Expense	4,253.00			4,253.00	0.00
21-2101	Payroll Taxes	0.00			0.00	231,085.00
21-2101-000	Payroll Taxes	194,781.00			194,781.00	0.00
21-2101-001	Payroll Taxes-Alloc	5,499.00			5,499.00	0.00
21-2102	Payroll Taxes - Unemployment	0.00			0.00	72,581.00
21-2102-000	Payroll Taxes - Unemployment	15,747.00			15,747.00	0.00
21-2102-001	Payroll Taxes - SUTA	33,838.00			33,838.00	0.00
21-2102-002	Payroll Taxes - FUTA	3,517.00			3,517.00	0.00
21-2103-000	Payroll Taxes - Other	(33.00)			(33.00)	0.00
21-2104	Ins - Workers' Compensation	0.00			0.00	76,197.00
21-2104-000	Ins - Workers' Compensation	61,217.00			61,217.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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21-2110-000	Employee Benefits	285.00			285.00	0.00
21-2111	Emp Ben - Health Insurance	0.00			0.00	95,314.00
21-2111-000	Emp Ben - Health Insurance	104,717.00			104,717.00	0.00
21-2112	Emp Ben - Dental Insurance	0.00			0.00	3,624.00
21-2112-000	Emp Ben - Dental Insurance	6,066.00			6,066.00	0.00
21-2113	Emp Ben - Vision Insurance	0.00			0.00	576.00
21-2113-000	Emp Ben - Vision Insurance	658.00			658.00	0.00
21-2114	Emp Ben - Life Insurance	0.00			0.00	12,251.00
21-2114-000	Emp Ben - Life Insurance	2,686.00			2,686.00	0.00
21-2121	Emp Ben - Health Ins. Emp W/H	0.00			0.00	(29,700.00)
21-2121-000	Emp Ben - Health Ins. Emp W/H	(29,894.00)			(29,894.00)	0.00
21-2122	Emp Ben - Dental Ins. Emp W/H	0.00			0.00	(3,322.00)
21-2122-000	Emp Ben - Dental Ins. Emp W/H	(6,046.00)			(6,046.00)	0.00
21-2123	Emp Ben - Vision Ins. Emp W/H	0.00			0.00	(507.00)
21-2123-000	Emp Ben - Vision Ins. Emp W/H	(635.00)			(635.00)	0.00
21-2124	Emp Ben - Life Ins. Emp W/H	0.00			0.00	(8,451.00)
21-2124-000	Emp Ben - Life Ins. Emp W/H	(2,213.00)			(2,213.00)	0.00
21-2131	Emp Ben - Emp Hlth & Welfare	0.00			0.00	19,192.00
21-2131-000	Emp Ben - Emp Hlth & Welfare	26,982.00			26,982.00	0.00
21-2132	Emp Ben - Other	0.00			0.00	5,010.00
21-2132-000	Emp Ben - Other	10,016.00			4,852.00	0.00
			RJE - 1	(5,164.00)		
21-2133	Emp Ben - Holiday Parties	0.00			0.00	620.00
21-2133-000	Emp Ben - Holiday Parties	0.00			3,003.00	0.00
			RJE - 1	3,003.00		
21-2134	Emp Ben - Employee Gifts	0.00			0.00	1,117.00
21-2134-000	Emp Ben - Employee Gifts	1,399.00			2,161.00	0.00
			RJE - 1	2,161.00		
22-2201	Ins - GLPL	0.00			0.00	51,813.00
22-2201-000	Ins - GLPL	51,212.00			51,212.00	0.00
22-2203	Ins - D & O Liability	0.00			0.00	3,598.00
22-2203-000	Ins - D & O Liability	7,223.00			7,223.00	0.00
22-2204	Ins - Cyber	0.00			0.00	1,876.00
22-2204-000	Ins - Cyber	3,915.00			3,915.00	0.00
22-2205	Ins - Auto	0.00			0.00	49.00
22-2205-000	Ins - Auto	105.00			105.00	0.00
22-2206	Ins - Flood	0.00			0.00	36,987.00
22-2206-000	Ins - Flood	40,314.00			40,314.00	0.00
22-2207	Ins - Bond	0.00			0.00	225.00
22-2207-000	Ins - Bond	300.00			300.00	0.00
23-2301	Rent Expense	0.00			0.00	175,384.00
23-2301-000	Rent Expense	249,654.00			249,654.00	0.00
23-2311	Ins - Property	0.00			0.00	16,632.00
23-2311-000	Ins - Property	18,478.00			18,478.00	0.00
23-2321	Taxes - Real Estate	0.00			0.00	41,271.00
23-2321-000	Taxes - Real Estate	39,532.00			39,532.00	0.00
23-2322	Taxes - Personal Property	0.00			0.00	1,676.00
23-2322-000	Taxes - Personal Property	2,550.00			2,550.00	0.00
23-2323	Taxes - Real Estate - Other	0.00			0.00	5,655.00
23-2323-000	Taxes - Real Estate - Other	5,880.00			5,880.00	0.00
23-2331	Depr Exp - Leasehold Imprvmnts	0.00			0.00	794.00
23-2331-000	Depr Exp - Leasehold Imprvmnts	1,308.00			1,308.00	0.00
23-2332	Depr Exp - Equipment	0.00			0.00	41,686.00
23-2332-000	Depr Exp - Equipment	37,662.00			37,662.00	0.00
23-2332-001	Depr Exp - Equipment-Fixed	3,051.00			3,051.00	0.00
23-2332-002	Depr Exp - Equipment-Movable	16,371.00			16,371.00	0.00
23-2332-003	Depr Exp - Equipment-Computers	1,845.00			1,845.00	0.00
25-1001	P/R - Business Development	0.00			0.00	17,423.00
25-1001-000	P/R - Business Development	4,384.00			4,384.00	0.00
25-1001-007	P/R - Bus Development-Alloc	14,797.00			14,797.00	0.00
25-1202	Supplies - Marketing	0.00			0.00	2,875.00
25-1202-000	Supplies - Marketing	505.00			505.00	0.00
25-1203	Advertising - Public Relations	0.00			0.00	2,519.00
25-1203-000	Advertising - Public Relations	4,388.00			4,388.00	0.00
25-1401-000	Education - Marketing	47.00			47.00	0.00
25-1402-000	Sem & Conf Fees - Marketing	100.00			100.00	0.00
25-1403	Entertainment - Marketing	0.00			0.00	185.00
25-1403-000	Entertainment - Marketing	286.00			286.00	0.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
25-1405	Meals - Marketing	0.00			0.00	3,375.00
25-1405-000	Meals - Marketing	279.00			279.00	0.00
25-1406	Auto Mileage - Marketing	0.00			0.00	1,233.00
25-1406-000	Auto Mileage - Marketing	1,880.00			1,880.00	0.00
25-9999-000	Other Expense - Marketing	35.00			35.00	0.00
26-1001	P/R - Admissions Director	0.00			0.00	66,947.00
26-1001-000	P/R - Admissions	72,456.00			72,456.00	0.00
26-1001-002	P/R - Admissions-PTO	4,129.00			4,129.00	0.00
26-1001-003	P/R - Admissions-Sick	2,702.00			2,702.00	0.00
26-1001-004	P/R - Admissions-Holiday	1,851.00			1,851.00	0.00
26-1001-006	P/R - Admissions-Other	500.00			500.00	0.00
26-1001-007	P/R - Admissions-Alloc	(17,419.00)			(17,419.00)	0.00
26-1202	Supplies - Admissions	0.00			0.00	31.00
26-1202-000	Supplies - Admissions	863.00			863.00	0.00
26-1405	Meals - Admissions	0.00			0.00	108.00
26-1405-000	Meals - Admissions	398.00			398.00	0.00
26-1406	Auto Mileage - Admissions	0.00			0.00	210.00
26-1406-000	Auto Mileage - Admissions	393.00			393.00	0.00
30-1001	P/R - Registered Dietician	0.00			0.00	7,274.00
30-1001-000	P/R - Registered Dietician	4,456.00			4,456.00	0.00
30-1001-007	P/R - Reg Dietician-Alloc	13,215.00			13,215.00	0.00
30-1002	P/R - Food Service Manager	0.00			0.00	95,949.00
30-1002-000	P/R - Food Service Manager	36,875.00			36,875.00	0.00
30-1002-002	P/R - Food Service Mgr-PTO	1,420.00			1,420.00	0.00
30-1002-003	P/R - Food Service Mgr-Sick	1,265.00			1,265.00	0.00
30-1002-004	P/R - Food Service Mgr-Holiday	612.00			612.00	0.00
30-1002-006	P/R - Food Service Mgr-Other	1,319.00			1,319.00	0.00
30-1003	P/R - Cook	0.00			0.00	36,900.00
30-1003-000	P/R - Cook	56,735.00			56,735.00	0.00
30-1003-001	P/R - Cook-OT	7,043.00			7,043.00	0.00
30-1003-002	P/R - Cook-PTO	573.00			573.00	0.00
30-1003-003	P/R - Cook-Sick	1,069.00			1,069.00	0.00
30-1003-004	P/R - Cook-Holiday	2,470.00			2,470.00	0.00
30-1003-005	P/R - Cook-Bonus	500.00			500.00	0.00
30-1004	P/R - Dietary Aide	0.00			0.00	85,548.00
30-1004-000	P/R - Dietary Aide	68,695.00			68,695.00	0.00
30-1004-001	P/R - Dietary Aide-OT	30.00			30.00	0.00
30-1004-003	P/R - Dietary Aide-Sick	441.00			441.00	0.00
30-1004-004	P/R - Dietary Aide-Holiday	1,643.00			1,643.00	0.00
30-1101	Purchased Srvc - Dietician	0.00			0.00	11,633.00
30-1161	Pro Fees - Dietary	0.00			0.00	339.00
30-1161-000	Pro Fees - Dietary	484.00			484.00	0.00
30-1201	Minor Equip Purch - Dietary	0.00			0.00	2,978.00
30-1201-000	Minor Equip Purch - Dietary	1,039.00			1,039.00	0.00
30-1202	Supplies & Exp - Dietary	0.00			0.00	26,086.00
30-1202-000	Supplies & Exp - Dietary	26,135.00			26,135.00	0.00
30-1203	Supplies - Forms - Dietary	0.00			0.00	831.00
30-1203-000	Supplies - Forms - Dietary	1,092.00			1,092.00	0.00
30-1204	Software - Dietary	0.00			0.00	583.00
30-1204-000	Software - Dietary	638.00			638.00	0.00
30-1301	Food Purch - Raw	0.00			0.00	131,981.00
30-1301-000	Food Purch - Raw	154,482.00			154,482.00	0.00
30-1302	Food Purch - Supplements	0.00			0.00	245.00
30-1302-000	Food Purch - Supplements	524.00			524.00	0.00
30-1303	Food Purch - Thickeners	0.00			0.00	1,286.00
30-1303-000	Food Purch - Thickeners	2,607.00			2,607.00	0.00
30-1305-000	Food Purch - Resident Activity	105.00			105.00	0.00
30-1306	Food Purch - Employee H&W	0.00			0.00	53.00
30-1401-000	Education - Dietary	81.00			81.00	0.00
30-1406	Auto Mileage - Dietary	0.00			0.00	844.00
30-1406-000	Auto Mileage - Dietary	4,620.00			4,620.00	0.00
30-1410	Subscriptions - Dietary	0.00			0.00	638.00
30-1410-000	Subscriptions - Dietary	(638.00)			(638.00)	0.00
30-1411	Licenses & Permits - Dietary	0.00			0.00	550.00
30-1411-000	Licenses & Permits - Dietary	605.00			605.00	0.00
31-1001	P/R - Activities Director	0.00			0.00	12,555.00
31-1001-000	P/R - Activities Director	493.00			493.00	0.00
31-1001-002	P/R - Activities Dir-PTO	297.00			297.00	0.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
31-1002	P/R - Activities Assistant	0.00			0.00	904.00
31-1002-000	P/R - Activities Assistant	14,112.00			14,112.00	0.00
31-1002-001	P/R - Activities Asst-OT	3,119.00			3,119.00	0.00
31-1002-002	P/R - Activities Asst-PTO	122.00			122.00	0.00
31-1002-003	P/R - Activities Asst-Sick	137.00			137.00	0.00
31-1002-004	P/R - Activities Asst-Holiday	423.00			423.00	0.00
31-1003	P/R - Therapeutic Rec Director	0.00			0.00	30,673.00
31-1003-000	P/R - Therapeutic Rec Director	27,632.00			27,632.00	0.00
31-1003-002	P/R - Ther Rec Dir-PTO	1,143.00			1,143.00	0.00
31-1003-003	P/R - Ther Rec Dir-Sick	200.00			200.00	0.00
31-1161	Pro Fees - Activities	0.00			0.00	984.00
31-1202	Supplies & Exp - Activities	0.00			0.00	653.00
31-1202-000	Supplies & Exp - Activities	1,571.00			1,571.00	0.00
31-1403-000	Entertainment - Activities	809.00			809.00	0.00
31-1405-000	Meals - Activities	220.00			220.00	0.00
32-1001	P/R - Housekeeping	0.00			0.00	129,937.00
32-1001-000	P/R - Housekeeping	89,555.00			89,555.00	0.00
32-1001-001	P/R - Housekeeping-OT	132.00			132.00	0.00
32-1001-002	P/R - Housekeeping-PTO	2,949.00			2,949.00	0.00
32-1001-003	P/R - Housekeeping-Sick	2,184.00			2,184.00	0.00
32-1001-004	P/R - Housekeeping-Holiday	3,737.00			3,737.00	0.00
32-1001-006	P/R - Housekeeping-Other	408.00			408.00	0.00
32-1202	Supplies & Exp - Housekeeping	0.00			0.00	5,101.00
32-1202-000	Supplies & Exp - Housekeeping	6,374.00			6,374.00	0.00
33-1001	P/R - Laundry	0.00			0.00	41,170.00
33-1001-000	P/R - Laundry	49,307.00			49,307.00	0.00
33-1001-001	P/R - Laundry-OT	57.00			57.00	0.00
33-1001-002	P/R - Laundry-PTO	3,310.00			3,310.00	0.00
33-1001-003	P/R - Laundry-Sick	1,623.00			1,623.00	0.00
33-1001-004	P/R - Laundry-Holiday	2,535.00			2,535.00	0.00
33-1101	Purchased Srvc - Laundry	0.00			0.00	506.00
33-1202	Supplies & Exp - Laundry	0.00			0.00	3,107.00
33-1202-000	Supplies & Exp - Laundry	4,056.00			4,056.00	0.00
33-1203	Linen & Bedding	0.00			0.00	21,661.00
33-1203-000	Linen & Bedding	25,116.00			25,116.00	0.00
34-1001-000	P/R - Maintenance Director	41,644.00			41,644.00	0.00
34-1001-002	P/R - Maint Director-PTO	2,401.00			2,401.00	0.00
34-1001-003	P/R - Maint Director-Sick	715.00			715.00	0.00
34-1001-004	P/R - Maint Director-Holiday	1,105.00			1,105.00	0.00
34-1001-006	P/R - Maint Director-Other	813.00			813.00	0.00
34-1002-000	P/R - Maintenance Technician	839.00			839.00	0.00
34-1002-007	P/R - Maint Technician-Alloc	302.00			302.00	0.00
34-1101	P/R - Maintenance Director	0.00			0.00	51,791.00
34-1102	P/R - Maintenance Technician	0.00			0.00	667.00
34-1161	Pro Fees - Maintenance	0.00			0.00	38,473.00
34-1161-000	Pro Fees - Maintenance	30,959.00			30,959.00	0.00
34-1201	Minor Equip Purch -Maintenance	0.00			0.00	3,317.00
34-1201-000	Minor Equip Purch -Maintenance	2,354.00			2,354.00	0.00
34-1202	Supplies & Exp - Maintenance	0.00			0.00	10,180.00
34-1202-000	Supplies & Exp - Maintenance	13,006.00			13,006.00	0.00
34-1203	R&M - Equipment	0.00			0.00	9,229.00
34-1203-000	R&M - Equipment	10,070.00			10,070.00	0.00
34-1204	R&M - Building	0.00			0.00	17,460.00
34-1204-000	R&M - Building	7,122.00			7,122.00	0.00
34-1205	Garbage	0.00			0.00	13,750.00
34-1205-000	Garbage	18,673.00			18,673.00	0.00
34-1206	Hazardous Waste	0.00			0.00	515.00
34-1206-000	Hazardous Waste	480.00			480.00	0.00
34-1207	Pest Control	0.00			0.00	1,703.00
34-1207-000	Pest Control	1,866.00			1,866.00	0.00
34-1208	Snow Removal	0.00			0.00	6,466.00
34-1208-000	Snow Removal	3,511.00			3,511.00	0.00
34-1209	Maintenance Contracts	0.00			0.00	7,913.00
34-1209-000	Maintenance Contracts	6,547.00			6,547.00	0.00
34-1210	Groundskeeping	0.00			0.00	7,622.00
34-1210-000	Groundskeeping	8,629.00			8,629.00	0.00
34-1405-000	Meals - Maintenance	35.00			35.00	0.00
34-1406-000	Auto Mileage - Maintenance	122.00			122.00	0.00



Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
34-1407	Auto Expense - Maintenance	0.00			0.00	885.00
34-1407-000	Auto Expense - Maintenance	333.00			333.00	0.00
35-3501	Utilities - Electricity	0.00			0.00	38,631.00
35-3501-000	Utilities - Electricity	27,514.00			27,514.00	0.00
35-3502	Utilities - Gas	0.00			0.00	16,526.00
35-3502-000	Utilities - Gas	16,359.00			16,359.00	0.00
35-3503	Utilities - Water & Sewer	0.00			0.00	28,156.00
35-3503-000	Utilities - Water & Sewer	32,962.00			32,962.00	0.00
35-3504	Utilities - Fuel	0.00			0.00	29,785.00
35-3504-000	Utilities - Fuel	29,195.00			29,195.00	0.00
35-3513	Utilities - Water&Sewer -Other	0.00			0.00	1,012.00
35-3513-000	Utilities - Water&Sewer -Other	956.00			956.00	0.00
37-1001	P/R - Social Service Director	0.00			0.00	53,315.00
37-1001-000	P/R - Social Service Director	39,245.00			39,245.00	0.00
37-1001-002	P/R - Social Svc Dir-PTO	1,450.00			1,450.00	0.00
37-1001-003	P/R - Social Svc Dir-Sick	1,344.00			1,344.00	0.00
37-1001-004	P/R - Social Svc Dir-Holiday	672.00			672.00	0.00
37-1001-006	P/R - Social Svc Dir-Other	679.00			679.00	0.00
37-1161	Pro Fees - Social Service	0.00			0.00	6,525.00
37-1161-000	Pro Fees - Social Service	25,518.00			25,518.00	0.00
38-3801	Medical Director	0.00			0.00	16,800.00
38-3801-000	Medical Director	22,200.00			22,200.00	0.00
38-3804	Dentist	0.00			0.00	6,733.00
38-3804-000	Dentist	6,458.00			6,458.00	0.00
38-3807	Physician Services - Other	0.00			0.00	225.00
40-4001-000	Pharmacy Supplies - Medical	7.00			7.00	0.00
40-4003	Pharmacy Supplies - IV	0.00			0.00	1,390.00
40-4003-000	Pharmacy Supplies - IV	6,662.00			6,662.00	0.00
40-4004	Pharmacy Supplies - Forms	0.00			0.00	78.00
40-4011	Drugs/IV - Medicare	0.00			0.00	47,178.00
40-4011-000	Drugs/IV - Medicare	63,094.00			63,094.00	0.00
40-4014	Drugs/IV - Medicaid	0.00			0.00	6,078.00
40-4014-000	Drugs/IV - Medicaid	22,011.00			22,011.00	0.00
40-4015	Drugs/IV - Managed	0.00			0.00	83,144.00
40-4015-000	Drugs/IV - Managed	51,648.00			51,648.00	0.00
40-4021	Rx Drugs - IV Medicare	0.00			0.00	2,379.00
40-4021-000	Rx Drugs - IV Medicare	2,425.00			2,425.00	0.00
40-4024	Rx Drugs - IV Medicaid	0.00			0.00	209.00
40-4024-000	Rx Drugs - IV Medicaid	33.00			33.00	0.00
40-4025	Rx Drugs - IV Managed	0.00			0.00	2,879.00
40-4025-000	Rx Drugs - IV Managed	2,425.00			2,425.00	0.00
40-4031	Rx Drugs - Medicaid Noncovered	0.00			0.00	806.00
40-4031-000	Rx Drugs - Medicaid Noncovered	1,384.00			1,384.00	0.00
40-4032	Med D Non-Covered	0.00			0.00	674.00
40-4032-000	Med D Non-Covered	1,371.00			1,371.00	0.00
40-4033	House Stock	0.00			0.00	13,570.00
40-4033-000	House Stock	3,095.00			3,095.00	0.00
40-4034	Drugs OTC	0.00			0.00	509.00
40-4034-000	Drugs OTC	364.00			364.00	0.00
40-4041-000	ME Lease - Pharmacy	(1,067.00)			(1,067.00)	0.00
40-4042	ME Lease - IV Pump	0.00			0.00	680.00
40-4042-000	ME Lease - IV Pump	930.00			930.00	0.00
40-4052	Resident Vaccination	0.00			0.00	1,251.00
40-4161	Pro Fees - Consulting - Pharm	0.00			0.00	7,200.00
40-4161-000	Pro Fees - Consulting - Pharm	9,940.00			9,940.00	0.00
40-4162	Pro Fees - Consulting - IV	0.00			0.00	3,334.00
40-4162-000	Pro Fees - Consulting - IV	2,781.00			2,781.00	0.00
40-4163	Medical Records - Pharmacy	0.00			0.00	1,240.00
50-1101	Anc Serv - PT - MCR A	0.00			0.00	57,983.00
50-1101-000	Anc Serv - PT - MCR A	68,573.00			68,573.00	0.00
50-1103	Anc Serv - PT - Medicare B	0.00			0.00	41,499.00
50-1103-000	Anc Serv - PT - Medicare B	71,262.00			71,262.00	0.00
50-1104	Anc Serv - PT - Medicaid	0.00			0.00	2,713.00
50-1104-000	Anc Serv - PT - Medicaid	5,941.00			5,941.00	0.00
50-1105	Anc Serv - PT - HMO	0.00			0.00	43,697.00
50-1105-000	Anc Serv - PT - HMO	58,127.00			58,127.00	0.00
50-1106	Anc Serv - PT - HMO Part B	0.00			0.00	16,612.00
50-1106-000	Anc Serv - PT - HMO Part B	24,934.00			24,934.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
50-1109	Anc Serv - PT - Comm Ins	0.00			0.00	12,058.00
50-1109-000	Anc Serv - PT - Comm Ins	3,977.00			3,977.00	0.00
50-1110	Anc Serv - PT - Other	0.00			0.00	1,089.00
50-1202	Supplies - PT	0.00			0.00	514.00
50-1202-000	Supplies - PT	506.00			506.00	0.00
50-1251	ME Lease - PT	0.00			0.00	12,394.00
50-1251-000	ME Lease - PT	12,612.00			12,612.00	0.00
50-1300	Purchased Srvc - PT / PTA	0.00			0.00	704.00
51-1101	Anc Serv - OT - MCR A	0.00			0.00	55,599.00
51-1101-000	Anc Serv - OT - MCR A	62,820.00			62,820.00	0.00
51-1103	Anc Serv - OT - Medicare B	0.00			0.00	64,297.00
51-1103-000	Anc Serv - OT - Medicare B	52,151.00			52,151.00	0.00
51-1104	Anc Serv - OT - Medicaid	0.00			0.00	4,865.00
51-1104-000	Anc Serv - OT - Medicaid	5,607.00			5,607.00	0.00
51-1105	Anc Serv - OT - HMO	0.00			0.00	48,281.00
51-1105-000	Anc Serv - OT - HMO	53,816.00			53,816.00	0.00
51-1106	Anc Serv - OT - HMO Part B	0.00			0.00	22,059.00
51-1106-000	Anc Serv - OT - HMO Part B	16,563.00			16,563.00	0.00
51-1109	Anc Serv - OT - Comm Ins	0.00			0.00	13,667.00
51-1109-000	Anc Serv - OT - Comm Ins	3,208.00			3,208.00	0.00
51-1300	Purchased Srvc - OT / OTA	0.00			0.00	469.00
52-1101	Anc Serv - ST - MCR A	0.00			0.00	23,171.00
52-1101-000	Anc Serv - ST - MCR A	20,541.00			20,541.00	0.00
52-1103	Anc Serv - ST - Medicare B	0.00			0.00	25,254.00
52-1103-000	Anc Serv - ST - Medicare B	30,037.00			30,037.00	0.00
52-1104	Anc Serv - ST - Medicaid	0.00			0.00	309.00
52-1104-000	Anc Serv - ST - Medicaid	3,344.00			3,344.00	0.00
52-1105	Anc Serv - ST - HMO	0.00			0.00	2,767.00
52-1105-000	Anc Serv - ST - HMO	7,242.00			7,242.00	0.00
52-1106	Anc Serv - ST - HMO Part B	0.00			0.00	1,714.00
52-1106-000	Anc Serv - ST - HMO Part B	6,770.00			6,770.00	0.00
52-1109	Anc Serv - ST - Comm Ins	0.00			0.00	180.00
52-1109-000	Anc Serv - ST - Comm Ins	736.00			736.00	0.00
52-1300	Purchased Srvc - ST / STA	0.00			0.00	(50.00)
53-1161	Pro Fees - Other - Respiratory	0.00			0.00	197.00
53-1161-000	Pro Fees - Other - Respiratory	1,229.00			1,229.00	0.00
53-1202	Supplies - Oxygen	0.00			0.00	5,176.00
53-1202-000	Supplies - Oxygen	2,425.00			2,425.00	0.00
53-1203	Supplies - Respiratory	0.00			0.00	1,334.00
53-1203-000	Supplies - Respiratory	381.00			381.00	0.00
53-1251	ME Lease - Respiratory	0.00			0.00	5,425.00
53-1251-000	ME Lease - Respiratory	7,637.00			7,637.00	0.00
54-1161-000	Pro Fees - Other - Ancillary	108.00			108.00	0.00
54-1202	Anc Serv - Lab Fees	0.00			0.00	1,580.00
54-1202-000	Anc Serv - Lab Fees	3,915.00			3,915.00	0.00
54-1203	Anc Serv - X-Ray	0.00			0.00	4,928.00
54-1203-000	Anc Serv - X-Ray	6,122.00			6,122.00	0.00
54-1204	Patient Med Trans - Non-Amb	0.00			0.00	320.00
54-1204-000	Patient Med Trans - Non-Amb	35.00			35.00	0.00
54-1205	Patient Med Trans - Ambulance	0.00			0.00	771.00
54-1205-000	Patient Med Trans - Ambulance	7,049.00			7,049.00	0.00
54-1206	Anc Serv - Other	0.00			0.00	1,532.00
54-1206-000	Anc Serv - Other	7,904.00			7,904.00	0.00
54-1207-000	Ptnt Med Trans-Ambulance-PartA	1,483.00			1,483.00	0.00
60-6001	Interest Expense	0.00			0.00	602.00
60-6001-000	Interest Expense	1,558.00			1,558.00	0.00
60-6005	Finance Charges	0.00			0.00	1,159.00
60-6005-000	Finance Charges	502.00			502.00	0.00
60-6052	Amort Exp - Goodwill	0.00			0.00	50,004.00
60-6052-000	Amort Exp - Goodwill	50,004.00			50,004.00	0.00
60-6201	Management Fees	0.00			0.00	303,295.00
60-6201-000	Management Fees	334,684.00			334,684.00	0.00
60-6301	Bad Debt Expense	0.00			0.00	90,500.00
60-6301-000	Bad Debt Expense	46,371.00			46,371.00	0.00
60-6401	Provider Tax / User Fees	0.00			0.00	332,873.00
60-6401-000	Provider Tax / User Fees	335,710.00			335,710.00	0.00
60-6501	Fines & Penalties	0.00			0.00	2,291.00
Marcum 117	Resident Income	0.00			0.00	(23,732.00)

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		10,159.00		0.00	10,159.00	11,828.00

Client: **Wachusett Cost Reports**  
 Engagement: **Medicaid - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
<b>Group : [10-A] Salaries and Wages</b>						
<b>Subgroup : [2] Administrators</b>						
20-1002	P/R - Administrator	0.00		0.00	0.00	120,148.00
20-1002-000	P/R - Administrator	81,567.00		0.00	81,567.00	0.00
20-1002-002	P/R - Administrator-PTO	4,867.00		0.00	4,867.00	0.00
20-1002-003	P/R - Administrator-Sick	923.00		0.00	923.00	0.00
20-1002-004	P/R - Administrator-Holiday	2,288.00		0.00	2,288.00	0.00
20-1002-006	P/R - Administrator-Other	923.00		0.00	923.00	0.00
20-1002-007	P/R - Administrator-Alloc	21,230.00		0.00	21,230.00	0.00
<b>Subtotal [2] Administrators</b>		<b>121,798.00</b>		<b>0.00</b>	<b>121,798.00</b>	<b>120,148.00</b>
<b>Subgroup : [4] Other Administrative Salaries</b>						
20-1003	P/R - Business Office Manager	0.00		0.00	0.00	65,005.00
20-1003-000	P/R - Business Office Manager	49,992.00		0.00	49,992.00	0.00
20-1003-002	P/R -BOM-PTO	2,146.00		0.00	2,146.00	0.00
20-1003-003	P/R -BOM-Sick	227.00		0.00	227.00	0.00
20-1003-004	P/R -BOM-Holiday	820.00		0.00	1,147.00	0.00
20-1003-006	P/R -BOM-Other	1,147.00		0.00	0.00	6,970.00
20-1004	P/R - Assistant BOM	0.00		0.00	0.00	62,814.00
20-1005	P/R - PR Benefit Coordinator	52,645.00		0.00	52,645.00	0.00
20-1005-000	P/R - PR Benefit Coordinator	383.00		0.00	383.00	0.00
20-1005-001	P/R -PBC-OT	1,639.00		0.00	1,639.00	0.00
20-1005-002	P/R -PBC-PTO	1,406.00		0.00	1,406.00	0.00
20-1005-003	P/R -PBC-Sick	1,593.00		0.00	1,593.00	0.00
20-1005-004	P/R -PBC-Holiday	1,593.00		0.00	418.00	0.00
20-1005-006	P/R -PBC-Other	418.00		0.00	0.00	8,598.00
20-1006	P/R - Receptionist	0.00		0.00	0.00	17,609.00
20-1007	P/R - Regional AR Specialist	5,195.00		0.00	5,195.00	0.00
20-1007-000	P/R - Regional AR Specialist	21,003.00		0.00	21,003.00	0.00
20-1007-007	P/R - Reg AR Spciet-Alloc	138,712.00		0.00	138,712.00	160,996.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>138,712.00</b>		<b>0.00</b>	<b>138,712.00</b>	<b>160,996.00</b>
<b>Subgroup : [5A] Head Dietitian</b>						
30-1001	P/R - Registered Dietician	0.00		0.00	0.00	7,274.00
30-1001-000	P/R - Registered Dietician	4,456.00		0.00	4,456.00	0.00
30-1001-007	P/R - Reg Dietician-Alloc	13,215.00		0.00	13,215.00	0.00
<b>Subtotal [5A] Head Dietitian</b>		<b>17,671.00</b>		<b>0.00</b>	<b>17,671.00</b>	<b>7,274.00</b>
<b>Subgroup : [5B] Food Service Supervisor</b>						
30-1002	P/R - Food Service Manager	0.00		0.00	0.00	95,948.00
30-1002-000	P/R - Food Service Manager	36,875.00		0.00	36,875.00	0.00
30-1002-002	P/R - Food Service Mgr-PTO	1,420.00		0.00	1,420.00	0.00
30-1002-003	P/R - Food Service Mgr-Sick	1,265.00		0.00	1,265.00	0.00
30-1002-004	P/R - Food Service Mgr-Holiday	612.00		0.00	612.00	0.00
30-1002-006	P/R - Food Service Mgr-Other	1,319.00		0.00	1,319.00	0.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>41,491.00</b>		<b>0.00</b>	<b>41,491.00</b>	<b>95,948.00</b>
<b>Subgroup : [5C] Dietary Workers</b>						
30-1003	P/R - Cook	0.00		0.00	0.00	36,900.00
30-1003-000	P/R - Cook	56,735.00		0.00	56,735.00	0.00
30-1003-001	P/R - Cook-OT	7,043.00		0.00	7,043.00	0.00
30-1003-002	P/R - Cook-PTO	573.00		0.00	573.00	0.00
30-1003-003	P/R - Cook-Sick	1,069.00		0.00	1,069.00	0.00
30-1003-004	P/R - Cook-Holiday	2,470.00		0.00	2,470.00	0.00
30-1003-005	P/R - Cook-Bonus	500.00		0.00	500.00	0.00
30-1004	P/R - Dietary Aide	0.00		0.00	0.00	85,548.00
30-1004-000	P/R - Dietary Aide	68,695.00		0.00	68,695.00	0.00
30-1004-001	P/R - Dietary Aide-OT	30.00		0.00	30.00	0.00
30-1004-003	P/R - Dietary Aide-Sick	441.00		0.00	441.00	0.00
30-1004-004	P/R - Dietary Aide-Holiday	1,843.00		0.00	1,843.00	0.00
<b>Subtotal [5C] Dietary Workers</b>		<b>138,199.00</b>		<b>0.00</b>	<b>138,199.00</b>	<b>122,448.00</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>						
32-1001	P/R - Housekeeping	0.00		0.00	0.00	129,937.00
32-1001-000	P/R - Housekeeping	89,555.00		0.00	89,555.00	0.00
32-1001-001	P/R - Housekeeping-OT	132.00		0.00	132.00	0.00
32-1001-002	P/R - Housekeeping-PTO	2,948.00		0.00	2,948.00	0.00
32-1001-003	P/R - Housekeeping-Sick	2,184.00		0.00	2,184.00	0.00
32-1001-004	P/R - Housekeeping-Holiday	3,737.00		0.00	3,737.00	0.00
32-1001-006	P/R - Housekeeping-Other	408.00		0.00	408.00	0.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>98,965.00</b>		<b>0.00</b>	<b>98,965.00</b>	<b>129,937.00</b>
<b>Subgroup : [7A] Engineer or Chief of Maintenance</b>						
34-1001-000	P/R - Maintenance Director	41,644.00		0.00	41,644.00	0.00
34-1001-002	P/R - Maint Director-PTO	2,401.00		0.00	2,401.00	0.00
34-1001-003	P/R - Maint Director-Sick	715.00		0.00	715.00	0.00
34-1001-004	P/R - Maint Director-Holiday	1,105.00		0.00	1,105.00	0.00
34-1001-006	P/R - Maint Director-Other	813.00		0.00	813.00	0.00
34-1101	P/R - Maintenance Director	0.00		0.00	0.00	51,791.00
34-1102	P/R - Maintenance Technician	0.00		0.00	0.00	527.00
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>46,678.00</b>		<b>0.00</b>	<b>46,678.00</b>	<b>52,458.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>						
34-1002-000	P/R - Maintenance Technician	839.00		0.00	839.00	0.00
34-1002-007	P/R - Maint Technician-Alloc	302.00		0.00	302.00	0.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>1,141.00</b>		<b>0.00</b>	<b>1,141.00</b>	<b>0.00</b>
<b>Subgroup : [8B] Other Laundry Workers</b>						
33-1001	P/R - Laundry	0.00		0.00	0.00	41,170.00
33-1001-000	P/R - Laundry	49,307.00		0.00	49,307.00	0.00
33-1001-001	P/R - Laundry-OT	57.00		0.00	57.00	0.00
33-1001-002	P/R - Laundry-PTO	3,310.00		0.00	3,310.00	0.00
33-1001-003	P/R - Laundry-Sick	1,623.00		0.00	1,623.00	0.00
33-1001-004	P/R - Laundry-Holiday	2,535.00		0.00	2,535.00	0.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>56,832.00</b>		<b>0.00</b>	<b>56,832.00</b>	<b>41,170.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>						
11-1001	P/R - DON	0.00		0.00	0.00	157,370.00
11-1001-000	P/R - DON	91,952.00		0.00	91,952.00	0.00
11-1001-002	P/R - DON-PTO	6,807.00		0.00	6,807.00	0.00
11-1001-003	P/R - DON-Sick	1,619.00		0.00	1,619.00	0.00
11-1001-004	P/R - DON-Holiday	1,769.00		0.00	1,769.00	0.00
11-1001-006	P/R - DON-Other	2,025.00		0.00	2,025.00	0.00
11-1001-007	P/R - DON-Alloc	11,381.00		0.00	11,381.00	0.00
11-1002	P/R - ADON	0.00		0.00	0.00	2,423.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>115,653.00</b>		<b>0.00</b>	<b>115,653.00</b>	<b>159,793.00</b>

