State of Connecticut

Annual Report of Long-Term Care Facility

Cost Year 2024

Name of Facility (as licensed) Villa Maria Nursing & Rehabilitation Community	
Address (No. & Street, City, State, Zip Code) 20 Babcock Ave, Plainfield, CT 06374	
Type of Facility ☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined ☐ (Specify) ☐ (Specify)	
Report for Year Beginning 10/1/2023	Report for Year Ending 9/30/2024

License Numbers:	CCNH / RHNS 2464	(Specify)	(Specify)	Medicare Provider 07-5084

Medicaid Provider Numbers:	CCNH / RHNS 10066	(Specify)	(Specify)

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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Villa Maria Nursing & Rehabilitation Community [facility name], for the cost report period beginning October 1, 2023 and ending September 30, 2024, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

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

(Notary Seal)

Table of Contents

	General Information - Administrator's/Owner's Certification	1
	General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
	General Information and Questionnaire - Type of Facility - Organization Structure	2
	General Information and Questionnaire - Partners/Members	3
	General Information and Questionnaire - Corporate Owners	3A
	General Information and Questionnaire - Individual Proprietorship	3B
	General Information and Questionnaire - Related Parties	4
	General Information and Questionnaire - Basis for Allocation of Costs	5
	General Information and Questionnaire - Other Lines of Business	6
	General Information and Questionnaire - Other Lines of Business (Continued)	7
	Schedule of Resident Statistics	8
	Schedule of Resident Statistics (Cont'd)	9
A.	Report of Expenditures - Salaries & Wages	10
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B.	Report of Expenditures - Professional Fees	13
	Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C.	Expenditures Other than Salaries - Administrative and General	15
C.	Expenditures Other than Salaries (Cont'd) - Administrative and General	16
	Schedule C-1 - Management Services	17
C.	Expenditures Other than Salaries (Cont'd) - Dietary	18
C.	Expenditures Other than Salaries (Cont'd) - Laundry	19
C.	Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
	Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C.	Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
	Depreciation Schedule	23
	Amortization Schedule	24
C.	Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C.	Expenditures Other than Salaries (Cont'd) - Interest	26
C.	Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
F.	Statement of Revenue	30
G.	Balance Sheet	31
G.	Balance Sheet (Cont'd)	32
G.	Balance Sheet (Cont'd)	33
G.	Balance Sheet (Cont'd)	34
G.	Balance Sheet (Cont'd) - Reserves and Net Worth	35
H.	Changes in Total Net Worth	36
I.	Preparer's/Reviewer's Certification	37

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1A Rev. 3/2023

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 Villa Maria Nursing & Rehabilitation Community	Period Covered:		From 10/1/2023	To 9/30/2024
Address of Facility 20 Babcock Ave, Plainfield, CT 06374				
Report Prepared By Baker Tilly Advisory Group, LP	Phone Number 212-697-6900		Date 2/10/2025	

Item		Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	$				
2. Laundry wages paid	$				
3. Housekeeping wages paid	$				
4. Nursing wages paid	$				
5. All other wages paid	$				
6. ***Total Wages Paid***	$				
7. Total salaries paid	$				
8. ***Total Wages and Salaries Paid*** (As per page 10 of Report)	$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-2 Rev. 3/2023

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facility	Report for Year Ended	Page	of
	(860) 564-3387	9/30/2024	2	37

Name of Facility (as shown on license)	Address (*No. & Street, City, State, Zip*)
Villa Maria Nursing & Rehabilitation Community	20 Babcock Ave, Plainfield, CT 06374

License Numbers:	CCNH / RHNS 2464	(Specify)	(Specify)	Medicare Provider No. 07-5084

Type of Facility (Check appropriate box(es))

☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined ☐ (Specify) ☐ (Specify)

Type of Ownership (Check appropriate box)

○ Proprietorship ◉ LLC ○ Partnership ○ Profit Corp. ○ Non-Profit Corp. ○ Government ○ 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? ○ Yes ◉ No If "Yes," explain fully.

Administrator

Name of Administrator	Nursing Home Administrator's License No.:
Barry Slotnick	1652

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:
N/A	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3 Rev. 10/2005

General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	3	37

Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered
Plainfield SNF OPCO, LLC	20 Babcock Ave, Plainfield, CT 06374	MA, CT

Name of Partners/Members	Business Address	Title	% Owned
Steven Vera	P.O. Box 359, North Easton, MA 02356	Board Member	33.33
Raymond Dennehy	P.O. Box 359, North Easton, MA 02356	Board Member	33.33
Joel Kirchick	P.O. Box 359, North Easton, MA 02356	Board Member	33.33

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3A Rev. 10/2005

General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Commu	2464	9/30/2024	3A	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			

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	3B	37

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

Owner(s) of Facility
N/A

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	4	37

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? ○ Yes ⊙ No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Wachusett Ventures, LLC	P.O. Box 359, North Easton, MA 02356	○	⊙		Management Fee	Page 16 / Line m12	342,516	313,737
Plainfield SNF PROPCO, LLC	20 Babcock Ave, Plainfield, CT 06374	○	⊙		Rent Expense	Page 22 / Line 9	271,347	N/A Replaced by Fair Re
Various	Various	○	⊙		Intercompany Transactions	Page 34 / Line B3		
Wachusett Ventures, LLC	P.O. Box 359, North Easton, MA 02356	○	⊙		Shared benefit expenses	Various	210,547	210,547
Wachusett Ventures, LLC	P.O. Box 359, North Easton, MA 02356	○	⊙		Shared insurance expense	Various	60,439	60,439
WV-Parkway Pavilion, LLC, WV-Crossings East LLC	1157 Enfield Street, Enfield CT 06082	○	⊙		Shared employees	Various	127,606	127,606
		○	⊙					
		○	⊙					
		○	⊙					

* Use additional sheets if necessary.

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-5 Rev. 9/2002

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	5	37

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (*See listing page 13*)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? ⊙ Yes ○ 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.)

⊙ Yes ○ No If "No," explain fully why such allocation was not made.

N/A

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-6 Rev. 3/2023

General Information and Questionnaire
Other Lines of Business

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation	2464	9/30/2024	6	37

Square footage of entire facility.	19,723

Outpatient Therapy

Does the Facility provide outpatient therapy services?	No

If yes, please complete the following:

	Square footage of therapy space.

Meals on Wheels

Does the facility provide Meals on Wheels?	No

If yes, please complete the following:

	Square footage of kitchen	
	Number of meals served per week	
No	Are meals included in meals served on page 18 of the Annual Report?	
No	Are direct costs included in the Annual Report?	
	If yes, please state where costs are reported.	
No	Are drivers for the program included in the facility's payroll?	
	If yes, please complete the following:	
		Amount Reported
		Annual Report page and line
	Please state the salary amounts of specific cooks and/or dietary aides	
	Please state where the cooks and/or dietary aides are reported in the Annual Report	

Apartments, Independent Living, Assisted Living

Does the facility have apartments, independent living, and/or assisted living?	No

If yes, please complete the following:

	Square footage of apartments
	Square footage of independent living
	Square footage of assisted living
	Please identify the services provided:

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-7 Rev. 3/2023

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing	2464	9/30/2024	7	37

Child Day Care

Does the Facility provide Child Day Care?	No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care?	No

If yes, please complete the following:

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-8 Rev. 3/2023

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	8	37

	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Total (Specify)	Period 10/1 Thru 6/30 Total	Period 10/1 Thru 6/30 CCNH / RHNS	Period 10/1 Thru 6/30 (Specify)	Period 10/1 Thru 6/30 (Specify)	Period 7/1 Thru 9/30 Total	Period 7/1 Thru 9/30 CCNH / RHNS	Period 7/1 Thru 9/30 (Specify)	Period 7/1 Thru 9/30 (Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	62	62			62	62						
B. On last day of THIS report period	62	62							62	62		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	53	53			53	53						
B. As of midnight of THIS report period	53	53							53	53		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,237	2,237			1,758	1,758			479	479		
B. Medicaid (Conn.)	13,048	13,048			9,384	9,384			3,664	3,664		
C. Medicaid (other states)												
D. Private Pay	3,629	3,629			2,835	2,835			794	794		
E. State SSI for RCH												
F. Other (Specify) Insurance	846	846			631	631			215	215		
G. Total Care Days During Period (3A thru F)	19,760	19,760			14,608	14,608			5,152	5,152		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	161	161			122	122			39	39		
B. Other Bed Reserve Days	7	7			4	4			3	3		
5. ***Total Resident Days*** **(3G + 4A + 4B)**	19,928	19,928			14,734	14,734			5,194	5,194		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-9 Rev. 3/2023

Schedule of Resident Statistics (Cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	9	37

4. Were there any changes in the certified bed capacity during the report year? ○ Yes ⊙ No
If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	6	39		8				
Per Diem Rate								
a. One bed rm.	Various	265.00		400.00				
b. Two bed rms.	Various	265.00		370.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	84,234	84,234			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments	7,867	7,867			
C. Other	83,719	83,719			
D. ***Total Physical Therapy Treatments***	175,820	175,820			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	24,184	24,184			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments	697	697			
C. Other	24,050	24,050			
D. ***Total Speech Therapy Treatments***	48,931	48,931			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	57,159	57,159			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments	3,895	3,895			
C. Other	71,618	71,618			
D. ***Total Occupational Therapy Treatments***	132,672	132,672			

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	10	37

Are time records maintained by all individuals receiving compensation? ⊙ Yes ○ No

	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	110,765		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	139,481		4,501						
5. Dietary Service									
a. Head Dietitian	16,708		430						
b. Food Service Supervisor	49,403		1,916						
c. Dietary Workers	158,836		8,914						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	106,840	(4,561)	6,170						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	58,878		2,252						
b. Other Maintenance Workers	1,732		60						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	53,931		2,671						
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	119,442		2,059						
b. RN									
1. Direct Care	495,316		8,633						
2. Administrative**	101,981		2,241						
c. LPN									
1. Direct Care	480,845		12,203						
2. Administrative**	78,175		2,080						
d. Aides and Attendants	1,023,356		40,285						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	58,236		2,364						
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	65,275		2,072						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	85,469		3,169						
A-13. Total Salary Expenditures	3,204,669	(4,561)	104,100						

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

Schedule of Other Salaries and Wages (Page 10)

	CCNH / RHNS			(Specify)			(Specify)		
Position	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**
	-								
Medical Records	$ 46,473		2,076						
Admissions	$ 38,996		1,093						
Total	$ 85,469	$ -	3,169	$ -	$ -	-	$ -	$ -	-

Schedule of Other Fees (Page 13)

	CCNH / RHNS			(Specify)			(Specify)		
Service	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**	**$**	**Adjustment**	**Hours**
	-								
Consulting - IV	$ 3,113	$ (3,113)	37						
Respiratory Services	$ 790	$ (790)	10						
Total	$ 3,903	$ (3,903)	47	$ -	$ -	-	$ -	$ -	-

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-11 Rev. 10/2005

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
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	11	37

Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section I - Operators/Owners										
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.

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
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	12	37

Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
Section III - Administrators* **										
Barry Slotnick (10/1/2023-9/30/2024)	110,765			Non-Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-13 Rev. 3/2023

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	13	37

	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. **Direct care consultants paid on a fee for service basis in lieu of salary** (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	5,421		Monthly						
3. Pharmacist	11,618		Contracted						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	226,628		4,300						
b. Other									
6. Social Worker	7,350		98						
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	24,000		Monthly						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	68,575		1,070						
b. Other									
10. Occupational Therapist									
a. Resident Care	160,545	(160,545)	2,759						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	121,166		1,622						
2. Administrative***									
b. LPN									
1. Direct Care	234,261		3,917						
2. Administrative***									
c. Aides	69,519		1,938						
d. Other									
12. Other (Specify)									
See Attached Schedule	3,903	(3,903)	47						
B-13 Total Fees Paid in Lieu of Salaries	932,986	(164,448)	15,751						

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

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

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-14 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	14	37

Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Pharmerica, PO Box 409251, Atlanta, GA 30384	Pharmacist / IV Consultant	○	⊙	N/A
Synchrony Rehab, 303 N Hurtsborne Pkwy, Ste. 200, Louiseville, KY 40222	Physical, Occupational, and Speech Therapy	○	⊙	N/A
WHJ Soc. Work Staffing Solutions	Social Services	○	⊙	N/A
Richard Jay Wilcon, 12 Lathrop Rd, Plainfield, CT 06374	Medical Director	○	⊙	N/A
IntelyCare, Inc., 1250 Hancock Street #501N, Quincy, MA 02169	RN, LPN, and CNA Services	○	⊙	N/A
Nursa, 5295 S Commerce Dr Ste 600, Murray, UT 84107	RN, LPN, and CNA Services	○	⊙	N/A
Genie Healthcare, 50 Millstone Rd, Building 100 Ste. 100, East Windsor, NJ 08520	RN Services	○	⊙	N/A
Allshifts, 494 Broad St 4th Floor, Newark, NJ 07102	LPN and CNA Services	○	⊙	N/A
All American Healthcare Services, 494 Broad St 4th Floor, Newark, NJ 07102	LPN and CNA Services	○	⊙	N/A
CareerStaff Unlimited, 360 Bloomfield Ave #303, Windsor, CT 06095	LPN and CNA Services	○	⊙	N/A
Kare Technologies, 200 Midway Rd # 8304, Cranston, RI 02920	LPN and CNA Services	○	⊙	N/A
MAS Medical Staffing, 1243 Mineral Spring Ave Unit 208, North Providence, RI 02904	CNA Services	○	⊙	N/A
Healthdrive Dental, 85 Barnes Rd Ste 207, Wallingford, CT 06492 ·	Dental Services	○	⊙	N/A
Procaire, 51 Triano Dr, Southington, CT 06489	Respiratory Services	○	⊙	N/A
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	
		○	⊙	

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-15 Rev. 3/2023

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024					15	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	$	46,503	46,503					
2. Disability Insurance	$							
3. Unemployment Insurance	$	74,478	74,531	(53)				
4. Social Security (F.I.C.A.)	$	241,246	241,553	(307)				
5. Health Insurance	$	162,300	162,300					
6. Life Insurance (employees only)								
(not-owners and not-operators)	$	2,007	2,007					
7. Pensions (Non-Discriminatory)	$							
(not-owners and not-operators)								
8. Uniform Allowance	$							
9. Other (*Specify*)	$	5,469	7,295	(1,826)				
See Attached Schedule								
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	$							
c. Bad Debts*	$		43,476	(43,476)				
d. Accounting and Auditing	$	24,831	24,831					
e. Legal (*Services should be fully described on Page 15b)*	$	4,839	6,414	(1,575)				
f. Insurance on Lives of Owners and Operators (*Specify*)*	$							
g. Office Supplies	$	8,605	8,605					
h. Telephone and Cellular Phones								
1. Telephone & Pagers	$	535	535					
2. Cellular Phones	$	2,800	2,932	(132)				
i. Appraisal (*Specify purpose and attach copy*)*	$							
j. Corporation Business Taxes (*franchise tax*)	$							
k. Other Taxes (*Not related to property - See Page 22)*								
1. Income*	$							
2. Other (*Specify*)	$							
See Attached Schedule								
3. Resident Day User Fee	$	368,943	368,943					
Subtotal	$	942,556	989,925	(47,369)				

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Employee Background Check	$ 5,469					
Nurses/ CNA/ Nursing Home week expenses	$ 1,804	$ (1,804)				
Emp Ben - Staff Meeting Meals	$ 22	$ (22)				
Total	$ 7,295	$ (1,826)	$ -	$ -	$ -	$ -

Schedule of Other Taxes

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-15b Rev. 3/2023

General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitati	2464	9/30/2024	15b	37

The records of this facility for the period covered by this report were maintained on the following basis:

⊙ Accrual ○ Cash ○ Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 CliftonLarsonAllen	4 Batterymarch Park Ste 100, Quincy, MA
3	
4	

Services Provided by This Firm (*describe fully*)

1	Cost Report Preparation, Advisory Reimbursement Services, Tax	$ 15,538
2	Assurance Services	$ 9,293
3		$
4		$
		Charge for Services Provided $ 24,831

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

⊙ Yes ○ No Page 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 CT Corporation	312-263-1414
2 Murtha Cullina LLP	203-772-7700
3 Treasurer, State of CT	860-702-3000
4 State Marshall	203-787-4805
5 See attached	

Address (*No. & Street, City, State, Zip Code*)

1 PO Box 4349, Carol Stream, IL
2 265 Church Street, New Haven, CT 06510
3 165 Capitol Avenue, 2nd Floor Hartford, CT 06106
4 32 Elm St, New Haven, CT 06510
5

Services Provided by This Firm (*describe fully*)

1	Registered Agent	$ 300
2	Legal consultation	$ 2,563
3	Conservatorship related (Fully Disallowed)	$ 1,500
4	Conservatorship related (Fully Disallowed)	$ 75
5	See attached	$ 1,977
		Charge for Services Provided $ 6,415

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

⊙ Yes ○ No Page 15 Line 1e

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-15b Rev. 3/2023

General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation C	2464	9/30/2024	15c	37

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number	
5 Pullman & Conley	203-330-2000	
6 Nixon Peabody	617-345-1000	
Address (*No. & Street, City, State, Zip Code*)		
5 850 Main St, PO Box 7006, Bridgeport, CT 06601		
6 53 State St., Boston, MA 02109		
Services Provided by This Firm (*describe fully*)		
5 Legal consultation	$	165
6 Legal consultation	$	1,812
	Charge for Services Provided	
	$	1,977

Villa Maria Nursing & Rehabilitation Community **Pg. 15d**
Disallowance Schedule for Cell Phones
September 30, 2024

		Amount
Total Cell Phone Expense		2,932
Total Allowable Cost	$	2,800
Days in Cost Report (366 out of 366 Days)		366
Days in Cost Report Year		366
Partial Year Allowable %		100%
Revised Allowable Cost	$	2,800
Disallowed Cell Phone (Page 15, Line 1h1)	**$**	**132**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-16 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended					Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024					16	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:		942,556	989,925	(47,369)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	$	8,132	8,132					
2. Holiday Parties for Staff	$	620	620					
3. Gifts to Staff and Residents	$		1,296	(1,296)				
4. Employee Travel	$	2,646	9,559	(6,913)				
5. Education Expenses Related to Seminars and Conventions	$	4,624	4,624					
6. Automobile Expense (*not purchase or depreciation*)	$	9,321	11,069	(1,748)				
7. Other (*Specify*)	$							
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (*all such expenses*)	$	26,634	26,634					
2. Advertising Telephone Directory (*all such expenses*)***	$							
3. Advertising Other (*Specify*)***	$	339	4,967	(4,628)				
See Attached Schedule								
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	$	1,318	1,318					
* 8. Dues and Membership Fees to Professional Associations (*Specify*)	$	4,635	4,635					
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	$		812	(812)				
9. Subscriptions	$	6,864	6,864					
10. Contributions***	$		250	(250)				
See Attached Schedule								
11. Services Provided by Contract (*Specify and Complete Schedule C-2, Page 21 for each firm or individual)*	$	96,174	96,174					
12. Administrative Management Services**	$	157,445	342,516	(185,071)				
13. Other (*Specify*)	$	4,735	35,623	(30,888)				
See Attached Schedule								
C-14 Total Administrative & General Expenditures	$	1,266,043	1,545,018	(278,975)				

* 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 expensein the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies - Marketing	$ 339					
Advertising - Public Relations	$ 4,422	$ (4,422)				
Entertainment - Marketing	$ 142	$ (142)				
Food Purch - Marketing	$ 64	$ (64)				
Total Other Advertising	$ 4,967	$ (4,628)	$ -	$ -	$ -	$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CT Association of Healthcare Facilities	$ 4,635					
Total Dues	$ 4,635	$ -	$ -	$ -	$ -	$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	$ 250	$ (250)				
Total Contributions	$ 250	$ (250)	$ -	$ -	$ -	$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Minor Equip Purch - A&G	$ 1,505					
Bank Service Charges	$ 8,145	$ (5,765)				
Replace of Res. Personal Prop.	$ 408	$ (408)				
Entertainment - A&G	$ 237	$ (237)				
Licenses & Permits - A&G	$ 2,920	$ (248)				
Miscellaneous Expense	$ 425	$ (425)				
Finance Charges	$ 50	$ (50)				
Fines & Penalties	$ 21,933	$ (21,933)				
Taxes - Sales Tax (Disallowed from Page 30)		$ (1,370)				
Revenue - Miscellaneous (Disallowed from Page 30)		$ (452)				
Revenue - Medical Records (Disallowed from Page 30)		$ (392)				
Total Other Administrative and General	$ 35,623	$ (30,888)	$ -	$ -	$ -	$ -

Villa Maria Nursing & Rehabilitation Community
Calculation of Allowable Management Fee
September 30, 2024

Descrption	**Amount**		
Management fees Charged	342,516		
Patient Days	19,928		
Imputed Days - 90% Occupancy	20,423		
Amount Per Patient Day (Greater of 90% or Actual Days)		**$**	**16.77**
PPD Allowance Per Rate Agreement			7.50
2024 CPI Increase - 1.0279%			1.0279
PPD Allowance 9/30/2024			7.71
Amount over (Under)		**$**	**9.0620**
Total Days			20,423
Disallowed Management Fee		**$**	**185,071**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Villa Maria Nursing & Rehabilitation Com	2464	9/30/2024	17 | 37

Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Wachusett Ventures, LLC	342,516	Management Company	Page 16 / Line m12

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-18 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	18	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	$	159,060	159,060					
2. Non-Food Supplies	$	23,794	23,794					
3. Other (*Specify*)_____	$							
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)*	$	495	495					
c. Other (*Specify*)_____	$	1,962	1,962					
Dietary>Minor Equipment/ Education/ Var. Food Exp.								
2D. ***Total Dietary Expenditures*** (2a + b + c + d)	$	185,311	185,311					

2E. Dietary Questionnaire	Total	CCNH / RHNS	(Specify)	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	○ Yes	⦿ No			
H. Did you receive revenue from employees?	○ Yes	⦿ 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?	○ Yes	⦿ No	If yes, specify cost.		
K. Is any revenue collected from these people?	○ Yes	⦿ 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?	⦿ Yes	○ No	If yes, specify cost.	22	
N. Is any revenue collected from employees?	○ Yes	⦿ No	If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Page 15 Line 1a9	

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-19 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	19	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*	Lbs.							
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. $	23,073	23,073					
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*) Laundry Expenses	$	5,928	5,928					
3D. ***Total Laundry Expenditures*** (3a + b + c)	$	29,001	29,001					

3E.	Laundry Questionnaire			
F.	Is cost of employee laundry included in 3D?	○ Yes	⊙ No	If yes, specify cost.
G.	Did you receive revenue from employees?	○ Yes	⊙ No	If yes, specify amt.
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)		
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	○ Yes	⊙ No	If yes, specify cost.
J.	Did you receive revenue from these people?	○ Yes	⊙ No	If yes, specify amt.
K.	Where is the revenue received reported in the Cost 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-20 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Communi	2464	9/30/2024	20	37

Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4. Housekeeping	Sq. Ft. Serviced by Personnel								
a. In-House Care									
1. Supplies - Cleaning (*Mops, pails, brooms, etc.*)	Amt.	$	11,902	12,433	(531)				
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21*)	Sq. Ft. Serviced by Personnel								
	Amt.	$	12	12					
C. Other (*Specify*)		$							
4D. ***Total Housekeeping Expenditures*** (4a + b + c)		$	11,914	12,445	(531)				
5. Resident Care (Supplies)**									
a. Prescription Drugs***									
1. Own Pharmacy		$							
2. Purchased from Pharmerica		$		135,916	(135,916)				
b. Medicine Cabinet Drugs		$							
c. Medical and Therapeutic Supplies		$	72,150	72,150					
d. Ambulance/Limousine***		$		6,012	(6,012)				
e. Oxygen									
1. For Emergency Use		$							
2. Other***		$		3,691	(3,691)				
f. X-rays and Related Radiological Procedures***		$		5,290	(5,290)				
g. Dental (*Not dentists who should be included under salaries or fees)*		$							
h. Laboratory***		$		7,067	(7,067)				
i. Recreation		$	7,364	7,364					
j. Direct Management Services*		$							
k. Indirect Management Services*		$							
l. Cable TV		$	7,200	9,443	(2,243)				
m. Other (Specify)**** See Attached Schedule		$	944	39,785	(38,841)				
n. Physical Therapy Expense		$							
o. Speech Therapy Expense		$							
5P. ***Total Resident Care Expenditures*** (5a - 5o)		$	87,658	286,718	(199,060)				

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

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

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

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

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Minor Equip Purch - Nursing	$ 1,233	$ (1,233)				
Supplies - Wound Care	$ 5,866	$ (5,866)				
Supplies - Prosthetic Device	$ 1,664	$ (1,664)				
Supplies - IV	$ 37	$ (37)				
Supplies - Routine Hygiene	$ 3,228					
ME Lease	$ 2,777					
ME Lease - Wound Vacs	$ 3,048	$ (3,048)				
ME Lease - Specialty Beds	$ 231	$ (231)				
ME Lease - Air Mattresses	$ 2,935	$ (2,935)				
Purchases Discount	$ (6,141)					
Pharmacy Supplies - IV	$ 1,827	$ (1,827)				
ME Lease - Pharmacy	$ 384	$ (384)				
Resident Vaccination	$ 9,885	$ (9,885)				
Supplies - PT	$ 1,080					
Supplies - Respiratory	$ 1,193	$ (1,193)				
ME Rental - Respiratory	$ 10,538	$ (10,538)				
Total Other Resident Care	$ 39,785	$ (38,841)	$ -	$ -	$ -	$ -

Villa Maria Nursing & Rehabilitation Community **Pg. 29b**
Disallowance Schedule for Cable TV
September 30, 2024

			Amount
Total Cable TV Expense 6950120000 & 6950120	Account #	$	9,443
Monthly Allowable amount		$	600
Months in Cost Report Year			12
Total Allowable Cost		$	7,200
Days in Cost Report 366 / 366 Days			100.00%
Revised Total Allowable Cost		$	7,200
Disallowed Cable TV		**$**	**2,243**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-21 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	21	37

Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
PointClickCare	PO Box 674802 Detroit, MI 48267	○	⊙	N/A	Software / monthly billing	23,271			16	m11
Fully Managed	N/A	○	⊙	N/A	IT Support	22,978			16	m11
Facilities Compliance Fire Protection	201 Christian Ln, Berlin, CT 06037	○	⊙	N/A	Maintenance Services	17,893			22	Var
Casella Waste	121 Chronicle Rd, Willimantic, CT 06226	○	⊙	N/A	Garbage Removal	15,919			22	6f
Motor-Vated Mower	Ct, Louisville, Kentucky 10299	○	⊙	N/A	Landscaping / Snow Plow	12,779			22	6f
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							

* 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).

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-22 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Commur	2464	9/30/2024	22	37

Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	$	2,437	2,437					
b. Heat	$	13,329	13,923	(594)				
c. Light & Power	$	43,698	45,647	(1,949)				
d. Water	$	40,127	43,001	(2,874)				
e. Equipment Lease (*Provide detail on page 22b*)	$	22,324	22,324					
f. Other (*itemize*)	$	132,143	132,143					
See Attached Schedule								
6g. ***Total Maint. & Operating Expense*** (6a - 6f)	$	254,058	259,475	(5,417)				
7. Depreciation (*complete schedule page 23**)								
a. Land Improvements	$							
b. Building & Building Improvements	$							
c. Non-Movable Equipment	$							
d. Movable Equipment	$	36,874	36,874					
*7e. ***Total Depreciation Costs*** (7a + b + c + d)	$	36,874	36,874					
8. Amortization (*Complete att. Schedule Page 24**)								
a. Organization Expense	$	50,004	50,004					
b. Mortgage Expense	$							
c. Leasehold Improvements	$	46,861	47,023	(162)				
d. Other (*Specify*)	$							
*8e. ***Total Amortization Costs*** (8a + b + c + d)	$	96,865	97,027	(162)				
9. Rental payments on leased real property less real estate taxes included in item 10b	$	259,763	271,347	(11,584)				
10. Property Taxes								
a. Real estate taxes paid by owner	$							
b. Real estate taxes paid by lessor	$	26,934	34,257	(7,323)				
c. Personal property taxes	$	3,235	3,395	(160)				
11. ***Total Property Expenses*** (7e + 8e + 9 + 10)	$	423,671	442,900	(19,229)				

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Utilities - Fax	$ 2,689					
Pro Fees - Maintenance	$ 21,102					
Supplies & Exp - Maintenance	$ 18,323					
R&M - Equipment	$ 12,239					
R&M - Building	$ 4,585					
Garbage	$ 19,585					
Hazardous Waste	$ 753					
Pest Control	$ 1,769					
Snow Removal	$ 3,947					
Maintenance Contracts	$ 9,498					
Groundskeeping	$ 8,912					
Utilities - Oil	$ 28,741					
Total Other Repairs and Maintenance	$ 132,143	$ -	$ -	$ -	$ -	$ -

Villa Maria Nursing & Rehabilitation Community **Page 22c**
Calculation of Housekeeping & Overhead Disallowance
September 30, 2024

Housekeeping Disallowance			**Amount Disallowed for Overhead**
Administrative Sq/Ft			4.269%
Housekeeping Salaries - Page 10 Line 6b	$	106,840	**4,561**
Housekpeeing Expenses - Page 20 Line 4a1	$	12,445	**531**
Housekeeping Benefits:			
Percent to Total Salaries		3.33%	
Unemployment Insurance - Page 15 Line 1a3	$	37,355	**53**
Social Security (F.I.C.A) - Page 15 Line 1a4	$	215,994	**307**
Total Overhead Housekeeping Costs	$	8,446	5,452

Facility Overhead Expense Disallowance		**Total Trial Balance Amount**		**Amount Disallowed for Overhead**
Heat - Page 22 Line 6b	$	13,923	**$**	**594**
Light & Power- Page 22 Line 6c		45,647		**1,949**
Water & Sewer - Page 22 Line 6d		43,001		**1,836**
Real Estate Taxes - Page 22 Line 10b		34,257		**1,462**
Rent - Page 22 Line 9		271,347		**11,584**
Depreciation (Leasehold) - Page 22 Line 8c		3,794		**162**
Total Facility Overhead Disallowance	$	411,969	$	17,587

Square Footage Calculations	**Square Ft**	**% to Total**
SNF Square Feet	18,881	95.731%
Administrative Square Feet	842	4.269%
Total Facility Square Feet	19,723	100.000%

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-22b Rev. 3/2023

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
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	22b	37

Name and Address of Lessor	Related * to Owners, Operators, Officers Yes	Related * to Owners, Operators, Officers No	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno NV 89502	○	⊙	Lease contract service fee, Omnisound 300 E, Omnicsound 500 Pro OmniStim FX2 Pro etc.	06/01/15	Monthly as needed	12,971	12,971
Pitney Bowes Global Financial Services LLC PO Box 981022, Boston, MA	○	⊙	Postage Machine	03/29/20	63 Months	984	984
Canon Financial Services, Inc. 14904 Collections Center Dr., Chicago, IL	○	⊙	Copy Machines	02/27/20	48 months	1,369	1,369
Xerox Financial Services	○	⊙	Copy Machines	01/01/24	Mnthly thereafter	7,000	7,000
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					
	○	⊙					

Is a Mileage Log Book Maintained for All Leased Vehicles ? ⊙ Yes ○ No **Total** *** 22,324

* 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.

