

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 78 Viets Street, NewLondon, CT 06320-3354	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2436	RHNS	(Specify)	Medicare Provider 07-5196
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Medicaid Provider Numbers:	CCNH 000009647	RHNS	ICF-IID
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**For Department Use Only**

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

### General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North	2436	9/30/2018	1	37

#### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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) Troy T. Guntulis			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 - Leases	6
General Information and Questionnaire - Accounting Basis	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
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
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  
**Department of Social Services**  
 55 Farmington Avenue, Hartford, Connecticut 06105

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 78 Viets Street, NewLondon, CT 06320-3354				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/2/2019		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$	a		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

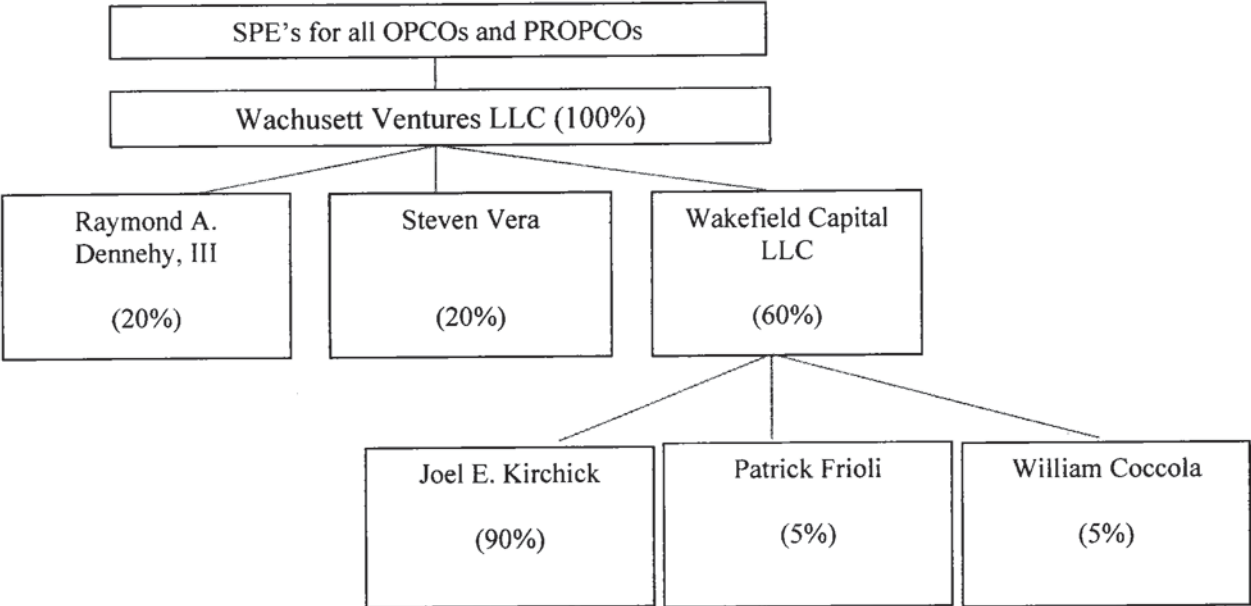
Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-447-1416		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) WV-Crossings East, LLC d/b/a Harbor Village North Health &		Address (No. & Street, City, State, Zip ) 78 Viets Street, NewLondon, CT 06320-3354		
License Numbers:	CCNH 2436	RHNS (Specify)	Medicare Provider No. 07-5196	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Troy T. Guntulis		Nursing Home Administrator's License No.:	001810	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





## General Information and Questionnaire Corporate Owners

Name of Facility WV-Crossings East, LLC d/b/a Harbor Villag	License No. 2436	Report for Year Ended 9/30/2018	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

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

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

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



### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village No	2436	9/30/2018	3B	37

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

Owner(s) of Facility

N/A

**Annual Report of Long-Term Care Facility**

**General Information and Questionnaire  
Related Parties\***

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North H	License No. 2436	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg. 16 / Line m12	476,316	512,449
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>		A/P Processing	Pg. 15 / Line 1d	27,428	27,428
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village N	License No. 2436	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

### 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
WV-Crossings East, LLC d/b/a Harbor Village North Health			2436	9/30/2018			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno, NV 89502	<input type="radio"/>	<input checked="" type="radio"/>	Lease contract service fee, Omnisound 300 E, Omnisound 500 Pro, OmniStim FX2 Pro, etc.	06/01/15	Monthly as needed	13,277	13,277	
Mail Finance, 478 Wheelers Farms rd, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Mail Protect	02/05/15	Monthly as needed	1,328	1,328	
First Data	<input type="radio"/>	<input checked="" type="radio"/>	Credit Card Machine (See attached)	05/20/16	36 Months	537	537	
Ecolab, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Dish Machine (See attached)	11/01/14	(Month to month)	1,482	1,482	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							16,624	

\* 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.



Lease Number 052-1352642-000

05/20/2016

PETER CARABILLO  
WV-CROSSINGS WEST LLC  
89 VIETS ST  
NEW LONDON, CT 06320

Dear PETER CARABILLO:

We are pleased to welcome you as a First Data Global Leasing (FDGL) customer. Your equipment on the lease referenced above has been referred from Bank of America Merchant Servi to FDGL, a business unit of First Data Merchant Services. Your lease payments will automatically transfer from your checking account # ending in 1121 on day 20 of each month, and **FDGL** will be indicated on your checking account statement. If at anytime you change your checking account details or have questions regarding your lease, please contact FDGL's Customer Service Department at (877) 257 - 2094. The Terms and Conditions of your lease agreement are enclosed with this letter. They can also be found in the equipment lease agreement section of the Program Guide provided to you by Bank of America Mer. The pertinent information regarding your lease agreement is contained below:

Lease Term:	36 months
Monthly Payment:	\$52.83 (plus applicable taxes)
Interim Rent Payment:	\$21.13
Payment date	Day 20 of each month
First payment date	06/20/2016
Method of Payment	ACH (Automated Clearing House)
Primary Leased Equipment	FD130 DUO TERMINAL
Merchant Channel	Bank of America Merchant Services

**End of Lease Options:** At the end of your lease term, you have 3 options:

1. Purchase and retain the equipment. Purchase options are detailed in your Equipment Lease Agreement.
2. Return the equipment to First Data Global Leasing at the following address:  
FDGL, TASQ Technology, 1169 Canton Road, Marietta, GA 30066
3. If neither of the above to options are elected, your lease will automatically convert to a month-to-month rental. Please refer to Section 7 of your Equipment Lease Agreement for further details.