Client: **Wachusett Cost Reports**  
 Engagement: **Medicaid - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
<b>Subgroup : [12B1] RNs - Direct Care</b>						
10-1001	P/R - RN	0.00		0.00	0.00	184,171.00
10-1001-000	P/R - RN	22,275.00		0.00	22,275.00	0.00
10-1001-001	P/R - RN-OT	800.00		0.00	800.00	0.00
10-1001-003	P/R - RN-Sick	343.00		0.00	343.00	0.00
10-1001-005	P/R - RN-Bonus	786.00		0.00	786.00	0.00
10-1002	P/R - RN Supervisor	0.00		0.00	0.00	309,973.00
10-1002-000	P/R - RN Supervisor	281,228.00		0.00	281,228.00	0.00
10-1002-001	P/R - RN Supervisor-OT	29,304.00		0.00	29,304.00	0.00
10-1002-002	P/R - RN Supervisor-PTO	7,681.00		0.00	7,681.00	0.00
10-1002-003	P/R - RN Supervisor-Sick	5,049.00		0.00	5,049.00	0.00
10-1002-004	P/R - RN Supervisor-Holiday	6,858.00		0.00	6,858.00	0.00
10-1002-005	P/R - RN Supervisor-Bonus	3,425.00		0.00	3,425.00	0.00
10-1002-006	P/R - RN Supervisor-Other	1,928.00		0.00	1,928.00	0.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>360,477.00</b>		<b>0.00</b>	<b>360,477.00</b>	<b>494,144.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>						
11-1003	P/R - Staff Dev Coord - RN	0.00		0.00	0.00	38,551.00
11-1003-000	P/R - Staff Dev Coord - RN	4,025.00		0.00	4,025.00	0.00
11-1003-002	P/R - SDC - RN-PTO	1,455.00		0.00	1,455.00	0.00
11-1005	P/R - Staff Coordinator	0.00		0.00	0.00	52,158.00
11-1005-000	P/R - Staff Coordinator	12,851.00		0.00	12,851.00	0.00
11-1005-001	P/R - Staff Coord-OT	117.00		0.00	117.00	0.00
11-1005-002	P/R - Staff Coord-PTO	400.00		0.00	400.00	0.00
11-1005-003	P/R - Staff Coord-Sick	42.00		0.00	42.00	0.00
11-1006	P/R - MDS Coordinator - RN	0.00		0.00	0.00	19,158.00
11-1009	P/R - Nursing Administration	0.00		0.00	0.00	6,394.00
11-1009-007	P/R - Nursing Admin-Alloc	7,528.00		0.00	7,528.00	0.00
11-1010	P/R - Infection Control Nurse	0.00		0.00	0.00	24,855.00
11-1010-000	P/R - Infection Control Nurse	60,216.00		0.00	60,216.00	0.00
11-1010-002	P/R - Infect Cntrl Nrs-PTO	1,344.00		0.00	1,344.00	0.00
11-1010-003	P/R - Infect Cntrl Nrs-Sick	720.00		0.00	720.00	0.00
11-1010-004	P/R - Infect Cntrl Nrs-Holiday	720.00		0.00	720.00	0.00
11-1010-006	P/R - Infect Cntrl Nrs-Other	180.00		0.00	180.00	0.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>89,598.00</b>		<b>0.00</b>	<b>89,598.00</b>	<b>142,116.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>						
10-1003	P/R - LPN	0.00		0.00	0.00	393,701.00
10-1003-000	P/R - LPN	371,896.00		0.00	371,896.00	0.00
10-1003-001	P/R - LPN-OT	24,120.00		0.00	24,120.00	0.00
10-1003-002	P/R - LPN-PTO	3,818.00		0.00	3,818.00	0.00
10-1003-003	P/R - LPN-Sick	4,875.00		0.00	4,875.00	0.00
10-1003-004	P/R - LPN-Holiday	12,813.00		0.00	12,813.00	0.00
10-1003-005	P/R - LPN-Bonus	4,100.00		0.00	4,100.00	0.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>421,822.00</b>		<b>0.00</b>	<b>421,822.00</b>	<b>393,701.00</b>
<b>Subgroup : [12C2] LPNs - Administrative</b>						
11-1007	P/R - MDS Coordinator - LPN	0.00		0.00	0.00	47,026.00
11-1007-000	P/R - MDS Coordinator - LPN	71,326.00		0.00	71,326.00	0.00
11-1007-002	P/R - MDS Coord - LPN-PTO	3,121.00		0.00	3,121.00	0.00
11-1007-004	P/R - MDS Coord - LPN-Holiday	1,686.00		0.00	1,686.00	0.00
11-1007-006	P/R - MDS Coord - LPN-Other	560.00		0.00	560.00	0.00
11-1008	P/R - MMQ Coordinator - LPN	0.00		0.00	0.00	16,656.00
11-1008-000	P/R - MMQ Coordinator - LPN	2,077.00		0.00	2,077.00	0.00
<b>Subtotal [12C2] LPNs - Administrative</b>		<b>78,770.00</b>		<b>0.00</b>	<b>78,770.00</b>	<b>63,682.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>						
10-1005	P/R - CNA	0.00		0.00	0.00	816,648.00
10-1005-000	P/R - CNA	637,167.00		0.00	637,167.00	0.00
10-1005-001	P/R - CNA-OT	31,392.00		0.00	31,392.00	0.00
10-1005-002	P/R - CNA-PTO	6,875.00		0.00	6,875.00	0.00
10-1005-003	P/R - CNA-Sick	13,141.00		0.00	13,141.00	0.00
10-1005-004	P/R - CNA-Holiday	25,242.00		0.00	25,242.00	0.00
10-1005-005	P/R - CNA-Bonus	6,302.00		0.00	6,302.00	0.00
10-1005-006	P/R - CNA-Other	766.00		0.00	766.00	0.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>720,885.00</b>		<b>0.00</b>	<b>720,885.00</b>	<b>816,648.00</b>
<b>Subgroup : [12H] Recreation Workers</b>						
31-1001	P/R - Activities Director	0.00		0.00	0.00	12,555.00
31-1001-000	P/R - Activities Director	493.00		0.00	493.00	0.00
31-1001-002	P/R - Activities Dir-PTO	297.00		0.00	297.00	0.00
31-1002	P/R - Activities Assistant	0.00		0.00	0.00	904.00
31-1002-000	P/R - Activities Assistant	14,112.00		0.00	14,112.00	0.00
31-1002-001	P/R - Activities Asst-OT	3,119.00		0.00	3,119.00	0.00
31-1002-002	P/R - Activities Asst-PTO	122.00		0.00	122.00	0.00
31-1002-003	P/R - Activities Asst-Sick	137.00		0.00	137.00	0.00
31-1002-004	P/R - Activities Asst-Holiday	423.00		0.00	423.00	0.00
31-1003	P/R - Therapeutic Rec Director	0.00		0.00	0.00	30,673.00
31-1003-000	P/R - Therapeutic Rec Director	27,632.00		0.00	27,632.00	0.00
31-1003-002	P/R - Ther Rec Dir-PTO	1,143.00		0.00	1,143.00	0.00
31-1003-003	P/R - Ther Rec Dir-Sick	200.00		0.00	200.00	0.00
<b>Subtotal [12H] Recreation Workers</b>		<b>47,678.00</b>		<b>0.00</b>	<b>47,678.00</b>	<b>44,132.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>						
37-1001	P/R - Social Service Director	0.00		0.00	0.00	53,315.00
37-1001-000	P/R - Social Service Director	39,245.00		0.00	39,245.00	0.00
37-1001-002	P/R - Social Svc Dir-PTO	1,450.00		0.00	1,450.00	0.00
37-1001-003	P/R - Social Svc Dir-Sick	1,344.00		0.00	1,344.00	0.00
37-1001-004	P/R - Social Svc Dir-Holiday	672.00		0.00	672.00	0.00
37-1001-006	P/R - Social Svc Dir-Other	678.00		0.00	678.00	0.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>43,390.00</b>		<b>0.00</b>	<b>43,390.00</b>	<b>53,315.00</b>
<b>Subgroup : [12N] Marketing</b>						
25-1001	P/R - Business Development	0.00		0.00	0.00	17,423.00
25-1001-000	P/R - Business Development	4,384.00		0.00	4,384.00	0.00
25-1001-007	P/R - Bus Development-Alloc	14,797.00		0.00	14,797.00	0.00
<b>Subtotal [12N] Marketing</b>		<b>19,181.00</b>		<b>0.00</b>	<b>19,181.00</b>	<b>17,423.00</b>
<b>Subgroup : [12O] Other</b>						
10-1007-000	P/R - Central Supply	1,712.00		0.00	1,712.00	0.00
12-1001	P/R - Medical Records	0.00		0.00	0.00	32,768.00
12-1001-000	P/R - Medical Records	28,933.00		0.00	28,933.00	0.00
12-1001-001	P/R - Medical Records-OT	132.00		0.00	132.00	0.00
12-1001-002	P/R - Medical Records-PTO	906.00		0.00	906.00	0.00
12-1001-003	P/R - Medical Records-Sick	434.00		0.00	434.00	0.00
12-1001-004	P/R - Medical Records-Holiday	428.00		0.00	428.00	0.00