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

Depreciation Schedule

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	23	37

Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. **Land Improvements**								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
B. **Building and Building Improvements**								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
B-4. Subtotal								
C. **Non-Movable Equipment**								
1. Acquired prior to this report period	33,763		33,763	33,763	S/L	10		
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. 2015 Chevorlet Truck	X		9	21	60,623		60,623	60,623	S/L	5		
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	747,576		747,576	655,512	S/L	Various	28,010	
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative			Var	Var	36,926		36,926		S/L	Various	5,990	
d. Standard Resident			Var	Var	24,827		24,827		S/L	Various	2,676	
e. Specialized Resident			Var	Var	1,980		1,980		S/L	Various	198	
Total Acquired during this report period					63,733		63,733				8,864	
D-3. Subtotal												36,874
E. ***Total Depreciation***												36,874

Schedule of Land Improvements Acquired during this report period

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

***Ties to Page 23, Line A3**
****Ties to Page 23, Line A2**

Schedule of Building Improvements Acquired during this report period

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

***Ties to Page 23, Line B3**
****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

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

***Ties to Page 23, Line C3**
****Ties to Page 23, Line C2**

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One Movable Category	Cost	Useful Life	Depreciation	
Additions:						
4/30/2024	Replace the manifold	Administrative	$ 1,779	4	$ 445	
4/25/2024	New Coil Installment	Administrative	$ 2,433	4	$ 608	
10/23/2023	Hot Food Table/cutting Board & Buffet Breath Guard	Standard Resident	$ 3,760	15	$ 251	
11/15/2023	AVAYA Data System	Administrative	$ 4,254	10	$ 425	
10/31/2023	AVAYA IP Office 500V2 Telecom System	Administrative	$ 11,800	10	$ 1,180	
2/28/2024	Signa Relief APM with LAL - Pumps (4)	Standard Resident	$ 3,382	10	$ 338	
8/24/2024	Commercial Dryer	Standard Resident	$ 14,251	10	$ 1,425	
8/31/2024	Specialty Bed	Specialized Resident	$ 1,980	10	$ 198	
9/30/2024	Two Door Refrigirator	Standard Resident	$ 2,067	10	$ 207	
10/15/2023	Installing and Configuration of Wi-Fi Hardware	Administrative	$ 16,660	5	$ 3,332	
9/30/2024	Lenovo ThinkPad - 1	Standard Resident	$ 1,366	3	$ 455	
Total additions for Movable Equipment			$ 63,733		$ 8,864	*
Deletions:						
Total deletions for Movable Equipment			$ -		$ -	**

***Ties to Page 23, Line D2c**
****Ties to Page 23, Line D2b**

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
2/28/2024	Water Heater, including piping	$ 3,484	10	$ 348	
3/31/2024	Replace Pump on water heater	$ 2,105	10	$ 210	
5/29/2024	Replacement of a compressor	$ 3,941	12	$ 328	
5/28/2024	Wiring for AC unit and head unit in Kitchen	$ 2,500	10	$ 250	
6/4/2024	Install new communication wire (indoor and outdoor units)	$ 1,026	10	$ 103	
9/30/2024	Replacement of oil tank	$ 3,901	20	$ 195	
11/21/2023	Fire Sprinkler Repair	$ 2,370	25	$ 95	
11/29/2023	Fire Sprinkler Repair	$ 3,012	25	$ 120	
11/29/2023	Cable Tech install services	$ 1,048	5	$ 210	
4/4/2024	Shed	$ 2,585	10	$ 258	
4/22/2024	Replacement of 4 inch cast iron pipe in the basement	$ 1,324	10	$ 132	
8/31/2024	Water Heater	$ 14,000	10	$ 1,400	
Total additions for Leasehold Improvement		$ 41,294		$ 3,649	*
Deletions:					
Total deletions for Leasehold Improvement		$ -		$ -	**

***Ties to Page 24, Line C3**
****Ties to Page 24, Line C2**

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

Amortization Schedule*

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Community	2464	9/30/2024	24	37

Item	Date of Acquisition Month	Date of Acquisition Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
A. **Organization Expense**									
1. Goodwill	9	2021	10	500,000	100,008	S/L	Variou	50,004	
2.									
3.									
A-4. Subtotal									50,004
B. **Mortgage Expense**									
1.									
2.									
3.									
B-4. Subtotal									
C. **Leasehold Improvements and Other**									
1. Acquired prior to this report period	Var	Var	Various	1,961,485	1,887,775	S/L	Variou	43,374	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	41,294				3,649	
C-4. Subtotal									47,023
D. ***Total Amortization***									97,027

* 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.

Villa Maria Nursing & Rehabilitation Community
Depreciation Schedule
September 30, 2024

Voucher #	Account Description	Description	Date	Historical Amount	Useful Life	2023 Depreciation	2023 Accum Depr.	2024 Depreciation	2024 Accum Depr.	NBV
Non-Movable Equipment										
Acquired Prior to 2022										
	Furniture & Equipment	Acquisition	9/28/2021	33,763	10	-	33,763	-	33,763	-
	Total Non-Movable Equipment			**33,763**		**-**	**33,763**	**-**	**33,763**	**-**
Movable Equipment - Motor Vehicle										
Acquired Prior to 2022										
	Motor Vehicle	2015 Chevorlet Truck	9/28/2021	60,263	5	-	60,263	-	60,263	-
	Total Vehicles			**60,263**		**-**	**60,263**	**-**	**60,263**	**-**
Movable Equipment										
Acquired Prior to 2022										
	Furniture & Equipment	Acquisition	9/28/2021	600,831	Var	697	600,831	-	600,831	-
2022 Additions										
	Furniture & Equipment	Laptop and Desktop	10/27/2021	2,084	5	417	834	417	1,251	833
	Furniture & Equipment	Timeclock	11/17/2021	2,994	5	599	1,198	599	1,797	1,197
	Furniture & Equipment	HATCO BOOSTER C-12 208V 3PH	11/12/2021	2,016	5	403	806	403	1,209	807
	Furniture & Equipment	Wrist transponders/tag readers	11/29/2021	1,533	5	307	614	307	921	612
	Furniture & Equipment	Mattresses (6)	11/29/2021	1,268	5	254	508	254	762	506
	Furniture & Equipment	Mattresses (3)	11/19/2021	315	5	63	126	63	189	126
	Furniture & Equipment	Bed System Measurement Device	1/28/2022	1,329	5	266	532	266	798	531
	Furniture & Equipment	Desktop (1)	2/15/2022	1,200	5	240	480	240	720	480
	Furniture & Equipment	Wheelchair desk arms (10)	3/21/2022	2,233	5	447	894	447	1,341	892
	Furniture & Equipment	Laptop	4/22/2022	862	5	172	344	172	516	346
	Furniture & Equipment	Laptops (3)	4/25/2022	4,488	5	898	1,796	898	2,694	1,794
	Furniture & Equipment	Firewall	11/22/2021	3,668	5	734	1,468	734	2,202	1,466
	Furniture & Equipment	Electric beds (25)	5/18/2022	49,433	5	9,887	19,774	9,887	29,661	19,772
	Furniture & Equipment	Electric beds (25)	7/11/2022	38,285	5	7,657	15,314	7,657	22,971	15,314
	Furniture & Equipment	Bed components (50)	7/14/2022	11,042	5	2,208	4,416	2,208	6,624	4,418
	Furniture & Equipment	*CT Trust Grant*		(4,449)	5	(890)	(1,780)	(890)	(2,670)	(1,779)
	Furniture & Equipment	Fire pump repair	8/22/2022	8,005	5	1,601	3,202	1,601	4,803	3,202
	Furniture & Equipment	Gas valve repairs	9/1/2022	1,912	5	382	764	382	1,146	766
	Furniture & Equipment	Egress mag-lock system	3/2/2022	5,126	5	1,025	2,050	1,025	3,075	2,051
				133,344		**26,670**	**53,340**	**26,670**	**80,010**	**53,334**
2023 Additions								-	-	-
	Furniture & Equipment	Heating Pump Replacement	2/28/2023	4,027	10	403	403	403	805	3,222
	Furniture & Equipment	Remote and replace water heater	7/18/2023	4,416	10	442	442	442	883	3,533
	Furniture & Equipment	Upgrade to Fire Protection System	9/27/2023	2,558	10	256	256	256	512	2,046
	Furniture & Equipment	Patient Lift -2 (Scale -1)	6/6/2023	4,655	10	466	466	466	931	3,724
	Furniture & Equipment	CT Trust Grant	8/22/2023	(4,655)	10	(466)	(466)	(466)	(931)	(3,724)
	Furniture & Equipment	Shower Chair	8/31/2023	2,400	10	240	240	240	480	1,920
				13,401		**1,340**	**1,340**	**1,340**	**2,680**	**10,721**
2024 Additions										
	Furniture & Equipment	Replace the manifold	4/30/2024	1,779	4	-	-	445	445	1,334
	Furniture & Equipment	New Coil Installment	4/25/2024	2,433	4	-	-	608	608	1,825
	Furniture & Equipment	Hot Food Table/cutting Board & Buffet Breath Guard	10/23/2023	3,760	15	-	-	251	251	3,509
	Furniture & Equipment	AVAYA Data System	11/15/2023	4,254	10	-	-	425	425	3,829
	Furniture & Equipment	AVAYA IP Office 500V2 Telecom System	10/31/2023	11,800	10	-	-	1,180	1,180	10,620
	Furniture & Equipment	Signa Relief APM with LAL - Pumps (4)	2/28/2024	3,382	10	-	-	338	338	3,044
	Furniture & Equipment	Commercial Dryer	8/24/2024	14,251	10	-	-	1,425	1,425	12,826
	Furniture & Equipment	Specialty Bed	8/31/2024	1,980	10	-	-	198	198	1,782
	Furniture & Equipment	Two Door Refrigirator	9/30/2024	2,067	10	-	-	207	207	1,860
	Computers & Equipment	Installing and Configuration of Wi-Fi Hardware	10/15/2023	16,660	5	-	-	3,332	3,332	13,328
	Computers & Equipment	Lenovo ThinkPad - 1	9/30/2024	1,366	3	-	-	455	455	911
				63,733		**-**	**-**	**8,864**	**8,864**	**54,869**

Voucher #	Account Description	Description	Date	Amount	Useful Life	Depreciation	Accum Depr.	Depreciation	Accum Depr.	NBV
	Total Movable Equipment			**811,309**		**28,707**	**655,511**	**36,874**	**692,385**	**118,924**
	Leasehold Improvements									
	Acquired Prior to 2022									
	PPE - Leasehold Improvements	Acquisition	9/28/2021	1,931,095	Various	40,890	1,884,278	40,890	1,925,168	5,927
	2022 Additions									
	PPE - Leasehold Improvements	Signage	12/13/2021	2,765	10	277	554	277	831	1,934
	PPE - Leasehold Improvements	Laundry room door	12/2/2021	3,994	10	399	798	399	1,197	2,797
	PPE - Leasehold Improvements	Sprinkler repair	1/10/2022	1,211	10	121	242	121	363	848
	PPE - Leasehold Improvements	Laundry door	2/17/2022	2,162	10	216	432	216	648	1,514
				10,132		**1,013**	**2,026**	**1,013**	**3,039**	**7,093**
	2023 Additions									
	PPE - Leasehold Improvements	Fire Sprinkler Repair	6/8/2023	3,025	25	121	121	121	242	2,783
	PPE - Leasehold Improvements	Fire Pump Repair	6/14/2023	2,282	20	114	114	114	228	2,054
	PPE - Leasehold Improvements	Fire door replacement	11/1/2022	3,886	15	259	259	259	518	3,368
	PPE - Leasehold Improvements	New Fire Alarm Panel	1/30/2023	7,179	10	718	718	718	1,436	5,743
	PPE - Leasehold Improvements	Fire Door Replacement	3/31/2023	3,886	15	259	259	259	518	3,368
				20,258		**1,471**	**1,471**	**1,471**	**2,942**	**17,316**
	2024 Additions									
	PPE - Leasehold Improvements	Water Heater, including piping	2/28/2024	3,484	10	-	-	348	348	3,136
	PPE - Leasehold Improvements	Replace Pump on water heater	3/31/2024	2,105	10	-	-	210	210	1,895
	PPE - Leasehold Improvements	Replacement of a compressor	5/29/2024	3,941	12	-	-	328	328	3,613
	PPE - Leasehold Improvements	Wiring for AC unit and head unit in Kitchen	5/28/2024	2,500	10	-	-	250	250	2,250
	PPE - Leasehold Improvements	Install new communication wire (indoor and outdoor units)	6/4/2024	1,026	10	-	-	103	103	923
	PPE - Leasehold Improvements	replacement of oil tank	9/30/2024	3,901	20	-	-	195	195	3,706
	PPE - Leasehold Improvements	Fire Sprinkler Repair	11/21/2023	2,370	25	-	-	95	95	2,275
	PPE - Leasehold Improvements	Fire Sprinkler Repair	11/29/2023	3,012	25	-	-	120	120	2,892
	PPE - Leasehold Improvements	Cable Tech install services	11/29/2023	1,048	5	-	-	210	210	838
	PPE - Leasehold Improvements	Shed	4/4/2024	2,585	10	-	-	258	258	2,327
	PPE - Leasehold Improvements	Replacement of 4 inch cast iron pipe in the basement	4/22/2024	1,324	10	-	-	132	132	1,192
	PPE - Leasehold Improvements	Water Heater	8/31/2024	14,000	10	-	-	1,400	1,400	12,600
				41,294		**-**	**-**	**3,649**	**3,649**	**37,645**
	Total Leasehold Improvements			**2,002,779**		**43,374**	**1,887,775**	**47,023**	**1,934,798**	**67,981**
	Per Cost Report			**2,908,114**		**72,081**	**2,637,312**	**83,897**	**2,721,209**	**186,905**
	Per Trial Balance			**592,161**		**75,223**	**177,940**	**75,223**	**177,940**	**414,221**
	Variance			2,315,953		(3,142)	2,459,372	8,674	2,543,269	(227,316)
	Total Assets			**2,908,114**		**72,081**	**2,637,312**	**83,897**	**2,721,209**	**186,905**
	F/S vs C/R NBV - Page 31, Line B9			**227,317**	**+1 Rounding**					
	F/S vs C/R Depreciation - Page 36, Line F1			**(8,674)**						

Page 23 & 24						
Non-Movable	33,763	-	33,763	-	33,763	-
Movable	811,309	28,707	655,511	36,874	692,385	118,924
Leasehold	2,002,779	43,374	1,887,775	47,023	1,934,798	67,981
Movable						

Page 31						
Leasehold	2,002,779	43,374	1,887,775	47,023	1,934,798	67,981
Movable	811,309	28,707	655,511	36,874	692,385	118,924
Non-Movable	33,763	-	33,763	-	33,763	-

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-25 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation C	2464	9/30/2024	25	37

11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* ◉ Yes ○ No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total
1. Date Land Purchased	
2. Date Structure Completed	
3. If **NOT** Original Owner, Date of Purchase	09/27/21
4. Date of Initial Licensure	05/08/81
5. Total Licensed Bed Capacity	62
6. Square Footage	12,392
7. Acquisition Cost	
a. Land	29,388
b. Building	301,351

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	09/27/21			
c. Interest Rate for the Cost Year	10.25%			
d. Term of Mortgage (number of years)	25			
e. Amount of Principal Borrowed	2,416,956			
f. Principal balance outstanding as of 9/30/2024	2,325,131			
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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-26 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation	2464	9/30/2024	26	37

Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage $							
Name of Lender / Rate							
Address of Lender							
2. Second Mortgage $							
Name of Lender / Rate							
Address of Lender							
3. Third Mortgage $							
Name of Lender / Rate							
Address of Lender							
4. Fourth Mortgage $							
Name of Lender / Rate							
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount $							
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. ***Total Building Interest Expense*** (A1 - A4 + B5) $							

(*Carry Subtotals forward to next page*)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-27 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitati	2464	9/30/2024	27	37

Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:							
12. C. Movable Equipment 1. Automotive Equipment $							
A. Item / Rate / Amount							
Lender							
Address of Lender							
2. Other (*Specify*) $							
A. Item / Rate / Amount							
Lender							
Address of Lender							
B. Item / Rate / Amount							
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) $							
12. D. Other Interest Expense (*Specify*) $ Interest Expense	1,903	1,903					
13. ***Total All Interest Expense*** (12B7 + 12C3 + 12D) $	1,903	1,903					
14. Insurance							
a. Insurance on Property (buildings only) $	41,427	41,427					
b. Insurance on Automobiles $	130	130					
c. Insurance other than Property (as specified above)							
1. Umbrella (*Blanket Coverage*) $	49,499	49,499					
2. Fire and Extended Coverage $							
3. Other (*Specify*) $ Insurance>D&O Liability/ Cyber/ Bond	3,960	11,110	(7,150)				
14d. ***Total Insurance Expenditures (14a + b + c)*** $	95,016	102,166	(7,150)				
15. ***Total All Expenditures (A-13 thru C-14)*** $	6,323,221	7,002,592	(679,371)				

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-30 Rev. 3/2023

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Comr	2464	9/30/2024	30	37

Item		Total	CCNH / RHNS	(Specify)	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (*CT only*)	$	3,196,324	3,196,324		
b. Medicaid Room and Board Contractual Allowance **	$				
2. a. Medicaid (*All other states*)	$				
b. Other States Room and Board Contractual Allowance **	$				
3. a. Medicare Residents *(all inclusive)*	$	1,486,236	1,486,236		
b. Medicare Room and Board Contractual Allowance **	$	(25,698)	(25,698)		
4. a. Private-Pay Residents and Other	$	1,876,461	1,876,461		
b. Private-Pay Room and Board Contractual Allowance **	$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	$	37,721	37,721		
b. Prescription Drugs - Medicare Contractual Allowance **	$	(34,706)	(34,706)		
c. Prescription Drugs - Non-Medicare	$	102,118	102,118		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	$	(95,971)	(95,971)		
2. a. Medical Supplies - Medicare	$				
b. Medical Supplies - Medicare Contractual Allowance **	$				
c. Medical Supplies - Non-Medicare	$	407	407		
d. Medical Supplies - Non-Medicare Contractual Allowance **	$	(407)	(407)		
3. a. Physical Therapy - Medicare	$	209,607	209,607		
b. Physical Therapy - Medicare Contractual Allowance **	$	(117,697)	(117,697)		
c. Physical Therapy - Non-Medicare	$	245,250	245,250		
d. Physical Therapy - Non-Medicare Contractual Allowance **	$	(201,406)	(201,406)		
4. a. Speech Therapy - Medicare	$	53,068	53,068		
b. Speech Therapy - Medicare Contractual Allowance **	$	(22,501)	(22,501)		
c. Speech Therapy - Non-Medicare	$	65,494	65,494		
d. Speech Therapy - Non-Medicare Contractual Allowance **	$	(50,256)	(50,256)		
5. a. Occupational Therapy - Medicare	$	158,445	158,445		
b. Occupational Therapy - Medicare Contractual Allowance **	$	(92,832)	(92,832)		
c. Occupational Therapy - Non-Medicare	$	188,141	188,141		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	$	(153,669)	(153,669)		
6. a. Other *(Specify)* - Medicare	$	(3,010)	(3,010)		
b. Other *(Specify)* - Non-Medicare	$	40	40		
III. *Total Resident Revenue* (Section I. thru Section II.)	$	6,821,159	6,821,159		
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)*	$	253	253		
6. Private Duty Nurses' Fees	$				
7. Barber, Coffee, Beauty and Gift shops	$				
8. Other (*Specify*)	$	77,097	77,097		
V. Total Other Revenue (1 thru 8)	$	77,350	77,350		
VI. Total All Revenue (III +V)	$	6,898,509	6,898,509		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II6a	X-Ray - Med A	$ 2,024		
30 II6a	X-Ray - Med A - C/A	$ (2,024)		
30 II6a	IV - Med A	$ 32		
30 II6a	IV - Med A - C/A	$ (32)		
30 II6a	Oxygen - Med A	$ 823		
30 II6a	Oxygen - Med A - C/A	$ (823)		
30 II6a	Sequestration - Med B	$ (3,010)		
Total Other Resident Revenue - Medicare		$ (3,010)	$ -	$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II6b	X-Ray - Medicaid	$ 396		
30 II6b	X-Ray - HMO	$ 2,522		
30 II6b	X-Ray - Medicaid - C/A	$ (396)		
30 II6b	X-Ray - HMO - C/A	$ (2,522)		
30 II6b	IV - Medicaid	$ 462		
30 II6b	IV - Medicaid - C/A	$ (462)		
30 II6b	Oxygen - Medicaid	$ 2,618		
30 II6b	Oxygen - HMO	$ 668		
30 II6b	Oxygen - Private	$ 40		
30 II6b	Oxygen - Hospice	$ 78		
30 II6b	Oxygen - Medicaid - C/A	$ (2,618)		
30 II6b	Oxygen - HMO - C/A	$ (668)		
30 II6b	Oxygen - Hospice - C/A	$ (78)		
Total Other Resident Revenue		$ 40	$ -	$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV5	Interest	N/A	$ 253		
Total Interest Income			$ 253	$ -	$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV8	Prior Period Adjustments-Rates*	$ 133		
30 IV8	Prior Period Adjustments*	$ 12,341		
30 IV8	Bad Debt Recovery	$ 129		
30 IV8	Revenue - Rental	$ 62,280		
30 IV8	Revenue - Medical Records (Disallowed Page 16 Line m13)	$ 392		
30 IV8	Revenue - Miscellaneous (Disallowed Page 16 Line m13)	$ 452		
30 IV8	Taxes - Sales Tax (Disallowed Page 16 Line m13)	$ 1,370		
Total Other Revenue		$ 77,097	$ -	$ -

***No related expense, do not disallow**

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Co	2464	9/30/2024	31	37

Account				Amount
Assets				
A. Current Assets				
1. Cash (*on hand and in banks*)				$ 103,756
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				$ 586,739
3. Other Accounts Receivable (Excluding Owners or Related Parties)				$ 85,525
4 Inventories				$
5. Prepaid Expenses				$ 89,539
a. Prepaid Insurance		40,931		
b. Prepaid Expense		48,608		
c.				
d. See Schedule				
6. Interest Receivable				$
7. Medicare Final Settlement Receivable				$
8. Other Current Assets (*itemize*)				$
See Schedule				
A-9. ***Total Current Assets*** (Lines A1 thru 8)				$ 865,559
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	2,002,779		$ 67,981
	Accum. Depreciation	1,934,798	Net	
5. Non-Movable Equipment	*Historical Cost	33,763		$
	Accum. Depreciation	33,763	Net	
6. Movable Equipment	*Historical Cost	811,309		$ 118,923
	Accum. Depreciation	692,386	Net	
7. Motor Vehicles	*Historical Cost	60,623		$
	Accum. Depreciation	60,623	Net	
8. Minor Equipment-Not Depreciable				$
9. Other Fixed Assets (*itemize*)				$ 277,786
F/S vs C/R NBV		227,317		
See Schedule		50,469		
B-10. ***Total Fixed Assets*** (Lines B1 thru 9)				$ 464,690

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

(*Carry Total forward to next page*)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Right of Use Asset - Equip	$ 40,852
31	B9	Construction in Progress	$ 9,617
Total Other Other Fixed Assets (Itemize)			$ 50,469

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)			$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Co	2464	9/30/2024	32	37

Account				Amount
			Total Brought Forward:	$ 1,330,249
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			
	Accum. Depreciation		Net	$
4. Goodwill (Purchased Only)				$ 349,988
5. Investments Related to Resident Care (*itemize*)				$
6. Loans to Owners or Related Parties (*itemize*)				$ 69,452
Name and Address	Amount	Loan Date		
Due To/From>Various	69,452			
7. Other Assets (*itemize*)				$ 43,867
Other Assets		10		
Exchange		43,857		
See Schedule				
D-8. ***Total Investments and Other Assets*** (Lines D1 thru 7)				$ 463,307
D-9. ***Total All Assets*** (Lines A9 + B10 + C8 + D8)				$ 1,793,556

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Commun	2464	9/30/2024	33	37

Account					Amount
Liabilities					
A.	Current Liabilities				
	1. Trade Accounts Payable				$ 325,537
	2. Notes Payable (*itemize*)				$
	See Schedule				
	3. Loans Payable for Equipment (*Current portion*) (*itemize*)				$
	Name of Lender	Purpose	Amount	Date Due	
	4. Accrued Payroll (*Exclusive of Owners and/or Stockholders only*)				$ 56,572
	5. Accrued Payroll (*Owners and/or Stockholders only*)				$
	6. Accrued Payroll Taxes Payable				$ 2,894
	7. Medicare Final Settlement Payable				$
	8. Medicare Current Financing Payable				$
	9. Mortgage Payable (*Current Portion*)				$
	10. Interest Payable (*Exclusive of Owner and/or Related Parties*)				$
	11. Accrued Income Taxes*				$
	12. Other Current Liabilities (*itemize*)				$ 792,946
	Accrued Expenses	13,610	Payroll W/H - AFLAC	332	
	Accrued Provider Tax/User Fees	98,247	Other Current Liability		
	Accrued Management Fees	677,221			
	Other Payroll Liabilities	3,536	See Schedule		
A-13.	***Total Current Liabilities*** (Lines A1 thru 12)				$ 1,177,949

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

(Carry Total forward to next page)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Comm	2464	9/30/2024	34	37

Account	Amount
Total Brought Forward:	1,177,949
Liabilities (cont'd)	
B. Long-Term Liabilities	
1. Loans Payable-Equipment (*itemize*)	$

Name of Lender	Purpose	Amount	Date Due

2. Mortgages Payable	$
3. Loans from Owners or Related Parties (*itemize*)	$ 1,259,179

Name and Address of Lender	Amount	Loan Date
Due To/(From)>Various	1,259,179	

4. Other Long-Term Liabilities (*itemize*)		$ 41,805
Due Medicare	953	
Lease Liability - LT - Equip	40,852	
See Schedule		
B-5. ***Total Long-Term Liabilities*** (Lines B1 thru 4)		$ 1,300,984
C. ***Total All Liabilities*** (Lines A-13 + B-5)		$ 2,478,933

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation C	2464	9/30/2024	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 (*Equity)*	$
	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	$ (589,968)
	6. Gain or Loss for Period 10/1/2023 thru 9/30/2024	$ (95,409)
	7. Total Net Worth	$ (685,377)
C.	***Total Reserves and Net Worth***	$ (685,377)
D.	***Total Liabilities, Reserves, and Net Worth***	$ 1,793,556

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-36 Rev. 6/95

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation Co	2464	9/30/2024	36	37

Account				Amount
A.	Balance at End of Prior Period as shown on Report of 09/30/2023			$ (589,968)
B.	Total Revenue (*From Statement of Revenue Page 30*)			$ 6,898,509
C.	Total Expenditures (*From Statement of Expenditures Page 27*)			$ 6,993,918
D.	Net Income or Deficit			$ (95,409)
E.	Balance			$ (685,377)
F.	Additions			
	1. Additional Capital Contributed (*itemize*)			
	Total Expenditures Per Page 27 $7,002,592			
	F/S vs C/R Depreciation ($8,674)			
	Total Expenditures per F/S $6,993,918			
	2. Other (*itemize*)			
F-3.	Total Additions			$
G.	Deductions			
	1. Drawings of Owners/Operators/Partners (*Specify*)			$
	Name and Address (*No., City, State, Zip*)	Title	Amount	
	2. Other Withdrawings *(Specify)*			$
	Purpose		Amount	
	3. Total Deductions			$
H.	***Balance at End of Period***	09/30/24		$ (685,377)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-37 Rev. 3/2023

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page	of
Villa Maria Nursing & Rehabilitation	2464	9/30/2024	37	37

Check appropriate category

☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	☐ (Specify)	☐ (Specify)

Preparer/Reviewer Certification

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 in the Adjustments columns. Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer	Title	Date Signed

Printed Name of Preparer
Matthew S. Bavolack

Addres Address	Phone Number
66 Hudson Blvd E Suite 2200 New York, NY 10001	212-697-6900

Contacted Person Regarding Additional Information Needed Regarding This Report	Phone Number
Steven Vera	(860) 564-3387

