

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 19 Poplar Street, New Milford, CT 06776	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2330	RHNS	(Specify)	Medicare Provider 07-5208
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Medicaid Provider Numbers:	CCNH 8771	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) New Milford Crossings, LLC / DBA Village Crest Ce	License No. 2330	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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) Ann Callahan			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation		Period Covered: From 10/1/2020	To 9/30/2021
Address of Facility 19 Poplar Street, New Milford, CT 06776			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid \$			
2. Laundry wages paid \$			
3. Housekeeping wages paid \$			
4. Nursing wages paid \$			
5. All other wages paid \$			
6. Total Wages Paid \$			
7. Total salaries paid \$			
8. Total Wages and Salaries Paid (As per page 10 of Report) \$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-354-9365		Report for Year Ended 9/30/2021		Page 2	of 37
Name of Facility (as shown on license) New Milford Crossings, LLC / DBA Village Crest Center for			Address (No. & Street, City, State, Zip) 19 Poplar Street, New Milford, CT 06776		
License Numbers:		CCNH 2330	RHNS (Specify)	Medicare Provider No. 07-5208	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
N/A					
Administrator					
Name of Administrator Ann Callahan			Nursing Home Administrator's License No.:	1865	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

Village Crest Center for Health & Rehab
Page 3 Attachment
9/30/2021

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

**General Information and Questionnaire
 Corporate Owners**

Name of Facility New Milford Crossings, LLC / DBA Village C	License No. 2330	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire
 Related Parties***

Name of Facility New Milford Crossings, LLC / DBA Village Crest Cent		License No. 2330		Report for Year Ended 9/30/2021		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg 16 / Line m12	13,882	13,882
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest Expense	Pg 27 Line 12d	3,516	3,516
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg 16 / Line m12	356,233	356,233
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	1,363	1,363
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	13,292	13,292
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services/Consulting	Various	611,746	569,926
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg. 20 / Line 5f	16,229	15,968
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drug/OTC/Rx Consulting	Various	285,630	258,910
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,287,814	1,287,814

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Village Crest Center for Health & Rehab		License No. 2330	Report for Year Ended 9/30/2021		Page 4a	of 37		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	458,495	458,495
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	16,145	16,145
EP New Milford Acquisitions, LLC	850 SILAS DEANE HGWY, WETHERSFIELD CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	379,000	***379,000
Preferred Professional Services	20 Sunrise Highway, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	434,174	434,174

* Use additional sheets if necessary.

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

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility New Milford Crossings, LLC / DBA Village Cre	License No. 2330	Report for Year Ended 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<p align="right"><input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.</p>				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
New Milford Crossings, LLC / DBA Village Crest Center fo			2330	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	3,178		3,178
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	30,437		30,437
De Lage Landen #501862 PO Box 41602 Philidelphia PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	01/01/19	39 Months	10,073		10,073
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							Total ***	43,688

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

General Information and Questionnaire
Accounting Basis

Name of Facility New Milford Crossings, LLC / DB	License No. 2330	Report for Year Ended 9/30/2021	Page 7	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.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 185 Asylum st Harford, CT 06103		
Services Provided by This Firm (<i>describe fully</i>)				
1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services		\$	26,405
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	
			\$	26,405
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Goldman, Gruder & Woods		203-899-8900	
2	Treasurer State of CT		860-702-3000	
3	Corporation Service Company		800-927-9800	
4	Rogin Nassau, LLC		860-278-7480	
5	Various - See Attached		Various	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	200 CT Ave, Norwalk, CT 06854			
2	55 Elm St #2, Hartford, CT 06106			
3	251 Little Falls Drive, Wilmington, DE 19808-1674			
4	185 Asylum Street -22nd Floor Hartford CT 06103-3460			
5	Various			
Services Provided by This Firm (<i>describe fully</i>)				
1	Collections (Disallowed on Pg 28)		\$	38,264
2	Conservatorship (Disallowed on Pg 28)		\$	750
3	Statutory Representation		\$	160
4	Work on 2021 REFI (Disallowed on Pg 28)		\$	5,350
5	Various - See Attached (\$8,757 Disallowed on Pg 28)		\$	10,155
			Charge for Services Provided	
			\$	54,679
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 New Milford Crossings, LLC / DBA Villa	License No. 8771	Report for Year Ended 9/30/2021	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Updike Kelly & Spellacy	860-548-2600		
2	CHUBB	888-259-6445		
3	Corbett, Suzann	N/A		
4				
5				
Address (No. & Street, City, State, Zip Code)				
1	100 Pearl Street, Hartford, CT 06123			
2	202A Hall's Mill Rd., Whitehouse Station, NJ08889			
3	N/A			
4				
5				
Services Provided by This Firm (describe fully)				
1	Work on 2021 REFI (Disallowed on Pg 28)	\$	8,577	
2	J. Lee-Bropwn matter	\$	1,398	
3	Conservatorship (Disallowed on Pg 28)	\$	180	
4		\$		
5		\$		
			Charge for Services Provided	
			\$	10,155
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. Page 15, Line 1e <input checked="" type="radio"/> Yes <input type="radio"/> No				

Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of				
New Milford Crossings, LLC / DBA Village Crest Center for Health and			2330		9/30/2021				8	37				
	Total All Levels	Total CCNH Level	Total 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	95	95			95	95								
B. On last day of THIS report period	95	95							95	95				
2. Number of Residents														
A. As of midnight of PREVIOUS report period	69	69			69	69								
B. As of midnight of THIS report period	76	76							76	76				
3. Total Number of Days Care Provided During Period														
A. Medicare	4,150	4,150			3,183	3,183			967	967				
B. Medicaid (Conn.)	16,701	16,701			12,209	12,209			4,492	4,492				
C. Medicaid (other states)														
D. Private Pay	2,978	2,978			2,107	2,107			871	871				
E. State SSI for RCH														
F. Other (Specify) Managed Care / Hospice	2,079	2,079			1,733	1,733			346	346				
G. Total Care Days During Period (3A thru F)	25,908	25,908			19,232	19,232			6,676	6,676				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds														
A. Medicaid Bed Reserve Days	1	1							1	1				
B. Other Bed Reserve Days														
5. Total Resident Days (3G + 4A + 4B)	25,909	25,909			19,232	19,232			6,677	6,677				

Schedule of Resident Statistics (Cont'd)

Name of Facility New Milford Crossings, LLC / DBA Village C			License No. 2330			Report for Year Ended 9/30/2021			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
N/A				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	7		51		18								
Per Diem Rate													
a. One bed rm.	Various		284.90		485.00								
b. Two bed rms.	Various		284.90		455.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									4,123	4,123			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									843	843			
C. Other									10,843	10,843			
D. Total Physical Therapy Treatments									15,809	15,809			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									289	289			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									120	120			
C. Other									966	966			
D. Total Speech Therapy Treatments									1,375	1,375			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,409	1,409			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									432	432			
C. Other									9,360	9,360			
D. Total Occupational Therapy Treatments									11,201	11,201			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
New Milford Crossings, LLC / DBA Village Crest Center for	2330	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	146,857	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	222,326	10,616				
5. Dietary Service						
a. Head Dietitian	23,963	518				
b. Food Service Supervisor	58,915	2,202				
c. Dietary Workers	274,966	16,130				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	245,223	15,203				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	77,738	2,080				
b. Other Maintenance Workers	52,769	2,978				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	68,377	4,283				
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	156,235	2,100				
b. RN						
1. Direct Care	573,181	9,638				
2. Administrative**	218,675	5,268				
c. LPN						
1. Direct Care	713,419	23,885				
2. Administrative**						
d. Aides and Attendants	961,263	52,483				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	175,394	8,365				
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	72,441	2,307				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	69,398	2,253				
<i>A-13. Total Salary Expenditures</i>	4,111,140	162,389				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 69,398	2,253				
Total	\$ 69,398	2,253	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant/Rehab Consultant(Disallowed on Pg 28a)	\$ 17,254	173				
Respiratory Therapy (Disallowed on Pg 28a)	4,020	84				
Total	\$ 21,274	257	\$ -	-	\$ -	-

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

Name of Facility			License No.	Report for Year Ended			Page	of		
New Milford Crossings, LLC / DBA Village Crest Center for Health			2330	9/30/2021			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher				Non Discriminatory	Supervises Operations, Deals with DNS	48	Page 16 / m1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

	TOTAL	BEDS	AllocatedBenefits	Total w/ Bnft
Augusta	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
Bristol	42.65	132	7.36	50.01
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellseley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
Vacation	98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
Total	1913.15	5,002	279	1,913.15

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
New Milford Crossings, LLC / DBA Village Crest Center for Health a				2330	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Erin Healy(10/1/2020 - 7/4/2021)	115,000			Non Discriminatory	Administrator	1,576	A2			
Ann Callahan (7/5/2021 - 9/30/2021)	31,857			Non Discriminatory	Administrator	504	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
New Milford Crossings, LLC / DBA Village Crest C	2330	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	6,984	280				
3. Pharmacist	11,384	114				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	328,903	5,414				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	46,650	188				
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	58,240	986				
b. Other						
10. Occupational Therapist						
a. Resident Care	228,264	4,477				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	37,185	515				
2. Administrative***						
b. LPN						
1. Direct Care	142,521	3,012				
2. Administrative***						
c. Aides	274,827	9,066				
d. Other						
12. Other (Specify)						
See Attached Schedule	21,274	257				
B-13 Total Fees Paid in Lieu of Salaries	1,156,232	24,309				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

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

Name of Facility New Milford Crossings, LLC / DBA Village Crest Center		License No. 2330	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Dr. John Mullen - 131 Kent Road, New Milford, CT 06776	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
NEW MILFORD MEDICAL GROUP LLC 11 Old Park Lane Road New Milford, CT 06776	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX/SWALLOWING DIAGNOSTICS, LLC, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MassTex Imaging LLC- 3 Electronics Avenue Suite # 201 Danvers, MA 01923-1099	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
AAA Nursing Care - 3303 Main Street, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Favorite Healthcare Staffing Inc PO Box 26225 Overland Park, KS 66225	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network - 653 Main Street, Plantsville, CT 06479	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
GERONNURSING REGISTRY NORTHWEST INC-P.O. Box 552-New Milford,CT 06776	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
WORLDWIDE STAFFING 2222 Sedwick Road Durham, NC 227713	Contract RNs / LPNs / CNAs	<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"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA Village Cres	2330	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 199,024	199,024			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 52,127	52,127			
4. Social Security (F.I.C.A.)	\$ 299,036	299,036			
5. Health Insurance	\$ 458,495	458,495			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 15,982	15,982			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 7,783	7,783			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 200,220	200,220			
d. Accounting and Auditing	\$ 26,405	26,405			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 54,679	54,679			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 17,961	17,961			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 52,162	52,162			
2. Cellular Phones	\$ 1,477	1,477			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 49,680	49,680			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 411,519	411,519			
Subtotal	\$ 1,846,550	1,846,550			

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 7,783		
Total	\$ 7,783	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA Village Crest Cen	2330	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,846,550	1,846,550		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	1,250	1,250		
3. Gifts to Staff and Residents	\$	16,624	16,624		
4. Employee Travel	\$	1,342	1,342		
5. Education Expenses Related to Seminars and Conventions	\$	30,475	30,475		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	1,833	1,833		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	1,338	1,338		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	15,845	15,845		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	2,414	2,414		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	7,133	7,133		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	950	950		
9. Subscriptions	\$	2,098	2,098		
10. Contributions*** See Attached Schedule	\$	1,100	1,100		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	137,148	137,148		
12. Administrative Management Services**	\$	384,770	384,770		
13. Other (<i>Specify</i>) See Attached Schedule	\$	106,663	106,663		
C-14 Total Administrative & General Expenditures	\$	2,557,533	2,557,533		

* Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising / Marketing (Disallowed on Pg 28)	\$ 15,845		
Total Other Advertising	\$ 15,845	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 6,833		
AHCA Dues	300		
Total Dues	\$ 7,133	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations (Disallowed on Pg 28)	\$ 1,100		
Total Contributions	\$ 1,100	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Amort Exp Good Will-Village Crest (Disallowed on Pg 28a)	\$ 79,000		
Licenses and Permits-Village Crest-Administration	40		
Penalties-Village Crest-Administration (Disallowed on Pg 28a)	3,250		
Bank Charges-Village Crest-Administration	24,373		
Total Other Administrative and General	\$ 106,663	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility New Milford Crossings, LLC / DBA Villa	License No. 2330	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	384,770	Shared Expenses	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA Village Crest Cer		2330	9/30/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food		\$ 193,358	193,358			
2. Non-Food Supplies		\$ 36,456	36,456			
3. Other (Specify) _____		\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 6,397	6,397			
c. Other (Specify) _____						
Dietary Equipment Rental		\$ 1,894	1,894			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 238,105	238,105			
2E. Dietary Questionnaire						
F. Resident Meals: Total no. of meals served per day:*		Total	CCNH	RHNS	(Specify)	
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
New Milford Crossings, LLC / DBA Village Crest Center		2330	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	6,463	6,463		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Other Laundry Supplies		\$	33,841	33,841		
3D. Total Laundry Expenditures (3a + b + c)		\$	40,304	40,304		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA Village Cr		2330	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	24,137	24,137		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)		\$			
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 24,137	24,137		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$	253,066	253,066		
	2. Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	18,489	18,489		
c.	Medical and Therapeutic Supplies	\$	99,960	99,960		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	5,693	5,693		
f.	X-rays and Related Radiological Procedures***	\$	16,390	16,390		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	180	180		
i.	Recreation	\$	17,609	17,609		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	100,663	100,663		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 512,050	512,050		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Supplies COVID-Village Crest-Nursing	\$ 42,988		
IV Thy Supplies-Village Crest-Rehab Tpy and Ancllr (Disallowed on Pg 29a)	7,013		
Consulting Fees-Village Crest-Social service	1,006		
Consulting Fees-Village Crest-Medical Services	12,283		
Purch Services-Village Crest-Nursing	(901)		
Purch Services-Village Crest-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	25		
Equip Rental-Village Crest-Nursing (Disallowed on Pg 29a)	10,736		
Equip Rental-Village Crest-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	10,160		
Equip Rental-Village Crest-Respiratory (Disallowed on Pg 29a)	17,353		
Total Other Resident Care	\$ 100,663	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page of							
New Milford Crossings, LLC / DBA Village Crest Center for Health and Re			2330	9/30/2021	21	37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***						
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line		
ADM Enviromental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	18,964					22	6f
MIKE AND KARENS LAWNS UNLIMITED LLC	186 Cornwall Rd Warren, CT 06754	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	17,460					22	6f
MANHATTAN TECH SUPPORT	55 W 39TH ST, NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	19,730					16	m11
ADP	PO Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	12,596					16	m11
		<input type="radio"/>	<input checked="" type="radio"/>									
		<input type="radio"/>	<input checked="" type="radio"/>									
		<input type="radio"/>	<input checked="" type="radio"/>									
		<input type="radio"/>	<input checked="" type="radio"/>									
		<input type="radio"/>	<input checked="" type="radio"/>									
		<input type="radio"/>	<input checked="" type="radio"/>									
		<input type="radio"/>	<input checked="" type="radio"/>									
		<input type="radio"/>	<input checked="" type="radio"/>									
		<input type="radio"/>	<input checked="" type="radio"/>									

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
New Milford Crossings, LLC / DBA Village C	2330	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 14,538	14,538				
c. Light & Power	\$ 122,087	122,087				
d. Water	\$ 44,095	44,095				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 43,688	43,688				
f. Other (<i>itemize</i>) See Attached Schedule	\$ 104,753	104,753				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 329,161	329,161				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 47,059	47,059				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 47,059	47,059				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 9,432	9,432				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 135,244	135,244				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 144,676	144,676				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 379,000	379,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 81,793	81,793				
c. Personal property taxes	\$ 7,477	7,477				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 660,005	660,005				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Supplies-Village Crest-Maintenance	\$ 20,183		
Purch Services-Village Crest-Maintenance	41,324		
Ground Services-Village Crest-Maintenance	19,343		
Pest Control-NewMilford-Maintenan	1,861		
Carting-Village Crest-Maintenance	16,866		
Equip Rental-Village Crest-Maintenance	5,176		
Total Other Repairs and Maintenance	\$ 104,753	\$ -	\$ -

Depreciation Schedule

Name of Facility New Milford Crossings, LLC / DBA Village Crest Center for Health and			License No. 2330		Report for Year Ended 9/30/2021			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. Honda Odyssey		X		4	2014	15,661		15,661	S/L	Various		
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period				Var	Var	393,862		393,862	S/L	Various	44,593	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)				Var	Var	25,217		25,217	S/L	Various	2,466	
D-3. Subtotal												47,059
E. Total Depreciation										47,059		

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful * Life	Depreciation
Additions:				
11/30/2020	Laptop	\$ 1,270	3	388
2/28/2021	Color Printer	1,521	5	203
4/30/2021	7 Dell Computers	5,973	3	995
8/31/2021	Firewall	8,083	3	206
6/30/2021	Bladder Scanner	4,334	7	449
8/31/2021	Dell Computer	1,257	3	70
8/31/2021	Dell Computer	1,321	3	73
8/31/2021	Dell Computer	1,458	3	81
Total additions for Movable Equipment		\$ 25,217		\$ 2,466 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/31/2021	Fire Door Replacement	\$ 3,841	10	\$ 288
5/31/2021	Hot water Heater , Piping Upgr	32,466	10	1,353
6/30/2021	AC Split system	5,398	10	180
6/30/2021	HVAC Repair: Radiator cap,cool	11,787	10	393
9/30/2021	HVAC Condenser & Handler	12,595	10	105
Total additions for Leasehold Improvement		\$ 66,087		\$ 2,319 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
New Milford Crossings, LLC / DBA Village Crest Center for			2330		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,321,612	573,451	S/L	Variou	132,925	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	66,087		S/L	Variou	2,319	
C-4. Subtotal									135,244
D. Total Amortization									135,244

* 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.