Client: **Wachusett's Cost Reports**  
 Engagement: **Medicaid - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
12-1001-006	P/R - Medical Records-Other	204.00		0.00	204.00	0.00
26-1001	P/R - Admissions Director	0.00		0.00	0.00	66,947.00
26-1001-000	P/R - Admissions	72,456.00		0.00	72,456.00	0.00
26-1001-002	P/R - Admissions-PTO	4,129.00		0.00	4,129.00	0.00
26-1001-003	P/R - Admissions-Sick	2,702.00		0.00	2,702.00	0.00
26-1001-004	P/R - Admissions-Holiday	1,851.00		0.00	1,851.00	0.00
26-1001-006	P/R - Admissions-Other	500.00		0.00	500.00	0.00
26-1001-007	P/R - Admissions-Alloc	(17,419.00)		0.00	(17,419.00)	0.00
		<u>96,968.00</u>		<u>0.00</u>	<u>96,968.00</u>	<u>99,715.00</u>
	Subtotal [120] Other	<u>2,555,809.00</u>		<u>0.00</u>	<u>2,555,809.00</u>	<u>3,015,049.00</u>
	Total [10-A] Salaries and Wages					
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian	0.00		0.00	0.00	11,533.00
30-1101	Purchased Svc - Dietician	0.00		0.00	0.00	11,533.00
	Subtotal [1] Dietitian					
Subgroup : [2]	Dentist	0.00		0.00	0.00	6,733.00
38-3804	Dentist	6,458.00		0.00	6,458.00	0.00
38-3804-000	Dentist	6,458.00		0.00	6,458.00	6,733.00
	Subtotal [2] Dentist					
Subgroup : [3]	Pharmacist	0.00		0.00	0.00	7,200.00
49-4161	Pro Fees - Consulting - Pharm	9,940.00		0.00	9,940.00	0.00
49-4161-000	Pro Fees - Consulting - Pharm	9,940.00		0.00	9,940.00	7,200.00
	Subtotal [3] Pharmacist					
Subgroup : [5A]	PT - Resident Care	0.00		0.00	0.00	57,883.00
50-1101	Anc Serv - PT - MCR A	68,573.00		0.00	68,573.00	0.00
50-1101-000	Anc Serv - PT - MCR A	0.00		0.00	0.00	41,499.00
50-1103	Anc Serv - PT - Medicare B	71,262.00		0.00	71,262.00	0.00
50-1103-000	Anc Serv - PT - Medicare B	0.00		0.00	0.00	2,713.00
50-1104	Anc Serv - PT - Medicaid	5,941.00		0.00	5,941.00	0.00
50-1104-000	Anc Serv - PT - Medicaid	0.00		0.00	0.00	43,697.00
50-1105	Anc Serv - PT - HMO	58,127.00		0.00	58,127.00	0.00
50-1105-000	Anc Serv - PT - HMO	0.00		0.00	0.00	16,812.00
50-1106	Anc Serv - PT - HMO Part B	24,934.00		0.00	24,934.00	0.00
50-1106-000	Anc Serv - PT - HMO Part B	0.00		0.00	0.00	12,058.00
50-1109	Anc Serv - PT - Comm Ins	3,877.00		0.00	3,877.00	0.00
50-1109-000	Anc Serv - PT - Comm Ins	0.00		0.00	0.00	1,089.00
50-1110	Anc Serv - PT - Other	0.00		0.00	0.00	704.00
50-1300	Purchased Svc - PT / PTA	0.00		0.00	0.00	1,532.00
54-1206	Anc Serv - Other	7,904.00		0.00	7,904.00	0.00
54-1206-000	Anc Serv - Other	249,718.00		0.00	249,718.00	177,887.00
	Subtotal [5A] PT - Resident Care					
Subgroup : [6]	Social Worker	0.00		0.00	0.00	6,525.00
37-1161	Pro Fees - Social Service	25,518.00		0.00	25,518.00	0.00
37-1161-000	Pro Fees - Social Service	25,518.00		0.00	25,518.00	6,525.00
	Subtotal [6] Social Worker					
Subgroup : [8A]	Medical Director	0.00		0.00	0.00	16,800.00
38-3801	Medical Director	22,200.00		0.00	22,200.00	0.00
38-3801-000	Medical Director	22,200.00		0.00	22,200.00	16,800.00
	Subtotal [8A] Medical Director					
Subgroup : [9A]	ST - Resident Care	0.00		0.00	0.00	23,171.00
52-1101	Anc Serv - ST - MCR A	20,541.00		0.00	20,541.00	0.00
52-1101-000	Anc Serv - ST - MCR A	0.00		0.00	0.00	25,254.00
52-1103	Anc Serv - ST - Medicare B	30,037.00		0.00	30,037.00	0.00
52-1103-000	Anc Serv - ST - Medicare B	0.00		0.00	0.00	309.00
52-1104	Anc Serv - ST - Medicaid	3,344.00		0.00	3,344.00	0.00
52-1104-000	Anc Serv - ST - Medicaid	0.00		0.00	0.00	2,767.00
52-1105	Anc Serv - ST - HMO	7,242.00		0.00	7,242.00	0.00
52-1105-000	Anc Serv - ST - HMO	0.00		0.00	0.00	1,714.00
52-1106	Anc Serv - ST - HMO Part B	6,770.00		0.00	6,770.00	0.00
52-1106-000	Anc Serv - ST - HMO Part B	0.00		0.00	0.00	180.00
52-1109	Anc Serv - ST - Comm Ins	735.00		0.00	735.00	0.00
52-1109-000	Anc Serv - ST - Comm Ins	68,670.00		0.00	68,670.00	53,395.00
	Subtotal [9A] ST - Resident Care					
Subgroup : [10A]	OT - Resident Care	0.00		0.00	0.00	55,599.00
51-1101	Anc Serv - OT - MCR A	62,820.00		0.00	62,820.00	0.00
51-1101-000	Anc Serv - OT - MCR A	0.00		0.00	0.00	64,297.00
51-1103	Anc Serv - OT - Medicare B	52,151.00		0.00	52,151.00	0.00
51-1103-000	Anc Serv - OT - Medicare B	0.00		0.00	0.00	4,865.00
51-1104	Anc Serv - OT - Medicaid	5,607.00		0.00	5,607.00	0.00
51-1104-000	Anc Serv - OT - Medicaid	0.00		0.00	0.00	48,281.00
51-1105	Anc Serv - OT - HMO	53,816.00		0.00	53,816.00	0.00
51-1105-000	Anc Serv - OT - HMO	0.00		0.00	0.00	22,058.00
51-1106	Anc Serv - OT - HMO Part B	16,563.00		0.00	16,563.00	0.00
51-1106-000	Anc Serv - OT - HMO Part B	0.00		0.00	0.00	13,867.00
51-1109	Anc Serv - OT - Comm Ins	3,208.00		0.00	3,208.00	0.00
51-1109-000	Anc Serv - OT - Comm Ins	0.00		0.00	0.00	459.00
51-1300	Purchased Svc - OT / OTA	194,165.00		0.00	194,165.00	209,237.00
	Subtotal [10A] OT - Resident Care					
Subgroup : [11A] RN's - Direct Care		0.00		0.00	0.00	153,579.00
10-1101	Purchased Svc - RN	425,619.00		0.00	425,619.00	0.00
10-1101-000	Purchased Svc - RN	425,619.00		0.00	425,619.00	153,579.00
	Subtotal [11A] RN's - Direct Care					
Subgroup : [11B] LPN's - Direct Care		0.00		0.00	0.00	195,182.00
10-1103	Purchased Svc - LPN	282,806.00		0.00	282,806.00	0.00
10-1103-000	Purchased Svc - LPN	282,806.00		0.00	282,806.00	195,182.00
	Subtotal [11B] LPN's - Direct Care					
Subgroup : [11C] Aides		0.00		0.00	0.00	91,267.00
10-1105	Purchased Svc - CNA	346,597.00		0.00	346,597.00	0.00
10-1105-000	Purchased Svc - CNA	346,597.00		0.00	346,597.00	91,267.00
	Subtotal [11C] Aides					
Subgroup : [12]	Other	0.00		0.00	0.00	33,600.00
10-1162	Pro Fees - Nurse Consultant	0.00		0.00	0.00	225.00
38-3807	Physician Services - Other	0.00		0.00	0.00	3,334.00
40-4162	Pro Fees - Consulting - IV	2,781.00		0.00	2,781.00	0.00
40-4162-000	Pro Fees - Consulting - IV	0.00		0.00	0.00	197.00
53-1161	Pro Fees - Other - Respiratory	0.00		0.00	0.00	

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
53-1161-000	Pro Fees - Other - Respiratory	1,229.00		0.00	1,229.00	0.00
54-1161-000	Pro Fees - Other - Ancillary	108.00		0.00	108.00	0.00
Subtotal [12] Other		4,118.00		0.00	4,118.00	37,356.00
Total [13-B] Professional Fees		1,627,109.00		0.00	1,627,109.00	966,794.00
<b>Group : [15] Expenditures Other than Salaries</b>						
<b>Subgroup : [1A1] Workmen's Compensation</b>						
21-2104	Ins - Workers' Compensation	0.00		0.00	0.00	76,197.00
21-2104-000	Ins - Workers' Compensation	61,217.00		0.00	61,217.00	0.00
Subtotal [1A1] Workmen's Compensation		61,217.00		0.00	61,217.00	76,197.00
<b>Subgroup : [1A3] Unemployment Insurance</b>						
21-2102-001	Payroll Taxes - SUTA	33,838.00		0.00	33,838.00	0.00
21-2102-002	Payroll Taxes - FUTA	3,517.00		0.00	3,517.00	0.00
Subtotal [1A3] Unemployment Insurance		37,355.00		0.00	37,355.00	0.00
<b>Subgroup : [1A4] Social Security (FICA)</b>						
21-2101	Payroll Taxes	0.00		0.00	0.00	231,085.00
21-2101-000	Payroll Taxes	194,781.00		0.00	194,781.00	0.00
21-2101-001	Payroll Taxes-Alloc	5,499.00		0.00	5,499.00	0.00
21-2102	Payroll Taxes - Unemployment	0.00		0.00	0.00	72,581.00
21-2102-000	Payroll Taxes - Unemployment	15,747.00		0.00	15,747.00	0.00
21-2103-000	Payroll Taxes - Other	(33.00)		0.00	(33.00)	0.00
Subtotal [1A4] Social Security (FICA)		215,994.00		0.00	215,994.00	303,666.00
<b>Subgroup : [1A5] Health Insurance</b>						
21-2111	Emp Ben - Health Insurance	0.00		0.00	0.00	95,314.00
21-2111-000	Emp Ben - Health Insurance	104,717.00		0.00	104,717.00	0.00
21-2112	Emp Ben - Dental Insurance	0.00		0.00	0.00	3,824.83
21-2112-000	Emp Ben - Dental Insurance	6,066.00		0.00	6,066.00	0.00
21-2113	Emp Ben - Vision Insurance	0.00		0.00	0.00	578.00
21-2113-000	Emp Ben - Vision Insurance	658.00		0.00	658.00	0.00
21-2121	Emp Ben - Health Ins. Emp WH	0.00		0.00	0.00	(29,700.00)
21-2121-000	Emp Ben - Health Ins. Emp WH	(29,894.00)		0.00	(29,894.00)	0.00
21-2122	Emp Ben - Dental Ins. Emp WH	0.00		0.00	0.00	(1,322.00)
21-2122-000	Emp Ben - Dental Ins. Emp WH	(6,046.00)		0.00	(6,046.00)	0.00
21-2123	Emp Ben - Vision Ins. Emp WH	0.00		0.00	0.00	(567.00)
21-2123-000	Emp Ben - Vision Ins. Emp WH	(635.00)		0.00	(635.00)	0.00
21-2131	Emp Ben - Emp Hlth & Welfare	0.00		0.00	0.00	18,192.00
21-2131-000	Emp Ben - Emp Hlth & Welfare	28,982.00		0.00	28,982.00	0.00
Subtotal [1A5] Health Insurance		101,848.00		0.00	101,848.00	85,177.00
<b>Subgroup : [1A6] Life Insurance</b>						
21-2114	Emp Ben - Life Insurance	0.00		0.00	0.00	12,251.00
21-2114-000	Emp Ben - Life Insurance	2,686.00		0.00	2,686.00	0.00
21-2124	Emp Ben - Life Ins. Emp WH	0.00		0.00	0.00	(8,451.00)
21-2124-000	Emp Ben - Life Ins. Emp WH	(2,213.00)		0.00	(2,213.00)	0.00
Subtotal [1A6] Life Insurance		473.00		0.00	473.00	3,800.00
<b>Subgroup : [1A8] Other</b>						
20-1222	Employee Background Check	0.00		0.00	0.00	10,294.00
20-1222-000	Employee Background Check	7,746.00		0.00	7,746.00	0.00
21-2110-000	Employee Benefits	285.00		0.00	285.00	0.00
21-2132	Emp Ben - Other	0.00		0.00	0.00	5,010.00
21-2132-000	Emp Ben - Other	10,016.00		(5,164.00)	4,852.00	0.00
21-2134	Emp Ben - Employee Gifts	0.00		0.00	0.00	1,117.00
31-1405-000	Meals - Activities	220.00		0.00	220.00	0.00
34-1405-000	Meals - Maintenance	35.00		0.00	35.00	0.00
Subtotal [1A8] Other		18,302.00		(5,164.00)	13,138.00	18,421.00
<b>Subgroup : [1C] Bad Debts</b>						
60-6301	Bad Debt Expense	0.00		0.00	0.00	90,500.00
60-6301-000	Bad Debt Expense	46,371.00		0.00	46,371.00	0.00
Subtotal [1C] Bad Debts		46,371.00		0.00	46,371.00	90,500.00
<b>Subgroup : [1D] Accounting and Auditing</b>						
20-1154	Accounting	0.00		0.00	0.00	13,600.00
20-1154-000	Accounting	30,061.00		0.00	30,061.00	0.00
Subtotal [1D] Accounting and Auditing		30,061.00		0.00	30,061.00	13,600.00
<b>Subgroup : [1E] Legal</b>						
20-1150	Legal	0.00		0.00	0.00	1,199.00
20-1150-000	Legal	13,998.00		0.00	13,998.00	0.00
20-1151	Legal - Collections	0.00		0.00	0.00	810.00
20-1151-001	Legal - Conservator	70.00		0.00	70.00	0.00
Subtotal [1E] Legal		14,068.00		0.00	14,068.00	2,009.00
<b>Subgroup : [1G] Office Supplies</b>						
20-1202	Supplies - Office	0.00		0.00	0.00	8,254.00
20-1202-000	Supplies - Office	2,488.00		0.00	2,488.00	0.00
20-1202-001	Supplies - Office-Paper	1,226.00		0.00	1,226.00	0.00
20-1203	Supplies - Forms - A&G	0.00		0.00	0.00	319.00
20-1203-000	Supplies - Forms - A&G	841.00		0.00	841.00	0.00
20-1204	Supplies - Copying	0.00		0.00	0.00	3,189.00
20-1204-000	Supplies - Copying	2,916.00		0.00	2,916.00	0.00
20-1204-001	Supplies - Copying/Ink/Toner	1,456.00		0.00	1,456.00	0.00
20-1206	Supplies - Other	0.00		0.00	0.00	4.00
25-1202	Supplies - Admissions	0.00		0.00	0.00	31.00
26-1202-000	Supplies - Admissions	863.00		0.00	863.00	0.00
Subtotal [1G] Office Supplies		9,790.00		0.00	9,790.00	11,796.00
<b>Subgroup : [1H1] Telephone and Telegraph</b>						
20-1232	Utilities - Telephone	0.00		0.00	0.00	1,560.00
20-1232-000	Utilities - Telephone	207.00		0.00	207.00	0.00
Subtotal [1H1] Telephone and Telegraph		207.00		0.00	207.00	1,560.00
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>						
11-1408	Mobile Phones - Nursing Admin	0.00		0.00	0.00	375.00
11-1408-000	Mobile Phones - Nursing Admin	600.00		0.00	600.00	0.00
20-1408	Mobile Phones - A&G	0.00		0.00	0.00	2,578.00
20-1408-000	Mobile Phones - A&G	2,622.00		0.00	2,622.00	0.00
Subtotal [1H2] Cellular Phones and Beepers		2,622.00		0.00	2,622.00	2,954.00
<b>Subgroup : [1K3] Resident Day User Fee</b>						
60-6401	Provider Tax / User Fees	0.00		0.00	0.00	332,873.00
60-6401-000	Provider Tax / User Fees	335,710.00		0.00	335,710.00	0.00