**Equipment Protection.** As the lessee of commercial equipment, under the law of bailments you are responsible for loss, damage or destruction to the leased equipment. Furthermore, per the terms of your Equipment Lease Agreement, you are required to protect the equipment covered by the lease.

First Data Global Leasing provides our clients with the opportunity to be relieved of this requirement by enrolling in our Equipment Protection Program at a fixed price for the term of your lease (see form for details). Simply sign the attached acceptance form and return it to using one of the following methods:

**Mail:** First Data Global Leasing, 4000 Coral Ridge Drive, Coral Springs, FL 33065  
**Fax:** 402-916-6860  
**E-Mail:** FDGLProtection@firstdata.com

If you believe any of the above recited terms are not what you agreed to, please contact customer service at (877) 257-2094 when you receive this letter and we shall make reasonable efforts to investigate and address your concerns.

Sincerely

Customer Service  
First Data Global Leasing



# Dishmachine Lease Agreement

THIS AGREEMENT is between Ecolab Inc. ("Ecolab"), and Crossings East \_\_\_\_\_  
(Business/Account Name)

78 Viets New London CT 06320 \_\_\_\_\_  
(Street Address, City, State, Zip)

\_\_\_\_\_  
(Phone #) (Fax #) (Email)

Delivery address (if different from account address): \_\_\_\_\_

Address where Equipment will be located (if not account or delivery addresses): \_\_\_\_\_

Order Type: Change of Owner Pricing Program: Standard/Tier PO Number: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Ph Num: \_\_\_\_\_

Contract name: Aramid Contract Number: 1s465

Old Owner Account #: 15934342 New Owner Start Date: 11/1/2014 Dishmachine Serial Number: es51220

**1. EQUIPMENT.** Ecolab will provide:

**(a) Dishmachine Equipment:**

Style of Machine: Double Rack Machine Model: FS-4000

**(b) Optional Equipment:**

Booster: \_\_\_\_\_

**(c) Parts and Service.** Parts and service to maintain the Equipment in good condition.

**2. PAYMENT.** In consideration of Ecolab leasing to Customer the warewashing and other equipment identified above (the "Equipment"), Customer agrees to make the following payments and purchases:

**(a) Delivery, Installation & Program Start-up Fee:** \$ \_\_\_\_\_ (payable upon Customer signature); and

**(b) Base Rate:** A base lease rate of \$ 114.49 for each monthly service period (payable in advance); and

**(c) Minimum Product Purchases:** Customer also agrees to purchase a monthly minimum of \$ 200.00

(the "Monthly Minimum") of Ecolab Institutional chemical products ("Products") from Ecolab or an approved distributor. Neither the start-up fee (if any) nor base lease rate apply towards this requirement. If Customer's average monthly purchases of Products with respect to two consecutive months are less than the Monthly Minimum, Ecolab may charge the customer an adjustment charge. This adjustment charge is equal to the Monthly Minimum (stated above) less the actual purchases of Ecolab products those months the product purchases did not meet the Monthly Minimum.

**(d)** The price for the Products and payment terms will be as agreed and stated on each invoice.

Customer has read and understood PAYMENT terms

Customer Initials

**3. TERM:** This Agreement will continue for 2 year(s) beginning on the day the Equipment is delivered (the "Initial Term") and will continue from year-to-year thereafter (each year being a "Renewal Term") unless either party provides the other with at least 60 days written notice prior to the end of the Initial Term or the then-current Renewal Term.

**4. TERMINATION; EARLY TERMINATION DAMAGES.** A party may only terminate this Agreement before the end of the Initial Term or a Renewal Term (if any) if the other party has materially breached this Agreement (i.e., failed to meet its obligations under this Agreement) and fails to cure (i.e., correct) that breach within 60 days of receiving written notice. If this agreement is terminated for any reason before the end of the then-current term (except if Customer terminates pursuant to this Section 4 for Ecolab's breach of this Agreement) Customer must promptly pay to Ecolab an amount equal to (i) the sum of the base lease rate and Monthly Minimum, multiplied by (ii) the lesser of 3 or the number of months remaining in the then-current term following the effective date of the termination. Customer and Ecolab agree that this is equal to or less than the reasonable estimate of the damages suffered by Ecolab for the early termination of this Agreement.

Customer has read and understood TERMINATION and EARLY TERMINATION damages terms

Customer Initials

Remit 60 day notice to [earlyleasecases@ecolab.com](mailto:earlyleasecases@ecolab.com) or fax 651-201-5592

**5. NOTICE OF CHANGES.** The prices under this Agreement will remain in effect for a minimum of one year. Thereafter, Ecolab may increase the base lease rate and any additional charges and extended service prices at any time upon notice to Customer. In the event of a price increase, Customer may terminate this Agreement by giving 60 days' written notice to Ecolab. To be effective, notice must be received by Ecolab within 30 days after the price increase takes effect. Where applicable, Customer must pay any sales tax and any personal property taxes levied upon the Equipment.