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec	2019 A/D	2020 Deprec	2020 A/D	2021 Deprec	2021 A/D	NBV
LEASEHOLD IMPROVEMENTS													
L1	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,253,905	309,632	121,956	431,588	121,956	553,544	120,670	674,214	581,691
2019 Additions													
L1	PAINTING PROJECT	10/31/2018	S/L	5	1,890	-	378	378	378	756	378	1,134	756
L1	Qty 2 ZoneLine PTAC Heat pumps	11/30/2018	S/L	15	1,502	-	100	100	100	200	100	300	1,202
L1	PAINTING PROJECT	11/30/2018	S/L	5	2,918	-	584	584	584	1,168	584	1,752	1,166
L1	PAINTING PROJECT	12/31/2018	S/L	5	765	-	153	153	153	306	153	459	306
L1	signage indoor designation	1/31/2019	S/L	5	2,032	-	406	406	406	812	406	1,218	814
L1	IT Set up	9/30/2019	S/L	3	1,990	-	663	663	663	1,326	663	1,990	1
L1	IT Setup- Passport Unit	9/30/2019	S/L	3	1,610	-	537	537	537	1,074	536	1,610	-
L1	HVAC	9/30/2019	S/L	15	2,313	-	154	154	154	308	154	462	1,851
L1	FACILITY PAINTING PROJECT	9/30/2019	S/L	5	23,382	-	4676	4,676	4,676	9,352	4,676	14,028	9,354
2020 Additions													
L1	PAINTING PROJECT	12/31/2019	S/L	5	16,108	-	-	-	3,222	3,222	3,222	6,444	9,664
L1	PAINTING PROJECT	10/31/2019	S/L	5	3,922	-	-	-	784	784	784	1,568	2,354
L1	Hvac Repair	12/31/2019	S/L	15	1,102	-	-	-	73	73	73	146	956
L1	Fire Door Replacement	8/31/2020	S/L	10	3,431	-	-	-	343	343	343	686	2,745
L1	HVAC Repair	9/30/2020	S/L	15	2,742	-	-	-	183	183	183	366	2,376
2021 Additions													
L1	Fire Door Replacement	1/31/2021	S/L	10	3,841	-	-	-	-	-	288	288	3,553
L1	Hot water Heater, Piping Upgr	5/31/2021	S/L	10	32,466	-	-	-	-	-	1,353	1,353	31,113
L1	AC Split system	6/30/2021	S/L	10	5,398	-	-	-	-	-	180	180	5,218
L1	HVAC Repair: Radiator cap,cool	6/30/2021	S/L	10	11,787	-	-	-	-	-	393	393	11,394
L1	HVAC Condenser & Handler	9/30/2021	S/L	10	12,595	-	-	-	-	-	105	105	12,490
TOTAL LEASEHOLD IMPROVEMENTS					1,807,699	309,632	129,607	430,239	134,211	673,451	135,244	708,695	679,004
Motor Vehicles													
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	15,661	15,661	-	15,661	-	15,661	-	15,661	-
TOTAL Motor Vehicles					15,661	15,661	-	15,661	-	15,661	-	15,661	-
MOVABLE EQUIPMENT													
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	326,418	149,277	37,551	186,828	37,551	224,379	34,430	258,809	67,609
2019 Additions													
MME	Whirl Trio system Carpet Cleaner	10/31/2018	S/L	5	4,207	-	841	841	841	1,682	841	2,523	1,684
MME	Noblet vacuum	10/31/2018	S/L	10	1,213	-	121	121	121	242	121	363	850
MME	ConveyToaster, liductionChargr	1/31/2019	S/L	10	2,059	-	206	206	206	412	206	618	1,441
MME	FoodProcessor, Wax base 9"	1/31/2019	S/L	10	1,804	-	180	180	180	360	180	540	1,264
MME	replate washing machine parts	2/28/2019	S/L	10	2,546	-	255	255	255	510	255	765	1,781
MME	Qty 3 Chromebook laptops	2/28/2019	S/L	3	834	-	278	278	278	556	278	834	(0)
MME	Vital Monitor	4/30/2019	S/L	5	2,033	-	407	407	407	814	407	1,221	812
MME	Desktop Mini PC	5/31/2019	S/L	3	772	-	257	257	257	514	257	771	1
MME	2x VAC Freedom Wound Monitors	5/31/2019	S/L	5	1,496	-	299	299	299	598	299	897	596
MME	23 VAC Freedom Wound Monitors	5/31/2019	S/L	5	1,434	-	287	287	287	574	287	861	573
MME	Fire Alarm System	6/30/2019	S/L	10	20,047	-	2,005	2,005	2,005	4,010	2,005	6,015	14,032
MME	Dell Laptop	7/31/2019	S/L	3	1,501	-	500	500	500	1,000	500	1,500	1
MME	1 Electric Bed	8/31/2019	S/L	12	607	-	51	51	51	102	51	153	454
MME	1 Heavy Duty Food Blender	8/31/2019	S/L	10	1,267	-	127	127	127	254	127	381	886
MME	Laptop	9/30/2019	S/L	3	846	-	282	282	282	564	282	846	(0)
MME	Air Conditioning Unit	9/30/2019	S/L	10	1,563	-	156	156	156	312	156	468	1,095
MME	Bed Control Module	9/30/2019	S/L	12	654	-	54	54	54	108	54	162	492
2020 Additions													
MME	Plant Furniture	10/31/2019	S/L	10	903	-	-	-	90	90	90	180	723
MME	Vital Spot Monitor	11/30/2019	S/L	7	2,034	-	-	-	291	291	291	582	1,452
MME	Floor Machine	1/31/2020	S/L	10	757	-	-	-	76	76	76	152	605
MME	Air conditioning unit	12/31/2019	S/L	5	782	-	-	-	156	156	156	312	470
MME	Vitals Monitor Machine	1/31/2020	S/L	10	2,573	-	-	-	322	322	322	644	1,929
MME	Hair Dressing Equipment	12/31/2019	S/L	5	2,918	-	-	-	584	584	584	1,168	1,750
MME	Inhalation Charger	4/30/2020	S/L	5	6,672	-	-	-	1,334	1,334	1,334	2,668	4,004
MME	Fridge Freezer	12/31/2019	S/L	10	1,412	-	-	-	141	141	141	282	1,130
MME	Lenovo Ideapad Laptop	4/30/2020	S/L	3	845	-	-	-	282	282	282	564	281
MME	Fridge Freezer	12/31/2019	S/L	10	702	-	-	-	70	70	70	140	562
MME	Bariatric Shower chair	5/31/2020	S/L	5	1,021	-	-	-	204	204	204	408	613
MME	GE ZoneLine PTAC Air condition	6/30/2020	S/L	10	819	-	-	-	82	82	82	164	655
MME	Papir Kii Easy Clean	9/30/2020	S/L	5	1,123	-	-	-	225	225	225	450	673
2021 Additions													
MME	Laptop	11/30/2020	S/L	3	1,270	-	-	-	-	-	388	388	882
MME	Color Printer	2/28/2021	S/L	5	1,521	-	-	-	-	-	203	203	1,318
MME	7 Dell Computers	4/30/2021	S/L	3	5,973	-	-	-	-	-	995	995	4,977
MME	Firewall	8/31/2021	S/L	3	8,083	-	-	-	-	-	206	206	7,877
MME	Bladder Scanner	6/30/2021	S/L	7	4,334	-	-	-	-	-	449	449	3,885
MME	Dell Computer	8/31/2021	S/L	3	1,257	-	-	-	-	-	70	70	1,187
MME	Dell Computer	8/31/2021	S/L	3	1,321	-	-	-	-	-	73	73	1,247
MME	Dell Computer	8/31/2021	S/L	3	1,458	-	-	-	-	-	81	81	1,377
TOTAL MOVABLE EQUIPMENT					419,078	149,277	43,057	193,114	47,714	240,848	47,059	207,907	131,171
TOTAL ASSETS PER CR SCHEDULE					1,822,438	474,570	173,464	648,034	181,926	829,960	182,303	1,012,263	810,175
TOTAL ASSETS PER TRIAL BALANCE					1,822,535	-	182,303	1,009,978	182,303	1,009,978	182,303	1,009,978	812,557
ROUNDING					(1)	-	-	-	-	-	-	-	(1)
VARIANCE					(96)	474,570	(8,839)	(361,944)	(377)	(180,018)	-	2,285	(2,381)

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

Name of Facility New Milford Crossings, LLC / DBA V	License No. 2330	Report for Year Ended 9/30/2021	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*				
		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		08/01/68		
2. Date Structure Completed		06/01/71		
3. If NOT Original Owner, Date of Purchase		02/01/08		
4. Date of Initial Licensure		06/01/71		
5. Total Licensed Bed Capacity		95		
6. Square Footage		44,020		
7. Acquisition Cost				
a. Land		59,000		
b. Building		533,000		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	07/01/16			
c. Interest Rate for the Cost Year	4.85%			
d. Term of Mortgage (number of years)	5			
e. Amount of Principal Borrowed	1,325,000			
f. Principal balance outstanding as of 9/30/2021	905,296			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
New Milford Crossings, LLC / DBA		2330	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA		2330		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	43,692	43,692	
Property / Admin / Computer Loan Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	43,692	43,692	
14. Insurance							
a. Insurance on Property (buildings only)				\$	11,742	11,742	
b. Insurance on Automobiles				\$	1,527	1,527	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	2,626	2,626	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	46,127	46,127	
Crime / Liability Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	62,022	62,022	
15. Total All Expenditures (A-13 thru C-14)				\$	9,734,381	9,734,381	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
New Milford Crossings, LLC / DBA Village Crest Center for H			2330	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 13,880	13,880		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 228,264	228,264		
7.			Other - See attached Schedule	\$ 21,274	21,274		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 200,220	200,220		
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 53,121	53,121		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 397	397		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 16,624	16,624		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 1,833	1,833		
18.	16	m2/3	Unallowable Advertising *	\$ 15,845	15,845		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,100	1,100		
21.	16	m12	Unallowable Management Fees	\$ 166,503	166,503		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 136,339	136,339		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 855,400	855,400		

* All except "Help Wanted"

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Admissions Salary relating to Marketing	\$ 13,880		
Total Other Salaries Adjustment			\$ 13,880	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultant / Rehab Consultant	\$ 17,254		
13	b12o	Respiratory Therapy	4,020		
Total Other Fees Adjustments			\$ 21,274	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Amort Exp Good Will-Village Crest	\$ 79,000		
16	m13	Penalties-Village Crest-Administration	3,250		
16	m8a	Chamber Dues	950		
15	Var	Benefits Associated with Marketing Salary	3,459		
15	1k1	CT PET Tax	49,680		
Total Other A&G Adjustments			\$ 136,339	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2021

	<u>Amount</u>	
Total Cell Phone Expense	1,477	TB Linked
Cell Phone Allowed Based on Bed Capacity	3	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,080	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,080	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 397</u></u>	

Village Crest Center for Health & Rehab
 Calculation of Allowable Management Fee
 September 30, 2021

<u>Description</u>	<u>Amount</u>	
Management fees Charged	384,770	Page 16, Line m12
Accounting Charges	26,405	Page 15, Line 1d
Total Management Fees Per Agreement	<u>411,175</u>	
Patient Days	25,909	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>31,208</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 13.18	
PPD Allowance Per Client 2020	7.83	
2021 CPI Increase %	<u>1.02%</u>	J.01b
PPD Allowance 9/30/2021	<u>7.84</u>	
Amount over (Under)	\$ 5.3354	
Total Days	31,208	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 166,503</u></u>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Village Crest Center fo				2330	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 855,400	855,400		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 253,066	253,066		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 16,390	16,390		
30.	20	5h	Laboratory	\$ 180	180		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,693	5,693		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 70,536	70,536		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 10,329	10,329		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,527	1,527		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 28,427	28,427		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,241,548	1,241,548		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	IV Thy Supplies-Village Crest-Rehab Tpy and Ancllr	7,013		
20	5l	Purch Services-Village Crest-Rehab Tpy and Ancllry	25		
20	5l	Equip Rental-Village Crest-Rehab Tpy and Ancllry	10,160		
20	5l	Equip Rental-Village Crest-Respiratory	17,353		
20	5i	Cable Television Disallowance (See Attached)	6,638		
20	5c	Med B Nursing Supplies	18,611		
20	5l	Equip Rental-Village Crest-Nursing	10,736		
Total Other Ancillary Costs			\$ 70,536	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 897		
22	8a	Organization Expense	9,432		
Total Excess Movable Equipment Depreciation			\$ 10,329	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Insurance on Automobiles	\$ 1,527		
Total Other Property Adjustments			\$ 1,527	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Refund / Rebates	10,774		
30	IV 8	Misc Rev	4,485		
30	IV 8	Physician Fees-NewMilford-Medical Services	367		
30	IV 8	Miscellaneous Revenue	12,801		
Total Other Adjustments			\$ 28,427	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2021

Pg. 29b

Total Cable TV Expense	10,238	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 6,638</u></u>	{a}

Tickmark
{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
New Milford Crossings, LLC / DBA Vill		2330		9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)	\$ 6,312,621	6,312,621					
b. Medicaid Room and Board Contractual Allowance **	\$ (2,080,025)	(2,080,025)					
2. a. Medicaid (All other states)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (all inclusive)	\$ 1,830,430	1,830,430					
b. Medicare Room and Board Contractual Allowance **	\$ (1,451,884)	(1,451,884)					
4. a. Private-Pay Residents and Other	\$ 2,520,839	2,520,839					
b. Private-Pay Room and Board Contractual Allowance **	\$ (295,633)	(295,633)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 149,389	149,389					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (148,539)	(148,539)					
c. Prescription Drugs - Non-Medicare	\$ 94,049	94,049					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (92,712)	(92,712)					
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 339,469	339,469					
b. Physical Therapy - Medicare Contractual Allowance **	\$ 159,039	159,039					
c. Physical Therapy - Non-Medicare	\$ 238,747	238,747					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (183,932)	(183,932)					
4. a. Speech Therapy - Medicare	\$ 74,968	74,968					
b. Speech Therapy - Medicare Contractual Allowance **	\$ 146,962	146,962					
c. Speech Therapy - Non-Medicare	\$ 54,145	54,145					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (47,668)	(47,668)					
5. a. Occupational Therapy - Medicare	\$ 273,713	273,713					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 156,172	156,172					
c. Occupational Therapy - Non-Medicare	\$ 169,115	169,115					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (137,166)	(137,166)					
6. a. Other (Specify) - Medicare	\$ 1,283,328	1,283,328					
b. Other (Specify) - Non-Medicare	\$ 186,170	186,170					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,551,597	9,551,597					
IV. Other Revenue*							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income (Specify)	\$ 493	493					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (Specify)	\$ 772,267	772,267					
V. Total Other Revenue (1 thru 8)	\$ 772,760	772,760					
VI. Total All Revenue (III +V)	\$ 10,324,357	10,324,357					