Client: **Wachusetts Cost Reports**  
 Engagement: **Medical - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>335,710.00</u>		<u>0.00</u>	<u>335,710.00</u>	<u>332,873.00</u>
<b>Total [1E] Expenditures Other than Salaries</b>		<u>874,918.00</u>		<u>(5,164.00)</u>	<u>868,854.00</u>	<u>840,555.00</u>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>						
<b>Subgroup : [1] Resident Travel and Entertainment</b>						
54-1204-000 Patient Med Trans - Non-Amb		<u>35.00</u>		<u>0.00</u>	<u>35.00</u>	<u>0.00</u>
<b>Subtotal [1] Resident Travel and Entertainment</b>		<u>35.00</u>		<u>0.00</u>	<u>35.00</u>	<u>0.00</u>
<b>Subgroup : [2] Holiday Parties for Staff</b>						
21-2133 Emp Ben - Holiday Parties		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>620.00</u>
21-2133-000 Emp Ben - Holiday Parties		<u>0.00</u>		<u>3,003.00</u>	<u>3,003.00</u>	<u>0.00</u>
<b>Subtotal [2] Holiday Parties for Staff</b>		<u>0.00</u>	RJE - 1	<u>3,003.00</u>	<u>3,003.00</u>	<u>620.00</u>
<b>Subgroup : [3] Gifts to Staff and Residents</b>						
21-2134-000 Emp Ben - Employee Gifts		<u>1,399.00</u>		<u>2,161.00</u>	<u>3,560.00</u>	<u>0.00</u>
<b>Subtotal [3] Gifts to Staff and Residents</b>		<u>1,399.00</u>	RJE - 1	<u>2,161.00</u>	<u>3,560.00</u>	<u>0.00</u>
<b>Subgroup : [4] Employee Travel</b>						
11-1404 Hotels - Nursing Admin		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>969.00</u>
11-1404-000 Hotels - Nursing Admin		<u>607.00</u>		<u>0.00</u>	<u>607.00</u>	<u>0.00</u>
11-1405 Meals - Nursing Admin		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>18.00</u>
11-1405-000 Meals - Nursing Admin		<u>86.00</u>		<u>0.00</u>	<u>86.00</u>	<u>0.00</u>
20-1404 Hotels - A&G		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>4,313.00</u>
20-1404-000 Hotels - A&G		<u>1,163.00</u>		<u>0.00</u>	<u>1,163.00</u>	<u>0.00</u>
20-1405 Meals - A&G		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>1,283.00</u>
20-1405-000 Meals - A&G		<u>614.00</u>		<u>0.00</u>	<u>614.00</u>	<u>0.00</u>
<b>Subtotal [4] Employee Travel</b>		<u>2,470.00</u>		<u>0.00</u>	<u>2,470.00</u>	<u>6,584.00</u>
<b>Subgroup : [5] Education Expense</b>						
10-1401 Education - Nursing		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>3,329.00</u>
10-1401-000 Education - Nursing		<u>3,776.00</u>		<u>0.00</u>	<u>3,776.00</u>	<u>0.00</u>
20-1401 Education - A&G		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>314.00</u>
20-1401-000 Education - A&G		<u>127.00</u>		<u>0.00</u>	<u>127.00</u>	<u>0.00</u>
25-1401-000 Education - Marketing		<u>47.00</u>		<u>0.00</u>	<u>47.00</u>	<u>0.00</u>
<b>Subtotal [5] Education Expense</b>		<u>3,950.00</u>		<u>0.00</u>	<u>3,950.00</u>	<u>3,643.00</u>
<b>Subgroup : [6] Automobile Expense</b>						
11-1406 Auto Mileage - Nursing Admin		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>25.00</u>
11-1406-000 Auto Mileage - Nursing Admin		<u>2,415.00</u>		<u>0.00</u>	<u>2,415.00</u>	<u>0.00</u>
20-1406 Auto Mileage - A&G		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>2,322.00</u>
20-1406-000 Auto Mileage - A&G		<u>3,047.00</u>		<u>0.00</u>	<u>3,047.00</u>	<u>0.00</u>
20-1407 Auto Expense - A&G		<u>75.00</u>		<u>0.00</u>	<u>75.00</u>	<u>0.00</u>
20-1407-000 Auto Expense - A&G		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>1,233.00</u>
25-1406 Auto Mileage - Marketing		<u>1,880.00</u>		<u>0.00</u>	<u>1,880.00</u>	<u>0.00</u>
25-1406-000 Auto Mileage - Marketing		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>210.00</u>
26-1406 Auto Mileage - Admissions		<u>393.00</u>		<u>0.00</u>	<u>393.00</u>	<u>0.00</u>
26-1406-000 Auto Mileage - Admissions		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>844.00</u>
30-1406 Auto Mileage - Dietary		<u>4,620.00</u>		<u>0.00</u>	<u>4,620.00</u>	<u>0.00</u>
30-1406-000 Auto Mileage - Dietary		<u>122.00</u>		<u>0.00</u>	<u>122.00</u>	<u>0.00</u>
34-1406 Auto Mileage - Maintenance		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>885.00</u>
34-1406-000 Auto Mileage - Maintenance		<u>333.00</u>		<u>0.00</u>	<u>333.00</u>	<u>0.00</u>
<b>Subtotal [6] Automobile Expense</b>		<u>12,885.00</u>		<u>0.00</u>	<u>12,885.00</u>	<u>5,619.00</u>
<b>Subgroup : [M1] Advertising Help Wanted</b>						
20-1221 Advertising - Help Wanted		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>22,524.00</u>
20-1221-000 Advertising - Help Wanted		<u>32,893.00</u>		<u>0.00</u>	<u>32,893.00</u>	<u>0.00</u>
<b>Subtotal [M1] Advertising Help Wanted</b>		<u>32,893.00</u>		<u>0.00</u>	<u>32,893.00</u>	<u>22,624.00</u>
<b>Subgroup : [M3] Advertising Other</b>						
25-1202 Supplies - Marketing		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>2,875.00</u>
25-1202-000 Supplies - Marketing		<u>505.00</u>		<u>0.00</u>	<u>505.00</u>	<u>0.00</u>
25-1203 Advertising - Public Relations		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>2,519.00</u>
25-1203-000 Advertising - Public Relations		<u>4,388.00</u>		<u>0.00</u>	<u>4,388.00</u>	<u>0.00</u>
25-1402 Sem & Cont Fees - Marketing		<u>100.00</u>		<u>0.00</u>	<u>100.00</u>	<u>0.00</u>
25-1402-000 Sem & Cont Fees - Marketing		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>185.00</u>
25-1403 Entertainment - Marketing		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
25-1403-000 Entertainment - Marketing		<u>286.00</u>		<u>0.00</u>	<u>286.00</u>	<u>0.00</u>
<b>Subtotal [M3] Advertising Other</b>		<u>5,279.00</u>		<u>0.00</u>	<u>5,279.00</u>	<u>5,579.00</u>
<b>Subgroup : [M6] Barber and Beauty Supplies</b>						
20-6410-000 Supplies - Barber & Beauty		<u>129.00</u>		<u>0.00</u>	<u>129.00</u>	<u>0.00</u>
<b>Subtotal [M6] Barber and Beauty Supplies</b>		<u>129.00</u>		<u>0.00</u>	<u>129.00</u>	<u>0.00</u>
<b>Subgroup : [M7] Postage</b>						
20-1205 Supplies - Postage		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>992.00</u>
20-1205-000 Supplies - Postage		<u>1,448.00</u>		<u>0.00</u>	<u>1,448.00</u>	<u>0.00</u>
<b>Subtotal [M7] Postage</b>		<u>1,448.00</u>		<u>0.00</u>	<u>1,448.00</u>	<u>992.00</u>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>						
20-1409 Dues - Associations - A&G		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>4,190.00</u>
20-1409-000 Dues - Associations - A&G		<u>5,043.00</u>		<u>0.00</u>	<u>5,043.00</u>	<u>0.00</u>
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<u>5,043.00</u>		<u>0.00</u>	<u>5,043.00</u>	<u>4,190.00</u>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>						
20-1412 Dues - Chamber of Commerce		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>625.00</u>
20-1412-000 Dues - Chamber of Commerce		<u>437.00</u>		<u>0.00</u>	<u>437.00</u>	<u>0.00</u>
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<u>437.00</u>		<u>0.00</u>	<u>437.00</u>	<u>625.00</u>
<b>Subgroup : [M9] Subscriptions</b>						
10-1410-000 Subscriptions - Nursing		<u>450.00</u>		<u>0.00</u>	<u>450.00</u>	<u>0.00</u>
20-1410 Subscriptions - A&G		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>6,319.00</u>
20-1410-000 Subscriptions - A&G		<u>4,588.00</u>		<u>0.00</u>	<u>4,588.00</u>	<u>0.00</u>
30-1410 Subscriptions - Dietary		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>638.00</u>
30-1410-000 Subscriptions - Dietary		<u>(538.00)</u>		<u>0.00</u>	<u>(538.00)</u>	<u>0.00</u>
<b>Subtotal [M9] Subscriptions</b>		<u>4,400.00</u>		<u>0.00</u>	<u>4,400.00</u>	<u>6,957.00</u>
<b>Subgroup : [M10] Contributions</b>						
20-1285 Donations		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>
20-1285-000 Donations		<u>90.00</u>		<u>0.00</u>	<u>90.00</u>	<u>0.00</u>
20-1286-000 Donations - Other		<u>200.00</u>		<u>0.00</u>	<u>200.00</u>	<u>0.00</u>
<b>Subtotal [M10] Contributions</b>		<u>290.00</u>		<u>0.00</u>	<u>290.00</u>	<u>2,500.00</u>
<b>Subgroup : [M11] Services Provided by Contract</b>						
20-1161 Pro Fees - Other A&G		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>
20-1161-000 Pro Fees - Other A&G		<u>20,000.00</u>		<u>0.00</u>	<u>20,000.00</u>	<u>0.00</u>
20-1171 Payroll Bookkeeping Service		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>29,456.00</u>



Client: **Wachusett Cost Reports**  
 Engagement: **Medicaid - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
20-1171-000	Payroll Bookkeeping Service	22,171.00		0.00	22,171.00	0.00
20-1172	Information Technology	0.00		0.00	0.00	19,320.00
20-1172-000	Information Technology	19,150.00		0.00	19,150.00	0.00
20-1173	Software	0.00		0.00	0.00	41,637.00
20-1173-000	Software	36,988.00		0.00	36,988.00	0.00
20-1173-000	Software	0.00		0.00	0.00	150.00
20-1223	Compliance Hotline	0.00		0.00	0.00	0.00
20-1223-000	Compliance Hotline	206.00		0.00	206.00	984.00
31-1161	Pro Fees - Activities	0.00		0.00	0.00	(50.00)
52-1300	Purchased Svc - ST / STA	0.00		0.00	0.00	95,497.00
	<b>Subtotal [M11] Services Provided by Contract</b>	<b>98,515.00</b>		<b>0.00</b>	<b>98,515.00</b>	<b>0.00</b>
	<b>Subgroup : [M12] Administrative Management Services</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>303,285.00</b>
60-6201	Management Fees	334,684.00		0.00	334,684.00	0.00
60-6201-000	Management Fees	334,684.00		0.00	334,684.00	303,295.00
	<b>Subtotal [M12] Administrative Management Services</b>	<b>334,684.00</b>		<b>0.00</b>	<b>334,684.00</b>	<b>303,295.00</b>
	<b>Subgroup : [M13] Other</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>690.00</b>
20-1201	Minor Equip Purch - A&G	957.00		0.00	957.00	0.00
20-1201-000	Minor Equip Purch - A&G	0.00		0.00	0.00	4,801.00
20-1281	Bank Service Charges	5,372.00		0.00	5,372.00	0.00
20-1281-000	Bank Service Charges	4,215.00		0.00	4,215.00	0.00
20-1282-000	Replace of Res. Personal Prop.	0.00		0.00	0.00	1,250.00
20-1411	Licenses & Permits - A&G	488.00		0.00	488.00	0.00
20-1411-000	Licenses & Permits - A&G	0.00		0.00	0.00	71.00
20-9999	Miscellaneous Expense	4,253.00		0.00	4,253.00	0.00
20-9999-000	Miscellaneous Expense	0.00		0.00	0.00	3,375.00
25-1405	Meals - Marketing	278.00		0.00	278.00	0.00
25-1405-000	Meals - Marketing	35.00		0.00	35.00	0.00
25-9898-000	Other Expense - Marketing	0.00		0.00	0.00	1,158.00
60-6005	Finance Charges	502.00		0.00	502.00	0.00
60-6005-000	Finance Charges	0.00		0.00	0.00	7,291.00
60-6501	Fines & Penalties	16,102.00		0.00	16,102.00	17,697.00
	<b>Subtotal [M13] Other</b>	<b>519,959.00</b>		<b>5,164.00</b>	<b>525,123.00</b>	<b>472,322.00</b>
	<b>Total [18] Expenditures Other than Salaries (cont'd) - Adm'n. and General</b>					
	<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
	<b>Subgroup : [2A1] Raw Food</b>					
30-1301	Food Purch - Raw	154,482.00		0.00	154,482.00	0.00
30-1301-000	Food Purch - Raw	0.00		0.00	0.00	53.00
30-1306	Food Purch - Employee H&V	154,482.00		0.00	154,482.00	132,034.00
	<b>Subtotal [2A1] Raw Food</b>	<b>154,482.00</b>		<b>0.00</b>	<b>154,482.00</b>	<b>132,034.00</b>
	<b>Subgroup : [2A2] Non-Food Supplies</b>					
30-1202	Supplies & Exp - Dietary	26,135.00		0.00	26,135.00	0.00
30-1202-000	Supplies & Exp - Dietary	0.00		0.00	0.00	831.00
30-1203	Supplies - Forms - Dietary	1,082.00		0.00	1,082.00	0.00
30-1203-000	Supplies - Forms - Dietary	0.00		0.00	0.00	583.00
30-1204	Software - Dietary	638.00		0.00	638.00	245.00
30-1204-000	Software - Dietary	0.00		0.00	0.00	0.00
30-1302	Food Purch - Supplements	524.00		0.00	524.00	1,286.00
30-1302-000	Food Purch - Supplements	0.00		0.00	0.00	0.00
30-1303	Food Purch - Thickeners	2,607.00		0.00	2,607.00	0.00
30-1303-000	Food Purch - Thickeners	105.00		0.00	105.00	0.00
30-1305-000	Food Purch - Resident Activity	0.00		0.00	0.00	550.00
30-1411	Licenses & Permits - Dietary	605.00		0.00	605.00	0.00
30-1411-000	Licenses & Permits - Dietary	31,706.00		0.00	31,706.00	29,581.00
	<b>Subtotal [2A2] Non-Food Supplies</b>	<b>31,706.00</b>		<b>0.00</b>	<b>31,706.00</b>	<b>29,581.00</b>
	<b>Subgroup : [2B] Purchased Services</b>					
30-1161	Pro Fees - Dietary	484.00		0.00	484.00	339.00
30-1161-000	Pro Fees - Dietary	0.00		0.00	0.00	0.00
	<b>Subtotal [2B] Purchased Services</b>	<b>484.00</b>		<b>0.00</b>	<b>484.00</b>	<b>339.00</b>
	<b>Subgroup : [2C] Other</b>					
25-1405	Meals - Admissions	398.00		0.00	398.00	108.00
26-1405-000	Meals - Admissions	0.00		0.00	0.00	0.00
30-1201	Minor Equip Purch - Dietary	1,038.00		0.00	1,038.00	2,978.00
30-1201-000	Minor Equip Purch - Dietary	81.00		0.00	81.00	0.00
30-1401-000	Education - Dietary	1,518.00		0.00	1,518.00	0.00
	<b>Subtotal [2C] Other</b>	<b>188,190.00</b>		<b>0.00</b>	<b>188,190.00</b>	<b>3,088.00</b>
	<b>Total [18] Dietary Basis for Allocation of Costs</b>					<b>166,940.00</b>
	<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
	<b>Subgroup : [3A1] Bed Linens, etc., washed, Ironed..</b>					
33-1101	Purchased Svc - Laundry	0.00		0.00	0.00	506.00
33-1203	Linen & Bedding	25,116.00		0.00	25,116.00	21,561.00
33-1203-000	Linen & Bedding	25,116.00		0.00	25,116.00	0.00
	<b>Subtotal [3A1] Bed Linens, etc., washed, Ironed..</b>	<b>25,116.00</b>		<b>0.00</b>	<b>25,116.00</b>	<b>22,167.00</b>
	<b>Subgroup : [3C] Other</b>					
33-1202	Supplies & Exp - Laundry	4,056.00		0.00	4,056.00	3,107.00
33-1202-000	Supplies & Exp - Laundry	0.00		0.00	0.00	0.00
	<b>Subtotal [3C] Other</b>	<b>4,056.00</b>		<b>0.00</b>	<b>4,056.00</b>	<b>3,107.00</b>
	<b>Total [19] Laundry-Basis for Allocation of Costs</b>	<b>29,172.00</b>		<b>0.00</b>	<b>29,172.00</b>	<b>25,274.00</b>
	<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
	<b>Subgroup : [4A1] In-House Care Supplies</b>					
32-1202	Supplies & Exp - Housekeeping	5,374.00		0.00	5,374.00	5,101.00
32-1202-000	Supplies & Exp - Housekeeping	0.00		0.00	0.00	0.00
	<b>Subtotal [4A1] In-House Care Supplies</b>	<b>5,374.00</b>		<b>0.00</b>	<b>5,374.00</b>	<b>5,101.00</b>
	<b>Subgroup : [5A2] Purchased from</b>					
10-1234	Supplies - Drugs OTC	8,059.00		0.00	8,059.00	8,116.00
10-1234-000	Supplies - Drugs OTC	0.00		0.00	0.00	0.00
40-4011	Drugs/IV - Medicare	63,094.00		0.00	63,094.00	47,178.00
40-4011-000	Drugs/IV - Medicare	0.00		0.00	0.00	0.00
40-4014	Drugs/IV - Medicaid	22,011.00		0.00	22,011.00	0.00
40-4014-000	Drugs/IV - Medicaid	0.00		0.00	0.00	83,144.00
40-4015	Drugs/IV - Managed	51,648.00		0.00	51,648.00	0.00
40-4015-000	Drugs/IV - Managed	2,425.00		0.00	2,425.00	0.00
40-4021-000	Rx Drugs - IV Medicare	33.00		0.00	33.00	0.00
40-4024-000	Rx Drugs - IV Medicaid	2,425.00		0.00	2,425.00	0.00
40-4025-000	Rx Drugs - IV Managed	1,384.00		0.00	1,384.00	0.00
40-4031-000	Rx Drugs - Medicaid Noncovered	0.00		0.00	0.00	674.00
40-4032	Med D Non-Covered	1,371.00		0.00	1,371.00	0.00
40-4032-000	Med D Non-Covered	0.00		0.00	0.00	13,570.00
40-4033	House Stock	0.00		0.00	0.00	0.00