6. **LOSS AND DAMAGE.** Customer is responsible for any loss, damage, theft, or destruction of the Equipment while on Customer premises and beyond Ecolab's control. In addition, Customer is responsible for any damage or destruction caused by the removal of the Equipment by another person or entity other than Ecolab.
7. **DELIVERY.** Delivery will be at Customer's request or as soon thereafter as is practicable. Customer must provide plumbing and electrical hookups and any and all required governmental permits. Customer will provide all utilities (including, without limitation, electricity, 140 degree F hot water and maintain water hardness no higher than 8 grains per gallon) necessary to operate the Equipment.
8. **DEFAULT.** Customer will be in default under this Agreement if Customer fails to comply with any terms of this Agreement (time being of the essence), if the Equipment is moved, substantially damaged or encumbered, Customer dies, is dissolved or becomes insolvent, or any action for the benefit of creditors is taken with respect to Customer. Upon default, Customer's rights under this Agreement will, at the option of Ecolab and without notice to Customer, be terminated (but Customer's outstanding obligations under this Agreement will survive any termination) and Ecolab will have the right to take immediate possession of the Equipment and to exercise any other remedies available to it in law or in equity. If Customer fails to surrender the Equipment within 30 days from the effective date of termination, Ecolab will invoice Customer for the fair market value of the Equipment and any other outstanding payments due to Ecolab. Customer must pay all reasonable costs incurred by Ecolab, including, without limitation, collection costs and reasonable attorneys' fees, to collect any amounts due Ecolab, or to enforce any Ecolab right, under this Agreement.
9. **OWNERSHIP.** The Equipment (including but not limited to dispensing equipment) will at all times be the sole and exclusive property of Ecolab. Customer will have no right of ownership of such property, but only the right to use the Equipment subject to this Agreement. The Equipment will remain personal property and not become a fixture of any building. Customer will not remove the Equipment without prior written approval of Ecolab. Customer agrees that Ecolab may file and the Customer will execute documentation as Ecolab deems necessary to evidence Ecolab's ownership. Upon termination of this Agreement, Customer must return the Equipment in as good a condition as when received, reasonable wear and tear excepted. Customer may not change, alter, or repair the Equipment, or use any detergents or sanitizers in the operation of the Equipment except those provided by Ecolab or approved by Ecolab in writing. Upon termination of this Agreement or upon Customer default, Ecolab may enter Customer's premises for removal of the Equipment.
10. **GENERAL.** Customer is solely liable for all claims including, but not limited to, Workers' Compensation claims, resulting from the operation or use of the Equipment or work thereon by Customer's employees or agents. Customer may not assign this Agreement without Ecolab's prior written consent. This Agreement will be binding upon each of the parties hereto and their representative heirs, successors, and assigns. Ecolab will not be liable for consequential or any other damages which may result from any cause beyond the reasonable control of Ecolab including, but not limited to, acts of God or government, supply or labor shortages, or transportation delays.

THIS AGREEMENT REPRESENTS THE ENTIRE AGREEMENT OF THE PARTIES. THIS AGREEMENT MAY NOT BE MODIFIED EXCEPT BY A WRITTEN AMENDMENT SIGNED BY BOTH PARTIES

Owner: _____	Ecolab Assoc: <u>Ray Rose</u>
Print _____	Employee # <u>46904</u>
Owner Name: _____	Account No. <u>15934342</u>
Customer Authorized Date: _____	Typed Date <u>11/21/2014</u>

For Office Use Only - Phase II Lease Agreement		Rev. 3/5/2013
This Agreement will not be binding upon Ecolab Inc, unless and until it is countersigned below by a proper official at Ecolab's offices in Eagan, Minnesota		
Accepted: _____	Title: _____	Date: _____

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

Name of Facility WV-Crossings East, LLC d/b/a Har	License No. 2436	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation, Advisory Reimbursement Services, A/P Processing	\$ 31,051
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 31,051

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Morrision Mahoney LLP 2 CT Corporation 3 New London Probate Court 4 Shipman & Goodwin, LLP 5	Telephone Number 617-439-7500  860-443-7121 860-251-5000
--	--

Address (*No. & Street, City, State, Zip Code*)  
 1 250 Summer Street, Boston, MA 02210  
 2 PO Box 4349, Carol Stream, IL 60197  
 3 181 State Street, Room 2,, PO Box 148, New London, CT 06320  
 4 One Constitution Plaza, Hartford, CT 06103  
 5

Services Provided by This Firm (*describe fully*)

1 General matters	\$ 113
2 Domestic Representation	\$ 116
3 Conservatorship (Disallowed on Pg. 28)	\$ 1,600
4 Vendor settlement (Disallowed \$4,416 on Pg. 28)	\$ 8,833
5	\$
	Charge for Services Provided
	\$ 10,662

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



**Schedule of Resident Statistics**

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabil			License No. 2436		Report for Year Ended 9/30/2018				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	128	128			128	128			128	128		
B. On last day of THIS report period	128	128			128	128			128	128		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	122	122			122	122			115	115		
B. As of midnight of THIS report period	117	117			115	115			117	117		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,258	2,258			1,816	1,816			442	442		
B. Medicaid (Conn.)	38,045	38,045			28,748	28,748			9,297	9,297		
C. Medicaid (other states)												
D. Private Pay	1,438	1,438			1,114	1,114			324	324		
E. State SSI for RCH												
F. Other (Specify) Managed Care, Hospice, Insura	1,760	1,760			1,154	1,154			606	606		
G. Total Care Days During Period (3A thru F)	43,501	43,501			32,832	32,832			10,669	10,669		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	394	394			316	316			78	78		
B. Other Bed Reserve Days	6	6			6	6						
5. <b>Total Resident Days (3G + 4A + 4B)</b>	43,901	43,901			33,154	33,154			10,747	10,747		

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village			License No. 2436			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(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)		
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)	R.C.H.	ICF-MR			
No. of Residents	3		100			14							
Per Diem Rate													
a. One bed rm.	Various		193.35			436.00							
b. Two bed rms.	Various		193.35			425.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									7,871	7,871			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,606	1,606			
2. Restorative Treatments													
C. Other									5,423	5,423			
D. <b>Total Physical Therapy Treatments</b>									14,900	14,900			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									904	904			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									184	184			
2. Restorative Treatments													
C. Other									730	730			
D. <b>Total Speech Therapy Treatments</b>									1,818	1,818			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									6,026	6,026			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,521	1,521			
2. Restorative Treatments													
C. Other									5,075	5,075			
D. <b>Total Occupational Therapy Treatments</b>									12,622	12,622			

## Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Crossings East, LLC d/b/a Harbor Village North Health	2436	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	161,494	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	170,361	8,316				
5. Dietary Service						
a. Head Dietitian	32,214	954				
b. Food Service Supervisor	58,084	2,111				
c. Dietary Workers	266,612	18,341				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	84,560	2,080				
b. Other Maintenance Workers	30,615	2,299				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	221,491	4,180				
b. RN						
1. Direct Care	395,086	11,058				
2. Administrative**	226,028	7,189				
c. LPN						
1. Direct Care	1,109,633	37,209				
2. Administrative**						
d. Aides and Attendants	1,415,174	91,836				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	125,342	7,794				
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	145,888	5,369				
n. Marketing	27,055	645				
o. Other (Specify)						
See Attached Schedule	3,212	164				
A-13. Total Salary Expenditures	4,472,849	201,625				

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

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

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

**Schedule of Other Salaries and Wages (Page 10)**

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 3,212	164				
<b>Total</b>	\$ 3,212	164	\$ -	-	\$ -	-

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Consultant	\$ 16,199	Monthly				
<b>Total</b>	\$ 16,199	-	\$ -	-	\$ -	-

**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
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabil				2436	9/30/2018				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)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabi				2436	9/30/2018			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)							
<b>Section III - Administrators***</b>										
Troy T. Guntulis	161,494			Non Discrim	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**Annual Report of Long-Term Care Facility**

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

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Crossings East, LLC d/b/a Harbor Village North	2436	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	2,052	41				
2. Dentist	7,680	Monthly				
3. Pharmacist	22,514	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	284,247	4,314				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	33,600	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	77,430	1,944				
b. Other						
10. Occupational Therapist						
a. Resident Care	246,246	3,886				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	16,199					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>689,968</b>	<b>10,185</b>				

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

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

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





**Annual Report of Long-Term Care Facility**

CSP-15 Rev. 10/2005

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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village N	2436	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 137,820	137,820		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 2,633	2,633		
4. Social Security (F.I.C.A.)	\$ 394,424	394,424		
5. Health Insurance	\$ 257,934	257,934		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,120	4,120		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 18,208	18,208		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 596,100	596,100		
d. Accounting and Auditing	\$ 31,051	31,051		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 10,662	10,662		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 21,591	21,591		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 23,667	23,667		
2. Cellular Phones	\$ 3,237	3,237		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ (195)	(195)		
3. Resident Day User Fee	\$ 864,952	864,952		
<b>Subtotal</b>	\$ 2,366,204	2,366,204		

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village North	2436	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,366,204	2,366,204			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 2,667	2,667			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 551	551			
5. Education Expenses Related to Seminars and Conventions	\$ 812	812			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 12,701	12,701			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 2,210	2,210			
4. Fund-Raising***	\$				
5. Medical Records	\$ 4,370	4,370			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,062	2,062			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 2,180	2,180			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,176	5,176			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 416,114	416,114			
12. Administrative Management Services**	\$ 476,316	476,316			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 142,433	142,433			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,433,796	3,433,796			

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

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

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

**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Comm Awareness	\$ 40		
Advertising - Other	499		
Supp - Marketing	463		
Advertising - Public Relations	1,208		
<b>Total Other Advertising</b>	\$ 2,210	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Healthcare Facilities	\$ 2,180		
<b>Total Dues</b>	\$ 2,180	\$ -	\$ -

**Schedule of Contributions**

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

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	-		
Supp - Storage Fees	\$ 1,910		
Pro Fees -Medicare Billing Fee	525		
Utilities - Internet Services	1,098		
Licenses & Permits	2,162		
Bank Service Charges	7,061		
NAC - Fines & Penalties	75,663		
NAC - Other	225		
Licenses & Permits	430		
LICENSES & PERMITS	240		
Patient Refunds	(4,250)		
Serving Fee	40,889		
Fin Charges-Unused Line Fee	2,567		
Legal Settlement Payment	13,913		
<b>Total Other Administrative and General</b>	\$ 142,433	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
WV-Crossings East, LLC d/b/a Harbor Vi	2436	9/30/2018	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	476,316	Management Company	Page 16 / Line M12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North H		2436	9/30/2018	18	37
Item		Total	CCNH	RHNS	(Specify)
<b>2. Dietary</b>					
<b>a. In-House Preparation &amp; Service</b>					
1. Raw Food	\$	237,683	237,683		
2. Non-Food Supplies	\$	61,799	61,799		
3. Other ( <i>Specify</i> ) _____	\$				
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>					
	\$	450	450		
<b>c. Other (<i>Specify</i>) _____</b>					
Dietary Supplies/Equipment	\$	628	628		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$	300,560	300,560	
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village North He		2436	9/30/2018		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	191	191		
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 ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$	172,130	172,130		
c. Other ( <i>Specify</i> )		\$				
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	172,321	172,321		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

\* 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 3E.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village		2436	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	4	4		
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	264,271	264,271		
	C. Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	264,275	264,275		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmerica	\$	128,171	128,171		
	b. Medicine Cabinet Drugs	\$	7,135	7,135		
	c. Medical and Therapeutic Supplies	\$	47,398	47,398		
	d. Ambulance/Limousine***	\$	641	641		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	8,693	8,693		
	f. X-rays and Related Radiological Procedures***	\$	11,317	11,317		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	13,101	13,101		
	i. Recreation	\$	25,739	25,739		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	116,862	116,862		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	359,057	359,057		

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

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

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

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



**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
Supp - Wound Care	\$ 14,928		
Supp - Prosthetic Device	5,124		
Supp - Respiratory Supplies	3,528		
Supp - Routine Hygiene	12,094		
Supp - Incontinent Supplies	33,106		
Nursing Supplies	1,359		
Bariatric Equipment	2,531		
Wound Vacs	3,510		
Specialty Beds	4,137		
Bar Low Airloss Mattress	4,060		
Alt Press Air Matr	119		
IV Pump	162		
Nursing - Other	622		
Nursing Minor Equip Purch	6,150		
Med Equip Purch	2,518		
Patient Medical Expense	135		
Replace of Res. Personal Prop.	887		
Supp - IV	1,674		
IV Pump	303		
Supp - Phys Therapy	470		
Supp - Occup Therapy	196		
Supp - Respiratory Supplies	922		
Respiratory Equip	17,902		
Patient Specific Svcs	425		
<b>Total Other Resident Care</b>	<b>\$ 116,862</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility			License No.	Report for Year Ended			Page of			
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation			2436	9/30/2018			21	37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
PointClickCare	P.O.Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Monthly Billing	20,079			16	m11
VCPI	111 W Michigan St, Milwaukee, WI 53203	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	21,611			16	m11
Ascentis Solutions		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	35,951			16	m11
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	172,130			19	3b
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	264,271			20	4b
Professional Grounds Maintenance, Inc	P.O. Box 231, Quaker Hill, CT 06375	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	18,862			22	6f
CWPM, LLC	P.O. Box 415, Plainville CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	10,138			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
WV-Crossings East, LLC d/b/a Harbor Village	2436	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 3,964	3,964				
b. Heat	\$ 44,767	44,767				
c. Light & Power	\$ 168,346	168,346				
d. Water	\$ 57,032	57,032				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 16,624	16,624				
f. Other ( <i>itemize</i> )	\$ 73,744	73,744				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 364,477	364,477				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 74,835	74,835				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 46,662	46,662				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 121,497	121,497				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 4,466	4,466				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 4,466	4,466				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 410,107	410,107				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 171,603	171,603				
c. Personal property taxes	\$ 2,848	2,848				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 710,521	710,521				