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Village Crest	\$ 461,153		
30 II 6a	Medicare A Nsng Comp Contra-Village Crest	791,429		
30 II 6a	Medicare Pt A Lab-Village Crest	17,863		
30 II 6a	Medicare Pt A X-Village Crest	12,785		
30 II 6a	Medicare Pt A Sequestration-Village Crest	58		
30 II 6a	Medicare Pt B Prior Period-Village Crest	40		
	Total Other Resident Revenue - Medicare	\$ 1,283,328	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other-Village Crest	\$ (51)		
30 II 6b	Hospice Lab-Village Crest	51		
30 II 6b	Medicaid Lab-Village Crest	520		
30 II 6b	Medicaid X-Village Crest	66		
30 II 6b	Private Lab-Village Crest	(153)		
30 II 6b	Comm Ins Lab-Village Crest	1,348		
30 II 6b	Comm Ins X-Village Crest	631		
30 II 6b	Mgd Medicare NTA Contra-Village Crest	26,771		
30 II 6b	Mgd Medicare Nsng Comp Contra-Village Crest	40,077		
30 II 6b	Mgd Medicare Lab-Village Crest	7,521		
30 II 6b	Mgd Medicare X-Village Crest	4,748		
30 II 6b	Mgd Medicare Prior Period-Village Crest	(429)		
30 II 6b	Patient Revenue Capitation -Village Crest	105,070		
	Total Other Resident Revenue	\$ 186,170	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	1,053,213	\$ 493		
	Total Interest Income		\$ 493	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Donation Revenue	\$ 1,250		
30 IV 8	Refund / Rebates (Disallowed on Pg 29a)	10,774		
30 IV 8	Misc Rev (Disallowed on Pg 29a)	4,485		
30 IV 8	Stimulus Revenue	286,373		
30 IV 8	Deferred Revenue Adjustment	447,880		
30 IV 8	Reversal of Prior Period Expenses	3,436		
30 IV 8	Physician Fees-NewMilford-Medical Services (Disallowed on Pg 29a)	367		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	12,801		
30 IV 8	CT PET Tax	4,901		
	Total Other Revenue	\$ 772,267	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Vi	2330	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,563,622
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,119,462
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	58,098
5. Prepaid Expenses			\$	196,898
a. _____				
b. _____				
c. _____				
d. See Schedule		196,898		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	10,928
Due For Cr Crd Colct-Village Crest		928		
Security Deposits-Village Crest		10,000		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,949,008
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost	1,387,699	\$	679,004
	Accum. Depreciation	708,695	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	419,079	\$	131,172
	Accum. Depreciation	287,907	Net	
7. Motor Vehicles	*Historical Cost	15,661	\$	
	Accum. Depreciation	15,661	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	78,201
F/S vs C/R NBV		2,381		
See Schedule		75,820		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	888,377

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Village Crest	\$ 28,950
31	A5	Prepaid Gen. Ins-Village Crest	4,528
31	A5	Prepaid Expense Other-Village Crest	106,971
31	A5	Prepaid Real Estate Taxes-Village Crest	20,264
31	A5	Prepaid Personal Property Taxes-Village Crest	1,156
31	A3	Prepaid Mgmt Assets-Village Crest	14,838
31	A5	CT PET Deferred Tax-Village Crest	29,171
Total Prepaid Expenses			\$ 196,898

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 Prog-Village Crest	\$ 75,820
Total Other Other Fixed Assets (Itemize)			\$ 75,820

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
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
New Milford Crossings, LLC / DBA Vi	2330	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	3,837,385
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 94,317	
Accum. Depreciation 47,159			Net	\$ 47,158
4. Goodwill (Purchased Only)			\$	395,000
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	439,314
Name and Address		Amount	Loan Date	
Due from Related		439,314		
7. Other Assets (<i>itemize</i>)			\$	
See Schedule			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	881,472
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,718,857

* 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
New Milford Crossings, LLC / DBA Village C		2330	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	453,284
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	33,629
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	33,629		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	344,040
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	412,882
Unclaimed ADP checks-Village Cres		860	Accrued Pension-Village	12,154	
Due to Medicaid-Village Crest		91,000	Accrued Worker's Comp-	73,558	
Patients Fund-Village Crest		46,027	CT PET Tax Accrued Exj	28,111	
Accrued Expenses-Village Crest		161,172	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,243,835

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility New Milford Crossings, LLC / DBA Village		License No. 2330	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,243,835	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	664,451
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation L/T	664,451			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	1,043,828
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	1,043,828				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
_____ _____ See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	1,708,279
C. Total All Liabilities (Lines A-13 + B-5)				\$	2,952,114

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

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA V	2330	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,176,767
6. Gain or Loss for Period 10/1/2020 thru 9/30/2021			\$	589,976
7. Total Net Worth			\$	1,766,743
C. Total Reserves and Net Worth			\$	1,766,743
D. Total Liabilities, Reserves, and Net Worth			\$	4,718,857

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
New Milford Crossings, LLC / DBA Vill	2330	9/30/2021	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2020		\$	1,146,652
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$	10,324,357
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$	9,734,381
D.	Net Income or Deficit		\$	589,976
E.	Balance		\$	1,736,628
F.	Additions			
	1. Additional Capital Contributed (<i>itemize</i>)			
	Expenses Per Page 27	\$9,734,381		
	F/S vs C/R Depreciation	-		
	Total Expenses per FS	\$9,734,381		
	2. Other (<i>itemize</i>)			
	Prior Period Adjustment	30,115		
F-3.	Total Additions		\$	30,115
G.	Deductions			
	1. Drawings of Owners/Operators/Partners (<i>Specify</i>)		\$	
	Name and Address (<i>No., City, State, Zip</i>)	Title	Amount	
	2. Other Withdrawings (<i>Specify</i>)		\$	
	Purpose	Amount		
	3. Total Deductions		\$	
H.	Balance at End of Period	09/30/21	\$	1,766,743

I. Preparer's/Reviewer's Certification

Name of Facility New Milford Crossings, LLC / DBA	License No. 2330	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category.</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bivolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 9, 2022

Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

Facility Name New Milford Crossings, LLC / DBA Village Crest Center for Health and Rehabilitation

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: *National Health Care Associates, Inc. (CT)*
 Engagement: *Medicaid - Village Crest Center for Health & Rehab*
 Period Ending: *9/30/2021*
 Trial Balance: *A.01 - TB-CCNH*