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 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
40-4033-000	House Stock	3,095.00		0.00	3,095.00	0.00
40-4034	Drugs OTC	0.00		0.00	0.00	509.00
40-4034-000	Drugs OTC	354.00		0.00	354.00	0.00
<b>Subtotal [5A2] Purchased from</b>		<b>155,909.00</b>		<b>0.00</b>	<b>155,909.00</b>	<b>159,269.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>						
10-1201	Minor Equip Purch - Nursing	0.00		0.00	0.00	4,494.00
10-1202	Supplies - Medical	0.00		0.00	0.00	17,201.00
10-1202-000	Supplies - Medical	28,204.00		0.00	28,204.00	0.00
10-1203	Supplies - Nursing	0.00		0.00	0.00	8,466.00
10-1203-000	Supplies - Nursing	10,741.00		0.00	10,741.00	0.00
10-1204	Supplies - UniversalPrecaution	0.00		0.00	0.00	15,837.00
10-1204-000	Supplies - UniversalPrecaution	11,954.00		0.00	11,954.00	0.00
10-1207	Supplies - Enteral	14.00		0.00	14.00	1,065.00
10-1207-000	Supplies - Enteral	0.00		0.00	0.00	0.00
10-1210	Supplies - Incontinence	21,043.00		0.00	21,043.00	21,778.00
10-1210-000	Supplies - Incontinence	0.00		0.00	0.00	0.00
10-1211	Supplies - Other	0.00		0.00	0.00	1,795.00
10-1211-000	Supplies - Other	2,905.00		0.00	2,905.00	0.00
10-1212	Supplies - Supplements	0.00		0.00	1,532.00	1,669.00
10-1212-000	Supplies - Supplements	1,532.00		0.00	0.00	0.00
10-1222	Supplies - Forms - Nursing	0.00		0.00	1,194.00	566.00
10-1222-000	Supplies - Forms - Nursing	1,194.00		0.00	0.00	0.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>77,587.00</b>		<b>0.00</b>	<b>77,587.00</b>	<b>72,071.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>						
54-1204	Patient Med Trans - Non-Amb	0.00		0.00	0.00	320.00
54-1205	Patient Med Trans - Ambulance	0.00		0.00	0.00	771.00
54-1205-000	Patient Med Trans - Ambulance	7,049.00		0.00	7,049.00	0.00
54-1207-000	Pnt Med Trans-Ambulance-PartA	1,483.00		0.00	1,483.00	0.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>8,532.00</b>		<b>0.00</b>	<b>8,532.00</b>	<b>1,091.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>						
53-1202	Supplies - Oxygen	0.00		0.00	0.00	5,176.00
53-1202-000	Supplies - Oxygen	2,425.00		0.00	2,425.00	0.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>2,425.00</b>		<b>0.00</b>	<b>2,425.00</b>	<b>5,176.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>						
54-1203	Anc Serv - X-Ray	0.00		0.00	0.00	4,928.00
54-1203-000	Anc Serv - X-Ray	6,122.00		0.00	6,122.00	0.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>6,122.00</b>		<b>0.00</b>	<b>6,122.00</b>	<b>4,928.00</b>
<b>Subgroup : [5H] Laboratory</b>						
54-1202	Anc Serv - Lab Fees	0.00		0.00	0.00	1,580.00
54-1202-000	Anc Serv - Lab Fees	3,915.00		0.00	3,915.00	0.00
<b>Subtotal [5H] Laboratory</b>		<b>3,915.00</b>		<b>0.00</b>	<b>3,915.00</b>	<b>1,580.00</b>
<b>Subgroup : [5I] Recreation</b>						
20-1233	Utilities - Internet Services	0.00		0.00	0.00	3,134.00
20-1233-000	Utilities - Internet Services	4,381.00		0.00	4,381.00	0.00
31-1202	Supplies & Exp - Activities	0.00		0.00	0.00	653.00
31-1202-000	Supplies & Exp - Activities	1,571.00		0.00	1,571.00	0.00
31-1403-000	Entertainment - Activities	809.00		0.00	809.00	0.00
<b>Subtotal [5I] Recreation</b>		<b>6,761.00</b>		<b>0.00</b>	<b>6,761.00</b>	<b>3,787.00</b>
<b>Subgroup : [5L] Cable Television</b>						
20-1231	Utilities - TV & Radio	0.00		0.00	0.00	11,828.00
20-1231-000	Utilities - TV & Radio	10,159.00		0.00	10,159.00	0.00
<b>Subtotal [5L] Cable Television</b>		<b>10,159.00</b>		<b>0.00</b>	<b>10,159.00</b>	<b>11,828.00</b>
<b>Subgroup : [5M] Other</b>						
10-1205	Supplies - Wound Care	0.00		0.00	0.00	4,564.00
10-1205-000	Supplies - Wound Care	5,918.00		0.00	5,918.00	0.00
10-1206	Supplies - Prosthetic Device	0.00		0.00	0.00	2,308.00
10-1206-000	Supplies - Prosthetic Device	1,192.00		0.00	1,192.00	0.00
10-1209	Supplies - Routine Hygiene	0.00		0.00	0.00	2,339.00
10-1209-000	Supplies - Routine Hygiene	2,733.00		0.00	2,733.00	0.00
10-1251	ME Lease	0.00		0.00	0.00	199.00
10-1251-000	ME Lease	855.00		0.00	855.00	0.00
10-1252	ME Lease - Bariatric Equipment	0.00		0.00	0.00	2,055.00
10-1252-000	ME Lease - Bariatric Equipment	2,032.00		0.00	2,032.00	0.00
10-1254	ME Lease - Specialty Beds	0.00		0.00	0.00	872.00
10-1255	ME Lease - Air Mattresses	0.00		0.00	0.00	7,750.00
10-1255-000	ME Lease - Air Mattresses	3,542.00		0.00	3,542.00	0.00
10-1256-000	ME Lease - Wheelchairs	(242.00)		0.00	(242.00)	0.00
20-1282	Replace of Res. Personal Prop.	0.00		0.00	0.00	400.00
20-9998	Purchases Discount	0.00		0.00	0.00	(5,099.00)
20-9998-000	Purchases Discount	(6,899.00)		0.00	(6,899.00)	0.00
40-4001-000	Pharmacy Supplies - Medical	7.00		0.00	7.00	1,390.00
40-4003	Pharmacy Supplies - IV	0.00		0.00	0.00	0.00
40-4003-000	Pharmacy Supplies - IV	6,662.00		0.00	6,662.00	78.00
40-4004	Pharmacy Supplies - Forms	0.00		0.00	0.00	2,379.00
40-4021	Rx Drugs - IV Medicare	0.00		0.00	0.00	209.00
40-4024	Rx Drugs - IV Medicaid	0.00		0.00	0.00	2,879.00
40-4025	Rx Drugs - IV Managed	0.00		0.00	0.00	806.00
40-4031	Rx Drugs - Medicaid Noncovered	0.00		0.00	(1,067.00)	0.00
40-4041-000	ME Lease - Pharmacy	(1,067.00)		0.00	(1,067.00)	680.00
40-4042	ME Lease - IV Pump	0.00		0.00	0.00	0.00
40-4042-000	ME Lease - IV Pump	930.00		0.00	930.00	0.00
40-4052	Resident Vaccination	0.00		0.00	0.00	1,240.00
40-4163	Medical Records - Pharmacy	0.00		0.00	0.00	514.00
50-1202	Supplies - PT	506.00		0.00	506.00	0.00
50-1202-000	Supplies - PT	0.00		0.00	0.00	1,334.00
53-1203	Supplies - Respiratory	381.00		0.00	381.00	0.00
53-1203-000	Supplies - Respiratory	0.00		0.00	0.00	5,425.00
53-1251	ME Lease - Respiratory	0.00		0.00	0.00	0.00
53-1251-000	ME Lease - Respiratory	7,637.00		0.00	7,637.00	0.00
<b>Subtotal [5M] Other</b>		<b>24,187.00</b>		<b>0.00</b>	<b>24,187.00</b>	<b>33,574.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>301,971.00</b>		<b>0.00</b>	<b>301,971.00</b>	<b>299,305.00</b>
<b>Group : [22] Maintenance and Property</b>						
<b>Subgroup : [6A] Repairs and Maintenance</b>						
34-1201	Minor Equip Purch - Maintenance	0.00		0.00	0.00	3,317.00
34-1201-000	Minor Equip Purch - Maintenance	2,354.00		0.00	2,354.00	0.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>2,354.00</b>		<b>0.00</b>	<b>2,354.00</b>	<b>3,317.00</b>
<b>Subgroup : [6B] Heat</b>						

Client: **Wachusett Cost Reports**  
 Engagement: **Medford - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Worksheet: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
35-3502	Utilities - Gas	0.00		0.00	0.00	16,526.00
35-3502-000	Utilities - Gas	16,359.00		0.00	16,359.00	0.00
35-3504	Utilities - Fuel	0.00		0.00	0.00	29,785.00
		<u>16,359.00</u>		<u>0.00</u>	<u>16,359.00</u>	<u>46,311.00</u>
<b>Subtotal [6B] Heat</b>						
Subgroup : [6C] Light & Power		0.00		0.00	0.00	38,631.00
35-3501	Utilities - Electricity	0.00		0.00	0.00	0.00
35-3501-000	Utilities - Electricity	27,514.00		0.00	27,514.00	0.00
		<u>27,514.00</u>		<u>0.00</u>	<u>27,514.00</u>	<u>38,631.00</u>
<b>Subtotal [6C] Light &amp; Power</b>						
Subgroup : [6D] Water		0.00		0.00	0.00	28,156.00
35-3503	Utilities - Water & Sewer	0.00		0.00	0.00	0.00
35-3503-000	Utilities - Water & Sewer	32,962.00		0.00	32,962.00	1,012.00
35-3513	Utilities - Water&Sewer -Other	0.00		0.00	0.00	0.00
35-3513-000	Utilities - Water&Sewer -Other	956.00		0.00	956.00	0.00
		<u>33,918.00</u>		<u>0.00</u>	<u>33,918.00</u>	<u>29,168.00</u>
<b>Subtotal [6D] Water</b>						
Subgroup : [6E] Equipment Lease		0.00		0.00	0.00	7,965.00
20-1252	Lease - Equipment A&G	6,573.00		0.00	6,573.00	0.00
20-1252-000	Lease - Equipment A&G	0.00		0.00	0.00	12,394.00
50-1251	ME Lease - PT	0.00		0.00	0.00	0.00
50-1251-000	ME Lease - PT	12,612.00		0.00	12,612.00	0.00
		<u>22,185.00</u>		<u>0.00</u>	<u>22,185.00</u>	<u>20,359.00</u>
<b>Subtotal [6E] Equipment Lease</b>						
Subgroup : [6F] Other		1,486.00		0.00	1,486.00	0.00
20-1252-001	Utilities - Fax	0.00		0.00	0.00	38,473.00
34-1161	Pro Fees - Maintenance	30,959.00		0.00	30,959.00	0.00
34-1161-000	Pro Fees - Maintenance	0.00		0.00	0.00	10,180.00
34-1202	Supplies & Exp - Maintenance	13,006.00		0.00	13,006.00	0.00
34-1202-000	Supplies & Exp - Maintenance	0.00		0.00	0.00	8,229.00
34-1203	R&M - Equipment	10,070.00		0.00	10,070.00	0.00
34-1203-000	R&M - Equipment	0.00		0.00	0.00	17,460.00
34-1204	R&M - Building	7,122.00		0.00	7,122.00	0.00
34-1204-000	R&M - Building	0.00		0.00	0.00	13,750.00
34-1205	Garbage	18,673.00		0.00	18,673.00	0.00
34-1205-000	Garbage	0.00		0.00	0.00	515.00
34-1206	Hazardous Waste	480.00		0.00	480.00	0.00
34-1206-000	Hazardous Waste	0.00		0.00	0.00	1,703.00
34-1207	Pest Control	1,866.00		0.00	1,866.00	0.00
34-1207-000	Pest Control	0.00		0.00	0.00	6,466.00
34-1208	Snow Removal	3,511.00		0.00	3,511.00	0.00
34-1208-000	Snow Removal	0.00		0.00	0.00	7,913.00
34-1209	Maintenance Contracts	6,547.00		0.00	6,547.00	0.00
34-1209-000	Maintenance Contracts	0.00		0.00	0.00	7,622.00
34-1210	Groundskeeping	8,629.00		0.00	8,629.00	0.00
34-1210-000	Groundskeeping	29,155.00		0.00	29,155.00	0.00
35-3504-000	Utilities - Fuel	131,644.00		0.00	131,644.00	113,311.00
<b>Subtotal [6F] Other</b>						
Subgroup : [7D] Movable Equipment		0.00		0.00	0.00	41,686.00
23-2332	Depr Exp - Equipment	37,662.00		0.00	37,662.00	0.00
23-2332-000	Depr Exp - Equipment	3,051.00		0.00	3,051.00	0.00
23-2332-001	Depr Exp - Equipment-Fixed	16,371.00		0.00	16,371.00	0.00
23-2332-002	Depr Exp - Equipment-Movable	1,845.00		0.00	1,845.00	0.00
23-2332-003	Depr Exp - Equipment-Computers	58,929.00		0.00	58,929.00	41,686.00
<b>Subtotal [7D] Movable Equipment</b>						
Subgroup : [8A] Organization Expense		0.00		0.00	0.00	50,004.00
60-6052	Amort Exp - Goodwill	50,004.00		0.00	50,004.00	0.00
60-6052-000	Amort Exp - Goodwill	50,004.00		0.00	50,004.00	50,004.00
<b>Subtotal [8A] Organization Expense</b>						
Subgroup : [8C] Leasehold Improvements		0.00		0.00	0.00	784.00
23-2331	Depr Exp - Leasehold Imprvments	1,308.00		0.00	1,308.00	0.00
23-2331-000	Depr Exp - Leasehold Imprvments	1,308.00		0.00	1,308.00	784.00
<b>Subtotal [8C] Leasehold Improvements</b>						
Subgroup : [9] Rental Payments		0.00		0.00	0.00	175,384.00
23-2301	Rent Expense	249,654.00		0.00	249,654.00	0.00
23-2301-000	Rent Expense	249,654.00		0.00	249,654.00	175,384.00
<b>Subtotal [9] Rental Payments</b>						
Subgroup : [10B] Real estate taxes paid by lessor		0.00		0.00	0.00	41,271.00
23-2321	Taxes - Real Estate	39,532.00		0.00	39,532.00	0.00
23-2321-000	Taxes - Real Estate	0.00		0.00	0.00	5,855.00
23-2323	Taxes - Real Estate - Other	5,880.00		0.00	5,880.00	0.00
23-2323-000	Taxes - Real Estate - Other	45,412.00		0.00	45,412.00	46,926.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>						
Subgroup : [10C] Personal property taxes		0.00		0.00	0.00	1,676.00
23-2322	Taxes - Personal Property	2,550.00		0.00	2,550.00	0.00
23-2322-000	Taxes - Personal Property	2,550.00		0.00	2,550.00	1,676.00
<b>Subtotal [10C] Personal property taxes</b>						
<b>Total [22] Maintenance and Property</b>						
Group : [27] Interest and Insurance		0.00		0.00	0.00	602.00
Subgroup : [12D] Other Interest Expense		0.00		0.00	0.00	0.00
60-6001	Interest Expense	1,558.00		0.00	1,558.00	602.00
60-6001-000	Interest Expense	1,558.00		0.00	1,558.00	602.00
<b>Subtotal [12D] Other Interest Expense</b>						
Subgroup : [14A] Insurance on Property		0.00		0.00	0.00	36,987.00
22-2206	Ins - Flood	40,314.00		0.00	40,314.00	0.00
22-2206-000	Ins - Flood	0.00		0.00	0.00	16,632.00
23-2311	Ins - Property	18,478.00		0.00	18,478.00	0.00
23-2311-000	Ins - Property	58,792.00		0.00	58,792.00	53,619.00
<b>Subtotal [14A] Insurance on Property</b>						
Subgroup : [14B] Insurance of Automobiles		0.00		0.00	0.00	49.00
22-2205	Ins - Auto	105.00		0.00	105.00	0.00
22-2205-000	Ins - Auto	105.00		0.00	105.00	49.00
<b>Subtotal [14B] Insurance of Automobiles</b>						
Subgroup : [14C1] Umbrella		0.00		0.00	0.00	51,813.00
22-2201	Ins - GLPL	51,212.00		0.00	51,212.00	0.00
22-2201-000	Ins - GLPL	51,212.00		0.00	51,212.00	51,813.00
<b>Subtotal [14C1] Umbrella</b>						