Contact Email Address
svera@wachusetthc.com

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
01-1010-000	Cash - Operating	103,156.00			103,156.00	248,384.00
01-1020-000	Cash - Petty Cash	600.00			600.00	600.00
01-1060-000	Accounts Receivable	700,738.00			700,738.00	571,603.00
01-1140-000	Reserve for Bad Debts	(113,999.00)			(113,999.00)	(85,040.00)
01-1185-000	Other Receivable	0.00			0.00	750.00
01-1185-001	Other Receivable - Prior Owner	85,525.00			85,525.00	0.00
01-1280-000	Prepaid Insurance	40,931.00			40,931.00	48,344.00
01-1300-000	Prepaid Expense	48,608.00			48,608.00	53,831.00
01-1626-000	Leasehold Improvements	40,727.00			40,727.00	30,390.00
01-1627-000	A/D - Leasehold Improvements	(5,896.00)			(5,896.00)	(2,102.00)
01-1651-000	Equipment	310,000.00			310,000.00	310,000.00
01-1651-001	Equipment-Fixed	47,214.00			47,214.00	26,045.00
01-1651-002	Equipment-Movable	163,892.00			163,892.00	108,398.00
01-1651-003	Equipment-Computers	30,328.00			30,328.00	12,302.00
01-1652-000	A/D - Equipment	(92,988.00)			(92,988.00)	(61,992.00)
01-1652-001	A/D - Equipment-Fixed	(12,902.00)			(12,902.00)	(4,694.00)
01-1652-002	A/D - Equipment-Movable	(56,407.00)			(56,407.00)	(29,989.00)
01-1652-003	A/D - Equipment-Computers	(9,747.00)			(9,747.00)	(3,940.00)
01-1680-001	Right of Use Asset - Equip	40,852.00			40,852.00	0.00
01-1902-000	Goodwill	500,000.00			500,000.00	500,000.00
01-1903-000	A/A - Goodwill	(150,012.00)			(150,012.00)	(100,008.00)
01-1979-000	Construction in Progress	9,617.00			9,617.00	17,840.00
01-1980-000	Other Assets	10.00			10.00	10.00
01-1999-000	Exchange	43,857.00			43,857.00	1,428.00
02-2020-000	Accounts Payable	(325,537.00)			(325,537.00)	(354,859.00)
02-2030-000	Accrued Expenses	(13,610.00)			(13,610.00)	(12,573.00)
02-2031-000	Accrued Provider Tax/User Fees	(98,247.00)			(98,247.00)	(91,479.00)
02-2033-000	Accrued Management Fees	(677,221.00)			(677,221.00)	(537,520.00)
02-2040-000	Due Medicaid	0.00			0.00	(1,175.00)
02-2045-000	Due Medicare	(953.00)			(953.00)	76.00
02-2190-000	Accrued Payroll	(18,741.00)			(18,741.00)	0.00
02-2191-000	Accrued PTO	(37,831.00)			(37,831.00)	(23,551.00)
02-2200-000	Accrued Payroll Taxes	(2,894.00)			(2,894.00)	(1,802.00)
02-2220-000	Other Payroll Liabilities	(3,536.00)			(3,536.00)	(3,776.00)
02-2222-000	Payroll W/H - AFLAC	(332.00)			(332.00)	403.00
02-2290-000	Other Current Liability	0.00			0.00	69,747.00
02-2343-004	Lease Liability - LT - Equip	(40,852.00)			(40,852.00)	0.00
02-2400-000	Intercompany Exchange	0.00			0.00	92,544.00
02-2401-000	Due To/From Wachusett Ventures	(399,165.00)			(399,165.00)	(470,258.00)
02-2402-000	Due To/From Crossings East	68,326.00			68,326.00	7,429.00
02-2404-000	Due To/From Parkway	1,126.00			1,126.00	(33,756.00)
02-2410-000	Due To/From Villa Maria PROPCO	(860,014.00)			(860,014.00)	(871,577.00)
03-3000-000	Members' Equity (Deficit)	589,968.00			589,968.00	345,960.00
04-4001-000	R&B - Medicare A	(765,690.00)			(765,690.00)	(1,418,872.00)
04-4003-000	Sequestration - Medicare A	14,594.00			14,594.00	24,137.00
04-4011-000	R&B - Medicaid	(2,941,061.00)			(2,941,061.00)	(2,615,026.00)
04-4021-000	R&B - Medicaid Pending	(255,263.00)			(255,263.00)	(177,642.00)
04-4031-000	R&B - Private Pay	(1,332,970.00)			(1,332,970.00)	(1,113,825.00)
04-4041-000	R&B - Insurance / HMO	(423,800.00)			(423,800.00)	(361,266.00)
04-4051-000	R&B - Managed Medicare	(720,546.00)			(720,546.00)	(592,511.00)
04-4053-000	Sequestration - Mgd Medicare	11,104.00			11,104.00	4,120.00
04-4071-000	R&B - Hospice	(119,691.00)			(119,691.00)	(149,154.00)
04-4098-000	Prior Period Adjustments-Rates	(133.00)			(133.00)	(165.00)
04-4099-000	Prior Period Adjustments	(12,341.00)			(12,341.00)	(22,217.00)
04-4201-000	X-Ray - Med A	(2,024.00)			(2,024.00)	(2,261.00)
04-4203-000	X-Ray - Medicaid	(396.00)			(396.00)	(499.00)
04-4204-000	X-Ray - HMO	(2,522.00)			(2,522.00)	(3,916.00)
04-4211-000	X-Ray - Med A - C/A	2,024.00			2,024.00	2,261.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
04-4213-000	X-Ray - Medicaid - C/A	396.00			396.00	499.00
04-4214-000	X-Ray - HMO - C/A	2,522.00			2,522.00	3,916.00
04-4221-000	Lab - Med A	0.00			0.00	(1,564.00)
04-4223-000	Lab - Medicaid	0.00			0.00	(29.00)
04-4224-000	Lab - HMO	0.00			0.00	(266.00)
04-4231-000	Lab - Med A - C/A	0.00			0.00	1,564.00
04-4233-000	Lab - Medicaid - C/A	0.00			0.00	29.00
04-4234-000	Lab - HMO - C/A	0.00			0.00	266.00
04-4241-000	IV - Med A	(32.00)			(32.00)	(4,339.00)
04-4243-000	IV - Medicaid	(462.00)			(462.00)	(1,733.00)
04-4244-000	IV - HMO	0.00			0.00	(1,272.00)
04-4251-000	IV - Med A - C/A	32.00			32.00	4,339.00
04-4253-000	IV - Medicaid - C/A	462.00			462.00	1,733.00
04-4254-000	IV - HMO - C/A	0.00			0.00	1,272.00
04-4261-000	Oxygen - Med A	(823.00)			(823.00)	(585.00)
04-4263-000	Oxygen - Medicaid	(2,618.00)			(2,618.00)	(1,922.00)
04-4264-000	Oxygen - HMO	(668.00)			(668.00)	(448.00)
04-4265-000	Oxygen - Private	(40.00)			(40.00)	0.00
04-4266-000	Oxygen - Hospice	(78.00)			(78.00)	(201.00)
04-4271-000	Oxygen - Med A - C/A	823.00			823.00	585.00
04-4273-000	Oxygen - Medicaid - C/A	2,618.00			2,618.00	1,922.00
04-4274-000	Oxygen - HMO - C/A	668.00			668.00	448.00
04-4276-000	Oxygen - Hospice - C/A	78.00			78.00	201.00
04-4281-000	Phys Therapy - Med A	(79,220.00)			(79,220.00)	(151,826.00)
04-4282-000	Phys Therapy - Med B	(130,387.00)			(130,387.00)	(120,355.00)
04-4283-000	Phys Therapy - Medicaid	(35,555.00)			(35,555.00)	(15,274.00)
04-4284-000	Phys Therapy - HMO	(209,695.00)			(209,695.00)	(188,915.00)
04-4287-000	Phys Therapy - Insurance	0.00			0.00	(1,256.00)
04-4291-000	Phys Therapy - Med A - C/A	79,220.00			79,220.00	151,826.00
04-4292-000	Phys Therapy - Med B - C/A	38,477.00			38,477.00	31,443.00
04-4293-000	Phys Therapy - Medicaid - C/A	35,555.00			35,555.00	15,274.00
04-4294-000	Phys Therapy - HMO - C/A	165,851.00			165,851.00	168,331.00
04-4297-000	Phys Therapy - Insurance- C/A	0.00			0.00	1,256.00
04-4301-000	Occ Therapy - Med A	(67,406.00)			(67,406.00)	(144,945.00)
04-4302-000	Occ Therapy - Med B	(91,039.00)			(91,039.00)	(86,306.00)
04-4303-000	Occ Therapy - Medicaid	(19,152.00)			(19,152.00)	(14,098.00)
04-4304-000	Occ Therapy - HMO	(168,989.00)			(168,989.00)	(172,236.00)
04-4307-000	Occ Therapy - Insurance	0.00			0.00	(1,060.00)
04-4311-000	Occ Therapy - Med A - C/A	67,406.00			67,406.00	144,945.00
04-4312-000	Occ Therapy - Med B - C/A	25,426.00			25,426.00	22,930.00
04-4313-000	Occ Therapy - Medicaid - C/A	19,152.00			19,152.00	14,098.00
04-4314-000	Occ Therapy - HMO - C/A	134,517.00			134,517.00	157,159.00
04-4317-000	Occ Therapy - Insurance - C/A	0.00			0.00	1,060.00
04-4321-000	Speech Therapy - Med A	(21,016.00)			(21,016.00)	(31,361.00)
04-4322-000	Speech Therapy - Med B	(32,052.00)			(32,052.00)	(43,162.00)
04-4323-000	Speech Therapy - Medicaid	(7,073.00)			(7,073.00)	(7,838.00)
04-4324-000	Speech Therapy - HMO	(58,051.00)			(58,051.00)	(32,441.00)
04-4326-000	Speech Therapy - Hospice	(370.00)			(370.00)	0.00
04-4331-000	Speech Therapy - Med A - C/A	21,016.00			21,016.00	31,361.00
04-4332-000	Speech Therapy - Med B - C/A	1,485.00			1,485.00	649.00
04-4333-000	Speech Therapy - Medicaid -C/A	7,073.00			7,073.00	7,838.00
04-4334-000	Speech Therapy - HMO - C/A	42,813.00			42,813.00	23,528.00
04-4336-000	Speech Therapy - Hospice - C/A	370.00			370.00	0.00
04-4344-000	Medical Supp - HMO	0.00			0.00	(604.00)
04-4354-000	Medical Supp - HMO - C/A	0.00			0.00	604.00
04-4361-000	Pharmacy - Med A	(34,706.00)			(34,706.00)	(66,137.00)
04-4362-000	Pharmacy - Med B	(3,015.00)			(3,015.00)	0.00
04-4363-000	Pharmacy - Medicaid	(7,428.00)			(7,428.00)	(6,396.00)
04-4364-000	Pharmacy - HMO	(88,543.00)			(88,543.00)	(80,234.00)
04-4365-000	Pharmacy - Private	(6,147.00)			(6,147.00)	(1,837.00)
04-4366-000	Pharmacy - Hospice	0.00			0.00	(519.00)
04-4367-000	Pharmacy - Insurance	0.00			0.00	(67.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
04-4371-000	Pharmacy - Med A - C/A	34,706.00			34,706.00	66,137.00
04-4373-000	Pharmacy - Medicaid - C/A	7,428.00			7,428.00	6,396.00
04-4374-000	Pharmacy - HMO - C/A	88,543.00			88,543.00	80,234.00
04-4376-000	Pharmacy - Hospice - C/A	0.00			0.00	519.00
04-4377-000	Pharmacy - Insurance - C/A	0.00			0.00	67.00
04-4381-000	Medical Equip - Med A	0.00			0.00	(506.00)
04-4383-000	Medical Equip - Medicaid	(11.00)			(11.00)	(528.00)
04-4384-000	Medical Equip - HMO	(396.00)			(396.00)	(432.00)
04-4385-000	Medical Equip - Private	0.00			0.00	(954.00)
04-4391-000	Medical Equip - Med A - C/A	0.00			0.00	506.00
04-4393-000	Medical Equip - Medicaid - C/A	11.00			11.00	528.00
04-4394-000	Medical Equip - HMO - C/A	396.00			396.00	432.00
04-4498-000	Sequestration - Med B	3,010.00			3,010.00	3,095.00
04-4499-000	Sequestration - Med B Replmnt	0.00			0.00	2.00
04-6002-000	Revenue - Interest-AR Accounts	(253.00)			(253.00)	66.00
04-6301-000	Bad Debt Recovery	(129.00)			(129.00)	0.00
04-6401-000	Revenue - Rental	(62,280.00)			(62,280.00)	(62,270.00)
04-6402-000	Revenue - Medical Records	(392.00)			(392.00)	0.00
04-6403-000	Revenue - Discounts	0.00			0.00	6.00
04-9999-000	Revenue - Miscellaneous	(452.00)			(452.00)	5,631.00
10-1001-000	P/R - RN	4,030.00			4,030.00	22,275.00
10-1001-001	P/R - RN-OT	0.00			0.00	800.00
10-1001-003	P/R - RN-Sick	0.00			0.00	343.00
10-1001-005	P/R - RN-Bonus	0.00			0.00	786.00
10-1002-000	P/R - RN Supervisor	416,005.00			416,005.00	281,228.00
10-1002-001	P/R - RN Supervisor-OT	23,665.00			23,665.00	29,304.00
10-1002-002	P/R - RN Supervisor-PTO	12,538.00			12,538.00	7,681.00
10-1002-003	P/R - RN Supervisor-Sick	6,142.00			6,142.00	6,049.00
10-1002-004	P/R - RN Supervisor-Holiday	20,155.00			20,155.00	6,658.00
10-1002-005	P/R - RN Supervisor-Bonus	2,043.00			2,043.00	3,425.00
10-1002-006	P/R - RN Supervisor-Other	3,208.00			3,208.00	1,928.00
10-1002-012	P/R - RN Sup-Accrued PTO	7,530.00			7,530.00	0.00
10-1003-000	P/R - LPN	402,230.00			402,230.00	371,996.00
10-1003-001	P/R - LPN-OT	27,508.00			27,508.00	24,120.00
10-1003-002	P/R - LPN-PTO	7,138.00			7,138.00	3,918.00
10-1003-003	P/R - LPN-Sick	10,443.00			10,443.00	4,875.00
10-1003-004	P/R - LPN-Holiday	23,796.00			23,796.00	12,813.00
10-1003-005	P/R - LPN-Bonus	7,114.00			7,114.00	4,100.00
10-1003-007	P/R - LPN-Alloc	2,313.00			2,313.00	0.00
10-1003-012	P/R - LPN-Accrued PTO	303.00			303.00	0.00
10-1005-000	P/R - CNA	877,471.00			877,471.00	637,167.00
10-1005-001	P/R - CNA-OT	67,472.00			67,472.00	31,392.00
10-1005-002	P/R - CNA-PTO	8,255.00			8,255.00	6,875.00
10-1005-003	P/R - CNA-Sick	16,796.00			16,796.00	13,141.00
10-1005-004	P/R - CNA-Holiday	47,320.00			47,320.00	25,242.00
10-1005-005	P/R - CNA-Bonus	1,639.00			1,639.00	6,302.00
10-1005-006	P/R - CNA-Other	1,043.00			1,043.00	766.00
10-1005-012	P/R - CNA-Accrued PTO	3,360.00			3,360.00	0.00
10-1007-000	P/R - Central Supply	0.00			0.00	1,712.00
10-1101-000	Purchased Srvc - RN	121,166.00			121,166.00	425,619.00
10-1103-000	Purchased Srvc - LPN	234,261.00			234,261.00	282,806.00
10-1105-000	Purchased Srvc - CNA	69,519.00			69,519.00	346,897.00
10-1161-000	Pro Fees - Other Nursing	825.00		(825.00)	0.00	0.00
			RJE - 2	(825.00)		
10-1201-000	Minor Equip Purch - Nursing	1,233.00			1,233.00	0.00
10-1202-000	Supplies - Medical	25,580.00			25,580.00	28,204.00
10-1203-000	Supplies - Nursing	7,675.00			7,675.00	10,741.00
10-1204-000	Supplies - UniversalPrecaution	11,331.00			11,331.00	11,954.00
10-1205-000	Supplies - Wound Care	5,866.00			5,866.00	5,918.00
10-1206-000	Supplies - Prosthetic Device	1,664.00			1,664.00	1,192.00
10-1207-000	Supplies - Enteral	227.00			227.00	14.00
10-1208-000	Supplies - IV	37.00			37.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
10-1209-000	Supplies - Routine Hygiene	3,228.00			3,228.00	2,733.00
10-1210-000	Supplies - Incontinence	23,910.00			23,910.00	21,043.00
10-1211-000	Supplies - Other	1,688.00			1,688.00	2,905.00
10-1212-000	Supplies - Supplements	591.00			591.00	1,532.00
10-1222-000	Supplies - Forms - Nursing	1,148.00			1,148.00	1,194.00
10-1234-000	Supplies - Drugs OTC	9,495.00			9,495.00	8,059.00
10-1251-000	ME Rental	2,777.00			2,777.00	855.00
10-1252-000	ME Lease - Bariatric Equipment	0.00			0.00	2,032.00
10-1253-000	ME Rental - Wound Vacs	3,048.00			3,048.00	0.00
10-1254-000	ME Rental - Specialty Beds	231.00			231.00	0.00
10-1255-000	ME Rental - Air Mattresses	2,935.00			2,935.00	3,542.00
10-1256-000	ME Lease - Wheelchairs	0.00			0.00	(242.00)
10-1401-000	Education - Nursing	4,275.00			4,275.00	3,776.00
10-1406-000	Auto Mileage - Nursing	92.00			92.00	0.00
10-1410-000	Subscriptions - Nursing	122.00			122.00	450.00
11-1001-000	P/R - DON	104,034.00			104,034.00	91,952.00
11-1001-002	P/R - DON-PTO	8,347.00			8,347.00	6,807.00
11-1001-003	P/R - DON-Sick	1,327.00			1,327.00	1,619.00
11-1001-004	P/R - DON-Holiday	3,558.00			3,558.00	1,769.00
11-1001-005	P/R - DON-Bonus	1,000.00			1,000.00	0.00
11-1001-006	P/R - DON-Other	885.00			885.00	2,025.00
11-1001-007	P/R - DON-Alloc	0.00			0.00	11,381.00
11-1001-012	P/R - DON-Accrued PTO	291.00			291.00	0.00
11-1003-000	P/R - Staff Dev Coord - RN	3,414.00			3,414.00	4,025.00
11-1003-002	P/R - SDC - RN-PTO	910.00			910.00	1,455.00
11-1003-012	P/R - SDC - RN-Accrued PTO	(1,633.00)			(1,633.00)	0.00
11-1005-000	P/R - Staff Coordinator	2,470.00			2,470.00	12,851.00
11-1005-001	P/R - Staff Coord-OT	0.00			0.00	117.00
11-1005-002	P/R - Staff Coord-PTO	80.00			80.00	400.00
11-1005-003	P/R - Staff Coord-Sick	271.00			271.00	42.00
11-1005-006	P/R - Staff Coord-Other	208.00			208.00	0.00
11-1007-000	P/R - MDS Coordinator - LPN	69,129.00			69,129.00	71,326.00
11-1007-002	P/R - MDS Coord - LPN-PTO	2,857.00			2,857.00	3,121.00
11-1007-003	P/R - MDS Coord - LPN-Sick	571.00			571.00	0.00
11-1007-004	P/R - MDS Coord - LPN-Holiday	2,291.00			2,291.00	1,686.00
11-1007-005	P/R - MDS Coord - LPN-Bonus	1,250.00			1,250.00	0.00
11-1007-006	P/R - MDS Coord - LPN-Other	571.00			571.00	560.00
11-1007-012	P/R - MDS Crd -LPN-Accrued PTO	1,506.00			1,506.00	0.00
11-1008-000	P/R - MMQ Coordinator - LPN	0.00			0.00	2,077.00
11-1009-007	P/R - Nursing Admin-Alloc	9,346.00			9,346.00	7,528.00
11-1010-000	P/R - Infection Control Nurse	78,562.00			78,562.00	60,216.00
11-1010-002	P/R - Infect Cntrl Nrs-PTO	3,192.00			3,192.00	1,344.00
11-1010-003	P/R - Infect Cntrl Nrs-Sick	1,531.00			1,531.00	720.00
11-1010-004	P/R - Infect Cntrl Nrs-Holiday	2,510.00			2,510.00	720.00
11-1010-005	P/R - Infect Cntrl Nrs-Bonus	400.00			400.00	0.00
11-1010-006	P/R - Infect Cntrl Nrs-Other	720.00			720.00	180.00
11-1401-000	Education - Nursing Admin	54.00			54.00	0.00
11-1402-000	Sem & Conf Fees - NursingAdmin	475.00			475.00	0.00
11-1404-000	Hotels - Nursing Admin	1,675.00			1,675.00	607.00
11-1405-000	Meals - Nursing Admin	197.00			197.00	86.00
11-1406-000	Auto Mileage - Nursing Admin	1,594.00			1,594.00	2,415.00
11-1408-000	Mobile Phones - Nursing Admin	975.00			975.00	600.00
12-1001-000	P/R - Medical Records	11,592.00			11,592.00	28,933.00
12-1001-001	P/R - Medical Records-OT	0.00			0.00	132.00
12-1001-002	P/R - Medical Records-PTO	388.00			388.00	906.00
12-1001-003	P/R - Medical Records-Sick	0.00			0.00	434.00
12-1001-004	P/R - Medical Records-Holiday	168.00			168.00	428.00
12-1001-006	P/R - Medical Records-Other	0.00			0.00	204.00
12-1002-000	P/R - Clinical Secretary	30,100.00			30,100.00	0.00
12-1002-002	P/R - Clinical Secretary-PTO	1,096.00			1,096.00	0.00
12-1002-003	P/R - Clinical Secretary-Sick	890.00			890.00	0.00
12-1002-004	P/R - Clinical Sec-Holiday	1,220.00			1,220.00	0.00