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
101000-0108-00-000-0	Cash - Operating-Village Crest	455,191.00			455,191.00
102000-0108-00-000-0	Cash - Payroll-Village Crest	6,540.00			6,540.00
104000-0108-00-000-0	Cash - Savings-Village Crest	1,053,213.00			1,053,213.00
106000-0108-00-000-0	Petty Cash-Village Crest	1,000.00			1,000.00
106100-0108-00-000-0	Petty Cash - Resident Funds-Village Crest	800.00			800.00
107000-0108-00-000-0	Resident Refunds-Village Crest	851.00			851.00
108000-0108-00-000-0	Cash - Patient Funds-Village Crest	46,027.00			46,027.00
110000-0108-00-000-0	Accounts Receivable-Village Crest	253,975.00			253,975.00
111000-0108-00-000-0	A/R Private-Village Crest	349,834.00			349,834.00
111200-0108-00-000-0	A/R Comm Ins-Village Crest	6,746.00			6,746.00
111300-0108-00-000-0	AR Hospice-Village Crest	31,195.00			31,195.00
111400-0108-00-000-0	A/R Mgd Medicare-Village Crest	126,887.00			126,887.00
112000-0108-00-000-0	A/R Medicare Pt A-Village Crest	155,092.00			155,092.00
112500-0108-00-000-0	A/R Medicare Pt B-Village Crest	3,863.00			3,863.00
113000-0108-00-000-0	A/R Medicaid-Village Crest	407,625.00			407,625.00
114000-0108-00-000-0	A/R Patient Pticipation-Village Crest	13,012.00			13,012.00
116100-0108-00-000-0	Medicare Colns Bad Debt-Village Crest	12,265.00			12,265.00
116200-0108-00-000-0	Allowance for Doubtful Accounts-Village Crest	(241,032.00)			(241,032.00)
119000-0108-00-000-0	Due For Cr Crd Colct-Village Crest	928.00			928.00
121400-0108-00-000-0	Prepaid Workers Comp-Village Crest	28,950.00			28,950.00
122200-0108-00-000-0	Prepaid Gen. Ins-Village Crest	4,528.00			4,528.00
129000-0108-00-000-0	Prepaid Expense Other-Village Crest	106,971.00			106,971.00
129100-0108-00-000-0	Prepaid Real Estate Taxes-Village Crest	20,264.00			20,264.00
129110-0108-00-000-0	Prepaid Personal Property Taxes-Village Crest	1,156.00			1,156.00
129300-0108-00-000-0	Prepaid Mgmt Assets-Village Crest	14,858.00			14,858.00
129900-0108-00-000-0	CT PET Deferred Tax-Village Crest	20,171.00			20,171.00
130000-0108-00-000-0	Inventory-Village Crest	58,098.00			58,098.00
141600-0108-00-000-0	Due from Related-Village Crest	439,314.00			439,314.00
145000-0108-00-000-0	Security Deposits-Village Crest	10,000.00			10,000.00
153600-0108-00-000-0	Construction in Prog-Village Crest	75,820.00			75,820.00
154000-0108-00-000-0	Lease hold Improvements-Village Crest	1,387,699.00			1,387,699.00
156000-0108-00-000-0	Major Movable Equip-Village Crest	419,175.00			419,175.00
156300-0108-00-000-0	Autos and Vehicles-Village Crest	15,661.00			15,661.00
158000-0108-00-000-0	Organizational Costs-Village Crest	94,317.00			94,317.00
161500-0108-00-000-0	Accum Amortization Good-Village Crest	(395,000.00)			(395,000.00)
164000-0108-00-000-0	Accum Depr LHI-Village Crest	(708,174.00)			(708,174.00)
166000-0108-00-000-0	Accum Depr MME-Village Crest	(301,804.00)			(301,804.00)
168000-0108-00-000-0	Accum Amort Organaz Costs-Village Crest	(47,159.00)			(47,159.00)
170100-0108-00-000-0	Goodwill-Village Crest	790,000.00			790,000.00
210000-0108-00-000-0	Accounts Payable-Village Crest	(453,284.00)			(453,284.00)
211400-0108-00-000-0	Equipment Obligation ST-Village Crest	(18,336.00)			(18,336.00)
211401-0108-00-000-0	Equipment Obligation ST 1-Village Crest	(15,293.00)			(15,293.00)
211410-0108-00-000-0	Equipment Obligation LT-Village Crest	(623,349.00)			(623,349.00)
211411-0108-00-000-0	Equipment Obligation LT 1-Village Crest	(41,102.00)			(41,102.00)
220200-0108-00-000-0	Unclaimed ADP checks-Village Crest	(860.00)			(860.00)
221400-0108-00-000-0	Due to Realty-Village Crest	(855,205.00)			(855,205.00)
221700-0108-00-000-0	Due to Medicaid-Village Crest	(91,000.00)			(91,000.00)
226200-0108-00-000-0	Patients Fund-Village Crest	(46,027.00)			(46,027.00)
250000-0108-00-000-0	Accrued Expenses-Village Crest	(161,172.00)			(161,172.00)
250020-0108-00-000-0	Accrued Pension-Village Crest	(12,154.00)			(12,154.00)
250030-0108-00-000-0	Accrued Worker's Comp-Village Crest	(73,558.00)			(73,558.00)
250100-0108-00-000-0	Accrued Payroll-Village Crest	(117,745.00)			(117,745.00)
252000-0108-00-000-0	Accrued Vacation-Village Crest	(226,295.00)			(226,295.00)
254900-0108-00-000-0	CT PET Tax Accrued Expense-Village Crest	(28,111.00)			(28,111.00)
271500-0108-00-000-0	Due to Related-Village Crest	(188,623.00)			(188,623.00)
280000-0108-00-000-0	Capital-Village Crest	(673,753.00)			(673,753.00)
295000-0108-00-000-0	Retained Earnings-Village Crest	(503,014.00)			(503,014.00)
303005-0108-00-000-0	Hospice Contra Other-Village Crest	51.00			51.00
303100-0108-00-000-0	Hospice Revenue-Village Crest	(265,511.00)			(265,511.00)
303700-0108-00-000-0	Hospice C/A-Village Crest	75,990.00			75,990.00
304100-0108-00-000-0	Hospice Pharmacy-Village Crest	(29.00)			(29.00)
304105-0108-00-000-0	Hospice Pharmacy Contra-Village Crest	29.00			29.00
304300-0108-00-000-0	Hospice PT-Village Crest	(8.00)			(8.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
304305-0108-00-000-0	Hospice PT Contra-Village Crest	8.00			8.00
304600-0108-00-000-0	Hospice Lab-Village Crest	(51.00)			(51.00)
311000-0108-00-000-0	Medicaid Room & Board-Village Crest	(6,312,621.00)			(6,312,621.00)
311005-0108-00-000-0	Medicaid Room & Board Contra-Village Crest	2,079,439.00			2,079,439.00
313005-0108-00-000-0	Medicaid Contra Other-Village Crest	586.00			586.00
314100-0108-00-000-0	Medicaid Pharmacy-Village Crest	(18,070.00)			(18,070.00)
314105-0108-00-000-0	Medicaid Pharmacy Contra-Village Crest	19,025.00			19,025.00
314300-0108-00-000-0	Medicaid PT-Village Crest	(28,168.00)			(28,168.00)
314305-0108-00-000-0	Medicaid PT Contra-Village Crest	28,168.00			28,168.00
314400-0108-00-000-0	Medicaid ST-Village Crest	(10,979.00)			(10,979.00)
314405-0108-00-000-0	Medicaid ST Contra-Village Crest	10,979.00			10,979.00
314500-0108-00-000-0	Medicaid IV Therapy-Village Crest	(955.00)			(955.00)
314600-0108-00-000-0	Medicaid Lab-Village Crest	(520.00)			(520.00)
314800-0108-00-000-0	Medicaid OT-Village Crest	(14,835.00)			(14,835.00)
314805-0108-00-000-0	Medicaid OT Contra-Village Crest	14,835.00			14,835.00
315000-0108-00-000-0	Medicaid X-Village Crest	(66.00)			(66.00)
321000-0108-00-000-0	Medicare Pt A Room & Board-Village Crest	(1,830,430.00)			(1,830,430.00)
321005-0108-00-000-0	Medicare Pt A R and B Contra-Village Crest	1,421,236.00			1,421,236.00
321006-0108-00-000-0	Medicare A PT Contra-Village Crest	(440,841.00)			(440,841.00)
321007-0108-00-000-0	Medicare A OT Contra-Village Crest	(405,885.00)			(405,885.00)
321008-0108-00-000-0	Medicare A ST Contra-Village Crest	(206,446.00)			(206,446.00)
321009-0108-00-000-0	Medicare A NTA Contra-Village Crest	(461,153.00)			(461,153.00)
321010-0108-00-000-0	Medicare A Nsng Comp Contra-Village Crest	(791,429.00)			(791,429.00)
323005-0108-00-000-0	Medicare Pt A Contra Other-Village Crest	30,648.00			30,648.00
324100-0108-00-000-0	Medicare Pt A Pharmacy-Village Crest	(134,392.00)			(134,392.00)
324105-0108-00-000-0	Medicare Pt A Pharmacy Contra-Village Crest	148,539.00			148,539.00
324300-0108-00-000-0	Medicare Pt A PT-Village Crest	(268,359.00)			(268,359.00)
324305-0108-00-000-0	Medicare Pt A PT Contra-Village Crest	268,359.00			268,359.00
324400-0108-00-000-0	Medicare Pt A ST-Village Crest	(59,161.00)			(59,161.00)
324405-0108-00-000-0	Medicare Pt A ST Contra-Village Crest	59,161.00			59,161.00
324500-0108-00-000-0	Medicare Pt A IV Therapy-Village Crest	(14,147.00)			(14,147.00)
324600-0108-00-000-0	Medicare Pt A Lab-Village Crest	(17,863.00)			(17,863.00)
324800-0108-00-000-0	Medicare Pt A OT-Village Crest	(242,935.00)			(242,935.00)
324805-0108-00-000-0	Medicare Pt A OT Contra-Village Crest	242,935.00			242,935.00
325000-0108-00-000-0	Medicare Pt A X-Village Crest	(12,785.00)			(12,785.00)
328000-0108-00-000-0	Medicare Pt A Sequestration-Village Crest	(58.00)			(58.00)
334300-0108-00-000-0	Medicare Pt B PT-Village Crest	(71,110.00)			(71,110.00)
334305-0108-00-000-0	Medicare Pt B PT Contra-Village Crest	13,435.00			13,435.00
334400-0108-00-000-0	Medicare Pt B ST-Village Crest	(15,807.00)			(15,807.00)
334405-0108-00-000-0	Medicare Pt B ST Contra-Village Crest	323.00			323.00
334800-0108-00-000-0	Medicare Pt B OT-Village Crest	(30,778.00)			(30,778.00)
334805-0108-00-000-0	Medicare Pt B OT Contra-Village Crest	6,778.00			6,778.00
335700-0108-00-000-0	Medicare Pt B Flu/Pneumonia-Village Crest	(850.00)			(850.00)
337305-0108-00-000-0	Mgd Medicare Pt B PT Contra-Village Crest	8.00			8.00
338000-0108-00-000-0	Medicare Pt B Prior Period-Village Crest	(40.00)			(40.00)
341000-0108-00-000-0	Private Room & Board-Village Crest	(1,157,178.00)			(1,157,178.00)
341005-0108-00-000-0	Private Room & Board Contra-Village Crest	(6,513.00)			(6,513.00)
344100-0108-00-000-0	Private Pharmacy-Village Crest	(627.00)			(627.00)
344300-0108-00-000-0	Private PT-Village Crest	(2,684.00)			(2,684.00)
344600-0108-00-000-0	Private Lab-Village Crest	153.00			153.00
351000-0108-00-000-0	Comm Ins Room & Board-Village Crest	(125,928.00)			(125,928.00)
351005-0108-00-000-0	Comm Ins Room & Board Contra-Village Crest	5,441.00			5,441.00
353005-0108-00-000-0	Comm Ins Contra Other-Village Crest	1,979.00			1,979.00
354100-0108-00-000-0	Comm Ins Pharmacy-Village Crest	(6,755.00)			(6,755.00)
354105-0108-00-000-0	Comm Ins Pharmacy Contra-Village Crest	6,755.00			6,755.00
354300-0108-00-000-0	Comm Ins PT-Village Crest	(21,924.00)			(21,924.00)
354305-0108-00-000-0	Comm Ins PT Contra-Village Crest	21,924.00			21,924.00
354400-0108-00-000-0	Comm Ins ST-Village Crest	(4,781.00)			(4,781.00)
354405-0108-00-000-0	Comm Ins ST Contra-Village Crest	4,781.00			4,781.00
354600-0108-00-000-0	Comm Ins Lab-Village Crest	(1,348.00)			(1,348.00)
354800-0108-00-000-0	Comm Ins OT-Village Crest	(20,464.00)			(20,464.00)
354805-0108-00-000-0	Comm Ins OT Contra-Village Crest	20,464.00			20,464.00
355000-0108-00-000-0	Comm Ins X-Village Crest	(631.00)			(631.00)
371000-0108-00-000-0	Mgd Medicare Room and Board-Village Crest	(972,222.00)			(972,222.00)
371005-0108-00-000-0	Mgd Medicare Room & Board Contra-Village Crest	206,467.00			206,467.00
371006-0108-00-000-0	Mgd Medicare PT Contra-Village Crest	(26,842.00)			(26,842.00)
371007-0108-00-000-0	Mgd Medicare OT Contra-Village Crest	(23,788.00)			(23,788.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
371008-0108-00-000-0	Mgd Medicare ST Contra-Village Crest	(6,902.00)			(6,902.00)
371009-0108-00-000-0	Mgd Medicare NTA Contra-Village Crest	(26,771.00)			(26,771.00)
371010-0108-00-000-0	Mgd Medicare Nsng Comp Contra-Village Crest	(40,077.00)			(40,077.00)
373005-0108-00-000-0	Mgd Medicare Contra Other-Village Crest	12,269.00			12,269.00
374100-0108-00-000-0	Mgd Medicare Pharmacy-Village Crest	(59,219.00)			(59,219.00)
374105-0108-00-000-0	Mgd Medicare Pharmacy Contra-Village Crest	66,903.00			66,903.00
374300-0108-00-000-0	Mgd Medicare PT-Village Crest	(124,444.00)			(124,444.00)
374305-0108-00-000-0	Mgd Medicare PT Contra-Village Crest	124,444.00			124,444.00
374400-0108-00-000-0	Mgd Medicare ST-Village Crest	(30,261.00)			(30,261.00)
374405-0108-00-000-0	Mgd Medicare ST Contra-Village Crest	30,261.00			30,261.00
374500-0108-00-000-0	Mgd Medicare IV Therapy-Village Crest	(7,684.00)			(7,684.00)
374600-0108-00-000-0	Mgd Medicare Lab-Village Crest	(7,521.00)			(7,521.00)
374800-0108-00-000-0	Mgd Medicare OT-Village Crest	(118,647.00)			(118,647.00)
374805-0108-00-000-0	Mgd Medicare OT Contra-Village Crest	118,647.00			118,647.00
375000-0108-00-000-0	Mgd Medicare X-Village Crest	(4,748.00)			(4,748.00)
375700-0108-00-000-0	Mgd Medicare Flu/Pneumonia-Village Crest	(710.00)			(710.00)
378000-0108-00-000-0	Mgd Medicare Prior Period-Village Crest	429.00			429.00
378100-0108-00-000-0	Medicare Mgd Care Pt B PT-Village Crest	(61,519.00)			(61,519.00)
378105-0108-00-000-0	Medicare Mgd Pt B PT Contra-Village Crest	36,230.00			36,230.00
378120-0108-00-000-0	Medicare Mgd Care Pt B ST-Village Crest	(8,124.00)			(8,124.00)
378125-0108-00-000-0	Medicare Mgd Pt B STContra-Village Crest	8,549.00			8,549.00
378130-0108-00-000-0	Medicare Mgd Care Pt B OT-Village Crest	(15,169.00)			(15,169.00)
378135-0108-00-000-0	Medicare Mgd Pt B OT Contra-Village Crest	7,008.00			7,008.00
389010-0108-00-000-0	Patient Revenue Capitation -Village Crest	(105,070.00)			(105,070.00)
391100-0108-00-000-0	Interest Income-Village Crest	(493.00)			(493.00)
391500-0108-00-000-0	Misc. Other Income-Village Crest	(464,389.00)			(464,389.00)
391500-0108-99-999-M	COVID-19 stimulus funds	(286,373.00)			(286,373.00)
391550-0108-00-000-0	Prior Period Other-Village Crest	(1,539.00)			(1,539.00)
391900-0108-00-000-0	Long- Term CT PET Tax Income-NewMilford- - -	(4,901.00)			(4,901.00)
400000-0108-03-007-0	Salary-NewMilford-Administration-Administrative -	93,843.00			93,843.00
400000-0108-03-009-0	Salary-NewMilford-Administration-Administrator-	146,857.00			146,857.00
400000-0108-04-007-0	Salary-NewMilford-Fiscal Operations-Administrati-	57,908.00			57,908.00
400000-0108-05-065-0	Salary-NewMilford-Medical Records-Medical Record-	30,189.00			30,189.00
400000-0108-06-038-0	Salary-NewMilford-Social service-Dir-	74,935.00			74,935.00
400000-0108-07-038-0	Salary-NewMilford-Rec Therapy-Dir-	53,958.00			53,958.00
400000-0108-07-086-0	Salary-NewMilford-Rec Therapy-Rec Therapist-	123,296.00			123,296.00
400000-0108-08-058-0	Salary-NewMilford-Maintenance-Maintenance Worker-	50,498.00			50,498.00
400000-0108-08-101-0	Salary-NewMilford-Maintenance-Supervisor-	75,435.00			75,435.00
400000-0108-09-048-0	Salary-NewMilford-Housekeeping-Housekeeper-	244,233.00			244,233.00
400000-0108-10-051-0	Salary-NewMilford-Laundry-Laundry Aide-	66,105.00			66,105.00
400000-0108-11-011-0	Salary-NewMilford-Admissions-Admissions Coordina-	69,703.00			69,703.00
400000-0108-13-013-0	Salary-NewMilford-Dietary-Aide-	139,383.00			139,383.00
400000-0108-13-031-0	Salary-NewMilford-Dietary-Cook-	136,679.00			136,679.00
400000-0108-13-035-0	Salary-NewMilford-Dietary-Dietician-	23,496.00			23,496.00
400000-0108-13-101-0	Salary-NewMilford-Dietary-Supervisor-	58,030.00			58,030.00
400000-0108-14-028-0	Salary-NewMilford-Nursing Admin-Clerical-	27,498.00			27,498.00
400000-0108-14-044-0	Salary-NewMilford-Nursing Admin-DNS-	145,363.00			145,363.00
400000-0108-15-021-0	Salary-NewMilford-Nursing-CNA-	948,300.00			948,300.00
400000-0108-15-052-0	Salary-NewMilford-Nursing-LPN-	705,553.00			705,553.00
400000-0108-15-092-0	Salary-NewMilford-Nursing-RN-	747,370.00		(191,177.00)	556,193.00
400000-0108-21-040-0	Salary-NewMilford-Human Resources-Dir of Human R-	41,740.00			41,740.00
400050-0108-03-007-0	Salary - PTO-NewMilford-Administration-Administr-	(991.00)			(991.00)
400050-0108-04-007-0	Salary - PTO-NewMilford-Fiscal Operati-Administr-	(819.00)			(819.00)
400050-0108-05-065-0	Salary - PTO-NewMilford-Medical Record-Medical R-	456.00			456.00
400050-0108-06-038-0	Salary - PTO-NewMilford-Social service-Dir-	(2,494.00)			(2,494.00)
400050-0108-07-038-0	Salary - PTO-NewMilford-Rec Therapy-Dir-	(1,740.00)			(1,740.00)
400050-0108-07-086-0	Salary - PTO-NewMilford-Rec Therapy-Rec Therapis-	(120.00)			(120.00)
400050-0108-08-058-0	Salary - PTO-NewMilford-Maintenance-Maintenance -	2,271.00			2,271.00
400050-0108-08-101-0	Salary - PTO-NewMilford-Maintenance-Supervisor-	2,303.00			2,303.00
400050-0108-09-048-0	Salary - PTO-NewMilford-Housekeeping-Housekeeper-	990.00			990.00
400050-0108-10-051-0	Salary - PTO-NewMilford-Laundry-Laundry Aide-	2,272.00			2,272.00
400050-0108-11-011-0	Salary - PTO-NewMilford-Admissions-Admissions Co-	(305.00)			(305.00)
400050-0108-13-013-0	Salary - PTO-NewMilford-Dietary-Aide-	990.00			990.00
400050-0108-13-031-0	Salary - PTO-NewMilford-Dietary-Cook-	(2,086.00)			(2,086.00)
400050-0108-13-035-0	Salary - PTO-NewMilford-Dietary-Dietician-	467.00			467.00
400050-0108-13-101-0	Salary - PTO-NewMilford-Dietary-Supervisor-	885.00			885.00
400050-0108-14-044-0	Salary - PTO-NewMilford-Nursing Admin-DNS-	10,872.00			10,872.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
400050-0108-15-021-0	Salary - PTO-NewMilford-Nursing-CNA-	12,963.00			12,963.00
400050-0108-15-052-0	Salary - PTO-NewMilford-Nursing-LPN-	7,866.00			7,866.00
400050-0108-15-092-0	Salary - PTO-NewMilford-Nursing-RN-	16,988.00			16,988.00
401000-0108-29-000-0	FICA-NewMilford-Emp Benefits	299,036.00			299,036.00
401100-0108-29-000-0	FUI-NewMilford-Emp Benefits	5,696.00			5,696.00
401200-0108-29-000-0	SUI-NewMilford-Emp Benefits	46,431.00			46,431.00
401300-0108-29-000-0	Health Ins-NewMilford-Emp Benefits	458,495.00			458,495.00
401400-0108-29-000-0	Workers Compensation-NewMilford-Emp Benefits	199,024.00			199,024.00
401700-0108-29-000-0	Pension-NewMilford-Emp Benefits	15,982.00			15,982.00
402000-0108-03-000-0	Holiday Expense-Village Crest-Administration	1,250.00			1,250.00
410000-0108-03-000-0	Supplies-Village Crest-Administration	662.00			662.00
410000-0108-04-000-0	Supplies-Village Crest-Fiscal Operations	10,318.00			10,318.00
410000-0108-07-000-0	Supplies-Village Crest-Rec Therapy	6,305.00			6,305.00
410000-0108-08-000-0	Supplies-Village Crest-Maintenance	20,183.00			20,183.00
410000-0108-09-000-0	Supplies-Village Crest-Housekeeping	22,157.00			22,157.00
410000-0108-10-000-0	Supplies-Village Crest-Laundry	6,919.00			6,919.00
410000-0108-13-000-0	Supplies-Village Crest-Dietary	36,456.00			36,456.00
410000-0108-15-000-0	Supplies-Village Crest-Nursing	98,006.00			98,006.00
410000-0108-18-000-0	Supplies-Village Crest-Marketing	3,183.00			3,183.00
410019-0108-07-000-0	Supplies COVID-Village Crest-Rec Therapy	233.00			233.00
410019-0108-09-000-0	Supplies COVID-Village Crest-Housekeeping	1,980.00			1,980.00
410019-0108-15-000-0	Supplies COVID-Village Crest-Nursing	42,988.00			42,988.00
411200-0108-23-000-0	Drugs Medicare Pt A-Village Crest-Rehab Tpy and A	253,066.00			253,066.00
411700-0108-22-000-0	House Drugs (OTC)-NewMilford-Medical Services	18,489.00			18,489.00
412000-0108-13-000-0	Food-Village Crest-Dietary	167,330.00			167,330.00
412000-0108-38-000-0	Food-NewMilford-Cafe	471.00			471.00
412019-0108-13-000-0	Food COVID-Village Crest-Dietary	162.00			162.00
412100-0108-13-000-0	Food Supplements-Village Crest-Dietary	25,311.00			25,311.00
413001-0108-23-000-0	Oxygen Non Billable-Village Crest-Rehab Tpy and An	5,693.00			5,693.00
413500-0108-23-000-0	IV Thy Supplies-Village Crest-Rehab Tpy and Ancilr	7,013.00			7,013.00
414000-0108-10-000-0	Diapers-Village Crest-Laundry	26,922.00			26,922.00
414100-0108-10-000-0	Linen-Village Crest-Laundry	6,463.00			6,463.00
420000-0108-15-000-0	Minor Equip-Village Crest-Nursing	1,954.00			1,954.00
431000-0108-03-000-0	Consulting Fees-Village Crest-Administration	44.00			44.00
431000-0108-04-000-0	Consulting Fees-Village Crest-Fiscal Operations	13,882.00		(13,882.00)	0.00
431000-0108-06-000-0	Consulting Fees-Village Crest-Social Service	1,006.00			1,006.00
431000-0108-15-000-0	Consulting Fees-Village Crest-Nursing	17,254.00			17,254.00
431000-0108-22-000-0	Consulting Fees-Village Crest-Medical Services	12,283.00			12,283.00
431000-0108-24-000-0	Consulting Fees-Village Crest-Respiratory	4,020.00			4,020.00
431010-0108-23-000-0	Pharmacy fees-NewMilford-Rehab Tpy and Ancilry- -	11,384.00			11,384.00
432000-0108-03-000-0	Accounting Fees-Village Crest-Administration	26,405.00			26,405.00
433000-0108-03-000-0	Legal Fees-Village Crest-Administration	14,087.00			14,087.00
433100-0108-03-000-0	Legal Fees-Village Crest-Administration	1,398.00			1,398.00
433200-0108-03-000-0	Legal Fees-Village Crest-Administration	38,264.00			38,264.00
433300-0108-03-000-0	Legal Fees-Village Crest-Administration	930.00			930.00
434000-0108-03-000-0	Shared Services-Village Crest-Administration	370,888.00		13,882.00	384,770.00
435200-0108-03-000-0	IT ServicesAdministration-Village Crest-Administra	71,161.00			71,161.00
435210-0108-03-000-0	IT Rental-Village Crest-Administration	40,597.00		(6,981.00)	33,616.00
436000-0108-22-000-0	Medical Director Fees-Village Crest-Medical Servic	46,650.00			46,650.00
436200-0108-22-000-0	Dental Fees-Village Crest-Medical Services	6,984.00			6,984.00
436300-0108-22-000-0	Physician Fees-NewMilford-Medical Services	(367.00)			(367.00)
437000-0108-23-000-0	PT Fees-NewMilford-Rehab Tpy and Ancilry	328,903.00			328,903.00
437100-0108-23-000-0	OT Fees-NewMilford-Rehab Tpy and Ancilry	228,264.00			228,264.00
437200-0108-23-000-0	Speech Fees-NewMilford-Rehab Tpy and Ancilry	58,240.00			58,240.00
438020-0108-27-000-0	X-Village Crest-Laboratory	16,390.00			16,390.00
438030-0108-27-000-0	Lab Fees-Village Crest-Laboratory	180.00			180.00
440000-0108-02-000-0	Purch Services-Village Crest-Admin Staff	31,200.00			31,200.00
440000-0108-03-000-0	Purch Services-Village Crest-Administration	2,632.00			2,632.00
440000-0108-04-000-0	Purch Services-Village Crest-Fiscal Operations	32,111.00			32,111.00
440000-0108-07-000-0	Purch Services-Village Crest-Rec Therapy	833.00			833.00
440000-0108-08-000-0	Purch Services-Village Crest-Maintenance	41,324.00			41,324.00
440000-0108-13-000-0	Purch Services-Village Crest-Dietary	6,397.00			6,397.00
440000-0108-15-000-0	Purch Services-Village Crest-Nursing	(901.00)			(901.00)
440000-0108-23-000-0	Purch Services-Village Crest-Rehab Tpy and Ancilry	25.00			25.00
440001-0108-08-000-0	Ground Services-Village Crest-Maintenance	19,343.00			19,343.00
440050-0108-07-000-0	Cable Expense-Village Crest-Rec Therapy	10,238.00			10,238.00
442000-0108-08-000-0	Pest Control-NewMilford-Maintenan	1,861.00			1,861.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
443000-0108-08-000-0	Carting-Village Crest-Maintenance	16,866.00			16,866.00
452000-0108-04-000-0	Equip Rental-Village Crest-Fiscal Operations	10,072.00			10,072.00
452000-0108-08-000-0	Equip Rental-Village Crest-Maintenance	5,176.00			5,176.00
452000-0108-13-000-0	Equip Rental-Village Crest-Dietary	1,894.00			1,894.00
452000-0108-15-000-0	Equip Rental-Village Crest-Nursing	10,736.00			10,736.00
452000-0108-23-000-0	Equip Rental-Village Crest-Rehab Tpy and Anclry	10,160.00			10,160.00
452000-0108-24-000-0	Equip Rental-Village Crest-Respiratory	17,353.00			17,353.00
461000-0108-03-000-0	Telephone-Village Crest-Administration	52,162.00			52,162.00
461100-0108-03-000-0	Telephone - Cell-Village Crest-Administration	1,477.00			1,477.00
462000-0108-25-000-0	Electric-Village Crest-Property	122,087.00			122,087.00
463000-0108-25-000-0	Gas-Village Crest-Property	14,538.00			14,538.00
464000-0108-25-000-0	Sewer-Village Crest-Property	21,571.00			21,571.00
466000-0108-25-000-0	Water-Village Crest-Property	22,524.00			22,524.00
471000-0108-25-000-0	Rent-Village Crest-Property	379,000.00			379,000.00
472000-0108-25-000-0	Personal Property Taxes-Village Crest-Property	7,477.00			7,477.00
472500-0108-25-000-0	Property Insurance-Village Crest-Property	11,742.00			11,742.00
473000-0108-25-000-0	Real Estate Taxes-Village Crest-Property	81,793.00			81,793.00
476100-0108-25-000-0	Interest Expense Eq Obl-Village Crest-Property	38,836.00			38,836.00
484000-0108-25-000-0	Depe Exp LHI-Village Crest	135,244.00			135,244.00
486000-0108-25-000-0	Depr Exp MME-Village Crest	47,059.00			47,059.00
488000-0108-25-000-0	Amort Exp-Village Crest-Property	9,432.00			9,432.00
488500-0108-25-000-0	Amort Exp Good Will-Village Crest	79,000.00			79,000.00
491000-0108-03-000-0	Dues-Village Crest-Administration	8,083.00		(950.00)	7,133.00
491001-0108-03-000-0	Subscriptions-Village Crest-Administration	2,098.00			2,098.00
500000-0108-03-000-0	Licenses and Permits-Village Crest-Administration	40.00			40.00
501000-0108-03-000-0	Advertising Employment-Village Crest-Administratio	1,338.00			1,338.00
501100-0108-18-000-0	Advertising Promotional-NewMilford-Marketing	12,662.00			12,662.00
503000-0108-03-000-0	Penalties-Village Crest-Administration	3,250.00			3,250.00
503100-0108-03-000-0	Interest-Village Crest-Administration	1,340.00			1,340.00
503130-0108-03-000-0	Interest on Computer Loan-NewMilford-Administr	3,516.00			3,516.00
503200-0108-03-000-0	Bank Charges-Village Crest-Administration	24,373.00			24,373.00
504000-0108-03-000-0	Postage-Village Crest-Administration	2,414.00			2,414.00
505000-0108-03-000-0	Background Check-Village Crest-Administration	7,783.00			7,783.00
507000-0108-03-000-0	Revenue Assessment-Village Crest-Administration	411,519.00			411,519.00
508000-0108-03-000-0	Bad Debt Expense-Village Crest-Administration	200,220.00			200,220.00
509000-0108-03-000-0	Seminars-Village Crest-Administration	30,475.00			30,475.00
510000-0108-03-000-0	Liability Ins-Village Crest-Administration	44,982.00			44,982.00
511000-0108-03-000-0	Auto Ins-Village Crest-Administration	1,527.00			1,527.00
512000-0108-03-000-0	Umbrella Ins-Village Crest-Administration	2,626.00			2,626.00
513000-0108-03-000-0	Crime Ins-Village Crest-Administration	1,145.00			1,145.00
520000-0108-03-000-0	Auto Expense-Village Crest-Administration	1,833.00			1,833.00
521000-0108-03-000-0	Travel Expense-Village Crest-Administration	1,342.00			1,342.00
523000-0108-03-000-0	Emp Benefits-Village Crest-Administration	16,624.00			16,624.00
523019-0108-03-000-0	Employee Benefits Other COVID-Village Crest-Admini	84.00			84.00
530000-0108-15-000-0	Pool RNs-Village Crest-Nursing	37,185.00			37,185.00
531000-0108-15-000-0	Pool LPNs-Village Crest-Nursing	142,521.00			142,521.00
532000-0108-15-000-0	Pool CNA-Village Crest-Nursing	274,827.00			274,827.00
540000-0108-03-000-0	Donations-Village Crest-Administration	1,100.00			1,100.00
541000-0108-03-000-0	Misc. Expense-NewMilford-Administration	(12,801.00)			(12,801.00)
541050-0108-03-000-0	Prior Period Expense-Village Crest-Administration	(1,897.00)			(1,897.00)
542900-0108-03-000-0	CT PET Tax Expense-Village Crest-Administration	49,680.00			49,680.00
Marcum 103	Chamber Dues	0.00		950.00	950.00
Marcum 202	MDS Coordinator	0.00		101,209.00	101,209.00
Marcum 203	Staff Development	0.00		46,822.00	46,822.00
Marcum 204	Infection Control	0.00		43,146.00	43,146.00
Marcum 205	Admin Equipment Rental	0.00		6,981.00	6,981.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: *National Health Care Associates, Inc. (CT)*
 Engagement: *Medicaid - Village Crest Center for Health & Rehab*
 Period Ending: *9/30/2021*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
400000-0108-03-009-0	Salary-NewMilford-Administration-Administrator-	146,857.00		0.00	146,857.00
Subtotal [2] Administrators		146,857.00		0.00	146,857.00
Subgroup : [4]	Other Administrative Salaries				
400000-0108-03-007-0	Salary-NewMilford-Administration-Administrative -	93,843.00		0.00	93,843.00
400000-0108-04-007-0	Salary-NewMilford-Fiscal Operations-Administrat-	57,908.00		0.00	57,908.00
400000-0108-05-065-0	Salary-NewMilford-Medical Records-Medical Record-	30,189.00		0.00	30,189.00
400000-0108-21-040-0	Salary-NewMilford-Human Resources-Dir of Human R-	41,740.00		0.00	41,740.00
400050-0108-03-007-0	Salary - PTO-NewMilford-Administration-Adminislr-	(991.00)		0.00	(991.00)
400050-0108-04-007-0	Salary - PTO-NewMilford-Fiscal Operati-Adminislr-	(819.00)		0.00	(819.00)
400050-0108-05-065-0	Salary - PTO-NewMilford-Medical Record-Medical R-	456.00		0.00	456.00
Subtotal [4] Other Administrative Salaries		222,326.00		0.00	222,326.00
Subgroup : [5A]	Head Dietitian				
400000-0108-13-035-0	Salary-NewMilford-Dietary-Dietician-	23,496.00		0.00	23,496.00
400050-0108-13-035-0	Salary - PTO-NewMilford-Dietary-Dietician-	467.00		0.00	467.00
Subtotal [5A] Head Dietitian		23,963.00		0.00	23,963.00
Subgroup : [5B]	Food Service Supervisor				
400000-0108-13-101-0	Salary-NewMilford-Dietary-Supervisor-	58,030.00		0.00	58,030.00
400050-0108-13-101-0	Salary - PTO-NewMilford-Dietary-Supervisor-	885.00		0.00	885.00
Subtotal [5B] Food Service Supervisor		58,915.00		0.00	58,915.00
Subgroup : [5C]	Dietary Workers				
400000-0108-13-013-0	Salary-NewMilford-Dietary-Aide-	139,383.00		0.00	139,383.00
400000-0108-13-031-0	Salary-NewMilford-Dietary-Cook-	136,679.00		0.00	136,679.00
400050-0108-13-013-0	Salary - PTO-NewMilford-Dietary-Aide-	990.00		0.00	990.00
400050-0108-13-031-0	Salary - PTO-NewMilford-Dietary-Cook-	(2,086.00)		0.00	(2,086.00)
Subtotal [5C] Dietary Workers		274,966.00		0.00	274,966.00
Subgroup : [6B]	Other Housekeeping Workers				
400000-0108-09-048-0	Salary-NewMilford-Housekeeping-Housekeeper-	244,233.00		0.00	244,233.00
400050-0108-09-048-0	Salary - PTO-NewMilford-Housekeeping-Housekeeper-	990.00		0.00	990.00
Subtotal [6B] Other Housekeeping Workers		245,223.00		0.00	245,223.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
400000-0108-08-101-0	Salary-NewMilford-Maintenance-Supervisor-	75,435.00		0.00	75,435.00
400050-0108-08-101-0	Salary - PTO-NewMilford-Maintenance-Supervisor-	2,303.00		0.00	2,303.00
Subtotal [7A] Engineer or Chief of Maintenance		77,738.00		0.00	77,738.00
Subgroup : [7B]	Other Maintenance Workers				
400000-0108-08-058-0	Salary-NewMilford-Maintenance-Maintenance Worker-	50,498.00		0.00	50,498.00
400050-0108-08-058-0	Salary - PTO-NewMilford-Maintenance-Maintenance -	2,271.00		0.00	2,271.00
Subtotal [7B] Other Maintenance Workers		52,769.00		0.00	52,769.00
Subgroup : [8B]	Other Laundry Workers				
400000-0108-10-051-0	Salary-NewMilford-Laundry-Laundry Aide-	66,105.00		0.00	66,105.00
400050-0108-10-051-0	Salary - PTO-NewMilford-Laundry-Laundry Aide-	2,272.00		0.00	2,272.00
Subtotal [8B] Other Laundry Workers		68,377.00		0.00	68,377.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
400000-0108-14-044-0	Salary-NewMilford-Nursing Admin-DNS-	145,363.00		0.00	145,363.00
400050-0108-14-044-0	Salary - PTO-NewMilford-Nursing Admin-DNS-	10,872.00		0.00	10,872.00
Subtotal [12A] Director of Nurses/Assistant Director		156,235.00		0.00	156,235.00
Subgroup : [12B1]	RNs - Direct Care				
400000-0108-15-092-0	Salary-NewMilford-Nursing-RN-	747,370.00		(191,177.00)	556,193.00
400050-0108-15-092-0	Salary - PTO-NewMilford-Nursing-RN-	16,988.00		0.00	16,988.00
Subtotal [12B1] RNs - Direct Care		764,358.00		(191,177.00)	573,181.00
Subgroup : [12B2]	RNs - Administrative				
400000-0108-14-029-0	Salary-NewMilford-Nursing Admin-Clerical-	27,498.00		0.00	27,498.00
Marcum 202	MDS Coordinator	0.00		101,209.00	101,209.00
Marcum 203	Staff Development	0.00		101,209.00	101,209.00
Marcum 204	Infection Control	0.00		46,822.00	46,822.00
				43,146.00	43,146.00
Subtotal [12B2] RNs - Administrative		27,498.00		191,177.00	218,675.00
Subgroup : [12C1]	LPNs - Direct Care				
400000-0108-15-052-0	Salary-NewMilford-Nursing-LPN-	705,553.00		0.00	705,553.00
400050-0108-15-052-0	Salary - PTO-NewMilford-Nursing-LPN-	7,866.00		0.00	7,866.00
Subtotal [12C1] LPNs - Direct Care		713,419.00		0.00	713,419.00
Subgroup : [12D]	Aides and Attendants				
400000-0108-15-021-0	Salary-NewMilford-Nursing-CNA-	948,300.00		0.00	948,300.00
400050-0108-15-021-0	Salary - PTO-NewMilford-Nursing-CNA-	12,963.00		0.00	12,963.00
Subtotal [12D] Aides and Attendants		961,263.00		0.00	961,263.00
Subgroup : [12H]	Recreation Workers				
400000-0108-07-038-0	Salary-NewMilford-Rec Therapy-Dir-	53,958.00		0.00	53,958.00
400000-0108-07-086-0	Salary-NewMilford-Rec Therapy-Rec Therapist-	123,296.00		0.00	123,296.00
400050-0108-07-038-0	Salary - PTO-NewMilford-Rec Therapy-Dir-	(1,740.00)		0.00	(1,740.00)
400050-0108-07-086-0	Salary - PTO-NewMilford-Rec Therapy-Rec Therapis-	(120.00)		0.00	(120.00)
Subtotal [12H] Recreation Workers		175,394.00		0.00	175,394.00
Subgroup : [12M]	Social Workers/Case Management				