Client: **Wachusett Cost Reports**  
 Engagement: **Medicaid - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subgroup : [14C3] Other</b>						
22-2203	Ins - D & O Liability	0.00		0.00	0.00	3,598.00
22-2203-000	Ins - D & O Liability	7,223.00		0.00	7,223.00	0.00
22-2204	Ins - Cyber	0.00		0.00	0.00	1,876.00
22-2204-000	Ins - Cyber	3,915.00		0.00	3,915.00	0.00
22-2207	Ins - Bond	0.00		0.00	0.00	225.00
22-2207-000	Ins - Bond	0.00		0.00	0.00	0.00
		<u>300.00</u>		<u>0.00</u>	<u>300.00</u>	<u>0.00</u>
22-2207-000	Ins - Bond	11,438.00		0.00	11,438.00	5,699.00
		<u>11,438.00</u>		<u>0.00</u>	<u>11,438.00</u>	<u>5,699.00</u>
	<b>Subtotal [14C3] Other</b>	<u>123,105.00</u>		<u>0.00</u>	<u>123,105.00</u>	<u>111,782.00</u>
	<b>Total [27] Interest and Insurance</b>					
<b>Group : [30] Statement of Revenue</b>						
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>						
04-4011	R&B - Medicaid	0.00		0.00	0.00	(2,320,557.00)
04-4011-000	R&B - Medicaid	(2,615,026.00)		0.00	(2,615,026.00)	0.00
04-4021	R&B - Medicaid Pending	0.00		0.00	0.00	(119,308.00)
04-4021-000	R&B - Medicaid Pending	(177,642.00)		0.00	(177,642.00)	0.00
		<u>177,642.00</u>		<u>0.00</u>	<u>177,642.00</u>	<u>0.00</u>
	<b>Subtotal [1A] Medicaid Residents (CT only)</b>	<u>(2,792,668.00)</u>		<u>0.00</u>	<u>(2,792,668.00)</u>	<u>(2,439,866.00)</u>
<b>Subgroup : [3A] Medicare Residents (All Inclusive)</b>						
04-4001	R&B - Medicare A	0.00		0.00	0.00	(1,123,775.00)
04-4001-000	R&B - Medicare A	(1,418,872.00)		0.00	(1,418,872.00)	0.00
04-4003	Sequestration - Medicare A	0.00		0.00	0.00	8,108.00
04-4051	R&B - Managed Medicare	0.00		0.00	0.00	(457,967.00)
04-4051-000	R&B - Managed Medicare	(592,511.00)		0.00	(592,511.00)	0.00
		<u>592,511.00</u>		<u>0.00</u>	<u>592,511.00</u>	<u>0.00</u>
	<b>Subtotal [3A] Medicare Residents (All Inclusive)</b>	<u>(2,011,383.00)</u>		<u>0.00</u>	<u>(2,011,383.00)</u>	<u>(1,573,634.00)</u>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>						
04-4003-000	Sequestration - Medicare A	24,137.00		0.00	24,137.00	0.00
04-4053-000	Sequestration - Mgd Medicare	4,120.00		0.00	4,120.00	0.00
		<u>28,257.00</u>		<u>0.00</u>	<u>28,257.00</u>	<u>0.00</u>
	<b>Subtotal [3B] Medicare room and board contractual allowance</b>	<u>28,257.00</u>		<u>0.00</u>	<u>28,257.00</u>	<u>0.00</u>
<b>Subgroup : [4A] Private-pay residents and other</b>						
04-4031	R&B - Private Pay	0.00		0.00	0.00	(1,254,483.00)
04-4031-000	R&B - Private Pay	(1,113,825.00)		0.00	(1,113,825.00)	0.00
04-4041	R&B - Insurance / HMO	0.00		0.00	0.00	(547,642.00)
04-4041-000	R&B - Insurance / HMO	(361,266.00)		0.00	(361,266.00)	0.00
04-4071	R&B - Hospice	0.00		0.00	0.00	(50,406.00)
04-4071-000	R&B - Hospice	(149,154.00)		0.00	(149,154.00)	0.00
		<u>149,154.00</u>		<u>0.00</u>	<u>149,154.00</u>	<u>0.00</u>
	<b>Subtotal [4A] Private-pay residents and other</b>	<u>(1,624,245.00)</u>		<u>0.00</u>	<u>(1,624,245.00)</u>	<u>(1,852,621.00)</u>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>						
04-4361	Pharmacy - Med A	0.00		0.00	0.00	(47,863.00)
04-4361-000	Pharmacy - Med A	(66,137.00)		0.00	(66,137.00)	0.00
		<u>66,137.00</u>		<u>0.00</u>	<u>66,137.00</u>	<u>(47,863.00)</u>
	<b>Subtotal [5A] Prescription Drugs - Medicare</b>	<u>66,137.00</u>		<u>0.00</u>	<u>66,137.00</u>	<u>(47,863.00)</u>
<b>Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance</b>						
04-4371	Pharmacy - Med A - CIA	0.00		0.00	0.00	47,863.00
04-4371-000	Pharmacy - Med A - CIA	(66,137.00)		0.00	(66,137.00)	0.00
		<u>66,137.00</u>		<u>0.00</u>	<u>66,137.00</u>	<u>47,863.00</u>
	<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>	<u>66,137.00</u>		<u>0.00</u>	<u>66,137.00</u>	<u>47,863.00</u>
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>						
04-4363	Pharmacy - Medicaid	0.00		0.00	0.00	(4,675.00)
04-4363-000	Pharmacy - Medicaid	(6,396.00)		0.00	(6,396.00)	0.00
04-4364	Pharmacy - HMO	0.00		0.00	0.00	(64,818.00)
04-4364-000	Pharmacy - HMO	(80,234.00)		0.00	(80,234.00)	0.00
04-4365-000	Pharmacy - Private	(1,837.00)		0.00	(1,837.00)	0.00
04-4366	Pharmacy - Hospice	0.00		0.00	0.00	(10.00)
04-4366-000	Pharmacy - Hospice	(518.00)		0.00	(518.00)	0.00
04-4367	Pharmacy - Insurance	0.00		0.00	0.00	(6,276.00)
04-4367-000	Pharmacy - Insurance	(67.00)		0.00	(67.00)	0.00
		<u>67.00</u>		<u>0.00</u>	<u>67.00</u>	<u>0.00</u>
	<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>	<u>(89,053.00)</u>		<u>0.00</u>	<u>(89,053.00)</u>	<u>(85,779.00)</u>
<b>Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>						
04-4373	Pharmacy - Medicaid - CIA	0.00		0.00	0.00	4,675.00
04-4373-000	Pharmacy - Medicaid - CIA	6,396.00		0.00	6,396.00	0.00
04-4374	Pharmacy - HMO - CIA	0.00		0.00	0.00	84,818.00
04-4374-000	Pharmacy - HMO - CIA	80,234.00		0.00	80,234.00	0.00
04-4376	Pharmacy - Hospice - CIA	0.00		0.00	0.00	10.00
04-4376-000	Pharmacy - Hospice - CIA	518.00		0.00	518.00	0.00
04-4377	Pharmacy - Insurance - CIA	0.00		0.00	0.00	6,276.00
04-4377-000	Pharmacy - Insurance - CIA	67.00		0.00	67.00	0.00
		<u>67.00</u>		<u>0.00</u>	<u>67.00</u>	<u>0.00</u>
	<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>	<u>87,216.00</u>		<u>0.00</u>	<u>87,216.00</u>	<u>95,779.00</u>
<b>Subgroup : [6A] Medical Supplies - Medicare</b>						
04-4381-000	Medical Equip - Med A	(506.00)		0.00	(506.00)	0.00
		<u>506.00</u>		<u>0.00</u>	<u>506.00</u>	<u>0.00</u>
	<b>Subtotal [6A] Medical Supplies - Medicare</b>	<u>506.00</u>		<u>0.00</u>	<u>506.00</u>	<u>0.00</u>
<b>Subgroup : [6B] Medical Supplies - Medicare Contractual Allowance</b>						
04-4391-000	Medical Equip - Med A - CIA	506.00		0.00	506.00	0.00
		<u>506.00</u>		<u>0.00</u>	<u>506.00</u>	<u>0.00</u>
	<b>Subtotal [6B] Medical Supplies - Medicare Contractual Allowance</b>	<u>506.00</u>		<u>0.00</u>	<u>506.00</u>	<u>0.00</u>
<b>Subgroup : [6C] Medical Supplies - Non-medicare</b>						
04-4344	Medical Supp - HMO	0.00		0.00	0.00	(252.00)
04-4344-000	Medical Supp - HMO	(604.00)		0.00	(604.00)	0.00
04-4383-000	Medical Equip - Medicaid	(528.00)		0.00	(528.00)	0.00
04-4384-000	Medical Equip - HMO	(432.00)		0.00	(432.00)	0.00
04-4385-000	Medical Equip - Private	(954.00)		0.00	(954.00)	0.00
		<u>954.00</u>		<u>0.00</u>	<u>954.00</u>	<u>0.00</u>
	<b>Subtotal [6C] Medical Supplies - Non-medicare</b>	<u>(2,518.00)</u>		<u>0.00</u>	<u>(2,518.00)</u>	<u>(252.00)</u>
<b>Subgroup : [6D] Medical Supplies - Non-medicare Contractual Allowance</b>						
04-4345	Medical Supp - HMO - CIA	0.00		0.00	0.00	252.00
04-4354-000	Medical Supp - HMO - CIA	604.00		0.00	604.00	0.00
04-4393-000	Medical Equip - Medicaid - CIA	528.00		0.00	528.00	0.00
04-4394-000	Medical Equip - HMO - CIA	432.00		0.00	432.00	0.00
		<u>432.00</u>		<u>0.00</u>	<u>432.00</u>	<u>0.00</u>
	<b>Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance</b>	<u>1,564.00</u>		<u>0.00</u>	<u>1,564.00</u>	<u>252.00</u>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>						
04-4281	Phys Therapy - Med A	0.00		0.00	0.00	(106,719.00)
04-4281-000	Phys Therapy - Med A	(151,826.00)		0.00	(151,826.00)	0.00
04-4282	Phys Therapy - Med B	0.00		0.00	0.00	(58,556.00)
04-4282-000	Phys Therapy - Med B	(120,355.00)		0.00	(120,355.00)	0.00
		<u>120,355.00</u>		<u>0.00</u>	<u>120,355.00</u>	<u>0.00</u>
	<b>Subtotal [7A] Physical Therapy - Medicare</b>	<u>(272,181.00)</u>		<u>0.00</u>	<u>(272,181.00)</u>	<u>(165,275.00)</u>
<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>						
04-4291	Phys Therapy - Med A - CIA	0.00		0.00	0.00	106,719.00
04-4291-000	Phys Therapy - Med A - CIA	151,826.00		0.00	151,826.00	0.00

Client: **Wachusetts Cost Reports**  
 Engagement: **Medicaid - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
04-4292	Phys Therapy - Med B - C/A	0.00		0.00	0.00	12,918.00
04-4292-000	Phys Therapy - Med B - C/A	31,443.00		0.00	31,443.00	0.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>183,269.00</b>		<b>0.00</b>	<b>183,269.00</b>	<b>119,638.00</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>						
04-4283	Phys Therapy - Medicaid	0.00		0.00	0.00	(4,389.00)
04-4283-000	Phys Therapy - Medicaid	(15,274.00)		0.00	(15,274.00)	0.00
04-4284	Phys Therapy - HMO	0.00		0.00	0.00	(169,798.00)
04-4284-000	Phys Therapy - HMO	(188,915.00)		0.00	(188,915.00)	0.00
04-4287	Phys Therapy - Insurance	0.00		0.00	0.00	(193.00)
04-4287-000	Phys Therapy - Insurance	(1,256.00)		0.00	(1,256.00)	0.00
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(205,445.00)</b>		<b>0.00</b>	<b>(205,445.00)</b>	<b>(174,380.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>						
04-4293	Phys Therapy - Medicaid - C/A	0.00		0.00	0.00	4,389.00
04-4293-000	Phys Therapy - Medicaid - C/A	15,274.00		0.00	15,274.00	0.00
04-4294	Phys Therapy - HMO - C/A	0.00		0.00	0.00	146,158.00
04-4294-000	Phys Therapy - HMO - C/A	168,331.00		0.00	168,331.00	0.00
04-4297	Phys Therapy - Insurance- C/A	0.00		0.00	0.00	193.00
04-4297-000	Phys Therapy - Insurance- C/A	1,256.00		0.00	1,256.00	0.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>184,861.00</b>		<b>0.00</b>	<b>184,861.00</b>	<b>150,738.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>						
04-4321	Speech Therapy - Med A	0.00		0.00	0.00	(12,927.00)
04-4321-000	Speech Therapy - Med A	(31,361.00)		0.00	(31,361.00)	0.00
04-4322	Speech Therapy - Med B	0.00		0.00	0.00	(35,217.00)
04-4322-000	Speech Therapy - Med B	(43,162.00)		0.00	(43,162.00)	0.00
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(74,523.00)</b>		<b>0.00</b>	<b>(74,523.00)</b>	<b>(48,144.00)</b>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>						
04-4331	Speech Therapy - Med A - C/A	0.00		0.00	0.00	12,927.00
04-4331-000	Speech Therapy - Med A - C/A	31,361.00		0.00	31,361.00	0.00
04-4332	Speech Therapy - Med B - C/A	0.00		0.00	0.00	114.00
04-4332-000	Speech Therapy - Med B - C/A	649.00		0.00	649.00	0.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>32,010.00</b>		<b>0.00</b>	<b>32,010.00</b>	<b>13,041.00</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>						
04-4323	Speech Therapy - Medicaid	0.00		0.00	0.00	(421.00)
04-4323-000	Speech Therapy - Medicaid	(7,838.00)		0.00	(7,838.00)	0.00
04-4324	Speech Therapy - HMO	0.00		0.00	0.00	(10,113.00)
04-4324-000	Speech Therapy - HMO	(32,441.00)		0.00	(32,441.00)	0.00
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(40,279.00)</b>		<b>0.00</b>	<b>(40,279.00)</b>	<b>(10,534.00)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>						
04-4333	Speech Therapy - Medicaid - C/A	0.00		0.00	0.00	421.00
04-4333-000	Speech Therapy - Medicaid - C/A	7,838.00		0.00	7,838.00	0.00
04-4334	Speech Therapy - HMO - C/A	0.00		0.00	0.00	8,248.00
04-4334-000	Speech Therapy - HMO - C/A	23,528.00		0.00	23,528.00	0.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>31,366.00</b>		<b>0.00</b>	<b>31,366.00</b>	<b>8,669.00</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>						
04-4301	Occ Therapy - Med A	0.00		0.00	0.00	(118,198.00)
04-4301-000	Occ Therapy - Med A	(144,845.00)		0.00	(144,845.00)	0.00
04-4302	Occ Therapy - Med B	0.00		0.00	0.00	(100,391.00)
04-4302-000	Occ Therapy - Med B	(86,308.00)		0.00	(86,308.00)	0.00
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(231,251.00)</b>		<b>0.00</b>	<b>(231,251.00)</b>	<b>(218,589.00)</b>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>						
04-4311	Occ Therapy - Med A - C/A	0.00		0.00	0.00	118,198.00
04-4311-000	Occ Therapy - Med A - C/A	144,845.00		0.00	144,845.00	0.00
04-4312	Occ Therapy - Med B - C/A	0.00		0.00	0.00	23,145.00
04-4312-000	Occ Therapy - Med B - C/A	22,030.00		0.00	22,030.00	0.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>167,875.00</b>		<b>0.00</b>	<b>167,875.00</b>	<b>141,343.00</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>						
04-4303	Occ Therapy - Medicaid	0.00		0.00	0.00	(10,379.00)
04-4303-000	Occ Therapy - Medicaid	(14,098.00)		0.00	(14,098.00)	0.00
04-4304	Occ Therapy - HMO	0.00		0.00	0.00	(183,116.00)
04-4304-000	Occ Therapy - HMO	(172,236.00)		0.00	(172,236.00)	0.00
04-4307	Occ Therapy - Insurance	0.00		0.00	0.00	(275.00)
04-4307-000	Occ Therapy - Insurance	(1,060.00)		0.00	(1,060.00)	0.00
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(187,394.00)</b>		<b>0.00</b>	<b>(187,394.00)</b>	<b>(193,770.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>						
04-4313	Occ Therapy - Medicaid - C/A	0.00		0.00	0.00	10,379.00
04-4313-000	Occ Therapy - Medicaid - C/A	14,098.00		0.00	14,098.00	0.00
04-4314	Occ Therapy - HMO - C/A	0.00		0.00	0.00	160,036.00
04-4314-000	Occ Therapy - HMO - C/A	157,158.00		0.00	157,158.00	0.00
04-4317	Occ Therapy - Insurance - C/A	0.00		0.00	0.00	275.00
04-4317-000	Occ Therapy - Insurance - C/A	1,060.00		0.00	1,060.00	0.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>172,317.00</b>		<b>0.00</b>	<b>172,317.00</b>	<b>170,690.00</b>
<b>Subgroup : [10A] Other - Medicare</b>						
04-4201	X-Ray - Med A	0.00		0.00	0.00	(1,063.00)
04-4201-000	X-Ray - Med A	(2,261.00)		0.00	(2,261.00)	0.00
04-4211	X-Ray - Med A - C/A	0.00		0.00	0.00	1,063.00
04-4211-000	X-Ray - Med A - C/A	2,261.00		0.00	2,261.00	0.00
04-4221	Lab - Med A	0.00		0.00	0.00	(102.00)
04-4231	Lab - Med A - C/A	0.00		0.00	0.00	102.00
04-4231-000	Lab - Med A - C/A	1,564.00		0.00	1,564.00	0.00
04-4241	IV - Med A	0.00		0.00	0.00	(1,181.00)
04-4241-000	IV - Med A	(4,339.00)		0.00	(4,339.00)	0.00
04-4251	IV - Med A - C/A	0.00		0.00	0.00	1,181.00
04-4251-000	IV - Med A - C/A	4,339.00		0.00	4,339.00	0.00
04-4261	Oxygen - Med A	0.00		0.00	0.00	(148.00)
04-4261-000	Oxygen - Med A	(585.00)		0.00	(585.00)	0.00
04-4271	Oxygen - Med A - C/A	0.00		0.00	0.00	148.00
04-4271-000	Oxygen - Med A - C/A	585.00		0.00	585.00	0.00
04-4498	Sequestration - Med B	0.00		0.00	0.00	1,048.00
04-4498-000	Sequestration - Med B	3,095.00		0.00	3,095.00	0.00
04-4499-000	Sequestration - Med B Replmnt	2.00		0.00	2.00	0.00
<b>Subtotal [10A] Other - Medicare</b>		<b>4,661.00</b>		<b>0.00</b>	<b>4,661.00</b>	<b>1,048.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>						
04-4203-000	X-Ray - Medicaid	(499.00)		0.00	(499.00)	0.00
04-4204	X-Ray - HMO	0.00		0.00	0.00	(1,347.00)
04-4204-000	X-Ray - HMO	(3,916.00)		0.00	(3,916.00)	0.00