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Supp - Maintenance	\$ 12,166		
Minor Equip Purch	1,284		
R&M - Building	8,413		
R&M - Garbage	10,138		
R&M - Pest Control	1,988		
R&M - Hazardous Waste	956		
R&M - Maintenance Contracts	35,457		
R&M - Garbage	3,342		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 73,744</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility			License No.			Report for Year Ended			Page	of			
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabil			2436			9/30/2018			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			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>A-4. Subtotal</b>													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			1,150,119		1,150,119	158,280	S/L	Various	74,835				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>B-4. Subtotal</b>										74,835			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>C-4. Subtotal</b>													
		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										
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
				Var	Var	411,962		411,962	91,557	S/L	Various	42,412	
				Var	Var	(745)		(745)	(296)	S/L	5 Yrs		
				Var	Var	21,252		21,252		S/L	5 Yrs	4,250	
<b>D-3. Subtotal</b>													
<b>E. Total Depreciation</b>													

WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center  
9/30/2018

**Schedule of Land Improvements Acquired during this report period**

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See Attached	See Attached	\$ 21,252	5	\$ 4,250
<b>Total additions for Movable Equipmen</b>		\$ 21,252		\$ 4,250 *
<b>Deletions:</b>				
See Attached	See Attached	\$ (745)	5	\$ -
<b>Total deletions for Movable Equipmen</b>		\$ (745)		\$ - **

\*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
<b>Additions:</b>				
See Attached	See Attached	\$ 23,449	10	\$ 2,345
<b>Total additions for Leasehold Improvemen</b>		\$ 23,449		\$ 2,345 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Annual Report of Long-Term Care Facility**

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health			2436		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	24,061	5,545	S/L	Var	2,121	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	23,449		S/L	10 Yrs	2,345	
C-4. Subtotal									4,466
<b>D. Total Amortization</b>									4,466

\* 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.



Harbor Village North Rehab and Nursing  
 Depreciation Schedule  
 September 30, 2018

Voucher #	Account Description	Description	Date	Amount	Useful Life	2017		2018		NBV
						Accum Depr	Depreciation	Accum Depr		
<b>Leasehold Improvements</b>										
<u>2015 Additions</u>										
10281410	PPE - Leasehold Improvements	New facility sign	12/31/2014	750	10	225	75	300	450	
22317975	PPE - Leasehold Improvements	2 PTAC units	12/31/2014	1,337	10	401	134	535	802	
10293322	PPE - Leasehold Improvements	Code alert door lock	2/28/2015	1,342	10	403	134	537	805	
10322372	PPE - Leasehold Improvements	Code Alert Door Lock key pad	5/31/2015	1,399	10	419	140	559	840	
10349706	PPE - Leasehold Improvements	Relay cord for fire panel	7/31/2015	5,685	10	1,706	569	2,275	3,410	
10349707	PPE - Leasehold Improvements	Repair to fire panel and door	8/31/2015	3,833	10	1,149	383	1,532	2,301	
10299091	PPE - Leasehold Improvements	Replace ignition control RTU	2/28/2015	1,037	10	312	104	416	621	
10299092	PPE - Leasehold Improvements	Roof and chimney repairs	2/28/2015	975	10	293	98	391	584	
<u>2016 Additions</u>										
10431272	PPE - Leasehold Improvements	Replace Heater Exchange	2/29/2016	2,332	15	311	155	466	1,866	
<u>2017 Additions</u>										
	Furniture & Equipment	Replace Circulator	8/16/2017	1,223	10	121	122	243	980	
	Furniture & Equipment	Install water storage tank	8/16/2017	4,148	20	205	207	412	3,736	
<u>2018 Additions</u>										
	PPE - Leasehold Improvements	Sprinkler System	3/22/2016	8,100	10	-	810	810	7,290	
	PPE - Leasehold Improvements	Electrical work	4/1/2016	2,406	10	-	241	241	2,165	
	PPE - Leasehold Improvements	Reagan Construction Group	4/11/2016	2,765	10	-	277	277	2,488	
	PPE - Leasehold Improvements	Piping for Irrigation System	4/15/2016	1,702	10	-	170	170	1,532	
	PPE - Leasehold Improvements	Reagan Construction Group	5/16/2016	4,653	10	-	465	465	4,188	
	PPE - Leasehold Improvements	Heat exchanger	1/19/2018	3,823	10	-	382	382	3,441	
	<b>Total Leasehold Improvements</b>			<b>47,510</b>		<b>5,545</b>	<b>4,466</b>	<b>10,011</b>	<b>37,499</b>	
<b>Movable Equipment</b>										
<u>2015 Additions</u>										
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,791	5	1,074	358	1,432	359	
10229699	PPE - Information Technology	Check scanner	11/30/2014	692	5	415	138	553	139	
10349701	PPE - Information Technology	Install 18 new cable drops	7/31/2015	12,404	10	3,721	1,240	4,961	7,443	
10267503	PPE - Furniture & Equipment	Time clock and annual support	12/31/2014	5,965	10	1,790	597	2,387	3,578	
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,458	5	875	292	1,167	291	
<u>2016 Additions</u>										
8878709	PPE - Furniture & Equipment	Slider Sheets Employee Safety	10/31/2015	1,900	3	1,266	634	1,900	-	
<u>2017 Additions</u>										
	A/D - Furniture & Equipment	Downblast Vent Direct Drive	6/2/2017	745	5	147	149	296	449	
	Furniture & Equipment	Amara Digs mart 14000 Btu (A/C)	4/19/2017	1,912	5	378	382	760	1,152	

2018 Additions

Furniture & Equipment	Ice Machine	8/16/2017	4,825	5	-	965	965	3,860
Furniture & Equipment	PTAC Units (5)	6/26/2018	3,717	5	-	743	743	2,974
Furniture & Equipment	Call bell system	9/25/2018	12,710	5	-	2,542	2,542	10,168
A/D - Furniture & Equipment	Downblast Vent Direct Drive	6/2/2017	(745)	5	-	-	(296)	(449)
<b>Total Movable Equipment</b>			<b>47,374</b>		<b>9,666</b>	<b>8,040</b>	<b>17,410</b>	<b>29,964</b>
<b>Per Cost Report</b>			<b>94,884</b>		<b>15,211</b>	<b>12,506</b>	<b>27,421</b>	<b>67,463</b>
<b>Per Trial Balance</b>			<b>51,984</b>		<b>6,450</b>	<b>6,450</b>	<b>6,450</b>	<b>45,534</b>
<b>Variance</b>			<b>42,900</b>		<b>15,211</b>	<b>6,056</b>	<b>20,971</b>	<b>21,929</b>

Realty Entity - Building Improvements

2015 Additions

Realty - Building Improvements	Doors/Door Hardware	9/30/2015	57,666	15	8,724	3,844	12,568	45,098
Realty - Building Improvements	Windows	9/30/2015	42,627	20	5,029	2,131	7,160	35,467
Realty - Building Improvements	Shower Rooms	9/30/2015	30,504	20	3,598	1,525	5,123	25,381
Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	28,008	20	3,304	1,400	4,704	23,304
Realty - Building Improvements	Exterior Repair	9/30/2015	8,321	20	982	416	1,398	6,923
Realty - Building Improvements	HVAC/Ductwork	9/30/2015	21,080	15	3,190	1,405	4,595	16,485
Realty - Building Improvements	Site Cost	9/30/2015	15,380	20	1,814	769	2,583	12,797
Realty - Building Improvements	Paint	9/30/2015	138,200	10	30,123	13,820	43,943	94,257
Realty - Building Improvements	Flooring	9/30/2015	40,801	15	6,173	2,720	8,893	31,908
Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	22,225	20	2,621	1,111	3,732	18,493
Realty - Building Improvements	General Conditions	9/30/2015	3,560	20	420	178	598	2,962
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	86,698	20	10,227	4,335	14,562	72,136
<b>Total 2015 Additions</b>			<b>495,070</b>		<b>76,205</b>	<b>33,654</b>	<b>109,859</b>	<b>385,211</b>

2016 Additions

Realty - Building Improvements	Doors/Door Hardware	9/30/2016	5,543	15	739	370	1,109	4,434
Realty - Building Improvements	Exterior Repair	9/30/2016	3,353	20	335	168	503	2,850
Realty - Building Improvements	Site Cost	9/30/2016	16,540	20	1,654	827	2,481	14,059
Realty - Building Improvements	Paint	9/30/2016	9,911	10	1,982	991	2,973	6,938
Realty - Building Improvements	Flooring	9/30/2016	648	15	87	43	130	518
Realty - Building Improvements	General Conditions	9/30/2016	11,726	20	1,173	586	1,759	9,967
Realty - Building Improvements	Contingency	9/30/2016	21,516	20	2,152	1,076	3,228	18,288
Realty - Building Improvements	CO # 2 Additional Flooring Work	9/30/2016	12,876	15	1,717	858	2,575	10,301
Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	7,166	20	716	358	1,074	6,092
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	52,473	20	5,247	2,624	7,871	44,602
Realty - Building Improvements	Windows	9/30/2016	18,796	20	1,880	940	2,820	15,976
Realty - Building Improvements	Ceilings	9/30/2016	2,073	20	208	104	312	1,761
Realty - Building Improvements	Exterior Repair	9/30/2016	11,679	20	1,168	584	1,752	9,927
Realty - Building Improvements	Millwork	9/30/2016	102,000	20	10,200	5,100	15,300	86,700
Realty - Building Improvements	Paint	9/30/2016	109,278	10	21,855	10,928	32,783	76,495
Realty - Building Improvements	Flooring	9/30/2016	108,322	15	14,442	7,221	21,663	86,659
Realty - Building Improvements	Hand Rail / Corner Guards	9/30/2016	20,757	15	2,768	1,384	4,152	16,605

Realty - Building Improvements	General Conditions	9/30/2016	19,830	20	1,983	992	2,975	16,855
Realty - Building Improvements	Contingency	9/30/2016	20,189	20	2,018	1,009	3,027	17,162
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	94,709	20	9,471	4,735	14,206	80,503
<b>Total 2016 Additions</b>			<b>649,385</b>		<b>81,795</b>	<b>40,898</b>	<b>122,693</b>	<b>526,692</b>

2017 Additions

Realty - Building Improvements	Building Improvement	10/1/2016	283	20	14	14	28	255
Realty - Building Improvements	Building Improvement	11/1/2016	5,381	20	266	269	535	4,846
<b>Total 2017 Additions</b>			<b>5,664</b>		<b>280</b>	<b>283</b>	<b>563</b>	<b>5,101</b>

Realty Entity - Movable Equipment

2015 Additions

Realty - Movable Equip	FF&E	9/30/2015	69,466	10	18,524	6,947	25,471	43,995
Realty - Movable Equip	Soft Goods	9/30/2015	10,003	10	2,180	1,000	3,180	6,823
<b>Total 2015 Additions</b>			<b>79,469</b>		<b>20,704</b>	<b>7,947</b>	<b>28,651</b>	<b>50,818</b>

2016 Additions

Realty - Movable Equip	FF&E	9/30/2016	30,782	10	6,156	3,078	9,234	21,548
Realty - Movable Equip	FF&E	9/30/2016	130,431	10	26,086	13,043	39,129	91,302
Realty - Movable Equip	Soft Goods	9/30/2016	95,957	10	19,192	9,596	28,788	67,169
Realty - Movable Equip	CO # 1 Dressers Add	9/30/2016	47,977	10	9,595	4,798	14,393	33,584
<b>Total 2016 Additions</b>			<b>305,147</b>		<b>61,029</b>	<b>30,515</b>	<b>91,544</b>	<b>213,603</b>

2017 Additions

Realty - Movable Equip	Def. lease cost (Dechert)Inv. 1301080	10/31/2016	285	3	94	95	189	96
Realty - Movable Equip	Deferred Lease Cost (Fultz inv 154697)	2/28/2017	98	3	32	33	65	33
Realty - Movable Equip	Deferred Lease Cost (CSC inv# 811595)	3/31/2017	96	3	32	32	64	32
<b>Total 2017 Additions</b>			<b>479</b>		<b>158</b>	<b>160</b>	<b>318</b>	<b>161</b>

Total Realty Entity Assets

			<b>1,535,214</b>		<b>240,171</b>	<b>113,457</b>	<b>353,628</b>	<b>1,181,586</b>
<b>Total Assets</b>			<b>1,630,098</b>		<b>255,382</b>	<b>125,963</b>	<b>381,049</b>	<b>1,249,049</b>

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

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

Reserve For Leasehold Properties - Page 35, Line A4

(21,929)

(119,513)

1,181,586

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2018	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No
			If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		128		
6. Square Footage		30,015		
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Sabra, 18500 Von Karman Avenue, Suite 550, Irvine, CA 92612	Building & Equipment	03/01/16	10 Yrs	410,107

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
WV-Crossings East, LLC d/b/a Harbo		2436	9/30/2018			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

*(Carry Subtotals forward to next page)*

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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Har	2436	9/30/2018	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify) LOC Interest = \$24,129 / Late Interest = \$23,789	\$	47,918	47,918	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$	47,918	47,918	
14. Insurance				
a. Insurance on Property (buildings only)	\$	19,106	19,106	
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$	80,966	80,966	
2. Fire and Extended Coverage	\$			
3. Other (Specify) Cyber, Hired/Non-Auto, D&O, Bond Insurance	\$	2,788	2,788	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$	102,860	102,860	
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$	10,918,602	10,918,602	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health &				2436	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 27,055	27,055		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 246,246	246,246		
7.			Other - See attached Schedule	\$ 16,199	16,199		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 596,100	596,100		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 6,016	6,016		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,797	1,797		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 350	350		
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 522	522		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 2,210	2,210		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 167,715	167,715		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 468,380	468,380		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,532,590	1,532,590		

\* All except "Help Wanted".

(Carry Subtotal forward to next page )

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 27,055		
<b>Total Other Salaries Adjustment</b>			\$ 27,055	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12	IV Consultant	\$ 16,199		
<b>Total Other Fees Adjustments</b>			\$ 16,199	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a4	Marketing Benefits - FICA	\$ 503		
16	m11	Pro Fees - Restructuring	232,617		
16	m11	Pro Fees - Restructuring - Comm	65,833		
16	m11	Pro Fees - Restruct. - US Trustee	35,645		
16	m13	Medicare Billing Fee	525		
16	m13	NAC - Fines & Penalties	75,663		
16	m13	NAC - Other	225		
16	m13	Serving Fee	40,889		
16	m13	Fin Charges - Unused Line Fee	2,567		
16	m13	Legal Sttlement Payment	13,913		
<b>Total Other A&amp;G Adjustments</b>			\$ 468,380	\$ -	\$ -



**Harbor Village North Rehab and Nursing  
Disallowance Schedule for Cell Phones  
September 30, 2018**

	<u>Amount</u>
Total Cell Phone Expense	3,237 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months inYear	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report 365 / 365 Days	<u>100.00%</u>
Revised Total Allowable Cost	\$ 1,440
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 1,797</u></u>

**Harbor Village North Rehab and Nursing  
 Calculation of Allowable Management Fee  
 September 30, 2018**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	476,316	
Patient Days	43,901	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	42,048	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 11.33</b>	
PPD Allowance Per Rate Agreement	7.50	J.01a
2018 CPI % Increase	0.10178%	J.01b
PPD Allowance 9/30/2018	7.51	
<b>Amount over (Under)</b>	<b>\$ 3.8203</b>	
Total Days	43,901	Imputed Days
<b>Disallowed Management Fee</b>	<b>\$ 167,715</b>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health				2436	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,532,590	1,532,590		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 128,171	128,171		
28.	20	5d	Ambulance/Limousine	\$ 641	641		
29.	20	5f	X-rays, etc	\$ 11,317	11,317		
30.	20	5h	Laboratory	\$ 13,101	13,101		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 8,693	8,693		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 79,323	79,323		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 2,772	2,772		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,776,608	1,776,608		

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

WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See attached)	\$ 18,780		
20	51	Supp - Wound Care	14,928		
20	51	Supp - Prosthetic Device	5,124		
20	51	Supp - Respiratory Supplies	3,528		
20	51	Bariatric Equipment Rental	2,531		
20	51	Wound Vac Equipment Rental	3,510		
20	51	Specialty Bed Rentals	4,137		
20	51	Bar Low Airloss Mattress	4,060		
20	51	Alt Press Air Matr	119		
20	51	IV Pump	162		
20	51	Patient Medical Expense	135		
20	51	Replace of Res. Personal Prop.	887		
20	51	Supp - IV	1,674		
20	51	IV Pump	303		
20	51	Supp - Occup Therapy	196		
20	51	Supp - Respiratory Supplies	922		
20	51	Respiratory Equip	17,902		
20	51	Patient Specific Svcs	425		
<b>Total Other Ancillary Costs</b>			<b>\$ 79,323</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Property Adjustments</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Revenue	\$ 206		
30	IV 8	Vending Revenue	311		
27	14c3	D&O Insurance	2,255		
<b>Total Other Adjustments</b>			\$ 2,772	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Harbor Village North Rehab and Nursing  
Disallowance Schedule for Cable TV  
September 30, 2018**

	<u>Amount</u>	
Total Cable TV Expense	\$ 22,380	TB Linked
2069501		
Account #		
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Days in Cost Report 365 / 365 Days	<u>100.00%</u>	
Revised Total Allowable Cost	\$ 3,600	
<b>Disallowed Cable TV</b>	<b><u><u>\$ 18,780</u></u></b>	

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Vi2436		9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 9,180,477	9,180,477			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,863,814)	(1,863,814)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,138,148	1,138,148			
b. Medicare Room and Board Contractual Allowance **	\$ 164,302	164,302			
4. a. Private-Pay Residents and Other	\$ 1,063,126	1,063,126			
b. Private-Pay Room and Board Contractual Allowance **	\$ (60,725)	(60,725)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 71,150	71,150			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (71,150)	(71,150)			
c. Prescription Drugs - Non-Medicare	\$ 72,141	72,141			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (65,167)	(65,167)			
2. a. Medical Supplies - Medicare	\$ 6,292	6,292			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (6,292)	(6,292)			
c. Medical Supplies - Non-Medicare	\$ 8,577	8,577			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (7,676)	(7,676)			
3. a. Physical Therapy - Medicare	\$ 423,934	423,934			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (203,503)	(203,503)			
c. Physical Therapy - Non-Medicare	\$ 64,908	64,908			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (65,499)	(65,499)			
4. a. Speech Therapy - Medicare	\$ 123,855	123,855			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (59,345)	(59,345)			
c. Speech Therapy - Non-Medicare	\$ 19,657	19,657			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (18,359)	(18,359)			
5. a. Occupational Therapy - Medicare	\$ 385,669	385,669			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (202,019)	(202,019)			
c. Occupational Therapy - Non-Medicare	\$ 70,965	70,965			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (63,554)	(63,554)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (7,553)	(7,553)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 287	287			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,098,832	10,098,832			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 37	37			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 209,866	209,866			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 209,903	209,903			
<b>VI. Total All Revenue</b> (III +V)	\$ 10,308,735	10,308,735			

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Oxygen Revenue-Medicare A	\$ 1,001		
30 II 6a	Oxygen -C/A-Medicare A	(1,001)		
30 II 6a	Lab - Medicare A	7,113		
30 II 6a	Lab - C/A - Medicare A	(7,113)		
30 II 6a	X-Ray - Medicare A	4,573		
30 II 6a	X - Ray - C/A Medicare A	(4,573)		
30 II 6a	MCR -B 2% Sequestration	(7,553)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (7,553)	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Oxygen Medicaid	\$ 17,258		
30 II 6b	Oxygen Private Pay	1,022		
30 II 6b	Oxygen Hospice	840		
30 II 6b	Oxygen C/A Medicaid	(17,258)		
30 II 6b	Oxygen - C/A - HMO	(731)		
30 II 6b	Oxygen C/A Hospice	(840)		
30 II 6b	Med Equip - Medicaid	17,690		
30 II 6b	Med Equip C/A- Medicaid	(17,690)		
30 II 6b	Lab - Medicaid	69		
30 II 6b	Lab - HMO	643		
30 II 6b	Lab - Private	59		
30 II 6b	Lab - Comm Ins	241		
30 II 6b	Lab-Hospice	86		
30 II 6b	Lab - C/A - Medicaid	(69)		
30 II 6b	Lab - C/A - HMO	(643)		
30 II 6b	Lab - C/A - Comm Ins	(241)		
30 II 6b	Lab - C/A - Hospice	(86)		
30 II 6b	X-Ray - HMO	196		
30 II 6b	X-ray Medicaid	377		
30 II 6b	X-ray Comm Ins	439		
30 II 6b	X-Ray - C/A - HMO	(196)		
30 II 6b	X-Ray - C/A - Medicaid	(377)		
30 II 6b	X-Ray - C/A - Comm Ins	(439)		
30 II 6b	IV Charges - Medicaid	3,653		
30 II 6b	IV Charges -Hospice	24		
30 II 6b	IV Charges C/A - Medicaid	(3,653)		
30 II 6b	IV Charges -Hospice C/A	(24)		
30 II 6b	MCB Rplmnt 2% Sequestration	(63)		
<b>Total Other Resident Revenue</b>		\$ 287	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 Iv 5	Interest Income - A/R Accounts	N/A	\$ 37		
<b>Total Interest Income</b>			\$ 37	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Prior Period Rate Adjustment	\$ 72,593		
30 IV 8	Prior Year Revenue Adjustment	133,495		
30 IV 8	Medical Records Revenue	206		
30 IV 8	Vending Revenue	311		
30 IV 8	Miscellaneous Revenue	(114)		
30 IV 8	Credit Balances Expenses (Prior period)	3,375		
<b>Total Other Revenue</b>		\$ 209,866	\$ -	\$ -



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	8,128
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	752,490
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	65,899
a. Prepaid Insurance	56,999			
b. Prepaid Expenses	8,900			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	105,545
CAP EX Reserve	65,400			
Insurance Reserve	40,145			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>932,062</b>
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 <u>47,510</u>		\$	37,499
	Accum. Depreciation <u>10,011</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>47,374</u>		\$	29,964
	Accum. Depreciation <u>17,410</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(21,929)
F/S vs C/R NBV	(21,929)			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>45,534</b>

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	977,596
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	1,150,119		
	Accum. Depreciation	233,115	Net	\$ 917,004
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	385,095		
	Accum. Depreciation	120,513	Net	\$ 264,582
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	1,181,586
D. Investment and Other Assets				
1. Deferred Deposits			\$	46,216
2. Escrow Deposits				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				
			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )				
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	1,108,673
Name and Address		Amount	Loan Date	
Owners/Parkway/Brockton /West		1,108,673		
7. Other Assets ( <i>itemize</i> )			\$	24,644
Due From Others		24,644		
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	1,179,533
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	3,338,715

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

## Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

## G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village		2436	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,513,239
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	185,886
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	10,358
7. Medicare Final Settlement Payable				\$	2
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,052,663
Medicaid Settlement		1,191	UNUM Life	2,153	
Accrued Rent		290,855	AFLAC Disability and L	(2,860)	
Accrued Provider Tax		381,405	AFLAC Supplemental In	8,523	
Accrued Expenses		367,107	See Schedule	4,289	
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	2,762,148

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

(Carry Total forward to next page)

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor Villa		License No. 2436	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,762,148	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 602,380	
Name and Address of Lender	Amount	Loan Date			
Quincy/ Denmar/ Intercompany	125,094				
Wachusett Ventures	477,286				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 502,475	
N/P - CCP		502,475			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,104,855	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,867,003	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Union Withholding - PAC	\$ 1,160
33	A12	Union Dues Withholding	3,129
<b>Total Other Current Liabilities (Itemize)</b>			\$ 4,289

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	1,181,586
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,181,586
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,219,520)
6. Gain or Loss for Period	10/1/2017	thru 9/30/2018	\$	(490,354)
7. Total Net Worth			\$	(1,709,874)
<b>C. Total Reserves and Net Worth</b>			\$	(528,288)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,338,715

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor V	2436	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(1,201,898)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,308,735
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,799,089
D. Net Income or Deficit			\$	(490,354)
E. Balance			\$	(1,692,252)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Pg. 27	\$10,918,602			
F/S vs C/R Depreciation	(119,513)			
Expenses Per F/S	\$10,799,089			
2. Other <i>(itemize)</i>				
Prior Period Adjustments		(17,622)		
F-3. Total Additions			\$	(17,622)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(1,709,874)
	09/30/18			

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2018	Page 37	of 37
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<i>Check appropriate category</i>		
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)

**Preparer/Reviewer Certification**

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer	Title	Date Signed

Printed Name of Preparer

Matthew S. Bivolack

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555 Long Wharf Drive, New Haven, CT 06511	203-781-9600

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Steven Vera	781-943-3104

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**Subject to the attached accountants' consulting report**