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2021**
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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
400000-0108-06-038-0	Salary-NewMilford-Social service-Dir-	74,935.00		0.00	74,935.00
400050-0108-06-038-0	Salary - PTO-NewMilford-Social service-Dir-	(2,494.00)		0.00	(2,494.00)
Subtotal [12M] Social Workers/Case Management		72,441.00		0.00	72,441.00
Subgroup : [12O] Other					
400000-0108-11-011-0	Salary-NewMilford-Admissions-Admissions Coordina-	69,703.00		0.00	69,703.00
400050-0108-11-011-0	Salary - PTO-NewMilford-Admissions-Admissions Co-	(305.00)		0.00	(305.00)
Subtotal [12O] Other		69,398.00		0.00	69,398.00
Total [10-A] Salaries and Wages		4,111,140.00		0.00	4,111,140.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
436200-0108-22-000-0	Dental Fees-Village Crest-Medical Services	5,984.00		0.00	5,984.00
Subtotal [2] Dentist		5,984.00		0.00	5,984.00
Subgroup : [3] Pharmacist					
431010-0108-23-000-0	Pharmacy fees-NewMilford-Rehab Tpy and Ancnly- -	11,384.00		0.00	11,384.00
Subtotal [3] Pharmacist		11,384.00		0.00	11,384.00
Subgroup : [5A] PT - Resident Care					
437000-0108-23-000-0	PT Fees-NewMilford-Rehab Tpy and Ancnly	328,903.00		0.00	328,903.00
Subtotal [5A] PT - Resident Care		328,903.00		0.00	328,903.00
Subgroup : [8A] Medical Director					
436000-0108-22-000-0	Medical Director Fees-Village Crest-Medical Servic	46,650.00		0.00	46,650.00
Subtotal [8A] Medical Director		46,650.00		0.00	46,650.00
Subgroup : [9A] ST - Resident Care					
437200-0108-23-000-0	Speech Fees-NewMilford-Rehab Tpy and Ancnly	58,240.00		0.00	58,240.00
Subtotal [9A] ST - Resident Care		58,240.00		0.00	58,240.00
Subgroup : [10A] OT - Resident Care					
437100-0108-23-000-0	OT Fees-NewMilford-Rehab Tpy and Ancnly	228,264.00		0.00	228,264.00
Subtotal [10A] OT - Resident Care		228,264.00		0.00	228,264.00
Subgroup : [11A1] RN's - Direct Care					
530000-0108-15-000-0	Pool RNs-Village Crest-Nursing	37,185.00		0.00	37,185.00
Subtotal [11A1] RN's - Direct Care		37,185.00		0.00	37,185.00
Subgroup : [11B1] LPN's - Direct Care					
531000-0108-15-000-0	Pool LPNs-Village Crest-Nursing	142,521.00		0.00	142,521.00
Subtotal [11B1] LPN's - Direct Care		142,521.00		0.00	142,521.00
Subgroup : [11C] Aides					
532000-0108-15-000-0	Pool CNA-Village Crest-Nursing	274,827.00		0.00	274,827.00
Subtotal [11C] Aides		274,827.00		0.00	274,827.00
Subgroup : [12] Other					
431000-0108-15-000-0	Consulting Fees-Village Crest-Nursing	17,254.00		0.00	17,254.00
431000-0108-24-000-0	Consulting Fees-Village Crest-Respiratory	4,020.00		0.00	4,020.00
Subtotal [12] Other		21,274.00		0.00	21,274.00
Total [13-B] Professional Fees		1,156,232.00		0.00	1,156,232.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
401400-0108-29-000-0	Workmen Compensation-NewMilford-Emp Benefits	199,024.00		0.00	199,024.00
Subtotal [1A1] Workmen's Compensation		199,024.00		0.00	199,024.00
Subgroup : [1A3] Unemployment Insurance					
401100-0108-29-000-0	FUI-NewMilford-Emp Benefits	5,696.00		0.00	5,696.00
401200-0108-29-000-0	SUI-NewMilford-Emp Benefits	46,431.00		0.00	46,431.00
Subtotal [1A3] Unemployment Insurance		52,127.00		0.00	52,127.00
Subgroup : [1A4] Social Security (FICA)					
401000-0108-29-000-0	FICA-NewMilford-Emp Benefits	299,036.00		0.00	299,036.00
Subtotal [1A4] Social Security (FICA)		299,036.00		0.00	299,036.00
Subgroup : [1A5] Health Insurance					
401300-0108-29-000-0	Health Ins-NewMilford-Emp Benefits	458,495.00		0.00	458,495.00
Subtotal [1A5] Health Insurance		458,495.00		0.00	458,495.00
Subgroup : [1A7] Pensions					
401700-0108-29-000-0	Pension-NewMilford-Emp Benefits	15,982.00		0.00	15,982.00
Subtotal [1A7] Pensions		15,982.00		0.00	15,982.00
Subgroup : [1A9] Other					
505000-0108-03-000-0	Background Check-Village Crest-Administration	7,783.00		0.00	7,783.00
Subtotal [1A9] Other		7,783.00		0.00	7,783.00
Subgroup : [1C] Bad Debts					
508000-0108-03-000-0	Bad Debt Expense-Village Crest-Administration	200,220.00		0.00	200,220.00
Subtotal [1C] Bad Debts		200,220.00		0.00	200,220.00
Subgroup : [1D] Accounting and Auditing					
432000-0108-03-000-0	Accounting Fees-Village Crest-Administration	26,405.00		0.00	26,405.00
Subtotal [1D] Accounting and Auditing		26,405.00		0.00	26,405.00
Subgroup : [1E] Legal					
433000-0108-03-000-0	Legal Fees-Village Crest-Administration	14,087.00		0.00	14,087.00
433100-0108-03-000-0	Legal Fees-Village Crest-Administration	1,398.00		0.00	1,398.00
433200-0108-03-000-0	Legal Fees-Village Crest-Administration	38,264.00		0.00	38,264.00
433300-0108-03-000-0	Legal Fees-Village Crest-Administration	930.00		0.00	930.00