Client: **Wachusett Cost Reports**  
 Engagement: **Medicaid - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
04-4213-000	X-Ray - Medicaid - CIA	499.00		0.00	499.00	0.00
04-4214	X-Ray - HMO - CIA	0.00		0.00	0.00	1,347.00
04-4214-000	X-Ray - HMO - CIA	3,916.00		0.00	3,916.00	0.00
04-4221-000	Lab - Med A	(1,564.00)		0.00	(1,564.00)	0.00
04-4223-000	Lab - Medicaid	(29.00)		0.00	(29.00)	0.00
04-4224	Lab - HMO	0.00		0.00	0.00	(16.00)
04-4224-000	Lab - HMO	(266.00)		0.00	(266.00)	0.00
04-4233-000	Lab - Medicaid - CIA	29.00		0.00	29.00	0.00
04-4234	Lab - HMO - CIA	0.00		0.00	0.00	16.00
04-4234-000	Lab - HMO - CIA	266.00		0.00	266.00	0.00
04-4243	IV - Medicaid	0.00		0.00	0.00	(38.00)
04-4243-000	IV - Medicaid	(1,733.00)		0.00	(1,733.00)	0.00
04-4244	IV - HMO	0.00		0.00	0.00	(2,348.00)
04-4244-000	IV - HMO	(1,272.00)		0.00	(1,272.00)	0.00
04-4253	IV - Medicaid - CIA	0.00		0.00	0.00	38.00
04-4253-000	IV - Medicaid - CIA	1,733.00		0.00	1,733.00	0.00
04-4254	IV - HMO - CIA	0.00		0.00	0.00	2,348.00
04-4254-000	IV - HMO - CIA	1,272.00		0.00	1,272.00	0.00
04-4263	Oxygen - Medicaid	0.00		0.00	0.00	(419.00)
04-4263-000	Oxygen - Medicaid	(1,922.00)		0.00	(1,922.00)	0.00
04-4264	Oxygen - HMO	0.00		0.00	0.00	(76.00)
04-4264-000	Oxygen - HMO	(448.00)		0.00	(448.00)	0.00
04-4265-000	Oxygen - Hospice	(201.00)		0.00	(201.00)	0.00
04-4273	Oxygen - Medicaid - CIA	0.00		0.00	0.00	419.00
04-4273-000	Oxygen - Medicaid - CIA	1,922.00		0.00	1,922.00	0.00
04-4274	Oxygen - HMO - CIA	0.00		0.00	0.00	76.00
04-4274-000	Oxygen - HMO - CIA	448.00		0.00	448.00	0.00
04-4276-000	Oxygen - Hospice - CIA	201.00		0.00	201.00	0.00
04-4381	Medical Equip - Med A	0.00		0.00	0.00	(40.00)
04-4383	Medical Equip - Medicaid	0.00		0.00	0.00	(32.00)
04-4384	Medical Equip - HMO	0.00		0.00	0.00	(336.00)
04-4381	Medical Equip - Med A - CIA	0.00		0.00	0.00	40.00
04-4383	Medical Equip - Medicaid - CIA	0.00		0.00	0.00	32.00
04-4384	Medical Equip - HMO - CIA	0.00		0.00	0.00	336.00
Marcum 117	Resident Income	0.00		0.00	0.00	(23,732.00)
Subtotal [10B] Other - Non-medicare		(1,564.00)		0.00	(1,564.00)	(23,732.00)
Subgroup : [15] Interest Income						
04-6002	Revenue - Interest-AR Accounts	0.00		0.00	0.00	(25.00)
04-6002-000	Revenue - Interest-AR Accounts	66.00		0.00	66.00	0.00
Subtotal [15] Interest Income		66.00		0.00	66.00	(25.00)
Subgroup : [18] Other Revenue						
04-4088-000	Prior Period Adjustments-Rates	(165.00)		0.00	(165.00)	0.00
04-4089	Prior Period Adjustments	0.00		0.00	0.00	805.00
04-4098-000	Prior Period Adjustments	(22,217.00)		0.00	(22,217.00)	0.00
04-5001	COVID Relief Funds - State	0.00		0.00	0.00	(19,551.00)
04-5001-000	COVID Relief Funds - State	0.00		0.00	0.00	(62,650.00)
04-6401	Revenue - Rental	(62,270.00)		0.00	(62,270.00)	0.00
04-6401-000	Revenue - Rental	0.00		0.00	0.00	(40.00)
04-6402	Revenue - Medical Records	0.00		0.00	0.00	119.00
04-8403	Revenue - Discounts	0.00		0.00	0.00	0.00
04-8403-000	Revenue - Discounts	6.00		0.00	6.00	(6,149.00)
04-9999	Revenue - Miscellaneous	0.00		0.00	0.00	0.00
04-9999-000	Revenue - Miscellaneous	5,931.00		0.00	5,931.00	0.00
Subtotal [18] Other Revenue		(79,015.00)		0.00	(79,015.00)	(80,466.00)
Total [30] Statement of Revenue		(6,718,057.00)		0.00	(6,718,057.00)	(6,185,869.00)
Group : [31-32] Assets						
Subgroup : [A1] Cash						
01-1010	Cash - Operating	0.00		0.00	0.00	358,873.00
01-1010-000	Cash - Operating	248,384.00		0.00	248,384.00	0.00
01-1020	Cash - Petty Cash	0.00		0.00	0.00	1,050.00
01-1020-000	Cash - Petty Cash	600.00		0.00	600.00	0.00
Subtotal [A1] Cash		248,984.00		0.00	248,984.00	360,923.00
Subgroup : [A2] Resident Accounts Receivable						
01-1060	Accounts Receivable	0.00		0.00	0.00	578,010.00
01-1060-000	Accounts Receivable	571,603.00		0.00	571,603.00	0.00
01-1140-000	Reserve for Bad Debts	(65,040.00)		0.00	(65,040.00)	0.00
Subtotal [A2] Resident Accounts Receivable		486,563.00		0.00	486,563.00	578,010.00
Subgroup : [A3] Other Accounts Receivable						
01-1185	Other Receivable	0.00		0.00	0.00	48,123.00
01-1185-000	Other Receivable	750.00		0.00	750.00	0.00
Subtotal [A3] Other Accounts Receivable		750.00		0.00	750.00	48,123.00
Subgroup : [A5] Prepaid Expenses						
01-1280	Prepaid Insurance	0.00		0.00	0.00	66,727.00
01-1280-000	Prepaid Insurance	48,344.00		0.00	48,344.00	0.00
01-1300	Prepaid Expense	0.00		0.00	0.00	61,793.00
01-1300-000	Prepaid Expense	53,831.00		0.00	53,831.00	0.00
Subtotal [A5] Prepaid Expenses		102,175.00		0.00	102,175.00	128,520.00
Subgroup : [B4] Leasehold Improvements						
01-1626	Leasehold Improvements	0.00		0.00	0.00	10,132.00
01-1626-000	Leasehold Improvements	30,390.00		0.00	30,390.00	0.00
01-1627	A/D - Leasehold Improvements	0.00		0.00	0.00	(794.00)
01-1627-000	A/D - Leasehold Improvements	(2,102.00)		0.00	(2,102.00)	0.00
Subtotal [B4] Leasehold Improvements		28,288.00		0.00	28,288.00	9,338.00
Subgroup : [B6] Movable Equipment						
01-1651	Equipment	0.00		0.00	0.00	443,344.00
01-1651-000	Equipment	310,000.00		0.00	310,000.00	0.00
01-1651-001	Equipment-Fixed	26,045.00		0.00	26,045.00	0.00
01-1651-002	Equipment-Movable	108,398.00		0.00	108,398.00	0.00
01-1651-003	Equipment-Computers	12,302.00		0.00	12,302.00	0.00
01-1652	A/D - Equipment	0.00		0.00	0.00	(41,686.00)
01-1652-000	A/D - Equipment	(61,992.00)		0.00	(61,992.00)	0.00
01-1652-001	A/D - Equipment-Fixed	(4,694.00)		0.00	(4,694.00)	0.00
01-1652-002	A/D - Equipment-Movable	(29,989.00)		0.00	(29,989.00)	0.00
01-1652-003	A/D - Equipment-Computers	(3,940.00)		0.00	(3,940.00)	0.00
Subtotal [B6] Movable Equipment		356,130.00		0.00	356,130.00	401,658.00
Subgroup : [B9] Other Fixed Assets						
01-1979-000	Construction in Progress	17,840.00		0.00	17,840.00	0.00
Subtotal [B9] Other Fixed Assets		17,840.00		0.00	17,840.00	0.00

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Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Subgroup : [D4]	Goodwill	0.00		0.00	0.00	500,000.00
01-1902	Goodwill	0.00		0.00	500,000.00	0.00
01-1902-000	Goodwill	500,000.00		0.00	0.00	(50,004.00)
01-1803	A/A - Goodwill	0.00		0.00	(100,008.00)	0.00
01-1903-000	A/A - Goodwill	(100,008.00)		0.00	0.00	449,995.00
Subtotal [D4]	Goodwill	399,992.00		0.00	399,992.00	
Subgroup : [D6]	Loans to Owners or Related Parties					
02-2400-000	Intercompany Exchange	62,544.00		0.00	62,544.00	0.00
02-2401	Due To/From Wachusett Ventures	0.00		0.00	0.00	(407,250.00)
02-2402-000	Due To/From Crossings East	7,429.00		0.00	7,429.00	0.00
Subtotal [D6]	Loans to Owners or Related Parties	69,973.00		0.00	69,973.00	(407,250.00)
Subgroup : [D7]	Other Assets					
01-1980	Other Assets	0.00		0.00	0.00	10.00
01-1980-000	Other Assets	10.00		0.00	10.00	0.00
01-1999-000	Exchange	1,428.00		0.00	1,428.00	0.00
02-2045-000	Due Medicare	76.00		0.00	76.00	0.00
Subtotal [D7]	Other Assets	1,514.00		0.00	1,514.00	10.00
Total [31-32]	Assets	1,742,209.00		0.00	1,742,209.00	1,569,328.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
02-2020	Accounts Payable	0.00		0.00	0.00	(454,130.00)
02-2020-000	Accounts Payable	(354,859.00)		0.00	(354,859.00)	0.00
Subtotal [A1]	Trade Accounts Payable	(354,859.00)		0.00	(354,859.00)	(454,130.00)
Subgroup : [A4]	Accrued Payroll					
02-2190	Accrued Payroll	0.00		0.00	0.00	(96,448.00)
02-2191	Accrued PTO	0.00		0.00	0.00	(30,818.00)
02-2191-000	Accrued PTO	(23,551.00)		0.00	(23,551.00)	0.00
Subtotal [A4]	Accrued Payroll	(23,551.00)		0.00	(23,551.00)	(127,268.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable					
02-2200	Accrued Payroll Taxes	0.00		0.00	0.00	(2,830.00)
02-2200-000	Accrued Payroll Taxes	(1,802.00)		0.00	(1,802.00)	0.00
02-2213	Accrued Payroll Tax WH-UNEMPL	0.00		0.00	0.00	(8,309.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(1,802.00)		0.00	(1,802.00)	(8,139.00)
Subgroup : [A12]	Other Current Liabilities					
01-1140	Reserve for Bad Debts	0.00		0.00	0.00	(90,465.00)
01-1989	Exchange	0.00		0.00	0.00	9,278.00
02-2030	Accrued Expenses	0.00		0.00	(12,573.00)	(7,744.00)
02-2030-000	Accrued Expenses	(12,573.00)		0.00	0.00	0.00
02-2031	Accrued Provider Tax/User Fees	0.00		0.00	(81,479.00)	0.00
02-2031-000	Accrued Provider Tax/User Fees	(81,478.00)		0.00	0.00	(253,899.00)
02-2033	Accrued Management Fees	0.00		0.00	(537,520.00)	0.00
02-2033-000	Accrued Management Fees	(537,520.00)		0.00	0.00	(3,361.00)
02-2220	Other Payroll Liabilities	0.00		0.00	(3,776.00)	0.00
02-2220-000	Other Payroll Liabilities	(3,776.00)		0.00	0.00	(1,012.00)
02-2222	Payroll WH - AFLAC	0.00		0.00	0.00	0.00
02-2222-000	Payroll WH - AFLAC	403.00		0.00	403.00	2,185.00
02-2280	Other Current Liability	0.00		0.00	0.00	0.00
02-2280-000	Other Current Liability	69,747.00		0.00	69,747.00	0.00
Subtotal [A12]	Other Current Liabilities	(575,198.00)		0.00	(575,198.00)	(431,715.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
02-2400	Intercompany Exchange	0.00		0.00	0.00	36,882.00
02-2401-000	Due To/From Wachusett Ventures	(470,258.00)		0.00	(470,258.00)	0.00
02-2402	Due To/From Crossings East	0.00		0.00	0.00	(35,890.00)
02-2404	Due To/From Parkway	0.00		0.00	(33,759.00)	(21,246.00)
02-2404-000	Due To/From Parkway	(33,756.00)		0.00	0.00	0.00
02-2405	Due To/From Quincy	0.00		0.00	0.00	(885.00)
02-2410	Due To/From Villa Maria PROPCO	0.00		0.00	(571,577.00)	0.00
02-2410-000	Due To/From Villa Maria PROPCO	(871,577.00)		0.00	(571,577.00)	0.00
Subtotal [B3]	Loans from Owners or Related Parties	(1,375,591.00)		0.00	(1,375,591.00)	(893,036.00)
Subgroup : [B4]	Other Long-Term Liabilities					
02-2040-000	Due Medicaid	(1,175.00)		0.00	(1,175.00)	0.00
Subtotal [B4]	Other Long-Term Liabilities	(1,175.00)		0.00	(1,175.00)	0.00
Total [33-34]	Liabilities	(2,332,176.00)		0.00	(2,332,176.00)	(1,915,288.00)
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
03-3000	Members' Equity (Deficit)	0.00		0.00	0.00	(31,857.00)
03-3000-000	Members' Equity (Deficit)	345,960.00		0.00	345,960.00	0.00
Subtotal [B5]	Cumulated Earnings	345,960.00		0.00	345,960.00	(31,857.00)
Total [35]	Equity	345,960.00		0.00	345,960.00	(31,857.00)
Sum of Account Groups		10,159.00		0.00	10,159.00	11,828.00
Net (Income) Loss		10,159.00		0.00	10,159.00	11,828.00

Client: **Wachusett Cost Reports**  
 Engagement: **Medicaid - Villa Maria Nursing & Rehabilitation Community**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01 Tab M</b>		
To reclass Other Employee Benefits to the correct accounts				
21-2133-000	Emp Ben - Holiday Parties		3,003.00	
21-2134-000	Emp Ben - Employee Gifts		2,161.00	
21-2132-000	Emp Ben - Other			5,164.00
<b>Total</b>			<b>5,164.00</b>	<b>5,164.00</b>