Account	Description	UNADJ 9/30/2024	JE Ref #	RJE	FINAL 9/30/2024	1st PP-FINAL 9/30/2023
12-1002-005	P/R - Clinical Secretary-Bonus	357.00			357.00	0.00
12-1002-006	P/R - Clinical Secretary-Other	352.00			352.00	0.00
12-1002-012	P/R - Clinical Sec-Accrued PTO	310.00			310.00	0.00
20-1001-004	P/R - Mgmt Company-Holiday	462.00			462.00	0.00
20-1001-006	P/R - Mgmt Company-Other	288.00			288.00	0.00
20-1002-000	P/R - Administrator	0.00			0.00	91,567.00
20-1002-002	P/R - Administrator-PTO	0.00			0.00	4,867.00
20-1002-003	P/R - Administrator-Sick	0.00			0.00	923.00
20-1002-004	P/R - Administrator-Holiday	0.00			0.00	2,288.00
20-1002-006	P/R - Administrator-Other	0.00			0.00	923.00
20-1002-007	P/R - Administrator-Alloc	110,765.00			110,765.00	21,230.00
20-1003-000	P/R - Business Office Manager	57,565.00			57,565.00	49,992.00
20-1003-002	P/R -BOM-PTO	2,639.00			2,639.00	2,146.00
20-1003-003	P/R -BOM-Sick	746.00			746.00	227.00
20-1003-004	P/R -BOM-Holiday	1,912.00			1,912.00	920.00
20-1003-006	P/R -BOM-Other	477.00			477.00	1,147.00
20-1003-012	P/R -BOM-Accrued PTO	1,000.00			1,000.00	0.00
20-1004-007	P/R - Assistant BOM-Alloc	2,030.00			2,030.00	0.00
20-1005-000	P/R - PR Benefit Coordinator	53,918.00			53,918.00	52,645.00
20-1005-001	P/R - PBC-OT	99.00			99.00	383.00
20-1005-002	P/R - PBC-PTO	4,819.00			4,819.00	1,639.00
20-1005-003	P/R - PBC-Sick	1,991.00			1,991.00	1,406.00
20-1005-004	P/R - PBC-Holiday	674.00			674.00	1,593.00
20-1005-006	P/R - PBC-Other	462.00			462.00	416.00
20-1005-012	P/R - PBC-Accrued PTO	754.00			754.00	0.00
20-1007-000	P/R - Regional AR Specialist	0.00			0.00	5,195.00
20-1007-007	P/R - Reg AR Spclist-Alloc	9,645.00			9,645.00	21,003.00
20-1150-000	Legal	4,839.00			4,839.00	13,998.00
20-1151-001	Legal - Conservator	1,575.00			1,575.00	70.00
20-1154-000	Accounting	24,831.00			24,831.00	30,061.00
20-1161-000	Pro Fees - Other A&G	4,366.00			4,366.00	20,000.00
20-1162-000	Pro Fees - Consulting A&G	3,538.00			3,538.00	0.00
20-1171-000	Payroll Bookkeeping Service	21,740.00			21,740.00	22,171.00
20-1172-000	Information Technology	28,550.00			28,550.00	19,150.00
20-1173-000	Software	37,758.00			37,758.00	36,988.00
20-1201-000	Minor Equip Purch - A&G	1,505.00			1,505.00	957.00
20-1202-000	Supplies - Office	2,151.00			2,151.00	2,488.00
20-1202-001	Supplies - Office-Paper	1,985.00			1,985.00	1,226.00
20-1203-000	Supplies - Forms - A&G	690.00			690.00	841.00
20-1204-000	Supplies - Copying	648.00			648.00	2,916.00
20-1204-001	Supplies - Copying-Ink/Toner	2,374.00			2,374.00	1,456.00
20-1205-000	Supplies - Postage	1,318.00			1,318.00	1,448.00
20-1221-000	Advertising - Help Wanted	26,634.00			26,634.00	32,893.00
20-1222-000	Employee Background Check	5,469.00			5,469.00	7,746.00
20-1223-000	Compliance Hotline	222.00			222.00	206.00
20-1231-000	Utilities - TV & Radio	9,443.00			9,443.00	10,159.00
20-1232-000	Utilities - Telephone	535.00			535.00	207.00
20-1232-001	Utilities - Fax	2,689.00			2,689.00	1,486.00
20-1233-000	Utilities - Internet Services	5,234.00			5,234.00	4,381.00
20-1252-000	Lease - Equipment A&G	9,353.00			9,353.00	9,573.00
20-1281-000	Bank Service Charges	8,145.00			8,145.00	5,372.00
20-1282-000	Replace of Res. Personal Prop.	408.00			408.00	4,215.00
20-1283-000	Taxes - Sales Tax	(1,370.00)			(1,370.00)	0.00
20-1284-000	Taxes - Other	160.00			160.00	0.00
20-1285-000	Donations	0.00			0.00	90.00
20-1286-000	Donations - Other	250.00			250.00	200.00
20-1400-000	Travel	1,371.00			1,371.00	0.00
20-1401-000	Education - A&G	275.00			275.00	127.00
20-1402-000	Sem & Conf Fees - A&G	800.00			800.00	0.00
20-1403-000	Entertainment - A&G	237.00			237.00	0.00
20-1404-000	Hotels - A&G	3,705.00			3,705.00	1,163.00
20-1405-000	Meals - A&G	1,336.00			1,336.00	614.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
20-1406-000	Auto Mileage - A&G	1,606.00			1,606.00	3,047.00
20-1407-000	Auto Expense - A&G	875.00			875.00	75.00
20-1408-000	Mobile Phones - A&G	1,957.00			1,957.00	2,022.00
20-1409-000	Dues - Associations - A&G	5,601.00		(966.00)	4,635.00	5,043.00
			RJE - 1	(248.00)		
			RJE - 4	(718.00)		
20-1410-000	Subscriptions - A&G	6,742.00			6,742.00	4,588.00
20-1411-000	Licenses & Permits - A&G	2,672.00		248.00	2,920.00	489.00
			RJE - 1	248.00		
20-1412-000	Dues - Chamber of Commerce	812.00			812.00	437.00
20-6410-000	Supplies - Barber & Beauty	0.00			0.00	129.00
20-9998-000	Purchases Discount	(6,141.00)			(6,141.00)	(6,899.00)
20-9999-000	Miscellaneous Expense	425.00			425.00	4,253.00
21-2101-000	Payroll Taxes	231,637.00			231,637.00	194,781.00
21-2101-001	Payroll Taxes-Alloc	9,916.00			9,916.00	5,499.00
21-2102-000	Payroll Taxes - Unemployment	0.00			0.00	15,747.00
21-2102-001	Payroll Taxes - SUTA	70,998.00			70,998.00	33,838.00
21-2102-002	Payroll Taxes - FUTA	3,533.00			3,533.00	3,517.00
21-2103-000	Payroll Taxes - Other	0.00			0.00	(33.00)
21-2104-000	Ins - Workers' Compensation	46,503.00			46,503.00	61,217.00
21-2110-000	Employee Benefits	0.00			0.00	285.00
21-2111-000	Emp Ben - Health Insurance	210,240.00			210,240.00	104,717.00
21-2112-000	Emp Ben - Dental Insurance	15,275.00			15,275.00	6,066.00
21-2113-000	Emp Ben - Vision Insurance	2,341.00			2,341.00	658.00
21-2114-000	Emp Ben - Life Insurance	2,007.00			2,007.00	2,686.00
21-2121-000	Emp Ben - Health Ins. Emp W/H	(49,818.00)			(49,818.00)	(29,894.00)
21-2122-000	Emp Ben - Dental Ins. Emp W/H	(14,162.00)			(14,162.00)	(6,046.00)
21-2123-000	Emp Ben - Vision Ins. Emp W/H	(1,839.00)			(1,839.00)	(635.00)
21-2124-000	Emp Ben - Life Ins. Emp W/H	0.00			0.00	(2,213.00)
21-2131-000	Emp Ben - Emp Hlth & Welfare	263.00			263.00	26,982.00
21-2132-000	Emp Ben - Other	1,804.00			1,804.00	4,852.00
21-2133-000	Emp Ben - Holiday Parties	620.00			620.00	3,003.00
21-2134-000	Emp Ben - Employee Gifts	1,296.00			1,296.00	3,560.00
21-2136-000	Emp Ben - Staff Meeting Meals	22.00			22.00	0.00
22-2201-000	Ins - GLPL	49,499.00			49,499.00	51,212.00
22-2203-000	Ins - D & O Liability	7,150.00			7,150.00	7,223.00
22-2204-000	Ins - Cyber	3,660.00			3,660.00	3,915.00
22-2205-000	Ins - Auto	130.00			130.00	105.00
22-2206-000	Ins - Flood	20,928.00			20,928.00	40,314.00
22-2207-000	Ins - Bond	300.00			300.00	300.00
23-2301-000	Rent Expense	271,347.00			271,347.00	249,654.00
23-2311-000	Ins - Property	20,499.00			20,499.00	18,478.00
23-2321-000	Taxes - Real Estate	28,396.00			28,396.00	39,532.00
23-2322-000	Taxes - Personal Property	3,235.00			3,235.00	2,550.00
23-2323-000	Taxes - Real Estate - Other	5,861.00			5,861.00	5,880.00
23-2331-000	Depr Exp - Leasehold Imprvmnts	3,794.00			3,794.00	1,308.00
23-2332-000	Depr Exp - Equipment	30,996.00			30,996.00	37,662.00
23-2332-001	Depr Exp - Equipment-Fixed	8,208.00			8,208.00	3,051.00
23-2332-002	Depr Exp - Equipment-Movable	26,418.00			26,418.00	16,371.00
23-2332-003	Depr Exp - Equipment-Computers	5,807.00			5,807.00	1,845.00
25-1001-000	P/R - Business Development	0.00			0.00	4,384.00
25-1001-007	P/R - Bus Development-Alloc	0.00			0.00	14,797.00
25-1202-000	Supplies - Marketing	339.00			339.00	505.00
25-1202-001	S&E - Marketing - Food	104.00			104.00	0.00
25-1203-000	Advertising - Public Relations	4,422.00			4,422.00	4,388.00
25-1401-000	Education - Marketing	0.00			0.00	47.00
25-1402-000	Sem & Conf Fees - Marketing	0.00			0.00	100.00
25-1403-000	Entertainment - Marketing	142.00			142.00	286.00
25-1405-000	Meals - Marketing	0.00			0.00	279.00
25-1406-000	Auto Mileage - Marketing	1,748.00			1,748.00	1,880.00
25-9999-000	Other Expense - Marketing	0.00			0.00	35.00
26-1001-000	P/R - Admissions	65,225.00			65,225.00	72,456.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
26-1001-002	P/R - Admissions-PTO	4,243.00			4,243.00	4,129.00
26-1001-003	P/R - Admissions-Sick	0.00			0.00	2,702.00
26-1001-004	P/R - Admissions-Holiday	1,136.00			1,136.00	1,851.00
26-1001-006	P/R - Admissions-Other	587.00			587.00	500.00
26-1001-007	P/R - Admissions-Alloc	(30,125.00)			(30,125.00)	(17,419.00)
26-1001-012	P/R - Admissions-Accrued PTO	(2,070.00)			(2,070.00)	0.00
26-1202-000	Supplies - Admissions	757.00			757.00	863.00
26-1405-000	Meals - Admissions	0.00			0.00	398.00
26-1406-000	Auto Mileage - Admissions	480.00			480.00	393.00
30-1001-000	P/R - Registered Dietician	0.00			0.00	4,456.00
30-1001-007	P/R - Reg Dietician-Alloc	16,708.00			16,708.00	13,215.00
30-1002-000	P/R - Food Service Manager	44,049.00			44,049.00	36,875.00
30-1002-002	P/R - Food Service Mgr-PTO	3,275.00			3,275.00	1,420.00
30-1002-003	P/R - Food Service Mgr-Sick	822.00			822.00	1,265.00
30-1002-004	P/R - Food Service Mgr-Holiday	1,639.00			1,639.00	612.00
30-1002-005	P/R - Food Service Mgr-Bonus	26.00			26.00	0.00
30-1002-006	P/R - Food Service Mgr-Other	423.00			423.00	1,319.00
30-1002-012	P/R - Food Svc Mgr-Accrued PTO	(831.00)			(831.00)	0.00
30-1003-000	P/R - Cook	75,286.00			75,286.00	56,735.00
30-1003-001	P/R - Cook-OT	2,645.00			2,645.00	7,043.00
30-1003-002	P/R - Cook-PTO	876.00			876.00	573.00
30-1003-003	P/R - Cook-Sick	639.00			639.00	1,069.00
30-1003-004	P/R - Cook-Holiday	4,499.00			4,499.00	2,470.00
30-1003-005	P/R - Cook-Bonus	200.00			200.00	500.00
30-1003-006	P/R - Cook-Other	548.00			548.00	0.00
30-1003-012	P/R - Cook-Accrued PTO	448.00			448.00	0.00
30-1004-000	P/R - Dietary Aide	68,718.00			68,718.00	68,695.00
30-1004-001	P/R - Dietary Aide-OT	276.00			276.00	30.00
30-1004-003	P/R - Dietary Aide-Sick	1,937.00			1,937.00	441.00
30-1004-004	P/R - Dietary Aide-Holiday	2,689.00			2,689.00	1,643.00
30-1004-005	P/R - Dietary Aide-Bonus	75.00			75.00	0.00
30-1161-000	Pro Fees - Dietary	495.00			495.00	484.00
30-1201-000	Minor Equip Purch - Dietary	1,281.00			1,281.00	1,039.00
30-1202-000	Supplies & Exp - Dietary	17,890.00			17,890.00	26,135.00
30-1203-000	Supplies - Forms - Dietary	1,630.00			1,630.00	1,092.00
30-1204-000	Software - Dietary	559.00			559.00	638.00
30-1301-000	Food Purch - Raw	159,060.00			159,060.00	154,482.00
30-1302-000	Food Purch - Supplements	1,531.00			1,531.00	524.00
30-1303-000	Food Purch - Thickeners	2,184.00			2,184.00	2,607.00
30-1305-000	Food Purch - Resident Activity	0.00			0.00	105.00
30-1307-000	Food Purch - Marketing	64.00			64.00	0.00
30-1401-000	Education - Dietary	400.00			400.00	81.00
30-1406-000	Auto Mileage - Dietary	4,240.00			4,240.00	4,620.00
30-1410-000	Subscriptions - Dietary	0.00			0.00	(638.00)
30-1411-000	Licenses & Permits - Dietary	0.00			0.00	605.00
31-1001-000	P/R - Activities Director	0.00			0.00	493.00
31-1001-002	P/R - Activities Dir-PTO	680.00			680.00	297.00
31-1002-000	P/R - Activities Assistant	4,790.00			4,790.00	14,112.00
31-1002-001	P/R - Activities Asst-OT	0.00			0.00	3,119.00
31-1002-002	P/R - Activities Asst-PTO	1,177.00			1,177.00	122.00
31-1002-003	P/R - Activities Asst-Sick	247.00			247.00	137.00
31-1002-004	P/R - Activities Asst-Holiday	1,662.00			1,662.00	423.00
31-1002-006	P/R - Activities Asst-Other	588.00			588.00	0.00
31-1003-000	P/R - Therapeutic Rec Director	47,967.00			47,967.00	27,632.00
31-1003-002	P/R - Ther Rec Dir-PTO	0.00			0.00	1,143.00
31-1003-003	P/R - Ther Rec Dir-Sick	0.00			0.00	200.00
31-1003-012	P/R - Ther Rec Dir-Accrued PTO	1,125.00			1,125.00	0.00
31-1202-000	Supplies & Exp - Activities	1,905.00			1,905.00	1,571.00
31-1202-001	S&E - Activities - Food	177.00			177.00	0.00
31-1401-000	Education - Activities	20.00			20.00	0.00
31-1403-000	Entertainment - Activities	225.00			225.00	809.00
31-1405-000	Meals - Activities	0.00			0.00	220.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
32-1001-000	P/R - Housekeeping	95,015.00			95,015.00	89,555.00
32-1001-001	P/R - Housekeeping-OT	916.00			916.00	132.00
32-1001-002	P/R - Housekeeping-PTO	1,126.00			1,126.00	2,949.00
32-1001-003	P/R - Housekeeping-Sick	1,981.00			1,981.00	2,184.00
32-1001-004	P/R - Housekeeping-Holiday	5,867.00			5,867.00	3,737.00
32-1001-005	P/R - Housekeeping-Bonus	100.00			100.00	0.00
32-1001-006	P/R - Housekeeping-Other	122.00			122.00	408.00
32-1001-012	P/R - Housekeeping-Accrued PTO	1,713.00			1,713.00	0.00
32-1101-000	Purchased Srvc - Housekeeping	12.00			12.00	0.00
32-1202-000	Supplies & Exp - Housekeeping	12,433.00			12,433.00	6,374.00
33-1001-000	P/R - Laundry	47,440.00			47,440.00	49,307.00
33-1001-001	P/R - Laundry-OT	9.00			9.00	57.00
33-1001-002	P/R - Laundry-PTO	1,547.00			1,547.00	3,310.00
33-1001-003	P/R - Laundry-Sick	959.00			959.00	1,623.00
33-1001-004	P/R - Laundry-Holiday	2,401.00			2,401.00	2,535.00
33-1001-012	P/R - Laundry-Accrued PTO	1,575.00			1,575.00	0.00
33-1202-000	Supplies & Exp - Laundry	5,547.00			5,547.00	4,056.00
33-1203-000	Linen & Bedding	23,073.00			23,073.00	25,116.00
33-9999-000	Other Expense - Laundry	381.00			381.00	0.00
34-1001-000	P/R - Maintenance Director	43,592.00			43,592.00	41,644.00
34-1001-002	P/R - Maint Director-PTO	5,545.00			5,545.00	2,401.00
34-1001-003	P/R - Maint Director-Sick	2,009.00			2,009.00	715.00
34-1001-004	P/R - Maint Director-Holiday	1,395.00			1,395.00	1,105.00
34-1001-006	P/R - Maint Director-Other	400.00			400.00	813.00
34-1001-007	P/R - Maint Director-Alloc	6,307.00			6,307.00	0.00
34-1001-012	P/R - Maint Dir-Accrued PTO	(370.00)			(370.00)	0.00
34-1002-000	P/R - Maintenance Technician	1,112.00			1,112.00	839.00
34-1002-007	P/R - Maint Technician-Alloc	620.00			620.00	302.00
34-1161-000	Pro Fees - Maintenance	20,384.00		718.00	21,102.00	30,959.00
			RJE - 4	718.00		
34-1201-000	Minor Equip Purch -Maintenance	2,437.00			2,437.00	2,354.00
34-1202-000	Supplies & Exp - Maintenance	18,323.00			18,323.00	13,006.00
34-1203-000	R&M - Equipment	11,414.00		825.00	12,239.00	10,070.00
			RJE - 2	825.00		
34-1204-000	R&M - Building	4,585.00			4,585.00	7,122.00
34-1205-000	Garbage	19,585.00			19,585.00	18,673.00
34-1206-000	Hazardous Waste	753.00			753.00	480.00
34-1207-000	Pest Control	1,769.00			1,769.00	1,866.00
34-1208-000	Snow Removal	3,947.00			3,947.00	3,511.00
34-1209-000	Maintenance Contracts	9,498.00			9,498.00	6,547.00
34-1210-000	Groundskeeping	8,912.00			8,912.00	8,629.00
34-1405-000	Meals - Maintenance	0.00			0.00	35.00
34-1406-000	Auto Mileage - Maintenance	434.00			434.00	122.00
34-1407-000	Auto Expense - Maintenance	0.00			0.00	333.00
35-3501-000	Utilities - Electricity	45,647.00			45,647.00	27,514.00
35-3502-000	Utilities - Gas	13,923.00			13,923.00	16,359.00
35-3503-000	Utilities - Water & Sewer	41,963.00			41,963.00	32,962.00
35-3504-000	Utilities - Oil	28,741.00			28,741.00	29,195.00
35-3513-000	Utilities - Water&Sewer -Other	1,038.00			1,038.00	956.00
37-1001-000	P/R - Social Service Director	57,927.00			57,927.00	39,245.00
37-1001-002	P/R - Social Svc Dir-PTO	3,226.00			3,226.00	1,450.00
37-1001-003	P/R - Social Svc Dir-Sick	1,116.00			1,116.00	1,344.00
37-1001-004	P/R - Social Svc Dir-Holiday	1,741.00			1,741.00	672.00
37-1001-006	P/R - Social Svc Dir-Other	744.00			744.00	679.00
37-1001-012	P/R - Soc Svc Dir-Accrued PTO	521.00			521.00	0.00
37-1161-000	Pro Fees - Social Service	7,350.00			7,350.00	25,518.00
38-3801-000	Medical Director	24,000.00			24,000.00	22,200.00
38-3804-000	Dentist	5,421.00			5,421.00	6,458.00
40-4001-000	Pharmacy Supplies - Medical	0.00			0.00	7.00
40-4003-000	Pharmacy Supplies - IV	1,827.00			1,827.00	6,662.00
40-4011-000	Drugs/IV - Medicare	29,917.00			29,917.00	63,094.00
40-4014-000	Drugs/IV - Medicaid	1,024.00			1,024.00	22,011.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
40-4015-000	Drugs/IV - Managed	68,229.00			68,229.00	51,648.00
40-4021-000	Rx Drugs - IV Medicare	1,106.00			1,106.00	2,425.00
40-4024-000	Rx Drugs - IV Medicaid	247.00			247.00	33.00
40-4025-000	Rx Drugs - IV Managed	9,618.00			9,618.00	2,425.00
40-4031-000	Rx Drugs - Medicaid Noncovered	817.00			817.00	1,384.00
40-4032-000	Med D Non-Covered	1,538.00			1,538.00	1,371.00
40-4033-000	House Stock	13,415.00			13,415.00	3,095.00
40-4034-000	Drugs OTC	510.00			510.00	364.00
40-4041-000	ME Rental - Pharmacy	384.00			384.00	(1,067.00)
40-4042-000	ME Lease - IV Pump	0.00			0.00	930.00
40-4052-000	Resident Vaccination	9,885.00			9,885.00	0.00
40-4161-000	Pro Fees - Consulting - Pharm	11,618.00			11,618.00	9,940.00
40-4162-000	Pro Fees - Consulting - IV	3,113.00			3,113.00	2,781.00
50-1101-000	Anc Serv - PT - MCR A	39,901.00			39,901.00	68,573.00
50-1103-000	Anc Serv - PT - Medicare B	82,307.00			82,307.00	71,262.00
50-1104-000	Anc Serv - PT - Medicaid	7,788.00			7,788.00	5,941.00
50-1105-000	Anc Serv - PT - HMO	49,578.00			49,578.00	58,127.00
50-1106-000	Anc Serv - PT - HMO Part B	40,676.00			40,676.00	24,934.00
50-1109-000	Anc Serv - PT - Comm Ins	2,696.00			2,696.00	3,977.00
50-1202-000	Supplies - PT	1,080.00			1,080.00	506.00
50-1251-000	ME Lease - PT	12,971.00			12,971.00	12,612.00
51-1101-000	Anc Serv - OT - MCR A	24,050.00			24,050.00	62,820.00
51-1103-000	Anc Serv - OT - Medicare B	60,460.00			60,460.00	52,151.00
51-1104-000	Anc Serv - OT - Medicaid	3,774.00			3,774.00	5,607.00
51-1105-000	Anc Serv - OT - HMO	42,939.00			42,939.00	53,816.00
51-1106-000	Anc Serv - OT - HMO Part B	26,923.00			26,923.00	16,563.00
51-1109-000	Anc Serv - OT - Comm Ins	2,399.00			2,399.00	3,208.00
52-1101-000	Anc Serv - ST - MCR A	16,507.00			16,507.00	20,541.00
52-1103-000	Anc Serv - ST - Medicare B	21,999.00			21,999.00	30,037.00
52-1104-000	Anc Serv - ST - Medicaid	772.00			772.00	3,344.00
52-1105-000	Anc Serv - ST - HMO	14,254.00			14,254.00	7,242.00
52-1106-000	Anc Serv - ST - HMO Part B	13,929.00			13,929.00	6,770.00
52-1109-000	Anc Serv - ST - Comm Ins	1,114.00			1,114.00	736.00
53-1161-000	Pro Fees - Other - Respiratory	790.00			790.00	1,229.00
53-1202-000	Supplies - Oxygen	3,691.00			3,691.00	2,425.00
53-1203-000	Supplies - Respiratory	1,193.00			1,193.00	381.00
53-1251-000	ME Rental - Respiratory	10,538.00			10,538.00	7,637.00
54-1161-000	Pro Fees - Other - Ancillary	468.00		(468.00)	0.00	108.00
			RJE - 3	(468.00)		
54-1202-000	Anc Serv - Lab Fees	7,067.00			7,067.00	3,915.00
54-1203-000	Anc Serv - X-Ray	5,290.00			5,290.00	6,122.00
54-1204-000	Patient Med Trans - Non-Amb	7,664.00		468.00	8,132.00	35.00
			RJE - 3	468.00		
54-1205-000	Patient Med Trans - Ambulance	6,012.00			6,012.00	7,049.00
54-1206-000	Anc Serv - Other	3,682.00			3,682.00	7,904.00
54-1207-000	Ptnt Med Trans-Ambulance-PartA	0.00			0.00	1,483.00
60-6001-000	Interest Expense	1,903.00			1,903.00	1,558.00
60-6005-000	Finance Charges	50.00			50.00	502.00
60-6052-000	Amort Exp - Goodwill	50,004.00			50,004.00	50,004.00
60-6201-000	Management Fees	342,516.00			342,516.00	334,684.00
60-6301-000	Bad Debt Expense	39,197.00			39,197.00	46,371.00
60-6302-000	Bad Debt Expense -Reimbursable	4,279.00			4,279.00	0.00
60-6401-000	Provider Tax / User Fees	368,943.00			368,943.00	335,710.00
60-6501-000	Fines & Penalties	21,933.00			21,933.00	0.00
Total		**0.00**		**0.00**	**0.00**	**0.00**
	Net (Income) Loss	**9,443.00**		**0.00**	**9,443.00**	**10,159.00**

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
Group : [10-A]	**Salaries and Wages**					
Subgroup : [2]	**Administrators**					
20-1002-000	P/R - Administrator	0.00		0.00	0.00	91,567.00
20-1002-002	P/R - Administrator-PTO	0.00		0.00	0.00	4,867.00
20-1002-003	P/R - Administrator-Sick	0.00		0.00	0.00	923.00
20-1002-004	P/R - Administrator-Holiday	0.00		0.00	0.00	2,288.00
20-1002-006	P/R - Administrator-Other	0.00		0.00	0.00	923.00
20-1002-007	P/R - Administrator-Alloc	110,765.00		0.00	110,765.00	21,230.00
Subtotal [2] Administrators		**110,765.00**		**0.00**	**110,765.00**	**121,798.00**
Subgroup : [4]	**Other Administrative Salaries**					
20-1001-004	P/R - Mgmt Company-Holiday	462.00		0.00	462.00	0.00
20-1001-006	P/R - Mgmt Company-Other	288.00		0.00	288.00	0.00
20-1003-000	P/R - Business Office Manager	57,565.00		0.00	57,565.00	49,992.00
20-1003-002	P/R -BOM-PTO	2,639.00		0.00	2,639.00	2,146.00
20-1003-003	P/R -BOM-Sick	746.00		0.00	746.00	227.00
20-1003-004	P/R -BOM-Holiday	1,912.00		0.00	1,912.00	920.00
20-1003-006	P/R -BOM-Other	477.00		0.00	477.00	1,147.00
20-1003-012	P/R -BOM-Accrued PTO	1,000.00		0.00	1,000.00	0.00
20-1004-007	P/R - Assistant BOM-Alloc	2,030.00		0.00	2,030.00	0.00
20-1005-000	P/R - PR Benefit Coordinator	53,918.00		0.00	53,918.00	52,645.00
20-1005-001	P/R - PBC-OT	99.00		0.00	99.00	383.00
20-1005-002	P/R - PBC-PTO	4,819.00		0.00	4,819.00	1,639.00
20-1005-003	P/R - PBC-Sick	1,991.00		0.00	1,991.00	1,406.00
20-1005-004	P/R - PBC-Holiday	674.00		0.00	674.00	1,593.00
20-1005-006	P/R - PBC-Other	462.00		0.00	462.00	416.00
20-1005-012	P/R - PBC-Accrued PTO	754.00		0.00	754.00	0.00
20-1007-000	P/R - Regional AR Specialist	0.00		0.00	0.00	5,195.00
20-1007-007	P/R - Reg AR Spclist-Alloc	9,645.00		0.00	9,645.00	21,003.00
Subtotal [4] Other Administrative Salaries		**139,481.00**		**0.00**	**139,481.00**	**138,712.00**
Subgroup : [5A]	**Head Dietitian**					
30-1001-000	P/R - Registered Dietician	0.00		0.00	0.00	4,456.00
30-1001-007	P/R - Reg Dietician-Alloc	16,708.00		0.00	16,708.00	13,215.00
Subtotal [5A] Head Dietitian		**16,708.00**		**0.00**	**16,708.00**	**17,671.00**
Subgroup : [5B]	**Food Service Supervisor**					
30-1002-000	P/R - Food Service Manager	44,049.00		0.00	44,049.00	36,875.00
30-1002-002	P/R - Food Service Mgr-PTO	3,275.00		0.00	3,275.00	1,420.00
30-1002-003	P/R - Food Service Mgr-Sick	822.00		0.00	822.00	1,265.00
30-1002-004	P/R - Food Service Mgr-Holiday	1,639.00		0.00	1,639.00	612.00
30-1002-005	P/R - Food Service Mgr-Bonus	26.00		0.00	26.00	0.00
30-1002-006	P/R - Food Service Mgr-Other	423.00		0.00	423.00	1,319.00
30-1002-012	P/R - Food Svc Mgr-Accrued PTO	(831.00)		0.00	(831.00)	0.00
Subtotal [5B] Food Service Supervisor		**49,403.00**		**0.00**	**49,403.00**	**41,491.00**
Subgroup : [5C]	**Dietary Workers**					
30-1003-000	P/R - Cook	75,286.00		0.00	75,286.00	56,735.00
30-1003-001	P/R - Cook-OT	2,645.00		0.00	2,645.00	7,043.00
30-1003-002	P/R - Cook-PTO	876.00		0.00	876.00	573.00
30-1003-003	P/R - Cook-Sick	639.00		0.00	639.00	1,069.00
30-1003-004	P/R - Cook-Holiday	4,499.00		0.00	4,499.00	2,470.00
30-1003-005	P/R - Cook-Bonus	200.00		0.00	200.00	500.00
30-1003-006	P/R - Cook-Other	548.00		0.00	548.00	0.00
30-1003-012	P/R - Cook-Accrued PTO	448.00		0.00	448.00	0.00
30-1004-000	P/R - Dietary Aide	68,718.00		0.00	68,718.00	68,695.00
30-1004-001	P/R - Dietary Aide-OT	276.00		0.00	276.00	30.00
30-1004-003	P/R - Dietary Aide-Sick	1,937.00		0.00	1,937.00	441.00
30-1004-004	P/R - Dietary Aide-Holiday	2,689.00		0.00	2,689.00	1,643.00
30-1004-005	P/R - Dietary Aide-Bonus	75.00		0.00	75.00	0.00
Subtotal [5C] Dietary Workers		**158,836.00**		**0.00**	**158,836.00**	**139,199.00**
Subgroup : [6B]	**Other Housekeeping Workers**					
32-1001-000	P/R - Housekeeping	95,015.00		0.00	95,015.00	89,555.00
32-1001-001	P/R - Housekeeping-OT	916.00		0.00	916.00	132.00
32-1001-002	P/R - Housekeeping-PTO	1,126.00		0.00	1,126.00	2,949.00
32-1001-003	P/R - Housekeeping-Sick	1,981.00		0.00	1,981.00	2,184.00
32-1001-004	P/R - Housekeeping-Holiday	5,867.00		0.00	5,867.00	3,737.00
32-1001-005	P/R - Housekeeping-Bonus	100.00		0.00	100.00	0.00
32-1001-006	P/R - Housekeeping-Other	122.00		0.00	122.00	408.00
32-1001-012	P/R - Housekeeping-Accrued PTO	1,713.00		0.00	1,713.00	0.00
Subtotal [6B] Other Housekeeping Workers		**106,840.00**		**0.00**	**106,840.00**	**98,965.00**
Subgroup : [7A]	**Engineer or Chief of Maintenance**					
34-1001-000	P/R - Maintenance Director	43,592.00		0.00	43,592.00	41,644.00
34-1001-002	P/R - Maint Director-PTO	5,545.00		0.00	5,545.00	2,401.00
34-1001-003	P/R - Maint Director-Sick	2,009.00		0.00	2,009.00	715.00
34-1001-004	P/R - Maint Director-Holiday	1,395.00		0.00	1,395.00	1,105.00
34-1001-006	P/R - Maint Director-Other	400.00		0.00	400.00	813.00
34-1001-007	P/R - Maint Director-Alloc	6,307.00		0.00	6,307.00	0.00
34-1001-012	P/R - Maint Dir-Accrued PTO	(370.00)		0.00	(370.00)	0.00
Subtotal [7A] Engineer or Chief of Maintenance		**58,878.00**		**0.00**	**58,878.00**	**46,678.00**
Subgroup : [7B]	**Other Maintenance Workers**					
34-1002-000	P/R - Maintenance Technician	1,112.00		0.00	1,112.00	839.00
34-1002-007	P/R - Maint Technician-Alloc	620.00		0.00	620.00	302.00
Subtotal [7B] Other Maintenance Workers		**1,732.00**		**0.00**	**1,732.00**	**1,141.00**
Subgroup : [8B]	**Other Laundry Workers**					
33-1001-000	P/R - Laundry	47,440.00		0.00	47,440.00	49,307.00
33-1001-001	P/R - Laundry-OT	9.00		0.00	9.00	57.00
33-1001-002	P/R - Laundry-PTO	1,547.00		0.00	1,547.00	3,310.00
33-1001-003	P/R - Laundry-Sick	959.00		0.00	959.00	1,623.00
33-1001-004	P/R - Laundry-Holiday	2,401.00		0.00	2,401.00	2,535.00
33-1001-012	P/R - Laundry-Accrued PTO	1,575.00		0.00	1,575.00	0.00
Subtotal [8B] Other Laundry Workers		**53,931.00**		**0.00**	**53,931.00**	**56,832.00**
Subgroup : [12A]	**Director of Nurses/Assistant Director**					
11-1001-000	P/R - DON	104,034.00		0.00	104,034.00	91,952.00
11-1001-002	P/R - DON-PTO	8,347.00		0.00	8,347.00	6,807.00
11-1001-003	P/R - DON-Sick	1,327.00		0.00	1,327.00	1,619.00
11-1001-004	P/R - DON-Holiday	3,558.00		0.00	3,558.00	1,769.00
11-1001-005	P/R - DON-Bonus	1,000.00		0.00	1,000.00	0.00
11-1001-006	P/R - DON-Other	885.00		0.00	885.00	2,025.00
11-1001-007	P/R - DON-Alloc	0.00		0.00	0.00	11,381.00

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
11-1001-012	P/R - DON-Accrued PTO	291.00		0.00	291.00	0.00
Subtotal [12A] Director of Nurses/Assistant Director		**119,442.00**		**0.00**	**119,442.00**	**115,553.00**
Subgroup : [12B1]	**RNs - Direct Care**					
10-1001-000	P/R - RN	4,030.00		0.00	4,030.00	22,275.00
10-1001-001	P/R - RN-OT	0.00		0.00	0.00	800.00
10-1001-003	P/R - RN-Sick	0.00		0.00	0.00	343.00
10-1001-005	P/R - RN-Bonus	0.00		0.00	0.00	786.00
10-1002-000	P/R - RN Supervisor	416,005.00		0.00	416,005.00	281,228.00
10-1002-001	P/R - RN Supervisor-OT	23,665.00		0.00	23,665.00	29,304.00
10-1002-002	P/R - RN Supervisor-PTO	12,538.00		0.00	12,538.00	7,681.00
10-1002-003	P/R - RN Supervisor-Sick	6,142.00		0.00	6,142.00	6,049.00
10-1002-004	P/R - RN Supervisor-Holiday	20,155.00		0.00	20,155.00	6,658.00
10-1002-005	P/R - RN Supervisor-Bonus	2,043.00		0.00	2,043.00	3,425.00
10-1002-006	P/R - RN Supervisor-Other	3,208.00		0.00	3,208.00	1,928.00
10-1002-012	P/R - RN Sup-Accrued PTO	7,530.00		0.00	7,530.00	0.00
Subtotal [12B1] RNs - Direct Care		**495,316.00**		**0.00**	**495,316.00**	**360,477.00**
Subgroup : [12B2]	**RNs - Administrative**					
11-1003-000	P/R - Staff Dev Coord - RN	3,414.00		0.00	3,414.00	4,025.00
11-1003-002	P/R - SDC - RN-PTO	910.00		0.00	910.00	1,455.00
11-1003-012	P/R - SDC - RN-Accrued PTO	(1,633.00)		0.00	(1,633.00)	0.00
11-1005-000	P/R - Staff Coordinator	2,470.00		0.00	2,470.00	12,851.00
11-1005-001	P/R - Staff Coord-OT	0.00		0.00	0.00	117.00
11-1005-002	P/R - Staff Coord-PTO	80.00		0.00	80.00	400.00
11-1005-003	P/R - Staff Coord-Sick	271.00		0.00	271.00	42.00
11-1005-006	P/R - Staff Coord-Other	208.00		0.00	208.00	0.00
11-1009-007	P/R - Nursing Admin-Alloc	9,346.00		0.00	9,346.00	7,528.00
11-1010-000	P/R - Infection Control Nurse	78,562.00		0.00	78,562.00	60,216.00
11-1010-002	P/R - Infect Cntrl Nrs-PTO	3,192.00		0.00	3,192.00	1,344.00
11-1010-003	P/R - Infect Cntrl Nrs-Sick	1,531.00		0.00	1,531.00	720.00
11-1010-004	P/R - Infect Cntrl Nrs-Holiday	2,510.00		0.00	2,510.00	720.00
11-1010-005	P/R - Infect Cntrl Nrs-Bonus	400.00		0.00	400.00	0.00
11-1010-006	P/R - Infect Cntrl Nrs-Other	720.00		0.00	720.00	180.00
Subtotal [12B2] RNs - Administrative		**101,981.00**		**0.00**	**101,981.00**	**89,598.00**
Subgroup : [12C1]	**LPNs - Direct Care**					
10-1003-000	P/R - LPN	402,230.00		0.00	402,230.00	371,996.00
10-1003-001	P/R - LPN-OT	27,508.00		0.00	27,508.00	24,120.00
10-1003-002	P/R - LPN-PTO	7,138.00		0.00	7,138.00	3,918.00
10-1003-003	P/R - LPN-Sick	10,443.00		0.00	10,443.00	4,875.00
10-1003-004	P/R - LPN-Holiday	23,796.00		0.00	23,796.00	12,813.00
10-1003-005	P/R - LPN-Bonus	7,114.00		0.00	7,114.00	4,100.00
10-1003-007	P/R - LPN-Alloc	2,313.00		0.00	2,313.00	0.00
10-1003-012	P/R - LPN-Accrued PTO	303.00		0.00	303.00	0.00
Subtotal [12C1] LPNs - Direct Care		**480,845.00**		**0.00**	**480,845.00**	**421,822.00**
Subgroup : [12C2]	**LPNs - Administrative**					
11-1007-000	P/R - MDS Coordinator - LPN	69,129.00		0.00	69,129.00	71,326.00
11-1007-002	P/R - MDS Coord - LPN-PTO	2,857.00		0.00	2,857.00	3,121.00
11-1007-003	P/R - MDS Coord - LPN-Sick	571.00		0.00	571.00	0.00
11-1007-004	P/R - MDS Coord - LPN-Holiday	2,291.00		0.00	2,291.00	1,686.00
11-1007-005	P/R - MDS Coord - LPN-Bonus	1,250.00		0.00	1,250.00	0.00
11-1007-006	P/R - MDS Coord - LPN-Other	571.00		0.00	571.00	560.00
11-1007-012	P/R - MDS Crd -LPN-Accrued PTO	1,506.00		0.00	1,506.00	0.00
11-1008-000	P/R - MMQ Coordinator - LPN	0.00		0.00	0.00	2,077.00
Subtotal [12C2] LPNs - Administrative		**78,175.00**		**0.00**	**78,175.00**	**78,770.00**
Subgroup : [12D]	**Aides and Attendants**					
10-1005-000	P/R - CNA	877,471.00		0.00	877,471.00	637,167.00
10-1005-001	P/R - CNA-OT	67,472.00		0.00	67,472.00	31,392.00
10-1005-002	P/R - CNA-PTO	8,255.00		0.00	8,255.00	6,875.00
10-1005-003	P/R - CNA-Sick	16,796.00		0.00	16,796.00	13,141.00
10-1005-004	P/R - CNA-Holiday	47,320.00		0.00	47,320.00	25,242.00
10-1005-005	P/R - CNA-Bonus	1,639.00		0.00	1,639.00	6,302.00
10-1005-006	P/R - CNA-Other	1,043.00		0.00	1,043.00	766.00
10-1005-012	P/R - CNA-Accrued PTO	3,360.00		0.00	3,360.00	0.00
Subtotal [12D] Aides and Attendants		**1,023,356.00**		**0.00**	**1,023,356.00**	**720,885.00**
Subgroup : [12H]	**Recreation Workers**					
31-1001-000	P/R - Activities Director	0.00		0.00	0.00	493.00
31-1001-002	P/R - Activities Dir-PTO	680.00		0.00	680.00	297.00
31-1002-000	P/R - Activities Assistant	4,790.00		0.00	4,790.00	14,112.00
31-1002-001	P/R - Activities Asst-OT	0.00		0.00	0.00	3,119.00
31-1002-002	P/R - Activities Asst-PTO	1,177.00		0.00	1,177.00	122.00
31-1002-003	P/R - Activities Asst-Sick	247.00		0.00	247.00	137.00
31-1002-004	P/R - Activities Asst-Holiday	1,662.00		0.00	1,662.00	423.00
31-1002-006	P/R - Activities Asst-Other	588.00		0.00	588.00	0.00
31-1003-000	P/R - Therapeutic Rec Director	47,967.00		0.00	47,967.00	27,632.00
31-1003-002	P/R - Ther Rec Dir-PTO	0.00		0.00	0.00	1,143.00
31-1003-003	P/R - Ther Rec Dir-Sick	0.00		0.00	0.00	200.00
31-1003-012	P/R - Ther Rec Dir-Accrued PTO	1,125.00		0.00	1,125.00	0.00
Subtotal [12H] Recreation Workers		**58,236.00**		**0.00**	**58,236.00**	**47,678.00**
Subgroup : [12M]	**Social Workers/Case Management**					
37-1001-000	P/R - Social Service Director	57,927.00		0.00	57,927.00	39,245.00
37-1001-002	P/R - Social Svc Dir-PTO	3,226.00		0.00	3,226.00	1,450.00
37-1001-003	P/R - Social Svc Dir-Sick	1,116.00		0.00	1,116.00	1,344.00
37-1001-004	P/R - Social Svc Dir-Holiday	1,741.00		0.00	1,741.00	672.00
37-1001-006	P/R - Social Svc Dir-Other	744.00		0.00	744.00	679.00
37-1001-012	P/R - Soc Svc Dir-Accrued PTO	521.00		0.00	521.00	0.00
Subtotal [12M] Social Workers/Case Management		**65,275.00**		**0.00**	**65,275.00**	**43,390.00**
Subgroup : [12N]	**Marketing**					
25-1001-000	P/R - Business Development	0.00		0.00	0.00	4,384.00
25-1001-007	P/R - Bus Development-Alloc	0.00		0.00	0.00	14,797.00
Subtotal [12N] Marketing		**0.00**		**0.00**	**0.00**	**19,181.00**
Subgroup : [12O]	**Other**					
10-1007-000	P/R - Central Supply	0.00		0.00	0.00	1,712.00
12-1001-000	P/R - Medical Records	11,592.00		0.00	11,592.00	28,933.00
12-1001-001	P/R - Medical Records-OT	0.00		0.00	0.00	132.00
12-1001-002	P/R - Medical Records-PTO	388.00		0.00	388.00	906.00
12-1001-003	P/R - Medical Records-Sick	0.00		0.00	0.00	434.00
12-1001-004	P/R - Medical Records-Holiday	168.00		0.00	168.00	428.00
12-1001-006	P/R - Medical Records-Other	0.00		0.00	0.00	204.00

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
12-1002-000	P/R - Clinical Secretary	30,100.00		0.00	30,100.00	0.00
12-1002-002	P/R - Clinical Secretary-PTO	1,096.00		0.00	1,096.00	0.00
12-1002-003	P/R - Clinical Secretary-Sick	890.00		0.00	890.00	0.00
12-1002-004	P/R - Clinical Sec-Holiday	1,220.00		0.00	1,220.00	0.00
12-1002-005	P/R - Clinical Secretary-Bonus	357.00		0.00	357.00	0.00
12-1002-006	P/R - Clinical Secretary-Other	352.00		0.00	352.00	0.00
12-1002-012	P/R - Clinical Sec-Accrued PTO	310.00		0.00	310.00	0.00
26-1001-000	P/R - Admissions	65,225.00		0.00	65,225.00	72,456.00
26-1001-002	P/R - Admissions-PTO	4,243.00		0.00	4,243.00	4,129.00
26-1001-003	P/R - Admissions-Sick	0.00		0.00	0.00	2,702.00
26-1001-004	P/R - Admissions-Holiday	1,136.00		0.00	1,136.00	1,851.00
26-1001-006	P/R - Admissions-Other	587.00		0.00	587.00	500.00
26-1001-007	P/R - Admissions-Alloc	(30,125.00)		0.00	(30,125.00)	(17,419.00)
26-1001-012	P/R - Admissions-Accrued PTO	(2,070.00)		0.00	(2,070.00)	0.00
Subtotal [12O] Other		**85,469.00**		**0.00**	**85,469.00**	**96,968.00**
Total [10-A] Salaries and Wages		**3,204,669.00**		**0.00**	**3,204,669.00**	**2,656,809.00**
Group : [13-B]	**Professional Fees**					
Subgroup : [2]	**Dentist**					
38-3804-000	Dentist	5,421.00		0.00	5,421.00	6,458.00
Subtotal [2] Dentist		**5,421.00**		**0.00**	**5,421.00**	**6,458.00**
Subgroup : [3]	**Pharmacist**					
40-4161-000	Pro Fees - Consulting - Pharm	11,618.00		0.00	11,618.00	9,940.00
Subtotal [3] Pharmacist		**11,618.00**		**0.00**	**11,618.00**	**9,940.00**
Subgroup : [5A]	**PT - Resident Care**					
50-1101-000	Anc Serv - PT - MCR A	39,901.00		0.00	39,901.00	68,573.00
50-1103-000	Anc Serv - PT - Medicare B	82,307.00		0.00	82,307.00	71,262.00
50-1104-000	Anc Serv - PT - Medicaid	7,788.00		0.00	7,788.00	5,941.00
50-1105-000	Anc Serv - PT - HMO	49,578.00		0.00	49,578.00	58,127.00
50-1106-000	Anc Serv - PT - HMO Part B	40,676.00		0.00	40,676.00	24,934.00
50-1109-000	Anc Serv - PT - Comm Ins	2,696.00		0.00	2,696.00	3,977.00
54-1206-000	Anc Serv - Other	3,682.00		0.00	3,682.00	7,904.00
Subtotal [5A] PT - Resident Care		**226,628.00**		**0.00**	**226,628.00**	**240,718.00**
Subgroup : [6]	**Social Worker**					
37-1161-000	Pro Fees - Social Service	7,350.00		0.00	7,350.00	25,518.00
Subtotal [6] Social Worker		**7,350.00**		**0.00**	**7,350.00**	**25,518.00**
Subgroup : [8A]	**Medical Director**					
38-3801-000	Medical Director	24,000.00		0.00	24,000.00	22,200.00
Subtotal [8A] Medical Director		**24,000.00**		**0.00**	**24,000.00**	**22,200.00**
Subgroup : [9A]	**ST - Resident Care**					
52-1101-000	Anc Serv - ST - MCR A	16,507.00		0.00	16,507.00	20,541.00
52-1103-000	Anc Serv - ST - Medicare B	21,999.00		0.00	21,999.00	30,037.00
52-1104-000	Anc Serv - ST - Medicaid	772.00		0.00	772.00	3,344.00
52-1105-000	Anc Serv - ST - HMO	14,254.00		0.00	14,254.00	7,242.00
52-1106-000	Anc Serv - ST - HMO Part B	13,929.00		0.00	13,929.00	6,770.00
52-1109-000	Anc Serv - ST - Comm Ins	1,114.00		0.00	1,114.00	736.00
Subtotal [9A] ST - Resident Care		**68,575.00**		**0.00**	**68,575.00**	**68,670.00**
Subgroup : [10A]	**OT - Resident Care**					
51-1101-000	Anc Serv - OT - MCR A	24,050.00		0.00	24,050.00	62,820.00
51-1103-000	Anc Serv - OT - Medicare B	60,460.00		0.00	60,460.00	52,151.00
51-1104-000	Anc Serv - OT - Medicaid	3,774.00		0.00	3,774.00	5,607.00
51-1105-000	Anc Serv - OT - HMO	42,939.00		0.00	42,939.00	53,816.00
51-1106-000	Anc Serv - OT - HMO Part B	26,923.00		0.00	26,923.00	16,563.00
51-1109-000	Anc Serv - OT - Comm Ins	2,399.00		0.00	2,399.00	3,208.00
Subtotal [10A] OT - Resident Care		**160,545.00**		**0.00**	**160,545.00**	**194,165.00**
Subgroup : [11A1]	**RN's - Direct Care**					
10-1101-000	Purchased Srvc - RN	121,166.00		0.00	121,166.00	425,619.00
Subtotal [11A1] RN's - Direct Care		**121,166.00**		**0.00**	**121,166.00**	**425,619.00**
Subgroup : [11B1]	**LPN's - Direct Care**					
10-1103-000	Purchased Srvc - LPN	234,261.00		0.00	234,261.00	282,806.00
Subtotal [11B1] LPN's - Direct Care		**234,261.00**		**0.00**	**234,261.00**	**282,806.00**
Subgroup : [11C]	**Aides**					
10-1105-000	Purchased Srvc - CNA	69,519.00		0.00	69,519.00	346,897.00
Subtotal [11C] Aides		**69,519.00**		**0.00**	**69,519.00**	**346,897.00**
Subgroup : [12]	**Other**					
10-1161-000	Pro Fees - Other Nursing	825.00		(825.00)	0.00	0.00
			RJE - 2	(825.00)		
40-4162-000	Pro Fees - Consulting - IV	3,113.00		0.00	3,113.00	2,781.00
53-1161-000	Pro Fees - Other - Respiratory	790.00		0.00	790.00	1,229.00
54-1161-000	Pro Fees - Other - Ancillary	468.00		(468.00)	0.00	108.00
			RJE - 3	(468.00)		
Subtotal [12] Other		**5,196.00**		**(1,293.00)**	**3,903.00**	**4,118.00**
Total [13-B] Professional Fees		**934,279.00**		**(1,293.00)**	**932,986.00**	**1,627,109.00**
Group : [15]	**Expenditures Other than Salaries**					
Subgroup : [1A1]	**Workmen's Compensation**					
21-2104-000	Ins - Workers' Compensation	46,503.00		0.00	46,503.00	61,217.00
Subtotal [1A1] Workmen's Compensation		**46,503.00**		**0.00**	**46,503.00**	**61,217.00**
Subgroup : [1A3]	**Unemployment Insurance**					
21-2102-001	Payroll Taxes - SUTA	70,998.00		0.00	70,998.00	33,838.00
21-2102-002	Payroll Taxes - FUTA	3,533.00		0.00	3,533.00	3,517.00
Subtotal [1A3] Unemployment Insurance		**74,531.00**		**0.00**	**74,531.00**	**37,355.00**
Subgroup : [1A4]	**Social Security (FICA)**					
21-2101-000	Payroll Taxes	231,637.00		0.00	231,637.00	194,781.00
21-2101-001	Payroll Taxes-Alloc	9,916.00		0.00	9,916.00	5,499.00
21-2102-000	Payroll Taxes - Unemployment	0.00		0.00	0.00	15,747.00
21-2103-000	Payroll Taxes - Other	0.00		0.00	0.00	(33.00)
Subtotal [1A4] Social Security (FICA)		**241,553.00**		**0.00**	**241,553.00**	**215,994.00**
Subgroup : [1A5]	**Health Insurance**					
21-2111-000	Emp Ben - Health Insurance	210,240.00		0.00	210,240.00	104,717.00
21-2112-000	Emp Ben - Dental Insurance	15,275.00		0.00	15,275.00	6,066.00
21-2113-000	Emp Ben - Vision Insurance	2,341.00		0.00	2,341.00	658.00

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
21-2121-000	Emp Ben - Health Ins. Emp W/H	(49,818.00)		0.00	(49,818.00)	(29,894.00)
21-2122-000	Emp Ben - Dental Ins. Emp W/H	(14,162.00)		0.00	(14,162.00)	(6,046.00)
21-2123-000	Emp Ben - Vision Ins. Emp W/H	(1,839.00)		0.00	(1,839.00)	(635.00)
21-2131-000	Emp Ben - Emp Hlth & Welfare	263.00		0.00	263.00	26,982.00
Subtotal [1A5] Health Insurance		**162,300.00**		**0.00**	**162,300.00**	**101,848.00**
Subgroup : [1A6]	**Life Insurance**					
21-2114-000	Emp Ben - Life Insurance	2,007.00		0.00	2,007.00	2,686.00
21-2124-000	Emp Ben - Life Ins. Emp W/H	0.00		0.00	0.00	(2,213.00)
Subtotal [1A6] Life Insurance		**2,007.00**		**0.00**	**2,007.00**	**473.00**
Subgroup : [1A9]	**Other**					
20-1222-000	Employee Background Check	5,469.00		0.00	5,469.00	7,746.00
21-2110-000	Employee Benefits	0.00		0.00	0.00	285.00
21-2132-000	Emp Ben - Other	1,804.00		0.00	1,804.00	4,852.00
21-2136-000	Emp Ben - Staff Meeting Meals	22.00		0.00	22.00	0.00
31-1405-000	Meals - Activities	0.00		0.00	0.00	220.00
34-1405-000	Meals - Maintenance	0.00		0.00	0.00	35.00
Subtotal [1A9] Other		**7,295.00**		**0.00**	**7,295.00**	**13,138.00**
Subgroup : [1C]	**Bad Debts**					
60-6301-000	Bad Debt Expense	39,197.00		0.00	39,197.00	46,371.00
60-6302-000	Bad Debt Expense -Reimbursable	4,279.00		0.00	4,279.00	0.00
Subtotal [1C] Bad Debts		**43,476.00**		**0.00**	**43,476.00**	**46,371.00**
Subgroup : [1D]	**Accounting and Auditing**					
20-1154-000	Accounting	24,831.00		0.00	24,831.00	30,061.00
Subtotal [1D] Accounting and Auditing		**24,831.00**		**0.00**	**24,831.00**	**30,061.00**
Subgroup : [1E]	**Legal**					
20-1150-000	Legal	4,839.00		0.00	4,839.00	13,998.00
20-1151-001	Legal - Conservator	1,575.00		0.00	1,575.00	70.00
Subtotal [1E] Legal		**6,414.00**		**0.00**	**6,414.00**	**14,068.00**
Subgroup : [1G]	**Office Supplies**					
20-1202-000	Supplies - Office	2,151.00		0.00	2,151.00	2,488.00
20-1202-001	Supplies - Office-Paper	1,985.00		0.00	1,985.00	1,226.00
20-1203-000	Supplies - Forms - A&G	690.00		0.00	690.00	841.00
20-1204-000	Supplies - Copying	648.00		0.00	648.00	2,916.00
20-1204-001	Supplies - Copying-Ink/Toner	2,374.00		0.00	2,374.00	1,456.00
26-1202-000	Supplies - Admissions	757.00		0.00	757.00	863.00
Subtotal [1G] Office Supplies		**8,605.00**		**0.00**	**8,605.00**	**9,790.00**
Subgroup : [1H1]	**Telephone and Telegraph**					
20-1232-000	Utilities - Telephone	535.00		0.00	535.00	207.00
Subtotal [1H1] Telephone and Telegraph		**535.00**		**0.00**	**535.00**	**207.00**
Subgroup : [1H2]	**Cellular Phones and Beepers**					
11-1408-000	Mobile Phones - Nursing Admin	975.00		0.00	975.00	600.00
20-1408-000	Mobile Phones - A&G	1,957.00		0.00	1,957.00	2,022.00
Subtotal [1H2] Cellular Phones and Beepers		**2,932.00**		**0.00**	**2,932.00**	**2,622.00**
Subgroup : [1K3]	**Resident Day User Fee**					
60-6401-000	Provider Tax / User Fees	368,943.00		0.00	368,943.00	335,710.00
Subtotal [1K3] Resident Day User Fee		**368,943.00**		**0.00**	**368,943.00**	**335,710.00**
Total [15] Expenditures Other than Salaries		**989,925.00**		**0.00**	**989,925.00**	**868,854.00**
Group : [16]	**Expenditures Other than Salaries (cont'd) - Admin. and General**					
Subgroup : [1]	**Resident Travel and Entertainment**					
54-1204-000	Patient Med Trans - Non-Amb	7,664.00		468.00	8,132.00	35.00
			RJE - 3	468.00		
Subtotal [1] Resident Travel and Entertainment		**7,664.00**		**468.00**	**8,132.00**	**35.00**
Subgroup : [2]	**Holiday Parties for Staff**					
21-2133-000	Emp Ben - Holiday Parties	620.00		0.00	620.00	3,003.00
Subtotal [2] Holiday Parties for Staff		**620.00**		**0.00**	**620.00**	**3,003.00**
Subgroup : [3]	**Gifts to Staff and Residents**					
21-2134-000	Emp Ben - Employee Gifts	1,296.00		0.00	1,296.00	3,560.00
Subtotal [3] Gifts to Staff and Residents		**1,296.00**		**0.00**	**1,296.00**	**3,560.00**
Subgroup : [4]	**Employee Travel**					
11-1402-000	Sem & Conf Fees - NursingAdmin	475.00		0.00	475.00	0.00
11-1404-000	Hotels - Nursing Admin	1,675.00		0.00	1,675.00	607.00
11-1405-000	Meals - Nursing Admin	197.00		0.00	197.00	86.00
20-1400-000	Travel	1,371.00		0.00	1,371.00	0.00
20-1402-000	Sem & Conf Fees - A&G	800.00		0.00	800.00	0.00
20-1404-000	Hotels - A&G	3,705.00		0.00	3,705.00	1,163.00
20-1405-000	Meals - A&G	1,336.00		0.00	1,336.00	614.00
Subtotal [4] Employee Travel		**9,559.00**		**0.00**	**9,559.00**	**2,470.00**
Subgroup : [5]	**Education Expense**					
10-1401-000	Education - Nursing	4,275.00		0.00	4,275.00	3,776.00
11-1401-000	Education - Nursing Admin	54.00		0.00	54.00	0.00
20-1401-000	Education - A&G	275.00		0.00	275.00	127.00
25-1401-000	Education - Marketing	0.00		0.00	0.00	47.00
31-1401-000	Education - Activities	20.00		0.00	20.00	0.00
Subtotal [5] Education Expense		**4,624.00**		**0.00**	**4,624.00**	**3,950.00**
Subgroup : [6]	**Automobile Expense**					
10-1406-000	Auto Mileage - Nursing	92.00		0.00	92.00	0.00
11-1406-000	Auto Mileage - Nursing Admin	1,594.00		0.00	1,594.00	2,415.00
20-1406-000	Auto Mileage - A&G	1,606.00		0.00	1,606.00	3,047.00
20-1407-000	Auto Expense - A&G	875.00		0.00	875.00	75.00
25-1406-000	Auto Mileage - Marketing	1,748.00		0.00	1,748.00	1,880.00
26-1406-000	Auto Mileage - Admissions	480.00		0.00	480.00	393.00
30-1406-000	Auto Mileage - Dietary	4,240.00		0.00	4,240.00	4,620.00
34-1406-000	Auto Mileage - Maintenance	434.00		0.00	434.00	122.00
34-1407-000	Auto Expense - Maintenance	0.00		0.00	0.00	333.00
Subtotal [6] Automobile Expense		**11,069.00**		**0.00**	**11,069.00**	**12,885.00**
Subgroup : [M1]	**Advertising Help Wanted**					
20-1221-000	Advertising - Help Wanted	26,634.00		0.00	26,634.00	32,893.00
Subtotal [M1] Advertising Help Wanted		**26,634.00**		**0.00**	**26,634.00**	**32,893.00**

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
Subgroup : [M3]	**Advertising Other**					
25-1202-000	Supplies - Marketing	339.00		0.00	339.00	505.00
25-1203-000	Advertising - Public Relations	4,422.00		0.00	4,422.00	4,388.00
25-1402-000	Sem & Conf Fees - Marketing	0.00		0.00	0.00	100.00
25-1403-000	Entertainment - Marketing	142.00		0.00	142.00	286.00
30-1307-000	Food Purch - Marketing	64.00		0.00	64.00	0.00
Subtotal [M3] Advertising Other		**4,967.00**		**0.00**	**4,967.00**	**5,279.00**
Subgroup : [M6]	**Barber and Beauty Supplies**					
20-6410-000	Supplies - Barber & Beauty	0.00		0.00	0.00	129.00
Subtotal [M6] Barber and Beauty Supplies		**0.00**		**0.00**	**0.00**	**129.00**
Subgroup : [M7]	**Postage**					
20-1205-000	Supplies - Postage	1,318.00		0.00	1,318.00	1,448.00
Subtotal [M7] Postage		**1,318.00**		**0.00**	**1,318.00**	**1,448.00**
Subgroup : [M8]	**Dues and Membership Fees to Professional Associations**					
20-1409-000	Dues - Associations - A&G	5,601.00		(966.00)	4,635.00	5,043.00
			RJE - 1	(248.00)		
			RJE - 4	(718.00)		
Subtotal [M8] Dues and Membership Fees to Professional Associations		**5,601.00**		**(966.00)**	**4,635.00**	**5,043.00**
Subgroup : [M8A]	**Dues to Chamber of Commerce**					
20-1412-000	Dues - Chamber of Commerce	812.00		0.00	812.00	437.00
Subtotal [M8A] Dues to Chamber of Commerce		**812.00**		**0.00**	**812.00**	**437.00**
Subgroup : [M9]	**Subscriptions**					
10-1410-000	Subscriptions - Nursing	122.00		0.00	122.00	450.00
20-1410-000	Subscriptions - A&G	6,742.00		0.00	6,742.00	4,588.00
30-1410-000	Subscriptions - Dietary	0.00		0.00	0.00	(638.00)
Subtotal [M9] Subscriptions		**6,864.00**		**0.00**	**6,864.00**	**4,400.00**
Subgroup : [M10]	**Contributions**					
20-1285-000	Donations	0.00		0.00	0.00	90.00
20-1286-000	Donations - Other	250.00		0.00	250.00	200.00
Subtotal [M10] Contributions		**250.00**		**0.00**	**250.00**	**290.00**
Subgroup : [M11]	**Services Provided by Contract**					
20-1161-000	Pro Fees - Other A&G	4,366.00		0.00	4,366.00	20,000.00
20-1162-000	Pro Fees - Consulting A&G	3,538.00		0.00	3,538.00	0.00
20-1171-000	Payroll Bookkeeping Service	21,740.00		0.00	21,740.00	22,171.00
20-1172-000	Information Technology	28,550.00		0.00	28,550.00	19,150.00
20-1173-000	Software	37,758.00		0.00	37,758.00	36,988.00
20-1223-000	Compliance Hotline	222.00		0.00	222.00	206.00
Subtotal [M11] Services Provided by Contract		**96,174.00**		**0.00**	**96,174.00**	**98,515.00**
Subgroup : [M12]	**Administrative Management Services**					
60-6201-000	Management Fees	342,516.00		0.00	342,516.00	334,684.00
Subtotal [M12] Administrative Management Services		**342,516.00**		**0.00**	**342,516.00**	**334,684.00**
Subgroup : [M13]	**Other**					
20-1201-000	Minor Equip Purch - A&G	1,505.00		0.00	1,505.00	957.00
20-1281-000	Bank Service Charges	8,145.00		0.00	8,145.00	5,372.00
20-1282-000	Replace of Res. Personal Prop.	408.00		0.00	408.00	4,215.00
20-1403-000	Entertainment - A&G	237.00		0.00	237.00	0.00
20-1411-000	Licenses & Permits - A&G	2,672.00		248.00	2,920.00	489.00
			RJE - 1	248.00		
20-9999-000	Miscellaneous Expense	425.00		0.00	425.00	4,253.00
25-1405-000	Meals - Marketing	0.00		0.00	0.00	279.00
25-9999-000	Other Expense - Marketing	0.00		0.00	0.00	35.00
60-6005-000	Finance Charges	50.00		0.00	50.00	502.00
60-6501-000	Fines & Penalties	21,933.00		0.00	21,933.00	0.00
Subtotal [M13] Other		**35,375.00**		**248.00**	**35,623.00**	**16,102.00**
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		**555,343.00**		**(250.00)**	**555,093.00**	**525,123.00**
Group : [18]	**Dietary Basis for Allocation of Costs**					
Subgroup : [2A1]	**Raw Food**					
30-1301-000	Food Purch - Raw	159,060.00		0.00	159,060.00	154,482.00
Subtotal [2A1] Raw Food		**159,060.00**		**0.00**	**159,060.00**	**154,482.00**
Subgroup : [2A2]	**Non-Food Supplies**					
30-1202-000	Supplies & Exp - Dietary	17,890.00		0.00	17,890.00	26,135.00
30-1203-000	Supplies - Forms - Dietary	1,630.00		0.00	1,630.00	1,092.00
30-1204-000	Software - Dietary	559.00		0.00	559.00	638.00
30-1302-000	Food Purch - Supplements	1,531.00		0.00	1,531.00	524.00
30-1303-000	Food Purch - Thickeners	2,184.00		0.00	2,184.00	2,607.00
30-1305-000	Food Purch - Resident Activity	0.00		0.00	0.00	105.00
30-1411-000	Licenses & Permits - Dietary	0.00		0.00	0.00	605.00
Subtotal [2A2] Non-Food Supplies		**23,794.00**		**0.00**	**23,794.00**	**31,706.00**
Subgroup : [2B]	**Purchased Services**					
30-1161-000	Pro Fees - Dietary	495.00		0.00	495.00	484.00
Subtotal [2B] Purchased Services		**495.00**		**0.00**	**495.00**	**484.00**
Subgroup : [2C]	**Other**					
25-1202-001	S&E - Marketing - Food	104.00		0.00	104.00	0.00
26-1405-000	Meals - Admissions	0.00		0.00	0.00	398.00
30-1201-000	Minor Equip Purch - Dietary	1,281.00		0.00	1,281.00	1,039.00
30-1401-000	Education - Dietary	400.00		0.00	400.00	81.00
31-1202-001	S&E - Activities - Food	177.00		0.00	177.00	0.00
Subtotal [2C] Other		**1,962.00**		**0.00**	**1,962.00**	**1,518.00**
Total [18] Dietary Basis for Allocation of Costs		**185,311.00**		**0.00**	**185,311.00**	**188,190.00**
Group : [19]	**Laundry-Basis for Allocation of Costs**					
Subgroup : [3A1]	**Bed Linens, etc...washed, ironed..**					
33-1203-000	Linen & Bedding	23,073.00		0.00	23,073.00	25,116.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		**23,073.00**		**0.00**	**23,073.00**	**25,116.00**
Subgroup : [3C]	**Other**					
33-1202-000	Supplies & Exp - Laundry	5,547.00		0.00	5,547.00	4,056.00
33-9999-000	Other Expense - Laundry	381.00		0.00	381.00	0.00
Subtotal [3C] Other		**5,928.00**		**0.00**	**5,928.00**	**4,056.00**
Total [19] Laundry-Basis for Allocation of Costs		**29,001.00**		**0.00**	**29,001.00**	**29,172.00**
Group : [20]	**Housekeeping and Resident Care Basis for Allocation of Costs**					

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
Subgroup : [4A1]	**In-House Care Supplies**					
32-1202-000	Supplies & Exp - Housekeeping	12,433.00		0.00	12,433.00	6,374.00
Subtotal [4A1] In-House Care Supplies		**12,433.00**		**0.00**	**12,433.00**	**6,374.00**
Subgroup : [4B]	**Purchased Services**					
32-1101-000	Purchased Srvc - Housekeeping	12.00		0.00	12.00	0.00
Subtotal [4B] Purchased Services		**12.00**		**0.00**	**12.00**	**0.00**
Subgroup : [5A2]	**Purchased from**					
10-1234-000	Supplies - Drugs OTC	9,495.00		0.00	9,495.00	8,059.00
40-4011-000	Drugs/IV - Medicare	29,917.00		0.00	29,917.00	63,094.00
40-4014-000	Drugs/IV - Medicaid	1,024.00		0.00	1,024.00	22,011.00
40-4015-000	Drugs/IV - Managed	68,229.00		0.00	68,229.00	51,648.00
40-4021-000	Rx Drugs - IV Medicare	1,106.00		0.00	1,106.00	2,425.00
40-4024-000	Rx Drugs - IV Medicaid	247.00		0.00	247.00	33.00
40-4025-000	Rx Drugs - IV Managed	9,618.00		0.00	9,618.00	2,425.00
40-4031-000	Rx Drugs - Medicaid Noncovered	817.00		0.00	817.00	1,384.00
40-4032-000	Med D Non-Covered	1,538.00		0.00	1,538.00	1,371.00
40-4033-000	House Stock	13,415.00		0.00	13,415.00	3,095.00
40-4034-000	Drugs OTC	510.00		0.00	510.00	364.00
Subtotal [5A2] Purchased from		**135,916.00**		**0.00**	**135,916.00**	**155,909.00**
Subgroup : [5C]	**Medical and Therapeutic Supplies**					
10-1202-000	Supplies - Medical	25,580.00		0.00	25,580.00	28,204.00
10-1203-000	Supplies - Nursing	7,675.00		0.00	7,675.00	10,741.00
10-1204-000	Supplies - UniversalPrecaution	11,331.00		0.00	11,331.00	11,954.00
10-1207-000	Supplies - Enteral	227.00		0.00	227.00	14.00
10-1210-000	Supplies - Incontinence	23,910.00		0.00	23,910.00	21,043.00
10-1211-000	Supplies - Other	1,688.00		0.00	1,688.00	2,905.00
10-1212-000	Supplies - Supplements	591.00		0.00	591.00	1,532.00
10-1222-000	Supplies - Forms - Nursing	1,148.00		0.00	1,148.00	1,194.00
Subtotal [5C] Medical and Therapeutic Supplies		**72,150.00**		**0.00**	**72,150.00**	**77,587.00**
Subgroup : [5D]	**Ambulance/Limousine**					
54-1205-000	Patient Med Trans - Ambulance	6,012.00		0.00	6,012.00	7,049.00
54-1207-000	Ptnt Med Trans-Ambulance-PartA	0.00		0.00	0.00	1,483.00
Subtotal [5D] Ambulance/Limousine		**6,012.00**		**0.00**	**6,012.00**	**8,532.00**
Subgroup : [5E2]	**Oxygen - Other**					
53-1202-000	Supplies - Oxygen	3,691.00		0.00	3,691.00	2,425.00
Subtotal [5E2] Oxygen - Other		**3,691.00**		**0.00**	**3,691.00**	**2,425.00**
Subgroup : [5F]	**X-Rays and related radiological**					
54-1203-000	Anc Serv - X-Ray	5,290.00		0.00	5,290.00	6,122.00
Subtotal [5F] X-Rays and related radiological		**5,290.00**		**0.00**	**5,290.00**	**6,122.00**
Subgroup : [5H]	**Laboratory**					
54-1202-000	Anc Serv - Lab Fees	7,067.00		0.00	7,067.00	3,915.00
Subtotal [5H] Laboratory		**7,067.00**		**0.00**	**7,067.00**	**3,915.00**
Subgroup : [5I]	**Recreation**					
20-1233-000	Utilities - Internet Services	5,234.00		0.00	5,234.00	4,381.00
31-1202-000	Supplies & Exp - Activities	1,905.00		0.00	1,905.00	1,571.00
31-1403-000	Entertainment - Activities	225.00		0.00	225.00	809.00
Subtotal [5I] Recreation		**7,364.00**		**0.00**	**7,364.00**	**6,761.00**
Subgroup : [5L]	**Cable Television**					
20-1231-000	Utilities - TV & Radio	9,443.00		0.00	9,443.00	10,159.00
Subtotal [5L] Cable Television		**9,443.00**		**0.00**	**9,443.00**	**10,159.00**
Subgroup : [5M]	**Other**					
10-1201-000	Minor Equip Purch - Nursing	1,233.00		0.00	1,233.00	0.00
10-1205-000	Supplies - Wound Care	5,866.00		0.00	5,866.00	5,918.00
10-1206-000	Supplies - Prosthetic Device	1,664.00		0.00	1,664.00	1,192.00
10-1208-000	Supplies - IV	37.00		0.00	37.00	0.00
10-1209-000	Supplies - Routine Hygiene	3,228.00		0.00	3,228.00	2,733.00
10-1251-000	ME Rental	2,777.00		0.00	2,777.00	855.00
10-1252-000	ME Lease - Bariatric Equipment	0.00		0.00	0.00	2,032.00
10-1253-000	ME Rental - Wound Vacs	3,048.00		0.00	3,048.00	0.00
10-1254-000	ME Rental - Specialty Beds	231.00		0.00	231.00	0.00
10-1255-000	ME Rental - Air Mattresses	2,935.00		0.00	2,935.00	3,542.00
10-1256-000	ME Lease - Wheelchairs	0.00		0.00	0.00	(242.00)
20-9998-000	Purchases Discount	(6,141.00)		0.00	(6,141.00)	(6,899.00)
40-4001-000	Pharmacy Supplies - Medical	0.00		0.00	0.00	7.00
40-4003-000	Pharmacy Supplies - IV	1,827.00		0.00	1,827.00	6,662.00
40-4041-000	ME Rental - Pharmacy	384.00		0.00	384.00	(1,067.00)
40-4042-000	ME Lease - IV Pump	0.00		0.00	0.00	930.00
40-4052-000	Resident Vaccination	9,885.00		0.00	9,885.00	0.00
50-1202-000	Supplies - PT	1,080.00		0.00	1,080.00	506.00
53-1203-000	Supplies - Respiratory	1,193.00		0.00	1,193.00	381.00
53-1251-000	ME Rental - Respiratory	10,538.00		0.00	10,538.00	7,637.00
Subtotal [5M] Other		**39,785.00**		**0.00**	**39,785.00**	**24,187.00**
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		**299,163.00**		**0.00**	**299,163.00**	**301,971.00**
Group : [22]	**Maintenance and Property**					
Subgroup : [6A]	**Repairs and Maintenance**					
34-1201-000	Minor Equip Purch -Maintenance	2,437.00		0.00	2,437.00	2,354.00
Subtotal [6A] Repairs and Maintenance		**2,437.00**		**0.00**	**2,437.00**	**2,354.00**
Subgroup : [6B]	**Heat**					
35-3502-000	Utilities - Gas	13,923.00		0.00	13,923.00	16,359.00
Subtotal [6B] Heat		**13,923.00**		**0.00**	**13,923.00**	**16,359.00**
Subgroup : [6C]	**Light & Power**					
35-3501-000	Utilities - Electricity	45,647.00		0.00	45,647.00	27,514.00
Subtotal [6C] Light & Power		**45,647.00**		**0.00**	**45,647.00**	**27,514.00**
Subgroup : [6D]	**Water**					
35-3503-000	Utilities - Water & Sewer	41,963.00		0.00	41,963.00	32,962.00
35-3513-000	Utilities - Water&Sewer -Other	1,038.00		0.00	1,038.00	956.00
Subtotal [6D] Water		**43,001.00**		**0.00**	**43,001.00**	**33,918.00**
Subgroup : [6E]	**Equipment Lease**					
20-1252-000	Lease - Equipment A&G	9,353.00		0.00	9,353.00	9,573.00
50-1251-000	ME Lease - PT	12,971.00		0.00	12,971.00	12,612.00

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
Subtotal [6E] Equipment Lease		**22,324.00**		**0.00**	**22,324.00**	**22,185.00**
Subgroup : [6F]	**Other**					
20-1232-001	Utilities - Fax	2,689.00		0.00	2,689.00	1,486.00
34-1161-000	Pro Fees - Maintenance	20,384.00		718.00	21,102.00	30,959.00
			RJE - 4	718.00		
34-1202-000	Supplies & Exp - Maintenance	18,323.00		0.00	18,323.00	13,006.00
34-1203-000	R&M - Equipment	11,414.00		825.00	12,239.00	10,070.00
			RJE - 2	825.00		
34-1204-000	R&M - Building	4,585.00		0.00	4,585.00	7,122.00
34-1205-000	Garbage	19,585.00		0.00	19,585.00	18,673.00
34-1206-000	Hazardous Waste	753.00		0.00	753.00	480.00
34-1207-000	Pest Control	1,769.00		0.00	1,769.00	1,866.00
34-1208-000	Snow Removal	3,947.00		0.00	3,947.00	3,511.00
34-1209-000	Maintenance Contracts	9,498.00		0.00	9,498.00	6,547.00
34-1210-000	Groundskeeping	8,912.00		0.00	8,912.00	8,629.00
35-3504-000	Utilities - Oil	28,741.00		0.00	28,741.00	29,195.00
Subtotal [6F] Other		**130,600.00**		**1,543.00**	**132,143.00**	**131,544.00**
Subgroup : [7D]	**Movable Equipment**					
23-2332-000	Depr Exp - Equipment	30,996.00		0.00	30,996.00	37,662.00
23-2332-001	Depr Exp - Equipment-Fixed	8,208.00		0.00	8,208.00	3,051.00
23-2332-002	Depr Exp - Equipment-Movable	26,418.00		0.00	26,418.00	16,371.00
23-2332-003	Depr Exp - Equipment-Computers	5,807.00		0.00	5,807.00	1,845.00
Subtotal [7D] Movable Equipment		**71,429.00**		**0.00**	**71,429.00**	**58,929.00**
Subgroup : [8A]	**Organization Expense**					
60-6052-000	Amort Exp - Goodwill	50,004.00		0.00	50,004.00	50,004.00
Subtotal [8A] Organization Expense		**50,004.00**		**0.00**	**50,004.00**	**50,004.00**
Subgroup : [8C]	**Leasehold Improvements**					
23-2331-000	Depr Exp - Leasehold Imprvmnts	3,794.00		0.00	3,794.00	1,308.00
Subtotal [8C] Leasehold Improvements		**3,794.00**		**0.00**	**3,794.00**	**1,308.00**
Subgroup : [9]	**Rental Payments**					
23-2301-000	Rent Expense	271,347.00		0.00	271,347.00	249,654.00
Subtotal [9] Rental Payments		**271,347.00**		**0.00**	**271,347.00**	**249,654.00**
Subgroup : [10B]	**Real estate taxes paid by lessor**					
23-2321-000	Taxes - Real Estate	28,396.00		0.00	28,396.00	39,532.00
23-2323-000	Taxes - Real Estate - Other	5,861.00		0.00	5,861.00	5,880.00
Subtotal [10B] Real estate taxes paid by lessor		**34,257.00**		**0.00**	**34,257.00**	**45,412.00**
Subgroup : [10C]	**Personal property taxes**					
20-1284-000	Taxes - Other	160.00		0.00	160.00	0.00
23-2322-000	Taxes - Personal Property	3,235.00		0.00	3,235.00	2,550.00
Subtotal [10C] Personal property taxes		**3,395.00**		**0.00**	**3,395.00**	**2,550.00**
Total [22] Maintenance and Property		**692,158.00**		**1,543.00**	**693,701.00**	**641,731.00**
Group : [27]	**Interest and Insurance**					
Subgroup : [12D]	**Other Interest Expense**					
60-6001-000	Interest Expense	1,903.00		0.00	1,903.00	1,558.00
Subtotal [12D] Other Interest Expense		**1,903.00**		**0.00**	**1,903.00**	**1,558.00**
Subgroup : [14A]	**Insurance on Property**					
22-2206-000	Ins - Flood	20,928.00		0.00	20,928.00	40,314.00
23-2311-000	Ins - Property	20,499.00		0.00	20,499.00	18,478.00
Subtotal [14A] Insurance on Property		**41,427.00**		**0.00**	**41,427.00**	**58,792.00**
Subgroup : [14B]	**Insurance of Automobiles**					
22-2205-000	Ins - Auto	130.00		0.00	130.00	105.00
Subtotal [14B] Insurance of Automobiles		**130.00**		**0.00**	**130.00**	**105.00**
Subgroup : [14C1]	**Umbrella**					
22-2201-000	Ins - GLPL	49,499.00		0.00	49,499.00	51,212.00
Subtotal [14C1] Umbrella		**49,499.00**		**0.00**	**49,499.00**	**51,212.00**
Subgroup : [14C3]	**Other**					
22-2203-000	Ins - D & O Liability	7,150.00		0.00	7,150.00	7,223.00
22-2204-000	Ins - Cyber	3,660.00		0.00	3,660.00	3,915.00
22-2207-000	Ins - Bond	300.00		0.00	300.00	300.00
Subtotal [14C3] Other		**11,110.00**		**0.00**	**11,110.00**	**11,438.00**
Total [27] Interest and Insurance		**104,069.00**		**0.00**	**104,069.00**	**123,105.00**
Group : [30]	**Statement of Revenue**					
Subgroup : [1A]	**Medicaid Residents (CT only)**					
04-4011-000	R&B - Medicaid	(2,941,061.00)		0.00	(2,941,061.00)	(2,615,026.00)
04-4021-000	R&B - Medicaid Pending	(255,263.00)		0.00	(255,263.00)	(177,642.00)
Subtotal [1A] Medicaid Residents (CT only)		**(3,196,324.00)**		**0.00**	**(3,196,324.00)**	**(2,792,668.00)**
Subgroup : [3A]	**Medicare Residents (All inclusive)**					
04-4001-000	R&B - Medicare A	(765,690.00)		0.00	(765,690.00)	(1,418,872.00)
04-4051-000	R&B - Managed Medicare	(720,546.00)		0.00	(720,546.00)	(592,511.00)
Subtotal [3A] Medicare Residents (All inclusive)		**(1,486,236.00)**		**0.00**	**(1,486,236.00)**	**(2,011,383.00)**
Subgroup : [3B]	**Medicare room and board contractual allowance**					
04-4003-000	Sequestration - Medicare A	14,594.00		0.00	14,594.00	24,137.00
04-4053-000	Sequestration - Mgd Medicare	11,104.00		0.00	11,104.00	4,120.00
Subtotal [3B] Medicare room and board contractual allowance		**25,698.00**		**0.00**	**25,698.00**	**28,257.00**
Subgroup : [4A]	**Private-pay residents and other**					
04-4031-000	R&B - Private Pay	(1,332,970.00)		0.00	(1,332,970.00)	(1,113,825.00)
04-4041-000	R&B - Insurance / HMO	(423,800.00)		0.00	(423,800.00)	(361,266.00)
04-4071-000	R&B - Hospice	(119,691.00)		0.00	(119,691.00)	(149,154.00)
Subtotal [4A] Private-pay residents and other		**(1,876,461.00)**		**0.00**	**(1,876,461.00)**	**(1,624,245.00)**
Subgroup : [5A]	**Prescription Drugs - Medicare**					
04-4361-000	Pharmacy - Med A	(34,706.00)		0.00	(34,706.00)	(66,137.00)
04-4362-000	Pharmacy - Med B	(3,015.00)		0.00	(3,015.00)	0.00
Subtotal [5A] Prescription Drugs - Medicare		**(37,721.00)**		**0.00**	**(37,721.00)**	**(66,137.00)**
Subgroup : [5B]	**Prescription Drugs - Medicare Contractual Allowance**					
04-4371-000	Pharmacy - Med A - C/A	34,706.00		0.00	34,706.00	66,137.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		**34,706.00**		**0.00**	**34,706.00**	**66,137.00**

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
Subgroup : [5C]	**Prescription Drugs - Non-medicare**					
04-4363-000	Pharmacy - Medicaid	(7,428.00)		0.00	(7,428.00)	(6,396.00)
04-4364-000	Pharmacy - HMO	(88,543.00)		0.00	(88,543.00)	(80,234.00)
04-4365-000	Pharmacy - Private	(6,147.00)		0.00	(6,147.00)	(1,837.00)
04-4366-000	Pharmacy - Hospice	0.00		0.00	0.00	(519.00)
04-4367-000	Pharmacy - Insurance	0.00		0.00	0.00	(67.00)
Subtotal [5C] Prescription Drugs - Non-medicare		**(102,118.00)**		**0.00**	**(102,118.00)**	**(89,053.00)**
Subgroup : [5D]	**Prescription Drugs - Non-medicare Contractual Allowance**					
04-4373-000	Pharmacy - Medicaid - C/A	7,428.00		0.00	7,428.00	6,396.00
04-4374-000	Pharmacy - HMO - C/A	88,543.00		0.00	88,543.00	80,234.00
04-4376-000	Pharmacy - Hospice - C/A	0.00		0.00	0.00	519.00
04-4377-000	Pharmacy - Insurance - C/A	0.00		0.00	0.00	67.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		**95,971.00**		**0.00**	**95,971.00**	**87,216.00**
Subgroup : [6A]	**Medical Supplies - Medicare**					
04-4381-000	Medical Equip - Med A	0.00		0.00	0.00	(506.00)
Subtotal [6A] Medical Supplies - Medicare		**0.00**		**0.00**	**0.00**	**(506.00)**
Subgroup : [6B]	**Medical Supplies - Medicare Contractual Allowance**					
04-4391-000	Medical Equip - Med A - C/A	0.00		0.00	0.00	506.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		**0.00**		**0.00**	**0.00**	**506.00**
Subgroup : [6C]	**Medical Supplies - Non-medicare**					
04-4344-000	Medical Supp - HMO	0.00		0.00	0.00	(604.00)
04-4383-000	Medical Equip - Medicaid	(11.00)		0.00	(11.00)	(528.00)
04-4384-000	Medical Equip - HMO	(396.00)		0.00	(396.00)	(432.00)
04-4385-000	Medical Equip - Private	0.00		0.00	0.00	(954.00)
Subtotal [6C] Medical Supplies - Non-medicare		**(407.00)**		**0.00**	**(407.00)**	**(2,518.00)**
Subgroup : [6D]	**Medical Supplies - Non-medicare Contractual Allowance**					
04-4354-000	Medical Supp - HMO - C/A	0.00		0.00	0.00	604.00
04-4393-000	Medical Equip - Medicaid - C/A	11.00		0.00	11.00	528.00
04-4394-000	Medical Equip - HMO - C/A	396.00		0.00	396.00	432.00
Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance		**407.00**		**0.00**	**407.00**	**1,564.00**
Subgroup : [7A]	**Physical Therapy - Medicare**					
04-4281-000	Phys Therapy - Med A	(79,220.00)		0.00	(79,220.00)	(151,826.00)
04-4282-000	Phys Therapy - Med B	(130,387.00)		0.00	(130,387.00)	(120,355.00)
Subtotal [7A] Physical Therapy - Medicare		**(209,607.00)**		**0.00**	**(209,607.00)**	**(272,181.00)**
Subgroup : [7B]	**Physical Therapy - Medicare Contractual Allowance**					
04-4291-000	Phys Therapy - Med A - C/A	79,220.00		0.00	79,220.00	151,826.00
04-4292-000	Phys Therapy - Med B - C/A	38,477.00		0.00	38,477.00	31,443.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		**117,697.00**		**0.00**	**117,697.00**	**183,269.00**
Subgroup : [7C]	**Physical Therapy - Non-medicare**					
04-4283-000	Phys Therapy - Medicaid	(35,555.00)		0.00	(35,555.00)	(15,274.00)
04-4284-000	Phys Therapy - HMO	(209,695.00)		0.00	(209,695.00)	(188,915.00)
04-4287-000	Phys Therapy - Insurance	0.00		0.00	0.00	(1,256.00)
Subtotal [7C] Physical Therapy - Non-medicare		**(245,250.00)**		**0.00**	**(245,250.00)**	**(205,445.00)**
Subgroup : [7D]	**Physical Therapy - Non-medicare Contractual Allowance**					
04-4293-000	Phys Therapy - Medicaid - C/A	35,555.00		0.00	35,555.00	15,274.00
04-4294-000	Phys Therapy - HMO - C/A	165,851.00		0.00	165,851.00	168,331.00
04-4297-000	Phys Therapy - Insurance- C/A	0.00		0.00	0.00	1,256.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		**201,406.00**		**0.00**	**201,406.00**	**184,861.00**
Subgroup : [8A]	**Speech Therapy - Medicare**					
04-4321-000	Speech Therapy - Med A	(21,016.00)		0.00	(21,016.00)	(31,361.00)
04-4322-000	Speech Therapy - Med B	(32,052.00)		0.00	(32,052.00)	(43,162.00)
Subtotal [8A] Speech Therapy - Medicare		**(53,068.00)**		**0.00**	**(53,068.00)**	**(74,523.00)**
Subgroup : [8B]	**Speech Therapy - Medicare Contractual Allowance**					
04-4331-000	Speech Therapy - Med A - C/A	21,016.00		0.00	21,016.00	31,361.00
04-4332-000	Speech Therapy - Med B - C/A	1,485.00		0.00	1,485.00	649.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		**22,501.00**		**0.00**	**22,501.00**	**32,010.00**
Subgroup : [8C]	**Speech Therapy - Non-medicare**					
04-4323-000	Speech Therapy - Medicaid	(7,073.00)		0.00	(7,073.00)	(7,838.00)
04-4324-000	Speech Therapy - HMO	(58,051.00)		0.00	(58,051.00)	(32,441.00)
04-4326-000	Speech Therapy - Hospice	(370.00)		0.00	(370.00)	0.00
Subtotal [8C] Speech Therapy - Non-medicare		**(65,494.00)**		**0.00**	**(65,494.00)**	**(40,279.00)**
Subgroup : [8D]	**Speech Therapy - Non-medicare Contractual Allowance**					
04-4333-000	Speech Therapy - Medicaid -C/A	7,073.00		0.00	7,073.00	7,838.00
04-4334-000	Speech Therapy - HMO - C/A	42,813.00		0.00	42,813.00	23,528.00
04-4336-000	Speech Therapy - Hospice - C/A	370.00		0.00	370.00	0.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		**50,256.00**		**0.00**	**50,256.00**	**31,366.00**
Subgroup : [9A]	**Occupational Therapy - Medicare**					
04-4301-000	Occ Therapy - Med A	(67,406.00)		0.00	(67,406.00)	(144,945.00)
04-4302-000	Occ Therapy - Med B	(91,039.00)		0.00	(91,039.00)	(86,306.00)
Subtotal [9A] Occupational Therapy - Medicare		**(158,445.00)**		**0.00**	**(158,445.00)**	**(231,251.00)**
Subgroup : [9B]	**Occupational Therapy - Medicare Contractual Allowance**					
04-4311-000	Occ Therapy - Med A - C/A	67,406.00		0.00	67,406.00	144,945.00
04-4312-000	Occ Therapy - Med B - C/A	25,426.00		0.00	25,426.00	22,930.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		**92,832.00**		**0.00**	**92,832.00**	**167,875.00**
Subgroup : [9C]	**Occupational Therapy - Non-medicare**					
04-4303-000	Occ Therapy - Medicaid	(19,152.00)		0.00	(19,152.00)	(14,098.00)
04-4304-000	Occ Therapy - HMO	(168,989.00)		0.00	(168,989.00)	(172,236.00)
04-4307-000	Occ Therapy - Insurance	0.00		0.00	0.00	(1,060.00)
Subtotal [9C] Occupational Therapy - Non-medicare		**(188,141.00)**		**0.00**	**(188,141.00)**	**(187,394.00)**
Subgroup : [9D]	**Occupational Therapy - Non-medicare Contractual Allowance**					
04-4313-000	Occ Therapy - Medicaid - C/A	19,152.00		0.00	19,152.00	14,098.00
04-4314-000	Occ Therapy - HMO - C/A	134,517.00		0.00	134,517.00	157,159.00
04-4317-000	Occ Therapy - Insurance - C/A	0.00		0.00	0.00	1,060.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		**153,669.00**		**0.00**	**153,669.00**	**172,317.00**
Subgroup : [10A]	**Other - Medicare**					
04-4201-000	X-Ray - Med A	(2,024.00)		0.00	(2,024.00)	(2,261.00)
04-4211-000	X-Ray - Med A - C/A	2,024.00		0.00	2,024.00	2,261.00

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
04-4231-000	Lab - Med A - C/A	0.00		0.00	0.00	1,564.00
04-4241-000	IV - Med A	(32.00)		0.00	(32.00)	(4,339.00)
04-4251-000	IV - Med A - C/A	32.00		0.00	32.00	4,339.00
04-4261-000	Oxygen - Med A	(823.00)		0.00	(823.00)	(585.00)
04-4271-000	Oxygen - Med A - C/A	823.00		0.00	823.00	585.00
04-4498-000	Sequestration - Med B	3,010.00		0.00	3,010.00	3,095.00
04-4499-000	Sequestration - Med B Replmnt	0.00		0.00	0.00	2.00
Subtotal [10A] Other - Medicare		**3,010.00**		**0.00**	**3,010.00**	**4,661.00**
Subgroup : [10B]	**Other - Non-medicare**					
04-4203-000	X-Ray - Medicaid	(396.00)		0.00	(396.00)	(499.00)
04-4204-000	X-Ray - HMO	(2,522.00)		0.00	(2,522.00)	(3,916.00)
04-4213-000	X-Ray - Medicaid - C/A	396.00		0.00	396.00	499.00
04-4214-000	X-Ray - HMO - C/A	2,522.00		0.00	2,522.00	3,916.00
04-4221-000	Lab - Med A	0.00		0.00	0.00	(1,564.00)
04-4223-000	Lab - Medicaid	0.00		0.00	0.00	(29.00)
04-4224-000	Lab - HMO	0.00		0.00	0.00	(266.00)
04-4233-000	Lab - Medicaid - C/A	0.00		0.00	0.00	29.00
04-4234-000	Lab - HMO - C/A	0.00		0.00	0.00	266.00
04-4243-000	IV - Medicaid	(462.00)		0.00	(462.00)	(1,733.00)
04-4244-000	IV - HMO	0.00		0.00	0.00	(1,272.00)
04-4253-000	IV - Medicaid - C/A	462.00		0.00	462.00	1,733.00
04-4254-000	IV - HMO - C/A	0.00		0.00	0.00	1,272.00
04-4263-000	Oxygen - Medicaid	(2,618.00)		0.00	(2,618.00)	(1,922.00)
04-4264-000	Oxygen - HMO	(668.00)		0.00	(668.00)	(448.00)
04-4265-000	Oxygen - Private	(40.00)		0.00	(40.00)	0.00
04-4266-000	Oxygen - Hospice	(78.00)		0.00	(78.00)	(201.00)
04-4273-000	Oxygen - Medicaid - C/A	2,618.00		0.00	2,618.00	1,922.00
04-4274-000	Oxygen - HMO - C/A	668.00		0.00	668.00	448.00
04-4276-000	Oxygen - Hospice - C/A	78.00		0.00	78.00	201.00
Subtotal [10B] Other - Non-medicare		**(40.00)**		**0.00**	**(40.00)**	**(1,564.00)**
Subgroup : [15]	**Interest Income**					
04-6002-000	Revenue - Interest-AR Accounts	(253.00)		0.00	(253.00)	66.00
Subtotal [15] Interest Income		**(253.00)**		**0.00**	**(253.00)**	**66.00**
Subgroup : [18]	**Other Revenue**					
04-4098-000	Prior Period Adjustments-Rates	(133.00)		0.00	(133.00)	(165.00)
04-4099-000	Prior Period Adjustments	(12,341.00)		0.00	(12,341.00)	(22,217.00)
04-6301-000	Bad Debt Recovery	(129.00)		0.00	(129.00)	0.00
04-6401-000	Revenue - Rental	(62,280.00)		0.00	(62,280.00)	(62,270.00)
04-6402-000	Revenue - Medical Records	(392.00)		0.00	(392.00)	0.00
04-6403-000	Revenue - Discounts	0.00		0.00	0.00	6.00
04-9999-000	Revenue - Miscellaneous	(452.00)		0.00	(452.00)	5,631.00
20-1283-000	Taxes - Sales Tax	(1,370.00)		0.00	(1,370.00)	0.00
Subtotal [18] Other Revenue		**(77,097.00)**		**0.00**	**(77,097.00)**	**(79,015.00)**
Total [30] Statement of Revenue		**(6,898,509.00)**		**0.00**	**(6,898,509.00)**	**(6,718,057.00)**
Group : [31-32]	**Assets**					
Subgroup : [A1]	**Cash**					
01-1010-000	Cash - Operating	103,156.00		0.00	103,156.00	248,384.00
01-1020-000	Cash - Petty Cash	600.00		0.00	600.00	600.00
Subtotal [A1] Cash		**103,756.00**		**0.00**	**103,756.00**	**248,984.00**
Subgroup : [A2]	**Resident Accounts Receivable**					
01-1060-000	Accounts Receivable	700,738.00		0.00	700,738.00	571,603.00
01-1140-000	Reserve for Bad Debts	(113,999.00)		0.00	(113,999.00)	(85,040.00)
Subtotal [A2] Resident Accounts Receivable		**586,739.00**		**0.00**	**586,739.00**	**486,563.00**
Subgroup : [A3]	**Other Accounts Receivable**					
01-1185-000	Other Receivable	0.00		0.00	0.00	750.00
01-1185-001	Other Receivable - Prior Owner	85,525.00		0.00	85,525.00	0.00
Subtotal [A3] Other Accounts Receivable		**85,525.00**		**0.00**	**85,525.00**	**750.00**
Subgroup : [A5]	**Prepaid Expenses**					
01-1280-000	Prepaid Insurance	40,931.00		0.00	40,931.00	48,344.00
01-1300-000	Prepaid Expense	48,608.00		0.00	48,608.00	53,831.00
Subtotal [A5] Prepaid Expenses		**89,539.00**		**0.00**	**89,539.00**	**102,175.00**
Subgroup : [B4]	**Leasehold Improvements**					
01-1626-000	Leasehold Improvements	40,727.00		0.00	40,727.00	30,390.00
01-1627-000	A/D - Leasehold Improvements	(5,896.00)		0.00	(5,896.00)	(2,102.00)
Subtotal [B4] Leasehold Improvements		**34,831.00**		**0.00**	**34,831.00**	**28,288.00**
Subgroup : [B6]	**Movable Equipment**					
01-1651-000	Equipment	310,000.00		0.00	310,000.00	310,000.00
01-1651-001	Equipment-Fixed	47,214.00		0.00	47,214.00	26,045.00
01-1651-002	Equipment-Movable	163,892.00		0.00	163,892.00	108,398.00
01-1651-003	Equipment-Computers	30,328.00		0.00	30,328.00	12,302.00
01-1652-000	A/D - Equipment	(92,988.00)		0.00	(92,988.00)	(61,992.00)
01-1652-001	A/D - Equipment-Fixed	(12,902.00)		0.00	(12,902.00)	(4,694.00)
01-1652-002	A/D - Equipment-Movable	(56,407.00)		0.00	(56,407.00)	(29,989.00)
01-1652-003	A/D - Equipment-Computers	(9,747.00)		0.00	(9,747.00)	(3,940.00)
Subtotal [B6] Movable Equipment		**379,390.00**		**0.00**	**379,390.00**	**356,130.00**
Subgroup : [B9]	**Other Fixed Assets**					
01-1680-001	Right of Use Asset - Equip	40,852.00		0.00	40,852.00	0.00
01-1979-000	Construction in Progress	9,617.00		0.00	9,617.00	17,840.00
Subtotal [B9] Other Fixed Assets		**50,469.00**		**0.00**	**50,469.00**	**17,840.00**
Subgroup : [D4]	**Goodwill**					
01-1902-000	Goodwill	500,000.00		0.00	500,000.00	500,000.00
01-1903-000	A/A - Goodwill	(150,012.00)		0.00	(150,012.00)	(100,008.00)
Subtotal [D4] Goodwill		**349,988.00**		**0.00**	**349,988.00**	**399,992.00**
Subgroup : [D6]	**Loans to Owners or Related Parties**					
02-2400-000	Intercompany Exchange	0.00		0.00	0.00	92,544.00
02-2402-000	Due To/From Crossings East	68,326.00		0.00	68,326.00	7,429.00
02-2404-000	Due To/From Parkway	1,126.00		0.00	1,126.00	(33,756.00)
Subtotal [D6] Loans to Owners or Related Parties		**69,452.00**		**0.00**	**69,452.00**	**66,217.00**
Subgroup : [D7]	**Other Assets**					
01-1980-000	Other Assets	10.00		0.00	10.00	10.00
01-1999-000	Exchange	43,857.00		0.00	43,857.00	1,428.00
Subtotal [D7] Other Assets		**43,867.00**		**0.00**	**43,867.00**	**1,438.00**

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2024			9/30/2024	9/30/2023
Total [31-32] Assets		**1,793,556.00**		**0.00**	**1,793,556.00**	**1,708,377.00**
Group : [33-34]	**Liabilities**					
Subgroup : [A1]	**Trade Accounts Payable**					
02-2020-000	Accounts Payable	(325,537.00)		0.00	(325,537.00)	(354,859.00)
Subtotal [A1] Trade Accounts Payable		**(325,537.00)**		**0.00**	**(325,537.00)**	**(354,859.00)**
Subgroup : [A4]	**Accrued Payroll**					
02-2190-000	Accrued Payroll	(18,741.00)		0.00	(18,741.00)	0.00
02-2191-000	Accrued PTO	(37,831.00)		0.00	(37,831.00)	(23,551.00)
Subtotal [A4] Accrued Payroll		**(56,572.00)**		**0.00**	**(56,572.00)**	**(23,551.00)**
Subgroup : [A6]	**Accrued Payroll Taxes Payable**					
02-2200-000	Accrued Payroll Taxes	(2,894.00)		0.00	(2,894.00)	(1,802.00)
Subtotal [A6] Accrued Payroll Taxes Payable		**(2,894.00)**		**0.00**	**(2,894.00)**	**(1,802.00)**
Subgroup : [A12]	**Other Current Liabilities**					
02-2030-000	Accrued Expenses	(13,610.00)		0.00	(13,610.00)	(12,573.00)
02-2031-000	Accrued Provider Tax/User Fees	(98,247.00)		0.00	(98,247.00)	(91,479.00)
02-2033-000	Accrued Management Fees	(677,221.00)		0.00	(677,221.00)	(537,520.00)
02-2220-000	Other Payroll Liabilities	(3,536.00)		0.00	(3,536.00)	(3,776.00)
02-2222-000	Payroll W/H - AFLAC	(332.00)		0.00	(332.00)	403.00
02-2290-000	Other Current Liability	0.00		0.00	0.00	69,747.00
Subtotal [A12] Other Current Liabilities		**(792,946.00)**		**0.00**	**(792,946.00)**	**(575,198.00)**
Subgroup : [B3]	**Loans from Owners or Related Parties**					
02-2401-000	Due To/From Wachusett Ventures	(399,165.00)		0.00	(399,165.00)	(470,258.00)
02-2410-000	Due To/From Villa Maria PROPCO	(860,014.00)		0.00	(860,014.00)	(871,577.00)
Subtotal [B3] Loans from Owners or Related Parties		**(1,259,179.00)**		**0.00**	**(1,259,179.00)**	**(1,341,835.00)**
Subgroup : [B4]	**Other Long-Term Liabilities**					
02-2040-000	Due Medicaid	0.00		0.00	0.00	(1,175.00)
02-2045-000	Due Medicare	(953.00)		0.00	(953.00)	76.00
02-2343-004	Lease Liability - LT - Equip	(40,852.00)		0.00	(40,852.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		**(41,805.00)**		**0.00**	**(41,805.00)**	**(1,099.00)**
Total [33-34] Liabilities		**(2,478,933.00)**		**0.00**	**(2,478,933.00)**	**(2,298,344.00)**
Group : [35]	**Equity**					
Subgroup : [B5]	**Cumulated Earnings**					
03-3000-000	Members' Equity (Deficit)	589,968.00		0.00	589,968.00	345,960.00
Subtotal [B5] Cumulated Earnings		**589,968.00**		**0.00**	**589,968.00**	**345,960.00**
Total [35] Equity		**589,968.00**		**0.00**	**589,968.00**	**345,960.00**
	Sum of Account Groups	**9,443.00**		**0.00**	**9,443.00**	**10,159.00**
	Net (Income) Loss	**9,443.00**		**0.00**	**9,443.00**	**10,159.00**

Client: ***Wachusetts Cost Reports***
Engagement: ***Medicaid - Villa Maria Nursing & Rehabilitation Community***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***H.01 - Reclassifying Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		**D.01 (Tab N)**		
To reclass licenses to the correct line of the cost report				
20-1411-000	Licenses & Permits - A&G		248.00	
20-1409-000	Dues - Associations - A&G			248.00
Total			**248.00**	**248.00**
Reclassifying Journal Entries JE # 2		**N.01a**		
To reclass R&M - Equipment to the correct line of the cost report				
34-1203-000	R&M - Equipment		825.00	
10-1161-000	Pro Fees - Other Nursing			825.00
Total			**825.00**	**825.00**
Reclassifying Journal Entries JE # 3		**N.01a**		
To reclass resident travel and entertainment to the correct line of the cost report				
54-1204-000	Patient Med Trans - Non-Amb		468.00	
54-1161-000	Pro Fees - Other - Ancillary			468.00
Total			**468.00**	**468.00**
Reclassifying Journal Entries JE # 4		**N.01a**		
To reclass professional fees (maintenance) to the correct line of the cost report				
34-1161-000	Pro Fees - Maintenance		718.00	
20-1409-000	Dues - Associations - A&G			718.00
Total			**718.00**	**718.00**

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
Prepared By: Cameron Bogli
Reviewed By:
Workpaper Date: 2/10/2025
Run Date:
Name of Workpaper: VHCL CKLST

Provider Name: Villa Maria Nursing & Rehabilitation Community
Provider Number: 10066
Period Ended: 9/30/24

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

xerox™ Business Solutions Northeast

Xerox Business Solutions Northeast, Inc.
("Company")

SALES & SERVICE AGREEMENT

BILL TO			SHIP TO		
CUSTOMER NAME			CUSTOMER NAME		
VILLA MARIA NURSING & REHABILITATION CENTER			VILLA MARIA NURSING & REHABILITATION CENTER		
ADDRESS			ADDRESS		
20 BABCOCK AVE			20 BABCOCK AVE		
CITY, STATE ZIP			CITY, STATE ZIP		
PLAINFIELD, CT 06374			PLAINFIELD, CT 06374		
BILL TO CONTACT PERSON	BILL TO PHONE NUMBER	BILL TO EMAIL	SHIP TO CONTACT PERSON	SHIP TO PHONE NUMBER	SHIP TO EMAIL
Barry Slotnick	(860) 608-3265	bslotnick@wachusetthc.com	Barry Slotnick	(860) 608-3265	bslotnick@wachusetthc.com
SALESPERSON	CUSTOMER PURCHASE ORDER #	COMPANY REFERENCE #	SERVICE CONTRACT ☑ New		MPS CONTRACT ☐
George Panakis		20263040	CONTRACT #		CONTRACT #

LEASE PAYMENT	SERVICE PAYMENT	MPS PAYMENT
$745.00 Monthly	Included in Lease	N/A

TERMS OF PAYMENT: NET TEN (10) DAYS FOR CASH SALE AND ALL OTHER INVOICES NET THIRTY (30) DAYS FROM DATE OF INVOICE

QTY	MODEL/PRODUCT #	LOCATION	DESCRIPTION	SERVICE POOL	PRICE	TOTAL PRICE
1	AltaLink C8155H2	20 BABCOCK AVE	AltaLink C8155H2 with Accessories	Service Pool# 1	Included in Lease	Included in Lease
2	Xerox C415dn	20 BABCOCK AVE	Xerox C415dn with Accessories	MPS Pool 1	Included in Lease	Included in Lease

☐ SEE PRODUCT SCHEDULE (SCHEDULE A) ☑ SEE TRADE-IN EQUIPMENT / LEASE RETURN FORM

SUBTOTAL	See Lease
SPECIAL SERVICES FEES	
OTHER ADJUSTMENTS	

NOTE / ADJUSTMENT DETAILS

CONTRACT TYPE				EFFECTIVE DATES			TRANSACTION TYPE
☐	CASH SALE	☐	RENTAL	TERM IN MONTHS	60 Months	Actual start date based on delivery or lease commencement.	Lease FMV
☑	LEASE	☐	MAINTENANCE ONLY	PROPOSED START DATE			

CONTRACT TERMS			NOTES
SERVICE	MPS		
☑	☐	All parts, labor, drums and supplies; excluding paper and staples	
☐	☐	All parts and labor, including drums; excluding supplies, paper, and staples	
☐	☐	Includes other (indicate)	

CONTRACT RATES			INCLUDED IN LEASE PAYMENT				☑ SERVICE		☐ MPS
POOL #	BW VOL.	BW OVG. RATE	CLR VOL.	CLR OVG. RATE	CLR XL VOL.	CLR XL OVG. RATE	PAYMENT	BASE FRQNCY	OVG. FRQNCY
Service Pool# 1	12,000	$0.00700	2,000	$0.05500	n/a	n/a	Included in Lease	Monthly	Quarterly

REMOTE SERVICE TECHNOLOGY	☑ XDA/XDM	☐ FM AUDIT	☐ DECLINE	PRIMARY METER CONTACT		
TECHNOLOGY CONTACT PERSON	TECH PHONE #	TECH EMAIL	METER CONTACT PERSON	METER PHONE #	METER EMAIL	
Barry Slotnick	(860) 608-3265	bslotnick@wachusetthc.com	Barry Slotnick	(860) 608-3265	bslotnick@wachusetthc.com	

Company will install an app to automatically collect device meters for contract billing and automated supply replenishment.
Company will charge a fee per machine per overage billing cycle should customer decline meter and supply technology app installation.

QTY	MODEL / PRODUCT #	SOFTWARE & DESCRIPTION	☐	SEE SOW FOR DETAILS	TOTAL PRICE

CUSTOMER ACCEPTANCE

By executing this agreement, I acknowledge that I have read and understand this agreement and I certify that I am authorized to execute this agreement on behalf of customer. Authorized signature acknowledges terms / conditions and expiration dates or meter readings. The terms and conditions on the face and reverse side of this agreement correctly set forth the entire agreement between parties.

AUTHORIZED CUSTOMER SIGNATURE:	DocuSigned by: Barry Slotnick 17C1FB19CCFA4A1...	TITLE:	Executive Director
SIGNER'S NAME (PRINTED):	Barry Slotnick	DATE:	1/23/2024 | 11:54 AM EST
COMPANY SALES:		DATE:	

Initials

DS BS

Sales and Service Terms and Conditions

1. **Definitions.** The first page of this Sales Order/Service Agreement is referred to herein as the "Cover Page." The Cover Page and these Terms and Conditions, along with a listing of additional products on Product Schedule (if attached), and or any other attachments referenced on the Cover Page represent the agreement (the "Agreement") between Company and the Customer ("Parties") as identified on the Cover Page of this Agreement, with respect to the acquisition of those Products and the Service for such Products. "Products" shall mean the equipment ("Equipment") and any Software ("Application Software") identified on the Cover Page and/or on Product Schedule.

2. **Scope.** This Agreement may be executed for:

a) A **SALE** of Products. If a SALE, Company hereby offers to sell/license and Customer hereby accepts to purchase/license those Products in the quantity and for the price indicated on the Cover Page (and/or Product Schedule). Payment terms are set forth in Section 7, below. Title to the Equipment will transfer to Customer upon delivery;-or

b) A **LEASE** of Products. If a LEASE, Customer will execute a separate lease agreement with a third party lessor which will fund the purchase/license of the Products in the quantity indicated on the Cover Page (and/or Product Schedule) for the benefit of Customer. The lease will be between Customer and a third-party lessor. Company will not be a party to the lease. Upon execution of a lease agreement between Customer and third-party lessor, the Customer shall be responsible to lessor to satisfy the terms and conditions of the lease;-or

c) A RENTAL of Products. If a RENTAL, Company hereby offers to rent and Customer hereby accepts to pay for those Products in the quantity and for the price indicated on the Cover Page (and/or Product Schedule). Payment terms are set forth in Section 7, below. Title will remain with the Company throughout the Term as indicated on the Cover Page. Customer agrees to obtain adequate insurance coverage sufficient to cover the full replacement value of the rental equipment while in Customer's possession, and to have Company named as the loss payee. Unless otherwise stated in the Cover Page, the rental is non-cancellable for the stated term.

3. **Delivery and Installation.** Unless specified otherwise on the Cover Page, the Company shall deliver and install the Products at the location specified by Customer on the Cover Page unless: (1) Customer has not made available at that address a suitable place of installation as specified by the Company; or (2) Customer has not made available suitable electrical service in accordance with the Underwriter's Lab ("UL") or manufacturer's requirements. All risk of loss will transfer to the Customer upon delivery. Customer will be responsible for nonstandard delivery charges.

4. **Services.** This Agreement covers both the labor and materials for adjustments, repairs, and replacement of parts necessitated by normal use of the Equipment. Unless otherwise stated on the Cover Page, Services do not include the following: (a) repairs due to (i) misuse, neglect, or abuse (including, without limitation, improper voltage or use of supplies that do not conform to the manufacturers' specifications), (ii) use of options, accessories, products, supplies not provided by Company; (iii) non-Company alterations, relocation, or service; and/or (iv) loss or damage resulting from accidents, fire, water, or theft; (b) maintenance requested outside Company's normal business hours or this Agreement, (c) relocation, (d) software or connected hardware, (e) hard drive replacement, (f) MICR Toner for Laser Printers, and parts and labor for all non-laser printers, and/or (g) parts for Scanners. Company reserves the right, at its sole discretion, to replace Equipment with Equipment of similar or better conditions and features, rather than providing on-site Service support. Replacement parts may be new, reprocessed, or recovered. Supplies provided by Company are in accordance with the copy volumes set forth on the Cover Page and within the manufacturer's stated yields, and do not include staples or paper. Supplies are to be used exclusively for the Equipment and remain Company property until consumed. Customer will return, or allow Company to retrieve, any unused supplies at the termination or expiration of this Agreement. Customer is responsible for the cost of excess supplies. Supplies will be shipped to Customer via UPS Ground, or another method selected by Company. Unless otherwise stated herein, Customer will be billed for shipping, including, but not limited to, UPS Ground, Overnight, and/or Messenger Service per billing period or per shipment based on number of products. Additional fees may be charged for Services provided outside Company's standard business hours or for computer/network issues and will be at Company hourly rates in effect at the time of such Services. Equipment may be supported and serviced using data that is automatically collected by Company from the Equipment via electronic transmission from the Equipment to a secure off-site location. Examples of automatically transmitted data include product registration, meter read, supply level, Equipment configuration and settings, software version, and problem/fault code data. All such data will be transmitted in a secure manner specified by Company. The automatic data transmission capability does not permit Company to read, view or download any Customer data, documents or other information residing on or passing through the Equipment or Customer's information management systems. Services may be delivered by Company's Affiliates and/or Subcontractors, at Company's sole discretion. Unless otherwise agreed to in writing, Customer remains solely responsible to secure any sensitive data and permanently delete such data from the internal media storage prior to removal of Equipment or termination of this Agreement. Company has no obligation to maintain Equipment beyond the "End of Service" for that particular model of Equipment. End of Service ("EOS") means the date announced by manufacturer after which Company will no longer offer Services for a particular Equipment model. Company reserves the right to discontinue Service upon thirty days written notice for any Equipment for which parts and/or Supplies are no longer available, or are not available on commercially reasonable terms.

5. **Meter; Electric Services.** Equipment is required to be connected to a remote transmission tool, which will periodically communicate meter reads as well as other device diagnostic data and upon which invoices will be based. If a remote transmission tool is not installed and otherwise upon request, you will provide us, by telephone, email, web submission, or fax with the actual meter readings three days prior to your due date. We may estimate the number of images used if such meter readings are not communicated to Company. The estimated charge for excess images shall be adjusted upon receipt of actual meter readings. If you are unable to maintain remote transmission, the Company reserves the right to charge you a per device fee for such affected Equipment due to the increased service visits that will be required in order to: (x) obtain such information, (y) provide such transmissions and (z) provide such Maintenance Services and Consumable Supplies that otherwise would have been provided remotely and/or proactively. If you elect to not install a remote transmission tool, the contract is subject to the manual meter collection fee outlined on the Company's currently published fee schedule. You agree to provide adequate space without charge for the Equipment, adequate electricity (including, if necessary, a dedicated 110 or 220-volt line), an electrical surge suppressor with a UL-1449 rating or better, and reasonable storage for supplies to be used with the Equipment.

6. **Additions and Modifications.** If, at any time during the Term, Customer upgrades, modifies, or adds equipment, Customer shall promptly notify Company and provide Company right of first refusal to provide Services for added equipment. Company maintains the right to inspect any upgrades and modifications to Equipment and/or additional equipment and, in its sole discretion, determine whether equipment is eligible for Services. If approved for Services, the Agreement will be amended to include such changes, including pricing modifications. All networked devices must be set up with our monitoring app for meters and Supplies. Any devices not under contract will be added automatically to the account for the listed rate. If our monitoring software is not reporting, the customer must work with us to resolve the issue as soon as possible.

7. **Term and Payment.** Except as may otherwise be provided for herein, this Agreement is non-cancellable and shall remain in effect throughout the Term; and, unless notified in writing sixty (60) days prior to its expiration, this Agreement shall automatically renew for 12 months. The Company reserves the right to terminate upon thirty days written notice. In the event the fees herein are included in Customer's lease payment, the Term shall run concurrently with the lease agreement and be subject to the renewal provisions provided for therein. The meter count at installation or, in the case of owned printers, at assessment, will be used for meter/overages calculations. Customer agrees to pay Company all amounts due within thirty days of the date of Company's invoice or, if the parties have agreed the third-party lessor will collect the service fees due under this Agreement on behalf of Company, in accordance with the applicable lease agreement, and all other sums when due and payable. Any Monthly Payment entitles Customer to Services and Supplies for a specific number and type (i.e. black & white, color, scan) of Prints/Copies as identified on the Cover Page and will be billed in advance. In addition, Customer agrees to pay the Overage Rate for each Print/Copy that exceeds the applicable number and type of Prints/Copies provided in the Minimum Monthly Payment which amount shall be billed in arrears and is payable as indicated on the Cover Page. A Print/Copy is defined as standard 8.5"x11" copy. No credit will be applied towards unused copies/prints. Customer's obligation to pay all sums when due shall be absolute and unconditional and is not subject to any abatement, offset, defense or counterclaim. If any payment is not received by Company within fifteen (15) days of its due date, Company may charge, and Customer will pay a late fee of 5% of the amount due or $25, whichever is greater (or such lesser rate as is the maximum allowable by law). Company has the right to withhold Services and Supplies, without recourse, for any non-payment. Unless otherwise stated on the Cover Page, Company may increase the Base Charge and/or the Overage Rates on an annual basis, in an amount not to exceed 20%. Company retains the right to have all or some of the amounts due hereunder billed and/or collected by third parties. If Customer requires any specialized billing procedure or invoicing, Company reserves the right to bill an administrative fee, in accordance with Company's currently published fee schedule, which is subject to change from time to time.

8. **Taxes.** Payments are exclusive of all state and local sales, use, excise, privilege and similar taxes, if any. You will be responsible for, indemnify and hold Company harmless from, all applicable taxes, fees or charges (including sales, use, personal property and transfer taxes (other than net income taxes), plus interest and penalties) assessed by any governmental entity on you, the Equipment, this Agreement, or the amounts payable hereunder (collectively, "Taxes"), unless you timely provide continuing proof of your tax exempt status. Customer will pay when due, either directly to the taxing authority or to Company upon demand, all taxes, fines and penalties relating to this Agreement that are now or in the future assessed or levied, except for taxes levied upon Company's income.

9. **Applicable Laws**. Both Parties agree that they will comply with all applicable laws and regulations during the Term.

10. **Limited License to Use Software.** Company grants (and is authorized by its licensor's to grant) Customer a non-exclusive, non-transferable license to use in the U.S.: (a) software and accompanying documentation ("Base Software") only with the Equipment with which it was delivered; and (b) Software that is set forth as a separate line item in this Agreement ("Application Software") (including its accompanying documentation), as applicable, for as long as Customer is current in the payment of all applicable software license fees. "Base Software" and "Application Software" are referred to collectively as "Licensed Software". Customer has no other rights and may not: (1) distribute, copy, modify, create derivatives of, decompile, or reverse engineer Licensed Software; (2) activate Licensed Software delivered with the Equipment in an inactivated state; or (3) allow others to engage in same. Title to, and all intellectual property rights in, Licensed Software will reside solely with Company and/or its licensors (who will be considered third-party beneficiaries of this Section). Licensed Software may contain code capable of automatically disabling the Equipment. Disabling code may be activated if: (x) Company is denied access to periodically reset such code; (y) Customer is notified of a default under this Agreement; or (z) Customer's license is terminated or expires. The Base Software license will terminate: (i) if Customer no longer uses or possesses the Equipment; or (ii) upon the expiration or termination of this Agreement, unless Customer has exercised its option to purchase the Equipment. Neither Company nor its licensors warrant that Licensed Software will be free from errors or that its operation will be uninterrupted. The foregoing terms do not apply to Diagnostic Software or to Licensed Software/documentation accompanied by a clickwrap or shrinkwrap license agreement or otherwise made subject to a separate license agreement.

11. **Diagnostic Software.** Software used to evaluate or maintain the Equipment ("Diagnostic Software") is included with the Equipment. Diagnostic Software is a valuable trade secret of Company or its Licensors. Title to Diagnostic Software will remain with Company or its licensors. Company does not grant Customer any right to use Diagnostic Software, and Customer will not access, use, reproduce, distribute or disclose Diagnostic Software for any purpose (or allow third parties to do so). Customer will allow Company reasonable access to the Equipment to remove or disable Diagnostic Software if Customer is no longer receiving Service from Company, provided that any on-site access to Customer's facility will be during Customer's standard business hours.

12. **Software Support.** Except for Application Software identified as "No Svc." on the Cover Page, Company (or a designated servicer) will provide the software support set forth below ("Software Support"). For Base Software for Equipment, Software Support will be provided during the initial Term and any renewal period but in no event longer than 5 years after Company stops taking customer orders for the subject model of Equipment. For Application Software, Software Support will be provided as long as Customer is current in the payment of all applicable software license and support fees. Company will maintain a web-based or toll-free hotline during Company's standard working hours to report Licensed Software problems and answer Licensed Software-related questions. Company, either directly or with its vendors, will make reasonable efforts to: (a) assure that Licensed Software performs in material conformity with its user documentation; (b) provide available workarounds or patches to resolve Licensed Software performance problems; and (c) resolve coding errors for (i) the current Release and (ii) the previous Release for a period of 6 months after the current Release is made available to Customer. Company will not be required to provide Software Support if Customer has modified the Licensed Software. New releases of Licensed Software that primarily incorporate compliance updates and coding error fixes are designated as "Maintenance Releases" or "Updates". Maintenance Releases or Updates that Company may make available will be provided at no charge and must be implemented within six months. New releases of Licensed Software that include new content or functionality ("Feature Releases") will be subject to additional license fees at then-current pricing. Maintenance Releases, Updates and Feature Releases are collectively referred to as "Releases". Each Release will be considered Licensed Software governed by the Software License and Licensed Software Support provisions of this Agreement (unless otherwise noted). Implementation of a Release may require Customer to procure, at Customer's expense, additional hardware and/or software from Company or another entity. Upon installation of a Release, Customer will return or destroy all prior Releases.

Initials

DS BS

13. **INTELLECTUAL PROPERTY.**

a. CUSTOMER'S CONTENT AND CUSTOMER ASSETS. Customer represents and warrants that it owns the customer assets and its content and materials provided to Company in connection with this Agreement or otherwise has the right to authorize Company to perform the Services hereunder. Customer represents and warrants that such content and materials do not, and shall not, contain any content that (i) is libelous, defamatory or obscene and/or (ii) infringes on or violates any applicable laws, regulations or rights of a third party, including without limitation, export laws, or any proprietary, intellectual property, contract, moral or privacy right or any other third party right.

b. XEROX TOOLS. "Xerox Tools" means certain Xerox proprietary tools (including any modifications, enhancements and derivative works) used by Company to provide certain Services Xerox and its licensors will at all times retain all right, title and interest in and to Xerox Tools including without limitation, all intellectual property rights therein, and, except as expressly set forth herein or as set forth in a Statement of Work (SOW) where limited access to the Xerox Device Manager (XDM) may be granted for a specific purpose, no rights to use, access or operate the Xerox Tools are granted to Customer. Xerox Tools will be installed and operated only by Company or its authorized agents. If required for royalty reporting purposes, Company may disclose Customer's name and address to Xerox and/or the third-party licensor of certain Xerox Tools. Customer will not decompile or reverse engineer any Xerox Tools, or allow others to engage in same. Customer will have access to reports generated by the Xerox Tools and stored in a provided database as set forth in the applicable SOW. Company may remove Xerox Tools at any time in Company's sole discretion, provided that the removal of Xerox Tools will not affect Company's obligations to perform Services, and Customer shall reasonably facilitate such removal. If Xerox Tools are included as part of the Services, they may be used by Customer only in conjunction with such Services.

c. LIMITED LICENSE TO ASSESSMENTS AND REPORTS. Customer may duplicate and distribute assessments and/or reports prepared by Company pursuant to this Agreement only for Customer's internal business purposes. Any recommendations and processes described in assessments and/or reports may only be implemented by Company for Customer and, if implemented, used by Customer only for Customer's internal business purposes.

d. NO GRANTS TO CUSTOMER. Customer agrees that, except as set forth expressly in this Agreement, no other rights or licenses are granted to Customer. Further, the rights granted to Customer in this Section shall immediately terminate if Customer defaults hereunder with respect to any of its obligations related to such grant.

14. **CONFIDENTIAL INFORMATION.** Information exchanged under this Agreement will be treated as confidential if it is identified as confidential at disclosure or if the circumstances of disclosure would indicate to a reasonable person that the information should be treated as confidential ("Confidential Information"). The terms and conditions of this Agreement are Confidential Information of Company and Customer, and each party agrees not to disclose any of the foregoing without the other party's prior written consent. Confidential Information will be protected using a reasonable degree of care to prevent unauthorized use or disclosure for two (2) years from the termination or expiration of this Agreement under which such Confidential Information was disclosed, whichever occurs later; provided, however, confidentiality with respect to trade secrets and Xerox Tools will not expire. These obligations of confidentiality will not apply to any Confidential Information that: (1) was in the public domain prior to, at the time of, or subsequent to the date of disclosure through no fault of the receiving party; (2) was rightfully in the receiving party's possession or the possession of any third party free of any obligation of confidentiality; (3) was developed by the receiving party's employees independently of and without reference to any of the other party's Confidential Information; or (4) where disclosure is required by law or a government agency. Upon expiration or termination of this Agreement, each party will return to the other or, if requested, destroy, all Confidential Information of the other in its possession or control, except such Confidential Information as may be reasonably necessary to exercise rights that survive termination of this Agreement.

15. **Warranty.** Customer acknowledges that the Products covered by this Agreement were selected by Customer based upon its own judgment. COMPANY MAKES NO REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, ORAL OR WRITTEN, INCLUDING, WITHOUT LIMITATION, IMPLIED WARRANTIES OF NON-INFRINGEMENT; IMPLIED WARRANTIES OF MERCHANTABILITY; OR FITNESS FOR A PARTICULAR PURPOSE, ALL OF WHICH ARE SPECIFICALLY AND UNRESERVEDLY EXCLUDED.

16. **LIMITATION OF LIABILITY.** IN NO EVENT, SHALL COMPANY BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION LOSS OF PROFITS, OR PUNITIVE DAMAGES WHETHER BASED IN CONTRACT, TORT, OR ANY OTHER LEGAL THEORY AND IRRESPECTIVE OF WHETHER COMPANY HAS NOTICE OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL COMPANY BE LIABLE TO CUSTOMER FOR ANY DIRECT DAMAGES IN EXCESS OF THE FEES PAID FOR SERVICES UNDER THIS AGREEMENT BY CUSTOMER TO COMPANY DURING THE SIX-MONTH PERIOD IMMEDIATELY PRECEDING THE EVENT THAT GAVE RISE TO THE CLAIM.

17. **Default; Remedies.** Any of the following events or conditions shall constitute an Event of Default under this Agreement: (a) failure by Customer to make payment when due of any indebtedness to Company or for the Products, whether or not arising under this Agreement, without notice or demand by Company; (b) breach by Customer of any obligation herein; or (c) if Customer ceases doing business as a going concern. If Customer defaults, Company may: (1) require future Services, including Supplies, be paid for in advance, (2) require Customer to immediately pay the amount of the remaining unpaid balance of the Agreement, (3) terminate any and all agreements with Customer, and/or (4) pursue any other remedy permitted at law or in equity. In the Event of Default, remaining payment amounts due will be calculated using the average of the last six months' billing or the amount set forth on the face of the Agreement, whichever is greater, multiplied by the remaining months of the Agreement, to compensate for loss of bargain and not as a penalty. Customer agrees that any delay or failure of Company to enforce its rights under this Agreement does not prevent Company from enforcing any such right at a later time. All of Company's rights and remedies survive the termination of this Agreement. In the event of a dispute arising out of this Agreement or the Products listed herein, should it prevail, Company shall be entitled to collection of its reasonable costs and attorneys' fees incurred in defending or enforcing this Agreement, whether or not litigation is commenced.

18. **Assignment.** Customer may not sell, transfer, or assign this Agreement without the prior written consent of Company. Company may sell, assign or transfer this Agreement.

19. **Notices.** All notices required or permitted under this Agreement shall be by overnight courier such party at the address set forth in this Agreement, or at such other address as such party may designate in writing from time to time. Any notice from Company to Customer shall be effective two days after it has been sent via overnight courier.

20. **Indemnification.** Each party, if promptly notified by the other and given the right to control the defense, shall indemnify, defend and hold harmless the other party, its affiliates, and their respective officers, directors, employees, agents, successors and assigns, from and against all claims by a third party for losses, damages, costs or liability of any kind (including expenses and reasonable legal fees) that a court finally awards such party ("Claims") for bodily injury (including death) and damage to real or tangible property, to the extent proximately caused by the negligent acts or omissions, or willful misconduct of the indemnifying party (or its affiliates) in connection with this Agreement.

21. **Fax/Electronic Execution.** A faxed or electronically transmitted version of this Agreement may be considered the original and Customer will not have the right to challenge in court the authenticity or binding effect of any faxed or scanned copy or signature thereon. This Agreement may be signed in counterparts and all counterparts will be considered and constitute the same Agreement.

22. **Warranty to Execute**. Each party represents and warrants to the other, as an essential part of this Agreement, that: (i) it is duly organized and validly existing and in good standing under the laws of the state of its incorporation or formation; (ii) this Agreement has been duly authorized by all appropriate corporate action for signature; and (iii) the individual signing this Agreement is duly authorized to do so.

23. **Miscellaneous.** (a) Choice of Law. This Agreement shall be governed by the laws of the state of MA (without regard to the conflict of laws or principles of such states); (b) Jury Trial. CUSTOMER EXPRESSLY WAIVE TRIAL BY JURY AS TO ALL ISSUES ARISING OUT OF OR RELATED TO THIS AGREEMENT; (c) Entire Agreement. This Agreement constitutes the entire agreement between the parties with regards to the subject matter herein and supersedes all prior agreements, proposals or negotiations, whether oral or written; (d) Enforceability. If any provision of this Agreement is unenforceable, illegal or invalid, the remaining provisions will remain in full force and effect; (e) Amendments. This Agreement may not be amended or modified except by a writing signed by the parties; provided Customer agrees that Company is authorized, without notice to Customer, to supply missing information or correct obvious errors provided that such change does not materially alter Customer's obligations; (f) Force Majeure. Company shall not be responsible for delays or inability to provide Products or Services caused directly or indirectly by strikes, accidents, climate conditions, parts availability, unsafe travel conditions, or other reasons beyond Company's control.

Initials

DS

BS

TRADE-IN EQUIPMENT / LEASE RETURN FORM

This Form is attached to and becomes part of the Agreement between the Company and the undersigned Customer.

RETURN TO COMPANY	LEASE CONTRACT #	SALES REP
OTHER		George Panakis

BILL TO		CONTACT	
CUSTOMER #	VM06	**CONTACT**	Barry Slotnick
CUSTOMER NAME	VILLA MARIA NURSING & REHABILITATION CENTER	**PHONE**	(860) 608-3265
ADDRESS	20 BABCOCK AVE PLAINFIELD,CT 06374	**EMAIL**	bslotnick@wachusetthc.com

BUYOUT / TRADE-IN

TRADE-IN TYPE	TERMS OF PAYOFF
Competitive Upgrade	Customer will receive a check for $5,555.99 as cash back for lease on equipment listed. This check is for the period remaining on Lease#. The check will be issued upon successful delivery, installation, and funding of the new deal. Customer is responsible for completing all financial obligations of the lease, determining the lease expiration date, and sending cancellation notice with the request for return instructions. ENSURE NOTIFICATION IS TIMELY. Company shall not be responsible for any delay in returning the equipment nor any loss or damage to the equipment prior to our pick-up.

MAKE/MODEL	PICKUP LOCATION	SERIAL #	SERVICE TAG	BW METER	COLOR	TOTAL	DISPOSITION
Canon ir-4551	VILLA MARIA NURSING & REHABILITATION CENTER 20 BABCOCK AVE PLAINFIELD, CONNECTICUT 06374	2ND04653					Return

The Company agrees to remove, store and return (if applicable) the Trade-In Equipment listed above at no charge provided the following:

1. You, the Customer, maintain insurance coverage for the Trade-In Equipment until the equipment has been returned to the leasing company.

INITIAL (DS BS)

2. You, the Customer, send a "Letter of Intent" canceling the lease to the leasing company within the required time frame (see original lease for specifics).

INITIAL (DS BS)

3. In the event the Trade-In Equipment is to be returned to its lessor, you, the Customer, agree to provide the Company with the return instructions (shipping address and due date for return) via email to: com-return.equipment@xerox.com ATTN. End of Lease Dept such that it is received no later than 5 (five) calendar days after the end of the original lease. If you, the Customer, do not provide the return instructions within 30 days of the end of the original lease nor respond to our request for return instructions, the Trade-In Equipment will be considered abandoned and disposed of at Our discretion without recourse.

INITIAL (DS BS)

4. You, the Customer, acknowledge that the Company shall not be financially responsible for any additional fees, penalties, or payments of any kind relating to the lease, including but not limited to any lease renewals or other fees arising from Customer's failure to provide timely notice to the equipment lessor and providing us with return instructions, in accordance with paragraphs 2 and 3 above.

INITIAL (DS BS)

CUSTOMER ACCEPTANCE

I acknowledge that I have read and understand this agreement and I certify that I am authorized to execute this agreement on behalf of Customer. Authorized signature certifies the accuracy of the information provided herein. Unless otherwise indicated in this agreement, it is solely the Customer's responsibility to secure any sensitive data and permanently delete such data from the internal media storage prior to Company taking possession of the equipment. The Customer shall hold the Company harmless from the Customer's failure to secure and permanently delete all such data.

AUTHORIZED CUSTOMER SIGNATURE:	DocuSigned by: Barry Slotnick 17C1FB19CCFA4A1...	**TITLE:**	Executive Director
SIGNER'S NAME (PRINTED):	Barry Slotnick	**DATE:**	1/23/2024 | 11:54 AM EST
COMPANY SALES:		**DATE:**	

Initials

DS BS

Xerox Financial Services LLC
201 Merritt 7
Norwalk, CT 06851

Cost Per Image Agreement

xerox

Supplier Name & Address: **Xerox Business Solutions Northeast, Inc.–** 70 Shawmut Road Canton, MA 02021					**Agreement Number:**	

CUSTOMER INFORMATION

Full Legal Name: VILLA MARIA NURSING & REHABILITATION CENTER			**Phone:** (860) 608-3265
Billing Address: 20 BABCOCK AVE			**Contact Name:** Barry Slotnick
City: PLAINFIELD	**State:** CT	**Zip Code:** 06374	**Contact Email:** bslotnick@wachusetthc.com

EQUIPMENT			MONTHLY IMAGE ALLOWANCE*		EXCESS IMAGE CHARGE **	
Quantity	**Model and Description**	**Equipment Location**	**B&W**	**COLOR**	**B&W**	**COLOR**
	SEE ATTACHED "EQUIPMENT SCHEDULE A"					
Excess Image Charge Billing Frequency: SEE ATTACHED "EQUIPMENT SCHEDULE A"				*Included in Base Payment	**Plus applicable taxes	

TERM (in months)	BASE PAYMENT – (plus applicable taxes)	Equipment Location (if Different from Billing Address):
Initial Term: 60 months	$745.00 Monthly **Frequency:** Monthly	SEE ATTACHED "EQUIPMENT SCHEDULE A"

CUSTOMER ACCEPTANCE

BY YOUR SIGNATURE BELOW, YOU ACKNOWLEDGE THAT YOU ARE ENTERING INTO A NON-CANCELLABLE AGREEMENT AND THAT YOU HAVE READ AND AGREED TO ALL APPLICABLE TERMS AND CONDITIONS SET FORTH ON PAGES 1 AND 2 HEREOF.

Authorized Signature X: DocuSigned by: Barry Slotnick 7C1F...	**Date:** 1/23/2024 | 11:54 AM EST	**Federal Tax ID # (Required):** 853495358
Print Name: Barry Slotnick		**Title:** Executive Director

OWNER ACCEPTANCE

Accepted By: XEROX FINANCIAL SERVICES LLC	**Name and Title:**	**Date:**

TERMS AND CONDITIONS

1.Definitions. The words "you" and "your" mean the legal entity identified in "Customer Information" above, and "XFS," "we," "us", "Owner" and "our" mean Xerox Financial Services LLC. "Party" means you or XFS, and "Parties" means both you and XFS. "Supplier" means the entity identified as "Supplier" above. "Acceptance Date" means the date you irrevocably determine Equipment has been delivered, installed and operating satisfactorily. "Agreement" means this Cost Per Image Agreement, including any attached Equipment schedule. "Commencement Date" will be a date after the Acceptance Date, as set forth in our first invoice, for facilitating an orderly transition and to provide a uniform billing cycle. "Discount Rate" means 3% per annum. "Equipment" means the items identified in "Equipment" above and in any attached Equipment schedule, plus any Software (defined in section 3 hereof), attachments, accessories, replacements, replacement parts, substitutions, additions and repairs thereto. "Excess Charges" means the applicable excess image charges. "Interim Period" means the period, if any, between the Acceptance Date and the Commencement Date. "Interim Payment" means one thirtieth of the Base Payment multiplied by the number of days in the Interim Period. "Payment" means the Base Payment specified above, which may include an amount payable to Supplier under the Maintenance Agreement to account for the Monthly Image Allowances listed above, the Excess Charges (unless otherwise agreed by you, Supplier and XFS), Taxes and other charges you, Supplier and XFS agree will be invoiced by XFS. "Maintenance Agreement" means a separate agreement between you and Supplier for maintenance and support purposes. "Origination Fee" means a one-time fee of $125 billed on your first invoice, which you agree to pay, covering origination, documentation, processing and other initial costs. "Term" means the Interim Period, if any, together with the Initial Term plus any subsequent renewal or extension terms. "UCC" means the Uniform Commercial Code of the State(s) where XFS must file UCC-1 financing statements to perfect its interest in the Equipment.

2. Agreement, Payments and Late Payments. You agree and represent that the Equipment was selected, configured and negotiated by you based on your judgment and supplied by Supplier. At your request, XFS will acquire same from Supplier to lease to you hereunder and you agree to lease same from XFS. The Initial Term commences on the Commencement Date. You agree to pay XFS the first Payment plus any applicable Interim Payment no later than 30 days after the Commencement Date; each subsequent Payment shall be payable on the same date of each month thereafter. You agree to pay us all sums due under each invoice via check, Automated Clearing House debit, Electronic Funds Transfer or direct debit from your bank account by the due date. **If any Payment is not paid in full within 5 days after its due date, you will pay a late charge of the greater of 10% of the amount due or $25, not to exceed the maximum amount permitted by law**. For each dishonored or returned Payment, you will be assessed the applicable fee, not to exceed $35. Restrictive covenants on any method of payment will be ineffective.

3. Equipment and Software. To the extent that the Equipment includes intangible property or associated services such as software licenses, such intangible property shall be referred to as "Software." You acknowledge and agree that XFS is not the licensor of such Software, and therefore has no right, title or interest in it and you will comply throughout the Term with any license and/or other agreement ('Software License") with the supplier of the Software ("Software Supplier"). You are responsible for determining with the Supplier whether any Software Licenses are required, and entering into them with the Software Supplier(s) no later than 30 days after the Acceptance Date. **YOU AGREE THE EQUIPMENT IS FOR YOUR LAWFUL BUSINESS USE IN THE UNITED STATES, WILL NOT BE USED FOR PERSONAL, HOUSEHOLD OR FAMILY PURPOSES, AND IS NOT BEING ACQUIRED FOR RESALE.** You will not attach the Equipment as a fixture to real estate or make any permanent alterations to it.

4. Non-Cancellable Agreement. THIS AGREEMENT CANNOT BE CANCELLED OR TERMINATED BY YOU PRIOR TO THE END OF THE INITIAL TERM. YOUR OBLIGATION TO MAKE ALL PAYMENTS IS ABSOLUTE AND UNCONDITIONAL AND NOT SUBJECT TO DELAY, REDUCTION, SET-OFF, DEFENSE, COUNTERCLAIM OR RECOUPMENT FOR ANY REASON WHATSOEVER, IRRESPECTIVE OF THE PERFORMANCE OF THE EQUIPMENT, SUPPLIER, ANY THIRD PARTY, OR XFS. Any pursued claim by you against XFS for alleged breach of our obligations hereunder shall be asserted solely in a separate action; **provided, however, that your obligations hereunder shall continue unabated.**

5. End of Agreement Options. If you are not in default and if you provide no greater than 150 days and no less than 60 days' prior written notice to XFS, you may, at the end of the Initial Term or any renewal term ("End Date"), either (a) purchase all, but not less than all, of the Equipment by paying its fair market value, as determined by XFS in its sole but reasonable discretion ("Determined FMV"), plus Taxes, or (b) return the Equipment within 30 days of the End Date, at your expense, fully insured, to a continental US location XFS shall specify. You cannot return Equipment more than 30 days prior to the End Date without our consent. If we consent, we may charge you, in addition to all undiscounted amounts due hereunder, an early termination fee. If you have not elected one of the above options, this Agreement shall renew for successive 3-month terms. Either party may terminate the Agreement as of the end of any 3-month renewal term on 30 days' prior written notice and by taking one of the actions identified in (a) or (b) in the preceding sentence of this section. Purchase options shall be exercised with respect to each item of Equipment on the day immediately following the date of expiration of the Term of such item, and by the delivery at such time by you to XFS of payment, in form acceptable to XFS, of the amount of the applicable purchase price. Upon payment of the applicable amount, XFS shall transfer our interest in the Equipment to you on an "AS IS, WHERE IS," "WITH ALL FAULTS" basis, without representation or warranty of any kind.

6. Equipment Return. If the Equipment is returned to XFS, it shall be in the same condition as when delivered to you, except for "ordinary wear and tear" and, if not in such condition, you will be liable for all expenses XFS incurs to return the Equipment to such condition. **IT IS SOLELY YOUR RESPONSIBILITY TO SECURE ANY SENSITIVE DATA AND PERMANENTLY DELETE SUCH DATA FROM THE INTERNAL MEDIA STORAGE PRIOR TO RETURNING THE EQUIPMENT TO XFS. YOU SHALL HOLD XFS HARMLESS FROM YOUR FAILURE TO SECURE AND PERMANENTLY DELETE ALL SUCH CUSTOMER DATA AS OUTLINED IN THIS SECTION.**

7. Equipment Delivery and Maintenance. You should arrange with Supplier to have the Equipment delivered to you at the location(s) specified herein, and you agree to execute a Delivery & Acceptance Certificate at XFS's request (and confirm same via telephone and/or electronically) confirming when you have received, inspected and irrevocably accepted the Equipment, and authorize XFS to fund Supplier for the Equipment. If you fail to accept the Equipment, you shall no longer have any obligations hereunder; however, you remain liable for any Equipment purchase order or other contract issued on your behalf directly with Supplier. Equipment may not be moved to another physical location without XFS's prior written consent, which shall not be unreasonably withheld or delayed. You agree that you will not take the Equipment out of service during the Term. You shall permit XFS or its agent to inspect Equipment and any maintenance records relating thereto during your normal business hours upon reasonable notice. You represent you have entered into a Maintenance Agreement to maintain the Equipment in good working order in accordance with the manufacturer's maintenance guidelines and to provide you with Equipment supplies. **You acknowledge that XFS is acting solely as an administrator for Supplier with respect to the billing and collecting of the charges under any Maintenance Agreement.** XFS IS NOT LIABLE FOR ANY BREACH BY SUPPLIER OF ANY OF ITS OBLIGATIONS TO YOU, NOR WILL ANY OF YOUR OBLIGATIONS HEREUNDER BE MODIFIED, RELEASED OR EXCUSED BY ANY ALLEGED BREACH BY SUPPLIER

8. Meter Readings and Annual Adjustments. You agree that Meter Reading submittal is covered by the Maintenance Agreement. At any time after 12 months from the Commencement Date and for each successive 12 month period thereafter during the Term, XFS may increase your Base Payment and the Excess Charges by a maximum of fifteen percent (15%) of the then-current Base Payment therefor and you agree to pay such increased amounts.

9. Equipment Ownership, Labeling and UCC Filing. If and to the extent a court deems this Agreement to be a security agreement under the UCC, and otherwise for precautionary purposes only, you grant XFS a first priority security interest in your interest in the Equipment as defined on the first page hereof in order to secure your performance hereunder. XFS is and shall remain the sole owner of the Equipment, except the Software. You authorize XFS to file a UCC financing statement to show, and to do all other acts to protect, our interest in the Equipment. You agree to pay any filing fees and administrative costs for the filing of such financing statements. You agree to keep the Equipment free from any liens or encumbrances and to promptly notify XFS if there is any change in your organization such that a refiling or amendment to XFS's financing statement against you becomes necessary.

10. Assignment. YOU MAY NOT ASSIGN, SELL, PLEDGE, TRANSFER, SUBLEASE OR PART WITH POSSESSION OF THE EQUIPMENT, THIS AGREEMENT OR ANY OF YOUR RIGHTS OR OBLIGATIONS UNDER THIS AGREEMENT (COLLECTIVELY "ASSIGNMENT") WITHOUT XFS'S PRIOR WRITTEN CONSENT, WHICH SHALL NOT BE UNREASONABLY WITHHELD, BUT SUBJECT TO THE SOLE EXERCISE OF XFS'S REASONABLE CREDIT DISCRETION AND EXECUTION OF ANY NECESSARY ASSIGNMENT DOCUMENTATION. If XFS agrees to an Assignment, you agree to pay the applicable assignment fee and reimburse XFS for any costs we incur in connection with that Assignment, which in the aggregate shall not exceed $250. XFS may sell, assign or transfer all or any part of the Equipment, this Agreement and/or any of our rights (but none of our obligations except for invoicing and tax administration) hereunder. XFS's assignee will have the same rights that we have to the extent assigned, YOU AGREE NOT TO ASSERT AGAINST SUCH ASSIGNEE ANY CLAIMS, DEFENSES, COUNTERCLAIMS, RECOUPMENTS, OR SET-OFFS THAT YOU MAY HAVE AGAINST XFS, and you agree to remit Payments to such Assignee if so designated. XFS agrees and acknowledges that any Assignment by us will not materially change your obligations hereunder.

11. Taxes. You will be responsible for, indemnify and hold XFS harmless from, all applicable taxes, fees or charges (including sales, use, personal property and transfer taxes (other than net income taxes), plus interest and penalties) assessed by any governmental entity on you, the Equipment, this Agreement, or the amounts payable hereunder (collectively, "Taxes"), which will be included in XFS's invoices to you unless you timely provide continuing proof of your tax exempt status. Regardless of your tax-exempt status, XFS reserves the right to pass through, and you agree to pay, any such Taxes that are actually assessed by the applicable State on XFS as lessor of the Equipment For jurisdictions where certain taxes are calculated and paid at the time of agreement initiation, you authorize XFS to finance and adjust your Base Payment to include such Taxes over the Term. Unless and until XFS notifies you in writing to the contrary, the following shall apply to personal property taxes and returns. XFS will file all personal property tax returns covering the Equipment, pay the personal property taxes levied or assessed thereon, and collect from your account all such personal property taxes. XFS MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE TAX OR ACCOUNTING TREATMENT OF THIS AGREEMENT.

12. Equipment Warranty Information and Disclaimers. XFS HAS NO INVOLVEMENT IN THE DESIGN, MANUFACTURE, SALE, DELIVERY, INSTALLATION, USE OR MAINTENANCE OF THE EQUIPMENT. THEREFORE, XFS DISCLAIMS, AND YOU WAIVE SOLELY AGAINST XFS, ALL EQUIPMENT WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT AND FITNESS FOR PARTICULAR PURPOSE, AND XFS MAKES NO REPRESENTATIONS WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, THE EQUIPMENT'S SUITABILITY, FUNCTIONALITY, DURABILITY OR CONDITION. Since you have selected the Equipment and Supplier, you acknowledge that you are aware of the name of the manufacturer of each item of Equipment, Supplier's contact information, and agree that you will contact manufacturer and/or Supplier for a description of any warranty rights you may have under the Equipment supply contract, sales order, or otherwise. Provided you are not in default hereunder, XFS hereby assigns to you any Equipment warranty rights we may have against Supplier or manufacturer thereof. If the Equipment is returned to XFS or you are in default, such rights are deemed reassigned by you to XFS. **IF THE EQUIPMENT IS NOT PROPERLY INSTALLED, DOES NOT OPERATE AS WARRANTED, BECOMES OBSOLETE, OR IS UNSATISFACTORY FOR ANY REASON, YOU SHALL MAKE ALL RELATED CLAIMS SOLELY AGAINST MANUFACTURER OR SUPPLIER AND NOT AGAINST XFS, AND YOU SHALL NEVERTHELESS CONTINUE TO PAY ALL PAYMENTS AND OTHER SUMS PAYABLE UNDER THIS AGREEMENT.**

13. Liability and Indemnification. XFS IS NOT RESPONSIBLE FOR ANY LOSSES, DAMAGES, EXPENSES OR INJURIES OF ANY KIND OR TYPE, INCLUDING, BUT NOT LIMITED TO, ANY SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES (COLLECTIVELY, "CLAIMS") TO YOU OR ANY THIRD PARTY CAUSED BY THE EQUIPMENT OR ITS USE. You assume the risk of liability for, and hereby agree to indemnify and hold safe and harmless, and covenant to defend, XFS, its employees, officers and agents from and against: (a) any and all Claims (including legal expenses of every kind and nature) arising out of the acceptance or rejection, ownership, leasing, possession, operation, use, return or other disposition of the Equipment; and (b) any and all loss or damage of or to the Equipment. Neither sentence in this Section shall apply to Claims arising directly and proximately from XFS's gross negligence or willful misconduct.

14. Default and Remedies. You will be in default hereunder if XFS does not receive any Payment within 10 days after its due date, or you breach any other material obligation hereunder or any other agreement with XFS. If you default, and such default continues for 10 days after XFS provides notice to you, XFS may, in addition to other remedies (including disabling or repossessing the Equipment and/or requesting Supplier to cease performing under the Maintenance Agreement), immediately require you to do one or more of the following; (a) as liquidated damages for loss of bargain and not as a penalty, pay the sum of (i) all amounts then past due, plus interest from the due date until paid at the rate of 1.5% per month; (ii) the Payments remaining in the Term (including the fixed maintenance component thereof, if permitted under the Maintenance Agreement), discounted at the Discount Rate to the date of default, (iii) the Equipment's booked residual, and (iv) Taxes; and (b) require you to return the Equipment as provided in Sections 5 and 6 hereof. You agree to pay all reasonable costs, including attorneys' fees and disbursements, incurred by XFS to enforce this Agreement.

15. Risk of Loss and Insurance. You assume and agree to bear the entire risk of loss, theft, destruction or other impairment of the Equipment **upon delivery**. You, at your own expense, (i) shall keep Equipment insured against loss or damage at a minimum of full replacement value thereof, and (ii) shall carry liability insurance against bodily injury, including death, and against property damage in the amount of at least $2 million (collectively, "Required Insurance"). All such Equipment loss/damage insurance shall be with lender's loss payable to "XFS, its successors and/or assigns, as their interests may appear," and shall be with companies reasonably acceptable to XFS. XFS shall be named as an additional insured on all liability insurance policies. The Required Insurance shall provide for 30 days' prior notice to XFS of cancellation.

YOU MUST PROVIDE XFS OR OUR DESIGNEES WITH SATISFACTORY WRITTEN EVIDENCE OF REQUIRED INSURANCE WITHIN 30 DAYS OF THE ACCEPTANCE DATE AND ANY SUBSEQUENT WRITTEN REQUEST BY XFS OR OUR DESIGNEES. **IF YOU DO NOT DO SO, THEN IN LIEU OF OTHER REMEDIES FOR DEFAULT, XFS IN OUR DISCRETION AND AT OUR SOLE OPTION MAY (BUT IS NOT REQUIRED TO) OBTAIN INSURANCE FROM AN INSURER OF XFS'S CHOOSING, WHICH MAY BE AN XFS AFFILIATE, IN SUCH FORMS AND AMOUNTS AS XFS DEEMS REASONABLE TO PROTECT XFS'S INTERESTS (COLLECTIVELY "EQUIPMENT INSURANCE"). EQUIPMENT INSURANCE WILL COVER THE EQUIPMENT AND XFS; IT WILL NOT NAME YOU AS AN INSURED ANDMAY NOT COVER ALLOF YOUR INTEREST IN THE EQUIPMENTAND WILL BE SUBJECT TO CANCELLATION AT ANY TIME. YOU AGREE TOPAY XFSPERIODIC CHARGES FOR EQUIPMENT INSURANCE (COLLECTIVELY "INSURANCE CHARGES") THAT INCLUDE: AN INSURANCE PREMIUM THAT MAY BE HIGHER THAN IF YOU MAINTAINED THE REQUIRED INSURANCE SEPARATELY; A FINANCE CHARGE OF UP TO 1.5% PER MONTH ON ANY ADVANCES MADE BY XFS OR OUR AGENTS; AND COMMISSIONS, BILLING AND PROCESSING FEES; ANY OR ALL OF WHICH MAY GENERATE A PROFIT TO XFS OR OUR AGENTS. XFS MAY ADD INSURANCE CHARGES TO EACH PAYMENT. XFS shall discontinue billing or debiting Insurance Charges for Equipment Insurance upon receipt and review of satisfactory evidence of Required Insurance.**

You must promptly notify XFS of any loss or damage to Equipment which makes any item of Equipment unfit for continued or repairable use. You hereby irrevocably appoint XFS as your attorney-in-fact to execute and endorse all checks or drafts in your name to collect under any such Required Insurance. Insurance proceeds from Required Insurance or Equipment Insurance received shall be applied, at XFS's option, to (x) restore the Equipment so that it is in the same condition as when delivered to you (normal wear and tear excepted), or (y) if the Equipment is not restorable, to replace it with like-kind condition Equipment from the same manufacturer, or (z) pay to XFS the greater of (i) the total unpaid Payments for the entire Term hereof (discounted to present value at the Discount Rate) plus XFS's residual interest in such Equipment (herein agreed to be 20% of the Equipment's original cost to XFS) plus any other amounts due to XFS hereunder, or (ii) the Determined FMV immediately prior to the loss or damage. **NO LOSS OR DAMAGE TO EQUIPMENT, OR XFS'S RECEIPT AND APPLICATION OF INSURANCE PROCEEDS, SHALL RELIEVE YOU OF ANY OF YOUR REMAINING OBLIGATIONS UNDER THIS AGREEMENT.** Notwithstanding procurement of Equipment Insurance or Required Insurance, you remain primarily liable for performance under this Section in the event the applicable insurance carrier fails or refuses to pay any claim. **YOU AGREE (I) AT XFS'S SOLE ELECTION TO ARBITRATE ANY DISPUTE WITH XFS, OUR AGENTS OR ASSIGNS REGARDING THE EQUIPMENT INSURANCE UNDER THE RULES OF THE AMERICAN ARBITRATION ASSOCIATION IN FAIRFIELD COUNTY, CT,(II) THAT IF XFS MAKES THE FOREGOING ELECTION ARBITRATION(NOT A COURT) SHALL BE THE EXCLUSIVE REMEDY FOR SUCH DISPUTES; AND(III)THAT CLASS ARBITRATION IS NOT PERMITTED. This arbitration option does not apply to any other provision of this Agreement.**

16. Finance Lease and Customer Waivers. **The parties agree this Agreement shall be construed as a "finance lease" under UCC Article 2A. Customer waives its rights as a lessee under UCC 2A Sections 508-522.**

17. Authorization of Signer and Credit Review. You represent that you may lawfully enter into, and perform, this Agreement, that the individual signing this Agreement on your behalf has all necessary authority to do so, and that all financial information you provide accurately represents your financial condition. You agree to furnish financial information that XFS may request now, including your Federal Tax ID, and you authorize XFS to obtain credit reports on you in the future should you default or fail to make prompt payments hereunder.

18. Original and Sole Controlling Document; No Modifications Unless in Writing. This Agreement constitutes the entire agreement between the Parties as to the subjects addressed herein, and representations or statements not included herein are not part of this Agreement and are not binding on the Parties. You agree that an executed copy of this Agreement that is signed by your authorized representative and by XFS's authorized representative (an original manual signature or such signature reproduced by means of a reliable electronic form, such as electronic transmission of a facsimile or electronic signature) shall be marked "original" by XFS and shall constitute the only original document for all purposes. To the extent this Agreement constitutes UCC chattel paper, no security interest in this Agreement may be created except by the possession or transfer of the copy marked "original" by XFS. IF A PURCHASE ORDER OR OTHER DOCUMENT IS ISSUED BY YOU, NONE OF ITS TERMS AND CONDITIONS SHALL BE BINDING ON XFS, AS THE TERMS AND CONDITIONS OF THIS AGREEMENT EXCLUSIVELY GOVERN THE TRANSACTION DOCUMENTED HEREIN. **SUPPLIER AND ITS REPRESENTATIVES ARE NOT OUR AGENTS AND ARE NOT AUTHORIZED TO MODIFY OR NEGOTIATE THE TERMS OF THIS AGREEMENT. THIS AGREEMENT MAY NOT BE AMENDED OR SUPPLEMENTED EXCEPT IN A WRITTEN AGREEMENT SIGNED BY AUTHORIZED REPRESENTATIVES OF THE PARTIES AND NO PROVISIONS CAN BE WAIVED EXCEPT IN A WRITING SIGNED BY XFS.** You authorize XFS to insert or correct missing information on this Agreement, including but not limited to your proper legal name, agreement numbers, serial numbers and other Equipment information, so long as there is no material impact to your financial obligations.

19. Governing Law, Jurisdiction, Venue and JURY TRIAL WAIVER. THIS AGREEMENT IS GOVERNED BY, AND SHALL BE CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF CONNECTICUT. THE JURISDICTION AND VENUE OF ANY ACTION TO ENFORCE THIS AGREEMENT, OR OTHERWISE RELATING TO THIS AGREEMENT, SHALL BE IN A FEDERAL OR STATE COURT IN FAIRFIELD COUNTY, CONNECTICUT OR, EXCLUSIVELY AT XFS'S OPTION, IN ANY OTHER FEDERAL OR STATE COURT WHERE THE EQUIPMENT IS LOCATED OR WHERE XFS'S OR YOUR PRINCIPAL PLACES OF BUSINESS ARE LOCATED, AND YOU HEREBY WAIVE ANY RIGHT TO TRANSFER VENUE. **THE PARTIES HEREBY WAIVE ANY RIGHT TO TRIAL BY JURY IN ANY ACTION RELATED TO OR ARISING OUT OF THIS AGREEMENT.**

20. Miscellaneous. Your obligations under the "Taxes" and "Liability" Sections commence upon execution, and survive the expiration or earlier termination, of this Agreement. Notices hereunder must be in writing. Notices to you will be sent to the "Billing Address" provided on the first page hereof, and notices to XFS shall be sent to our address provided on the first page hereof. Notices will be deemed given 5 days after mailing by first class mail or 2 days after sending by nationally recognized overnight courier. Invoices are not considered notices and are not governed by the notice terms hereof. You authorize XFS to communicate with you by any electronic means (including cellular phone, email, automatic dialing and recorded messages) using any phone number (including cellular) or electronic address you provide to us. If a court finds any term of this Agreement unenforceable, the remaining terms will remain in effect. The failure by either Party to exercise any right or remedy will not constitute a waiver of such right or remedy. If more than one party has signed this Agreement as Customer, each such party agrees that its liability is joint and several. The following four sentences control over every other part of this Agreement: Both Parties will comply with applicable laws. XFS will not charge or collect any amounts in excess of those allowed by applicable law. Any part of this Agreement that would, but for the last four sentences of this Section, be read under any circumstances to allow for a charge higher than that allowed under any applicable legal limit, is modified by this Section to limit the amounts chargeable hereunder to the maximum amount allowed under the legal limit. If, in any circumstances, any amount in excess of that allowed by law is charged or received, any such charge will be deemed limited by the amount legally allowed and any amount received by XFS in excess of that legally allowed will be applied by us to the payment of amounts legally owed hereunder or refunded to you.

DS

BS

Xerox Financial Services LLC
201 Merritt 7
Norwalk, CT 06851

Cost Per Image Agreement

This Equipment Schedule "A" is attached to and becomes a part of the Agreement Number listed below, between Xerox Financial Services LLC and the undersigned Customer.

Agreement Number:

EQUIPMENT			MONTHLY IMAGE ALLOWANCE*		EXCESS IMAGE CHARGE **	
Quantity	**Model and Description**	**Equipment Location**	**B&W**	**COLOR**	**B&W**	**COLOR**
			12,000	2,000	$0.00700	$0.05500
1	AltaLink C8155H2 with Accessories	VILLA MARIA NURSING & REHABILITATION CENTER 20 BABCOCK AVE PLAINFIELD, CT 06374				
Excess Image Charge billing frequency (Monthly unless checked): ☑ Quarterly			*Included in Base Payment		**Plus applicable taxes	

OTHER		
Quantity	**Model and Description**	**Equipment Location**

This Schedule "A" is hereby verified as correct by the undersigned Customer

Customer: VILLA MARIA NURSING & REHABILITATION CENTER

Authorized Signature X: DocuSigned by: Barry Slotnick 17C1FB19CCFA4A1...

Date: 1/23/2024 | 11:54 AM EST

Name: Barry Slotnick

Title: Executive Director