Client: *National Health Care Associates, Inc. (CT)*
 Engagement: *Medicaid - Village Crest Center for Health & Rehab*
 Period Ending: *9/30/2021*
 Trial Balance: *A.01 - TB-CCNH*
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subtotal [1E] Legal		<u>54,679.00</u>		<u>0.00</u>	<u>54,679.00</u>
Subgroup : [1G]	Office Supplies				
410000-0108-03-000-0	Supplies-Village Crest-Administration	662.00		0.00	662.00
410000-0108-04-000-0	Supplies-Village Crest-Fiscal Operations	10,318.00		0.00	10,318.00
Marcum 205	Admin Equipment Rental	0.00		6,981.00	6,981.00
			RJE - 4	6,981.00	
Subtotal [1G] Office Supplies		<u>10,980.00</u>		<u>6,981.00</u>	<u>17,961.00</u>
Subgroup : [1H1]	Telephone and Telegraph				
461000-0108-03-000-0	Telephone-Village Crest-Administration	52,162.00		0.00	52,162.00
Subtotal [1H1] Telephone and Telegraph		<u>52,162.00</u>		<u>0.00</u>	<u>52,162.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers				
461100-0108-03-000-0	Telephone - Cell-Village Crest-Administration	1,477.00		0.00	1,477.00
Subtotal [1H2] Cellular Phones and Beepers		<u>1,477.00</u>		<u>0.00</u>	<u>1,477.00</u>
Subgroup : [1K1]	Other Taxes - Income				
542900-0108-03-000-0	CT PET Tax Expense-Village Crest-Administration	49,680.00		0.00	49,680.00
Subtotal [1K1] Other Taxes - Income		<u>49,680.00</u>		<u>0.00</u>	<u>49,680.00</u>
Subgroup : [1K3]	Resident Day User Fee				
507000-0108-03-000-0	Revenue Assessment-Village Crest-Administration	411,519.00		0.00	411,519.00
Subtotal [1K3] Resident Day User Fee		<u>411,519.00</u>		<u>0.00</u>	<u>411,519.00</u>
Total [15] Expenditures Other than Salaries		<u>1,839,569.00</u>		<u>6,981.00</u>	<u>1,846,550.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
402000-0108-03-000-0	Holiday Expense-Village Crest-Administration	1,250.00		0.00	1,250.00
Subtotal [2] Holiday Parties for Staff		<u>1,250.00</u>		<u>0.00</u>	<u>1,250.00</u>
Subgroup : [3]	Gifts to Staff and Residents				
523000-0108-03-000-0	Emp Benefits-Village Crest-Administration	16,624.00		0.00	16,624.00
Subtotal [3] Gifts to Staff and Residents		<u>16,624.00</u>		<u>0.00</u>	<u>16,624.00</u>
Subgroup : [4]	Employee Travel				
521000-0108-03-000-0	Travel Expense-Village Crest-Administration	1,342.00		0.00	1,342.00
Subtotal [4] Employee Travel		<u>1,342.00</u>		<u>0.00</u>	<u>1,342.00</u>
Subgroup : [5]	Education Expense				
509000-0108-03-000-0	Seminars-Village Crest-Administration	30,475.00		0.00	30,475.00
Subtotal [5] Education Expense		<u>30,475.00</u>		<u>0.00</u>	<u>30,475.00</u>
Subgroup : [6]	Automobile Expense				
520000-0108-03-000-0	Auto Expense-Village Crest-Administration	1,833.00		0.00	1,833.00
Subtotal [6] Automobile Expense		<u>1,833.00</u>		<u>0.00</u>	<u>1,833.00</u>
Subgroup : [M1]	Advertising Help Wanted				
501000-0108-03-000-0	Advertising Employment-Village Crest-Administratio	1,338.00		0.00	1,338.00
Subtotal [M1] Advertising Help Wanted		<u>1,338.00</u>		<u>0.00</u>	<u>1,338.00</u>
Subgroup : [M3]	Advertising Other				
410000-0108-18-000-0	Supplies-Village Crest-Marketing	3,183.00		0.00	3,183.00
501100-0108-18-000-0	Advertising Promotional-NewMilford-Marketing	12,662.00		0.00	12,662.00
Subtotal [M3] Advertising Other		<u>15,845.00</u>		<u>0.00</u>	<u>15,845.00</u>
Subgroup : [M7]	Postage				
504000-0108-03-000-0	Postage-Village Crest-Administration	2,414.00		0.00	2,414.00
Subtotal [M7] Postage		<u>2,414.00</u>		<u>0.00</u>	<u>2,414.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
491000-0108-03-000-0	Dues-Village Crest-Administration	8,083.00		(950.00)	7,133.00
			RJE - 2	(950.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>8,083.00</u>		<u>(950.00)</u>	<u>7,133.00</u>
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 103	Chamber Dues	0.00		950.00	950.00
			RJE - 2	950.00	
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>		<u>950.00</u>	<u>950.00</u>
Subgroup : [M9]	Subscriptions				
491001-0108-03-000-0	Subscriptions-Village Crest-Administration	2,098.00		0.00	2,098.00
			RJE - 2	(0.00)	
Subtotal [M9] Subscriptions		<u>2,098.00</u>		<u>0.00</u>	<u>2,098.00</u>
Subgroup : [M10]	Contributions				
540000-0108-03-000-0	Donations-Village Crest-Administration	1,100.00		0.00	1,100.00
Subtotal [M10] Contributions		<u>1,100.00</u>		<u>0.00</u>	<u>1,100.00</u>
Subgroup : [M11]	Services Provided by Contract				
431000-0108-03-000-0	Consulting Fees-Village Crest-Administration	44.00		0.00	44.00
431000-0108-04-000-0	Consulting Fees-Village Crest-Fiscal Operations	13,882.00		(13,882.00)	0.00
			RJE - 3	(13,882.00)	
435200-0108-03-000-0	IT ServicesAdministration-Village Crest-Administra	71,161.00		0.00	71,161.00
440000-0108-02-000-0	Purch Services-Village Crest-Admin Staff	31,200.00		0.00	31,200.00
440000-0108-03-000-0	Purch Services-Village Crest-Administration	2,632.00		0.00	2,632.00
440000-0108-04-000-0	Purch Services-Village Crest-Fiscal Operations	32,111.00		0.00	32,111.00
Subtotal [M11] Services Provided by Contract		<u>151,030.00</u>		<u>(13,882.00)</u>	<u>137,148.00</u>
Subgroup : [M12]	Administrative Management Services				
434000-0108-03-000-0	Shared Services-Village Crest-Administration	370,888.00		13,882.00	384,770.00
			RJE - 3	13,882.00	

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subtotal [M12] Administrative Management Services		370,888.00		13,882.00	384,770.00
Subgroup : [M13] Other					
488500-0108-25-000-0	Amort Exp Good Will-Village Crest	79,000.00		0.00	79,000.00
500000-0108-03-000-0	Licenses and Permits-Village Crest-Administration	40.00		0.00	40.00
503000-0108-03-000-0	Penalties-Village Crest-Administration	3,250.00		0.00	3,250.00
503200-0108-03-000-0	Bank Charges-Village Crest-Administration	24,373.00		0.00	24,373.00
Subtotal [M13] Other		106,663.00		0.00	106,663.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		710,983.00		0.00	710,983.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup - [2A1] Raw Food					
412000-0108-13-000-0	Food-Village Crest-Dietary	167,330.00		0.00	167,330.00
412000-0108-38-000-0	Food-NewMilford-Cafe	471.00		0.00	471.00
412019-0108-13-000-0	Food COVID-Village Crest-Dietary	162.00		0.00	162.00
412100-0108-13-000-0	Food Supplements-Village Crest-Dietary	25,311.00		0.00	25,311.00
523019-0108-03-000-0	Employee Benefits Other COVID-Village Crest-Admini	84.00		0.00	84.00
Subtotal [2A1] Raw Food		193,358.00		0.00	193,358.00
Subgroup : [2A2] Non-Food Supplies					
410000-0108-13-000-0	Supplies-Village Crest-Dietary	36,456.00		0.00	36,456.00
Subtotal [2A2] Non-Food Supplies		36,456.00		0.00	36,456.00
Subgroup : [2B] Purchased Services					
440000-0108-13-000-0	Purch Services-Village Crest-Dietary	6,397.00		0.00	6,397.00
Subtotal [2B] Purchased Services		6,397.00		0.00	6,397.00
Subgroup : [2C] Other					
452000-0108-13-000-0	Equip Rental-Village Crest-Dietary	1,894.00		0.00	1,894.00
Subtotal [2C] Other		1,894.00		0.00	1,894.00
Total [18] Dietary Basis for Allocation of Costs		238,105.00		0.00	238,105.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
414100-0108-10-000-0	Linen-Village Crest-Laundry	6,463.00		0.00	6,463.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		6,463.00		0.00	6,463.00
Subgroup : [3C] Other					
410000-0108-10-000-0	Supplies-Village Crest-Laundry	6,919.00		0.00	6,919.00
414000-0108-10-000-0	Diapers-Village Crest-Laundry	26,922.00		0.00	26,922.00
Subtotal [3C] Other		33,841.00		0.00	33,841.00
Total [19] Laundry-Basis for Allocation of Costs		40,304.00		0.00	40,304.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
410000-0108-09-000-0	Supplies-Village Crest-Housekeeping	22,157.00		0.00	22,157.00
410019-0108-09-000-0	Supplies COVID-Village Crest-Housekeeping	1,980.00		0.00	1,980.00
Subtotal [4A1] In-House Care Supplies		24,137.00		0.00	24,137.00
Subgroup : [5A1] Own Pharmacy					
411200-0108-23-000-0	Drugs Medicare Pt A-Village Crest-Rehab Tpy and A	253,066.00		0.00	253,066.00
Subtotal [5A1] Own Pharmacy		253,066.00		0.00	253,066.00
Subgroup : [5B] Medicine Cabinet Drugs					
411700-0108-22-000-0	House Drugs (OTC)-NewMilford-Medical Services	18,489.00		0.00	18,489.00
Subtotal [5B] Medicine Cabinet Drugs		18,489.00		0.00	18,489.00
Subgroup : [5C] Medical and Therapeutic Supplies					
410000-0108-15-000-0	Supplies-Village Crest-Nursing	98,006.00		0.00	98,006.00
420000-0108-15-000-0	Minor Equip-Village Crest-Nursing	1,954.00		0.00	1,954.00
Subtotal [5C] Medical and Therapeutic Supplies		99,960.00		0.00	99,960.00
Subgroup : [5E2] Oxygen - Other					
413001-0108-23-000-0	Oxygen Non Billable-Village Crest-Rehab Tpy and An	5,693.00		0.00	5,693.00
Subtotal [5E2] Oxygen - Other		5,693.00		0.00	5,693.00
Subgroup : [5F] X-Rays and related radiological					
438020-0108-27-000-0	X-Village Crest-Laboratory	16,390.00		0.00	16,390.00
Subtotal [5F] X-Rays and related radiological		16,390.00		0.00	16,390.00
Subgroup : [5H] Laboratory					
438030-0108-27-000-0	Lab Fees-Village Crest-Laboratory	180.00		0.00	180.00
Subtotal [5H] Laboratory		180.00		0.00	180.00
Subgroup : [5I] Recreation					
410000-0108-07-000-0	Supplies-Village Crest-Rec Therapy	6,305.00		0.00	6,305.00
410019-0108-07-000-0	Supplies COVID-Village Crest-Rec Therapy	233.00		0.00	233.00
440000-0108-07-000-0	Purch Services-Village Crest-Rec Therapy	833.00		0.00	833.00
440050-0108-07-000-0	Cable Expense-Village Crest-Rec Therapy	10,238.00		0.00	10,238.00
Subtotal [5I] Recreation		17,609.00		0.00	17,609.00
Subgroup : [5L] Other					
410019-0108-15-000-0	Supplies COVID-Village Crest-Nursing	42,988.00		0.00	42,988.00
413500-0108-23-000-0	IV Thy Supplies-Village Crest-Rehab Tpy and Ancilr	7,013.00		0.00	7,013.00
431000-0108-06-000-0	Consulting Fees-Village Crest-Social service	1,006.00		0.00	1,006.00
431000-0108-22-000-0	Consulting Fees-Village Crest-Medical Services	12,283.00		0.00	12,283.00
440000-0108-15-000-0	Purch Services-Village Crest-Nursing	(901.00)		0.00	(901.00)
440000-0108-23-000-0	Purch Services-Village Crest-Rehab Tpy and Ancilr	25.00		0.00	25.00
452000-0108-15-000-0	Equip Rental-Village Crest-Nursing	10,736.00		0.00	10,736.00
452000-0108-23-000-0	Equip Rental-Village Crest-Rehab Tpy and Ancilr	10,160.00		0.00	10,160.00
452000-0108-24-000-0	Equip Rental-Village Crest-Respiratory	17,353.00		0.00	17,353.00
Subtotal [5L] Other		100,663.00		0.00	100,663.00

Client: **National Health Care Associates, Inc. (CT)**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		<u>536,187.00</u>		<u>0.00</u>	<u>536,187.00</u>
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0108-25-000-0	Gas-Village Crest-Property	14,538.00		0.00	14,538.00
Subtotal [6B] Heat		<u>14,538.00</u>		<u>0.00</u>	<u>14,538.00</u>
Subgroup : [6C]	Light & Power				
462000-0108-25-000-0	Electric-Village Crest-Property	122,087.00		0.00	122,087.00
Subtotal [6C] Light & Power		<u>122,087.00</u>		<u>0.00</u>	<u>122,087.00</u>
Subgroup : [6D]	Water				
464000-0108-25-000-0	Sewer-Village Crest-Property	21,571.00		0.00	21,571.00
466000-0108-25-000-0	Water-Village Crest-Property	22,524.00		0.00	22,524.00
Subtotal [6D] Water		<u>44,095.00</u>		<u>0.00</u>	<u>44,095.00</u>
Subgroup : [6E]	Equipment Lease				
435210-0108-03-000-0	IT Rental-Village Crest-Administration	40,597.00		(6,981.00)	33,616.00
452000-0108-04-000-0	Equip Rental-Village Crest-Fiscal Operations	10,072.00	RJE - 4	(6,981.00)	10,072.00
Subtotal [6E] Equipment Lease		<u>50,669.00</u>		<u>(6,981.00)</u>	<u>43,688.00</u>
Subgroup : [6F]	Other				
410000-0108-08-000-0	Supplies-Village Crest-Maintenance	20,183.00		0.00	20,183.00
440000-0108-08-000-0	Purch Services-Village Crest-Maintenance	41,324.00		0.00	41,324.00
440001-0108-08-000-0	Ground Services-Village Crest-Maintenance	19,343.00		0.00	19,343.00
442000-0108-08-000-0	Pest Control-NewMilford-Maintenan	1,861.00		0.00	1,861.00
443000-0108-08-000-0	Carting-Village Crest-Maintenance	16,866.00		0.00	16,866.00
452000-0108-08-000-0	Equip Rental-Village Crest-Maintenance	5,176.00		0.00	5,176.00
Subtotal [6F] Other		<u>104,763.00</u>		<u>0.00</u>	<u>104,763.00</u>
Subgroup : [7D]	Movable Equipment				
486000-0108-25-000-0	Depr Exp MME-Village Crest	47,059.00		0.00	47,059.00
Subtotal [7D] Movable Equipment		<u>47,059.00</u>		<u>0.00</u>	<u>47,059.00</u>
Subgroup : [8A]	Organization Expense				
488000-0108-25-000-0	Amort Exp-Village Crest-Property	9,432.00		0.00	9,432.00
Subtotal [8A] Organization Expense		<u>9,432.00</u>		<u>0.00</u>	<u>9,432.00</u>
Subgroup : [8C]	Leasehold Improvements				
464000-0108-25-000-0	Depe Exp LHI-Village Crest	135,244.00		0.00	135,244.00
Subtotal [8C] Leasehold Improvements		<u>135,244.00</u>		<u>0.00</u>	<u>135,244.00</u>
Subgroup : [9]	Rental Payments				
471000-0108-25-000-0	Rent-Village Crest-Property	379,000.00		0.00	379,000.00
Subtotal [9] Rental Payments		<u>379,000.00</u>		<u>0.00</u>	<u>379,000.00</u>
Subgroup : [10B]	Real estate taxes paid by lessor				
473000-0108-25-000-0	Real Estate Taxes-Village Crest-Property	81,793.00		0.00	81,793.00
Subtotal [10B] Real estate taxes paid by lessor		<u>81,793.00</u>		<u>0.00</u>	<u>81,793.00</u>
Subgroup : [10C]	Personal property taxes				
472000-0108-25-000-0	Personal Property Taxes-Village Crest-Property	7,477.00		0.00	7,477.00
Subtotal [10C] Personal property taxes		<u>7,477.00</u>		<u>0.00</u>	<u>7,477.00</u>
Total [22] Maintenance and Property		<u>956,147.00</u>		<u>(6,981.00)</u>	<u>949,166.00</u>
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
476100-0108-25-000-0	Interest Expense Eq Obl-Village Crest-Property	38,836.00		0.00	38,836.00
503100-0108-03-000-0	Interest-Village Crest-Administration	1,340.00		0.00	1,340.00
503130-0108-03-000-0	Interest on Computer Loan-NewMilford-Administ	3,516.00		0.00	3,516.00
Subtotal [12D] Other Interest Expense		<u>43,692.00</u>		<u>0.00</u>	<u>43,692.00</u>
Subgroup : [14A]	Insurance on Property				
472500-0108-25-000-0	Property Insurance-Village Crest-Property	11,742.00		0.00	11,742.00
Subtotal [14A] Insurance on Property		<u>11,742.00</u>		<u>0.00</u>	<u>11,742.00</u>
Subgroup : [14B]	Insurance of Automobiles				
511000-0108-03-000-0	Auto Ins-Village Crest-Administration	1,527.00		0.00	1,527.00
Subtotal [14B] Insurance of Automobiles		<u>1,527.00</u>		<u>0.00</u>	<u>1,527.00</u>
Subgroup : [14C1]	Umbrella				
512000-0108-03-000-0	Umbrella Ins-Village Crest-Administration	2,626.00		0.00	2,626.00
Subtotal [14C1] Umbrella		<u>2,626.00</u>		<u>0.00</u>	<u>2,626.00</u>
Subgroup : [14C3]	Other				
510000-0108-03-000-0	Liability Ins-Village Crest-Administration	44,982.00		0.00	44,982.00
513000-0108-03-000-0	Crime Ins-Village Crest-Administration	1,145.00		0.00	1,145.00
Subtotal [14C3] Other		<u>46,127.00</u>		<u>0.00</u>	<u>46,127.00</u>
Total [27] Interest and Insurance		<u>105,714.00</u>		<u>0.00</u>	<u>105,714.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
311000-0108-00-000-0	Medicaid Room & Board-Village Crest	(6,312,621.00)		0.00	(6,312,621.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(6,312,621.00)</u>		<u>0.00</u>	<u>(6,312,621.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0108-00-000-0	Medicaid Room & Board Contra-Village Crest	2,079,439.00		0.00	2,079,439.00
313005-0108-00-000-0	Medicaid Contra Other-Village Crest	586.00		0.00	586.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>2,080,025.00</u>		<u>0.00</u>	<u>2,080,025.00</u>
Subgroup : [3A]	Medicare Residents (All inclusive)				

Client: *National Health Care Associates, Inc. (CT)*
 Engagement: *Medicaid - Village Crest Center for Health & Rehab*
 Period Ending: *9/30/2021*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
321000-0108-00-000-0	Medicare Pt A Room & Board-Village Crest	(1,830,430.00)		0.00	(1,830,430.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,830,430.00)		0.00	(1,830,430.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0108-00-000-0	Medicare Pt A R and B Contra-Village Crest	1,421,236.00		0.00	1,421,236.00
323005-0108-00-000-0	Medicare Pt A Contra Other-Village Crest	30,648.00		0.00	30,648.00
Subtotal [3B] Medicare room and board contractual allowance		1,451,884.00		0.00	1,451,884.00
Subgroup : [4A]	Private-pay residents and other				
303100-0108-00-000-0	Hospice Revenue-Village Crest	(265,511.00)		0.00	(265,511.00)
341000-0108-00-000-0	Private Room & Board-Village Crest	(1,157,178.00)		0.00	(1,157,178.00)
351005-0108-00-000-0	Comm Ins Room & Board-Village Crest	(125,928.00)		0.00	(125,928.00)
371000-0108-00-000-0	Mgd Medicare Room and Board-Village Crest	(972,222.00)		0.00	(972,222.00)
Subtotal [4A] Private-pay residents and other		(2,520,839.00)		0.00	(2,520,839.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303700-0108-00-000-0	Hospice C/A-Village Crest	75,990.00		0.00	75,990.00
341005-0108-00-000-0	Private Room & Board Contra-Village Crest	(6,513.00)		0.00	(6,513.00)
351005-0108-00-000-0	Comm Ins Room & Board Contra-Village Crest	5,441.00		0.00	5,441.00
353005-0108-00-000-0	Comm Ins Contra Other-Village Crest	1,979.00		0.00	1,979.00
371005-0108-00-000-0	Mgd Medicare Room & Board Contra-Village Crest	206,467.00		0.00	206,467.00
373005-0108-00-000-0	Mgd Medicare Contra Other-Village Crest	12,269.00		0.00	12,269.00
Subtotal [4B] Private-pay room and board contractual allowance		295,633.00		0.00	295,633.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0108-00-000-0	Medicare Pt A Pharmacy-Village Crest	(134,392.00)		0.00	(134,392.00)
324500-0108-00-000-0	Medicare Pt A IV Therapy-Village Crest	(14,147.00)		0.00	(14,147.00)
335700-0108-00-000-0	Medicare Pt B Flu/Pneumonia-Village Crest	(850.00)		0.00	(850.00)
Subtotal [5A] Prescription Drugs - Medicare		(149,389.00)		0.00	(149,389.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0108-00-000-0	Medicare Pt A Pharmacy Contra-Village Crest	148,539.00		0.00	148,539.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		148,539.00		0.00	148,539.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
304100-0108-00-000-0	Hospice Pharmacy-Village Crest	(29.00)		0.00	(29.00)
314100-0108-00-000-0	Medicaid Pharmacy-Village Crest	(18,070.00)		0.00	(18,070.00)
314500-0108-00-000-0	Medicaid IV Therapy-Village Crest	(955.00)		0.00	(955.00)
344100-0108-00-000-0	Private Pharmacy-Village Crest	(627.00)		0.00	(627.00)
354100-0108-00-000-0	Comm Ins Pharmacy-Village Crest	(6,755.00)		0.00	(6,755.00)
374100-0108-00-000-0	Mgd Medicare Pharmacy-Village Crest	(59,219.00)		0.00	(59,219.00)
374500-0108-00-000-0	Mgd Medicare IV Therapy-Village Crest	(7,684.00)		0.00	(7,684.00)
375700-0108-00-000-0	Mgd Medicare Flu/Pneumonia-Village Crest	(710.00)		0.00	(710.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(94,049.00)		0.00	(94,049.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
304105-0108-00-000-0	Hospice Pharmacy Contra-Village Crest	29.00		0.00	29.00
314105-0108-00-000-0	Medicaid Pharmacy Contra-Village Crest	19,025.00		0.00	19,025.00
354105-0108-00-000-0	Comm Ins Pharmacy Contra-Village Crest	6,755.00		0.00	6,755.00
374105-0108-00-000-0	Mgd Medicare Pharmacy Contra-Village Crest	66,903.00		0.00	66,903.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		92,712.00		0.00	92,712.00
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0108-00-000-0	Medicare Pt A PT-Village Crest	(268,359.00)		0.00	(268,359.00)
334300-0108-00-000-0	Medicare Pt B PT-Village Crest	(71,110.00)		0.00	(71,110.00)
Subtotal [7A] Physical Therapy - Medicare		(339,469.00)		0.00	(339,469.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321008-0108-00-000-0	Medicare A PT Contra-Village Crest	(440,841.00)		0.00	(440,841.00)
324305-0108-00-000-0	Medicare Pt A PT Contra-Village Crest	268,359.00		0.00	268,359.00
334305-0108-00-000-0	Medicare Pt B PT Contra-Village Crest	13,435.00		0.00	13,435.00
337305-0108-00-000-0	Mgd Medicare Pt B PT Contra-Village Crest	8.00		0.00	8.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(159,039.00)		0.00	(159,039.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304300-0108-00-000-0	Hospice PT-Village Crest	(8.00)		0.00	(8.00)
314300-0108-00-000-0	Medicaid PT-Village Crest	(28,168.00)		0.00	(28,168.00)
344300-0108-00-000-0	Private PT-Village Crest	(2,684.00)		0.00	(2,684.00)
354300-0108-00-000-0	Comm Ins PT-Village Crest	(21,924.00)		0.00	(21,924.00)
374300-0108-00-000-0	Mgd Medicare PT-Village Crest	(124,444.00)		0.00	(124,444.00)
378100-0108-00-000-0	Medicare Mgd Care Pt B PT-Village Crest	(61,519.00)		0.00	(61,519.00)
Subtotal [7C] Physical Therapy - Non-medicare		(238,747.00)		0.00	(238,747.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
304305-0108-00-000-0	Hospice PT Contra-Village Crest	8.00		0.00	8.00
314305-0108-00-000-0	Medicaid PT Contra-Village Crest	28,168.00		0.00	28,168.00
354305-0108-00-000-0	Comm Ins PT Contra-Village Crest	21,924.00		0.00	21,924.00
371008-0108-00-000-0	Mgd Medicare PT Contra-Village Crest	(26,842.00)		0.00	(26,842.00)
374305-0108-00-000-0	Mgd Medicare PT Contra-Village Crest	124,444.00		0.00	124,444.00
378105-0108-00-000-0	Medicare Mgd Pt B PT Contra-Village Crest	36,230.00		0.00	36,230.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		183,932.00		0.00	183,932.00
Subgroup : [8A]	Speech Therapy - Medicare				
324400-0108-00-000-0	Medicare Pt A ST-Village Crest	(59,161.00)		0.00	(59,161.00)
334400-0108-00-000-0	Medicare Pt B ST-Village Crest	(15,807.00)		0.00	(15,807.00)
Subtotal [8A] Speech Therapy - Medicare		(74,968.00)		0.00	(74,968.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
321008-0108-00-000-0	Medicare A ST Contra-Village Crest	(206,446.00)		0.00	(206,446.00)
324405-0108-00-000-0	Medicare Pt A ST Contra-Village Crest	59,161.00		0.00	59,161.00
334405-0108-00-000-0	Medicare Pt B ST Contra-Village Crest	323.00		0.00	323.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(146,962.00)		0.00	(146,962.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [8C]	Speech Therapy - Non-medicare				
314400-0108-00-000-0	Medicaid ST-Village Crest	(10,979.00)		0.00	(10,979.00)
354400-0108-00-000-0	Comm Ins ST-Village Crest	(4,781.00)		0.00	(4,781.00)
374400-0108-00-000-0	Mgd Medicare ST-Village Crest	(30,261.00)		0.00	(30,261.00)
378120-0108-00-000-0	Medicare Mgd Care Pt B ST-Village Crest	(8,124.00)		0.00	(8,124.00)
Subtotal [8C] Speech Therapy - Non-medicare		(64,145.00)		0.00	(64,145.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
314405-0108-00-000-0	Medicaid ST Contra-Village Crest	10,979.00		0.00	10,979.00
354405-0108-00-000-0	Comm Ins ST Contra-Village Crest	4,781.00		0.00	4,781.00
371008-0108-00-000-0	Mgd Medicare ST Contra-Village Crest	(6,902.00)		0.00	(6,902.00)
374405-0108-00-000-0	Mgd Medicare ST Contra-Village Crest	30,261.00		0.00	30,261.00
378125-0108-00-000-0	Medicare Mgd Pt B STContra-Village Crest	8,549.00		0.00	8,549.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		47,668.00		0.00	47,668.00
Subgroup : [9A]	Occupational Therapy - Medicare				
324800-0108-00-000-0	Medicare Pt A OT-Village Crest	(242,935.00)		0.00	(242,935.00)
334800-0108-00-000-0	Medicare Pt B OT-Village Crest	(30,778.00)		0.00	(30,778.00)
Subtotal [9A] Occupational Therapy - Medicare		(273,713.00)		0.00	(273,713.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
321007-0108-00-000-0	Medicare A OT Contra-Village Crest	(405,885.00)		0.00	(405,885.00)
324805-0108-00-000-0	Medicare Pt A OT Contra-Village Crest	242,935.00		0.00	242,935.00
334805-0108-00-000-0	Medicare Pt B OT Contra-Village Crest	6,778.00		0.00	6,778.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(156,172.00)		0.00	(156,172.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
314800-0108-00-000-0	Medicaid OT-Village Crest	(14,835.00)		0.00	(14,835.00)
354800-0108-00-000-0	Comm Ins OT-Village Crest	(20,464.00)		0.00	(20,464.00)
374800-0108-00-000-0	Mgd Medicare OT-Village Crest	(118,647.00)		0.00	(118,647.00)
378130-0108-00-000-0	Medicare Mgd Care Pt B OT-Village Crest	(15,169.00)		0.00	(15,169.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(169,115.00)		0.00	(169,115.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
314805-0108-00-000-0	Medicaid OT Contra-Village Crest	14,835.00		0.00	14,835.00
354805-0108-00-000-0	Comm Ins OT Contra-Village Crest	20,464.00		0.00	20,464.00
371007-0108-00-000-0	Mgd Medicare OT Contra-Village Crest	(23,788.00)		0.00	(23,788.00)
374805-0108-00-000-0	Mgd Medicare OT Contra-Village Crest	118,647.00		0.00	118,647.00
378135-0108-00-000-0	Medicare Mgd Pt B OT Contra-Village Crest	7,008.00		0.00	7,008.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		137,166.00		0.00	137,166.00
Subgroup : [10A]	Other - Medicare				
321009-0108-00-000-0	Medicare A NTA Contra-Village Crest	(461,153.00)		0.00	(461,153.00)
321010-0108-00-000-0	Medicare A Nong Comp Contra-Village Crest	(791,429.00)		0.00	(791,429.00)
324600-0108-00-000-0	Medicare Pt A Lab-Village Crest	(17,863.00)		0.00	(17,863.00)
325000-0108-00-000-0	Medicare Pt A X-Village Crest	(12,785.00)		0.00	(12,785.00)
328000-0108-00-000-0	Medicare Pt A Sequestration-Village Crest	(58.00)		0.00	(58.00)
338000-0108-00-000-0	Medicare Pt B Prior Period-Village Crest	(40.00)		0.00	(40.00)
Subtotal [10A] Other - Medicare		(1,283,328.00)		0.00	(1,283,328.00)
Subgroup : [10B]	Other - Non-medicare				
303005-0108-00-000-0	Hospice Contra Other-Village Crest	51.00		0.00	51.00
304600-0108-00-000-0	Hospice Lab-Village Crest	(51.00)		0.00	(51.00)
314600-0108-00-000-0	Medicaid Lab-Village Crest	(520.00)		0.00	(520.00)
315000-0108-00-000-0	Medicaid X-Village Crest	(66.00)		0.00	(66.00)
344600-0108-00-000-0	Private Lab-Village Crest	153.00		0.00	153.00
354600-0108-00-000-0	Comm Ins Lab-Village Crest	(1,348.00)		0.00	(1,348.00)
355000-0108-00-000-0	Comm Ins X-Village Crest	(631.00)		0.00	(631.00)
371009-0108-00-000-0	Mgd Medicare NTA Contra-Village Crest	(26,771.00)		0.00	(26,771.00)
371010-0108-00-000-0	Mgd Medicare Nong Comp Contra-Village Crest	(40,077.00)		0.00	(40,077.00)
374600-0108-00-000-0	Mgd Medicare Lab-Village Crest	(7,521.00)		0.00	(7,521.00)
375000-0108-00-000-0	Mgd Medicare X-Village Crest	(4,748.00)		0.00	(4,748.00)
378000-0108-00-000-0	Mgd Medicare Prior Period-Village Crest	429.00		0.00	429.00
389010-0108-00-000-0	Patient Revenue Capitation -Village Crest	(105,070.00)		0.00	(105,070.00)
Subtotal [10B] Other - Non-medicare		(186,170.00)		0.00	(186,170.00)
Subgroup : [15]	Interest Income				
391100-0108-00-000-0	Interest Income-Village Crest	(493.00)		0.00	(493.00)
Subtotal [15] Interest Income		(493.00)		0.00	(493.00)
Subgroup : [18]	Other Revenue				
391500-0108-00-000-0	Misc. Other income-Village Crest	(464,389.00)		0.00	(464,389.00)
391500-0108-99-999-M	COVID-19 stimulus funds	(286,373.00)		0.00	(286,373.00)
391550-0108-00-000-0	Prior Period Other-Village Crest	(1,539.00)		0.00	(1,539.00)
391900-0108-00-000-0	Long-Term CT PET Tax Income-NewMilford---	(4,901.00)		0.00	(4,901.00)
436300-0108-22-000-0	Physician Fees-NewMilford-Medical Services	(367.00)		0.00	(367.00)
541000-0108-03-000-0	Misc. Expense-NewMilford-Administration	(12,801.00)		0.00	(12,801.00)
541050-0108-03-000-0	Prior Period Expense-Village Crest-Administration	(1,897.00)		0.00	(1,897.00)
Subtotal [18] Other Revenue		(772,267.00)		0.00	(772,267.00)
Total [30] Statement of Revenue		(10,324,357.00)		0.00	(10,324,357.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
101000-0108-00-000-0	Cash - Operating-Village Crest	455,191.00		0.00	455,191.00
102000-0108-00-000-0	Cash - Payroll-Village Crest	6,540.00		0.00	6,540.00
104000-0108-00-000-0	Cash - Savings-Village Crest	1,053,213.00		0.00	1,053,213.00
106000-0108-00-000-0	Petty Cash-Village Crest	1,000.00		0.00	1,000.00
106100-0108-00-000-0	Petty Cash - Resident Funds-Village Crest	800.00		0.00	800.00
107000-0108-00-000-0	Resident Refunds-Village Crest	851.00		0.00	851.00
108000-0108-00-000-0	Cash - Patient Funds-Village Crest	46,027.00		0.00	46,027.00
Subtotal [A1] Cash		1,563,622.00		0.00	1,563,622.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
Subgroup : [A2]	Resident Accounts Receivable				
110000-0108-00-000-0	Accounts Receivable-Village Crest	253,975.00		0.00	253,975.00
111000-0108-00-000-0	A/R Private-Village Crest	349,834.00		0.00	349,834.00
111200-0108-00-000-0	A/R Comm Ins-Village Crest	6,746.00		0.00	6,746.00
111300-0108-00-000-0	AR Hospice-Village Crest	31,195.00		0.00	31,195.00
111400-0108-00-000-0	A/R Mgd Medicare-Village Crest	126,887.00		0.00	126,887.00
112000-0108-00-000-0	A/R Medicare Pt A-Village Crest	155,092.00		0.00	155,092.00
112500-0108-00-000-0	A/R Medicare Pt B-Village Crest	3,863.00		0.00	3,863.00
113000-0108-00-000-0	A/R Medicaid-Village Crest	407,625.00		0.00	407,625.00
114000-0108-00-000-0	A/R Patient Ptcpation-Village Crest	13,012.00		0.00	13,012.00
116100-0108-00-000-0	Medicare Coins Bad Debt-Village Crest	12,265.00		0.00	12,265.00
116200-0108-00-000-0	Allowance for Doubtful Accounts-Village Crest	(241,032.00)		0.00	(241,032.00)
Subtotal [A2] Resident Accounts Receivable		1,119,462.00		0.00	1,119,462.00
Subgroup : [A4]	Inventories				
130000-0108-00-000-0	Inventory-Village Crest	58,098.00		0.00	58,098.00
Subtotal [A4] Inventories		58,098.00		0.00	58,098.00
Subgroup : [A5]	Prepaid Expenses				
121400-0108-00-000-0	Prepaid Workers Comp-Village Crest	28,950.00		0.00	28,950.00
122200-0108-00-000-0	Prepaid Gen. Ins-Village Crest	4,528.00		0.00	4,528.00
129000-0108-00-000-0	Prepaid Expense Other-Village Crest	106,971.00		0.00	106,971.00
129100-0108-00-000-0	Prepaid Real Estate Taxes-Village Crest	20,264.00		0.00	20,264.00
129110-0108-00-000-0	Prepaid Personal Property Taxes-Village Crest	1,156.00		0.00	1,156.00
129300-0108-00-000-0	Prepaid Mgmt Assets-Village Crest	14,858.00		0.00	14,858.00
129900-0108-00-000-0	CT PET Deferred Tax-Village Crest	20,171.00		0.00	20,171.00
Subtotal [A5] Prepaid Expenses		196,898.00		0.00	196,898.00
Subgroup : [A8]	Other Current Assets				
119000-0108-00-000-0	Due For Cr Crd Colct-Village Crest	928.00		0.00	928.00
145000-0108-00-000-0	Security Deposits-Village Crest	10,000.00		0.00	10,000.00
Subtotal [A8] Other Current Assets		10,928.00		0.00	10,928.00
Subgroup : [B4]	Leasehold Improvements				
154000-0108-00-000-0	Lease hold improvements-Village Crest	1,387,699.00		0.00	1,387,699.00
164000-0108-00-000-0	Accum Depr LHI-Village Crest	(708,174.00)		0.00	(708,174.00)
Subtotal [B4] Leasehold Improvements		679,525.00		0.00	679,525.00
Subgroup : [B6]	Movable Equipment				
156000-0108-00-000-0	Major Movable Equip-Village Crest	419,175.00		0.00	419,175.00
166000-0108-00-000-0	Accum Depr MME-Village Crest	(301,804.00)		0.00	(301,804.00)
Subtotal [B6] Movable Equipment		117,371.00		0.00	117,371.00
Subgroup : [B7]	Motor Vehicles				
156300-0108-00-000-0	Autos and Vehicles-Village Crest	15,661.00		0.00	15,661.00
Subtotal [B7] Motor Vehicles		15,661.00		0.00	15,661.00
Subgroup : [B9]	Other Fixed Assets				
153600-0108-00-000-0	Construction in Prog-Village Crest	75,820.00		0.00	75,820.00
Subtotal [B9] Other Fixed Assets		75,820.00		0.00	75,820.00
Subgroup : [D3]	Organization Expense				
158000-0108-00-000-0	Organizational Costs-Village Crest	94,317.00		0.00	94,317.00
168000-0108-00-000-0	Accum Amort Organiz Costs-Village Crest	(47,159.00)		0.00	(47,159.00)
Subtotal [D3] Organization Expense		47,158.00		0.00	47,158.00
Subgroup : [D4]	Goodwill				
161500-0108-00-000-0	Accum Amortization Good-Village Crest	(395,000.00)		0.00	(395,000.00)
170100-0108-00-000-0	Goodwill-Village Crest	790,000.00		0.00	790,000.00
Subtotal [D4] Goodwill		395,000.00		0.00	395,000.00
Subgroup : [D6]	Loans to Owners or Related Parties				
141600-0108-00-000-0	Due from Related-Village Crest	439,314.00		0.00	439,314.00
Subtotal [D6] Loans to Owners or Related Parties		439,314.00		0.00	439,314.00
Total [31-32] Assets		4,718,857.00		0.00	4,718,857.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
210000-0108-00-000-0	Accounts Payable-Village Crest	(453,284.00)		0.00	(453,284.00)
Subtotal [A1] Trade Accounts Payable		(453,284.00)		0.00	(453,284.00)
Subgroup : [A3]	Loans Payable for Equipment				
211400-0108-00-000-0	Equipment Obligation ST-Village Crest	(18,336.00)		0.00	(18,336.00)
211401-0108-00-000-0	Equipment Obligation ST 1-Village Crest	(15,293.00)		0.00	(15,293.00)
Subtotal [A3] Loans Payable for Equipment		(33,629.00)		0.00	(33,629.00)
Subgroup : [A4]	Accrued Payroll				
250100-0108-00-000-0	Accrued Payroll-Village Crest	(117,745.00)		0.00	(117,745.00)
252000-0108-00-000-0	Accrued Vacation-Village Crest	(226,295.00)		0.00	(226,295.00)
Subtotal [A4] Accrued Payroll		(344,040.00)		0.00	(344,040.00)
Subgroup : [A12]	Other Current Liabilities				
220200-0108-00-000-0	Unclaimed ADP checks-Village Crest	(860.00)		0.00	(860.00)
221700-0108-00-000-0	Due to Medicaid-Village Crest	(91,000.00)		0.00	(91,000.00)
226200-0108-00-000-0	Patients Fund-Village Crest	(46,027.00)		0.00	(46,027.00)
250000-0108-00-000-0	Accrued Expenses-Village Crest	(161,172.00)		0.00	(161,172.00)
250020-0108-00-000-0	Accrued Pension-Village Crest	(12,154.00)		0.00	(12,154.00)
250030-0108-00-000-0	Accrued Worker's Comp-Village Crest	(73,558.00)		0.00	(73,558.00)
254900-0108-00-000-0	CT PET Tax Accrued Expense-Village Crest	(28,111.00)		0.00	(28,111.00)
Subtotal [A12] Other Current Liabilities		(412,882.00)		0.00	(412,882.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [B1]	Loans Payable - Equipment				
211410-0108-00-000-0	Equipment Obligation LT-Village Crest	(623,349.00)		0.00	(623,349.00)
211411-0108-00-000-0	Equipment Obligation LT 1-Village Crest	(41,102.00)		0.00	(41,102.00)
Subtotal [B1] Loans Payable - Equipment		(664,451.00)		0.00	(664,451.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
221400-0108-00-000-0	Due to Realty-Village Crest	(855,205.00)		0.00	(855,205.00)
271500-0108-00-000-0	Due to Related-Village Crest	(188,623.00)		0.00	(188,623.00)
Subtotal [B3] Loans from Owners or Related Parties		(1,043,828.00)		0.00	(1,043,828.00)
Total [33-34] Liabilities		(2,952,114.00)		0.00	(2,952,114.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
280000-0108-00-000-0	Capital-Village Crest	(673,753.00)		0.00	(673,753.00)
295000-0108-00-000-0	Retained Earnings-Village Crest	(503,014.00)		0.00	(503,014.00)
Subtotal [B5] Cumulated Earnings		(1,176,767.00)		0.00	(1,176,767.00)
Total [35] Equity		(1,176,767.00)		0.00	(1,176,767.00)
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Village Crest Center for Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass MDS, Staff Dev, and Infection Control salaries into correct line of cost report				
Marcum 202	MDS Coordinator		101,209.00	
Marcum 203	Staff Development		46,822.00	
Marcum 204	Infection Control		43,146.00	
400000-0108-15-	Salary-NewMilford-Nursing-RN-			191,177.00
Total			191,177.00	191,177.00
Reclassifying Journal Entries JE # 2		D.01 - Tab Q		
To reclass Chamber Dues and seminars to correct line of the cost report				
Marcum 103	Chamber Dues		950.00	
191000-0108-03-000-	Dues-Village Crest-Administration			950.00
191001-0108-03-000-	Subscriptions-Village Crest-Administration			
Total			950.00	950.00
Reclassifying Journal Entries JE # 3		J.01a		
To reclass mgmt fees into correct line of cost report				
134000-0108-03-000-	Shared Services-Village Crest-Administration		13,882.00	
131000-0108-04-000-	Consulting Fees-Village Crest-Fiscal Operations			13,882.00
Total			13,882.00	13,882.00
Reclassifying Journal Entries JE # 4		D.01 - Tab V		
To reclass admin equipmetn rental into correct line of cost report				
Marcum 205	Admin Equipment Rental		6,981.00	
435210-0108-03-	IT Rental-Village Crest-Administration			6,981.00
Total			6,981.00	6,981.00



Provider Name: Village Crest Center for Health & Rehab
 Provider Number:
 Period Ended: 9/30/21

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: