

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing	
Address (No. & Street, City, State, Zip Code) 88 Clark Lane, Waterford, CT 06385	
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 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 1048-C	RHNS	(Specify)	Medicare Provider 07-5158
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Medicaid Provider Numbers:	CCNH 10488	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
88 Clark Operating, LLC d/b/a New London Sub-Acute	1048-C	9/30/2022	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 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Thomas E. Harris			Printed Name (Owner) Mirlis Children Trust		
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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing	Period Covered:	From 10/1/2021	To 9/30/2022	
Address of Facility 88 Clark Lane, Waterford, CT 06385				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/8/2023		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-442-0471		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) 88 Clark Operating, LLC d/b/a New London Sub-Acute and N		Address (No. & Street, City, State, Zip) 88 Clark Lane, Waterford, CT 06385		
License Numbers:	CCNH 1048-C	RHNS (Specify)	Medicare Provider No. 07-5158	
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.				
N/A				
Administrator				
Name of Administrator Thomas E. Harris		Nursing Home Administrator's License No.:	723	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire Corporate Owners

Name of Facility 88 Clark Operating, LLC d/b/a New London S	License No. 1048-C	Report for Year Ended 9/30/2022	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

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

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

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

General Information and Questionnaire Individual Proprietorship

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-A	License No. 1048-C	Report for Year Ended 9/30/2022	Page 3B	of 37
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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 88 Clark Operating, LLC d/b/a New London Sub-Acute	License No. 1048-C	Report for Year Ended 9/30/2022	Page 4	of 37
--	-----------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
88 Clark Lane Realty, LLC	88 Clark Lane, Waterford, CT 06385	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 22/ Line 9	1,212,603	Replaced by Fair Rent
88 Clark Lane Realty, LLC	88 Clark Lane, Waterford, CT 06385	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Pg. 22/ Line 10b	75,004	75,004
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy & COVID Therapy	Pg. 13/ Line B5a & B1	224,185	224,185
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg. 13/Line B9a	81,130	81,130
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Pg. 13/Line 10b	200,305	200,305
93 W Main Operating, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	Pg. 19/ Line 3B	72,000	72,000
88 Clark Lane Realty, LLC	88 Clark Lane, Waterford, CT 06385	<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Pg. 27/ Line 14a	14,543	14,543
		<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 88 Clark Operating, LLC d/b/a New London Sub	License No. 1048-C	Report for Year Ended 9/30/2022	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
88 Clark Operating, LLC d/b/a New London Sub-Acute and			1048-C	9/30/2022			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						
Pitney Bowes, Inc. 1 Elmcroft Road, Stamford, CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	06/30/17	51 months	1,100	1,100	
Nurse Rosie Products, 7320 Central Avenue, Savannah, GA 31406	<input type="radio"/>	<input checked="" type="radio"/>	4 rosebuds	07/27/20	36 months	5,054	5,054	
Eagle Leasing Company	<input type="radio"/>	<input checked="" type="radio"/>	3 Containers	2022	Monthly	5,049	5,049	
Aztec Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Kyocera KT7003I Copier	2022	Monthly	12,667	12,667	
	<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
Total ***							23,870	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility 88 Clark Operating, LLC d/b/a New	License No. 1048-C	Report for Year Ended 9/30/2022	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	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Roth & Co	1428 36th St #200, Brooklyn, NY 11218
3 PDR CPAs	4023 Tampa Road, Suite 2000, Oldsmar, FL 34677
4	

Services Provided by This Firm (*describe fully*)

1 Preparation of letter related to occupancy matter DSS/OPM correspondence/Medicaid Cost Reports	\$ 14,552
2 Financial / Tax Prep Services / PPP Forgiveness Application	\$ 16,710
3 Audit of Financial Statements	\$ 4,750
4	\$
	Charge for Services Provided
	\$ 36,012

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

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Treasurer State of CT	860-702-3000
2 Stewart Title Guaranty Company	203-338-8575
3 Murtha Cullina LLP	860-240-6000
4 State Marshal of Connecticut	203-787-4805
5 Schettino and Temchin	203-239-6699

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

1 55 Elm Street Ste 3, Hartford, CT 06106
2 929 Kings Hwy E 3rd floor, Fairfield, CT 06825
3 185 Asylum Street, 29th Floor, Hartford, CT 06103
4 32 Elm St #1, New Haven, CT 06510
5 18 Peck St, North Haven, CT 06473

Services Provided by This Firm (*describe fully*)

1 Conservatorship (Disallowed on Pg 28)	\$ 2,656
2 UCC 3 Filing (Disallowed on Pg 28)	\$ 200
3 Licensing / General Health Care Regulatory / Patient care issue	\$ 1,626
4 Serving Petitions for Hearings (Disallowed on Pg 28)	\$ 365
5 Legal collection (Disallow Page 28)	\$ 3,500
	Charge for Services Provided
	\$ 8,347

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 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing			License No. 1048-C		Report for Year Ended 9/30/2022				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	120	120			120	120						
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	93	93			93	93						
B. As of midnight of THIS report period	83	83							83	83		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,289	3,289			2,557	2,557			732	732		
B. Medicaid (Conn.)												
C. Medicaid (other states)	23,966	23,966			18,202	18,202			5,764	5,764		
D. Private Pay	2,753	2,753			1,818	1,818			935	935		
E. State SSI for RCH												
F. Other (Specify) HMO and Hospice	1,452	1,452			1,115	1,115			337	337		
G. Total Care Days During Period (3A thru F)	31,460	31,460			23,692	23,692			7,768	7,768		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	649	649			432	432			217	217		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	32,109	32,109			24,124	24,124			7,985	7,985		

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility 88 Clark Operating, LLC d/b/a New London S	License No. 1048-C	Report for Year Ended 9/30/2022	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

Change in Resident Days	CCNH	RHNS	(Specify)
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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	6	65		12				
Per Diem Rate								
a. One bed rm.	Various	235.21		450.00				
b. Two bed rms.	Various	235.21		400.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,757	3,757		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	939	939		
C. Other	8,215	8,215		
D. Total Physical Therapy Treatments	12,911	12,911		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	898	898		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	159	159		
C. Other	1,488	1,488		
D. Total Speech Therapy Treatments	2,545	2,545		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,553	2,553		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	4,555	4,555		
C. Other	8,201	8,201		
D. Total Occupational Therapy Treatments	15,309	15,309		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
88 Clark Operating, LLC d/b/a New London Sub-Acute and	1048-C	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	120,195	1,931				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	110,354	4,705				
5. Dietary Service						
a. Head Dietitian	5,041	126				
b. Food Service Supervisor	69,823	3,139				
c. Dietary Workers	346,156	19,309				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	239,529	14,759				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	62,608	2,179				
b. Other Maintenance Workers	41,236	4,195				
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	232,979	4,375				
b. RN						
1. Direct Care	802,676	18,222				
2. Administrative**	95,497	2,678				
c. LPN						
1. Direct Care	847,417	24,473				
2. Administrative**						
d. Aides and Attendants	1,207,060	51,150				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	148,644	8,615				
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	102,438	2,470				
n. Marketing	18,049	521				
o. Other (Specify)						
See Attached Schedule	129,444	4,172				
<i>A-13. Total Salary Expenditures</i>	4,579,146	167,019				

* 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	\$ 42,819	1,852				
Admissions	86,625	2,320				
Total	\$ 129,444	4,172	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Barium Swallow Study and Fluoroscopy Evaluations	\$ 3,218	11				
IV Insertion Nurse (Disallow Page 28)	16,505	N/A				
Respiratory Therapist (Disallow Page 28)	1,640	10				
MDS Consulting	24,560	430				
Total	\$ 45,923	451	\$ -	-	\$ -	-

**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
88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing				1048-C	9/30/2022				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

**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	
88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing				1048-C	9/30/2022			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Thomas E Harris	120,195			Non Discriminatory	Administrator	1,931	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
88 Clark Operating, LLC d/b/a New London Sub-Ac	1048-C	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	6,604	104/Est				
3. Pharmacist	23,927	119				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	224,185	3,336				
b. Other						
6. Social Worker						
7. Recreation Worker	100	1				
8. Physicians						
a. Medical Director (entire facility)	42,000	168				
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	81,130	1,207				
b. Other						
10. Occupational Therapist						
a. Resident Care	200,305	2,981				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	106,655	1,187				
2. Administrative***						
b. LPN						
1. Direct Care	825,581	12,159				
2. Administrative***						
c. Aides	979,927	23,810				
d. Other						
12. Other (Specify) See Attached Schedule	45,923	451				
B-13 Total Fees Paid in Lieu of Salaries	2,536,337	45,419				

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

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

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

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

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute		License No. 1048-C		Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
LTC Management, 174 Scott Road Prospect CT 06712	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational, Speech Therapy and Other COVID Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
IPC Healthcare, PO Box 844929 Los Angeles, CA 90084	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, Inc., 101 N Plains industrial Road, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medwiz Solutions, LLC, 167 Route 304, Bardonia NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HC consulting, PO Box 265 Waterbury CT 06720	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, 653 Main Street Plantsville CT 06479	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hubscrub of Southeastern New England Inc	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SambaCare	Contract LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Norton and Associates, 34 Elm Street, Cohasset, MA 02025	Contract LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services, 494 Broad Street, Suite 302 Newark, NJ 07102	Contract RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Genie Healthcare, 104 Interchange Plaza, Suite 100, Monroe NJ 08831	Contract RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Kim Galligan	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Masstex Imaging, 3 Electronics Ave Suite 201 Danvers MA 01923	Barium Swallow Study and Fluoroscopy Evaluations	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Compliance, 6 Woodcrest Rd. Monsey NY 10952	Medication Regimen Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
David Sobol	Entertainment/Recreation	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub	1048-C	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 114,182	114,182		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 400,037	400,037		
5. Health Insurance	\$ 303,971	303,971		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 27,338	27,338		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 6,168	6,168		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 106,938	106,938		
d. Accounting and Auditing	\$ 36,012	36,012		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 8,347	8,347		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 25,843	25,843		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 9,270	9,270		
2. Cellular Phones	\$ 200	200		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 80	80		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 568,381	568,381		
Subtotal	\$ 1,606,767	1,606,767		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 6,168		
Total	\$ 6,168	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acu	1048-C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,606,767	1,606,767			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,106	2,106			
3. Gifts to Staff and Residents	\$ 2,870	2,870			
4. Employee Travel	\$ 6,043	6,043			
5. Education Expenses Related to Seminars and Conventions	\$ 3,585	3,585			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,017	1,017			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 14,889	14,889			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,102	3,102			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 404	404			
9. Subscriptions	\$				
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>)	\$ 267,139	267,139			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 27,223	27,223			
C-14 Total Administrative & General Expenditures	\$ 1,935,145	1,935,145			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Admin Expense>Marketing & Advertising	\$ 14,889		
Total Other Advertising	\$ 14,889	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Activity Expense>Resident Missing Items (Disallow Page 28)	\$ 288		
Admin Expense>Licenses	1,761		
Admin Expense>Fines, Penalties & Settlements (Disallow Page 28)	5,369		
Admin Expense>Fines, Penalties & Settlements>COVID19 (Disallow Page 28)	658		
Admin Expense>Late Fees (Disallow Page 28)	1,641		
Admin Expense>Bank Fees	8,553		
Credit Cards Fees (Disallow Page 28)	2,016		
Bounced Check (Disallow Page 28)	15		
Other - NSF Fees (Disallow Page 28)	306		
Other - Pay by phone fee (Disallow Page 28)	10		
Other - Wire transfers (Disallow Page 28)	225		
Employee Food (Disallow Page 28)	2,931		
Employee Relations (Disallow Page 28)	3,450		
Total Other Administrative and General	\$ 27,223	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility 88 Clark Operating, LLC d/b/a New Lond	License No. 1048-C	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

*** 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
88 Clark Operating, LLC d/b/a New London Sub-Acute		1048-C	9/30/2022	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	323,753	323,753		
2. Non-Food Supplies	\$	30,340	30,340		
3. Other (<i>Specify</i>) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)					
	\$	83	83		
c. Other (<i>Specify</i>) _____					
	\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$	354,176	354,176	
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute		1048-C	9/30/2022		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. \$				
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>)		\$	72,000	72,000		
c. Other (<i>Specify</i>) Laundry Supplies		\$	49	49		
3D. Total Laundry Expenditures (3a + b + c)		\$	72,049	72,049		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New London St		1048-C	9/30/2022		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. \$	26,949	26,949			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt. \$					
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$	26,949	26,949		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Mckesson	\$	195,891	195,891			
b. Medicine Cabinet Drugs	\$	3,035	3,035			
c. Medical and Therapeutic Supplies	\$	97,156	97,156			
d. Ambulance/Limousine***	\$	61,920	61,920			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	5,148	5,148			
f. X-rays and Related Radiological Procedures***	\$	5,750	5,750			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	39,093	39,093			
i. Recreation	\$	18,478	18,478			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	57,106	57,106			
5M. Total Resident Care Expenditures (5a - 5j)		\$	483,577	483,577		

* 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)
	-		
Nursing Expense>Supplies>COVID19	\$ 17,249		
Nursing Expense>Minor Equip & Supplies (Disallow Page 29)	1,800		
Nursing Expense>Minor Equip & Supplies>COVID19	311		
Nursing Expense>Sanitation & Incineration	1,266		
Nursing Expense>Equip-Rental (Disallow \$21,023 Page 29)	35,037		
Nursing Expense>Data Processing>COVID19	1,443		
Total Other Resident Care	\$ 57,106	\$ -	\$ -

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

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing			License No. 1048-C		Report for Year Ended 9/30/2022			Page of 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
On-Time IT Solutions Inc.	154 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT assistance	35,807			22	6f
Caretech Group	1123 McDonald Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	16,800			16	m11
Norwich Rehab and Care	93 W main St, Norwich, CT 06360	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Laundry	72,000			19	3b
CWPM	PO Box 415 Plainville CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Service	28,440			22	6f
LTC Consulting Services	100 Boulevard, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Consulting services	183,800			16	m11
Constellation New Energy	PO Box 4911 Houston TX 77210	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Energy Maintenance	26,176			22	6f
DiRoma Landscaping	1111 Voluntown Road, Griswold CT 06351	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	10,756			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
88 Clark Operating, LLC d/b/a New London S	1048-C	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 44,459	44,459				
b. Heat	\$ 48,212	48,212				
c. Light & Power	\$ 119,735	119,735				
d. Water	\$ 34,283	34,283				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 23,870	23,870				
f. Other (<i>itemize</i>)	\$ 144,396	144,396				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 414,955	414,955				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 51,694	51,694				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 29,105	29,105				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 80,799	80,799				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 112,218	112,218				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 112,218	112,218				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,212,603	1,212,603				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 75,004	75,004				
c. Personal property taxes	\$ 7,552	7,552				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,488,176	1,488,176				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Maintenance Expense>Supplies	\$ 18,353		
Maintenance Expense>Minor Equip & Supplies	1,209		
Maintenance Expense>Sanitation & Incineration	28,440		
Maintenance Expense>Equip-Rental	24		
Maintenance Expense>Extermination	2,707		
Maintenance Expense>Snow Removal	7,354		
Maintenance Expense>Landscaping	10,756		
Maintenance Expense>Fire Drill	9,327		
Maintenance Expense>Contracted Service	66,226		
Total Other Repairs and Maintenance	\$ 144,396	\$ -	\$ -

Depreciation Schedule

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing				License No. 1048-C		Report for Year Ended 9/30/2022			Page 23	of 37												
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals											
A. Land Improvements																						
1. Acquired prior to this report period				26,130		26,130	26,130	S/L	Various													
2. Disposals (attach schedule)																						
3. Acquired during this report period (attach schedule)																						
A-4. Subtotal																						
B. Building and Building Improvements																						
1. Acquired prior to this report period				2,713,605		2,713,605	2,214,652	S/L	Various	50,423												
2. Disposals (attach schedule)																						
3. Acquired during this report period (attach schedule)				12,713				S/L	Various	1,271												
B-4. Subtotal											51,694											
C. Non-Movable Equipment																						
1. Acquired prior to this report period				92,905		92,905	92,905	S/L	Various													
2. Disposals (attach schedule)																						
3. Acquired during this report period (attach schedule)																						
C-4. Subtotal																						
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land		Less Salvage Value		Cost to Be Depreciated		Accumulated Depreciation to Beginning of Year's Operations		Method of Computing Depreciation		Useful Life		Depreciation for This Year		Totals		
		Yes	No	Month	Year																	
D. Movable Equipment																						
1. Motor Vehicles (Specify name, model and year of each vehicle)																						
a.																						
b.																						
c.																						
d.																						
2. Movable Equipment																						
a. Acquired prior to this report period						Var	Var	1,495,249		1,495,249	1,450,863	S/L	Various	27,852								
b. Disposals (attach schedule)																						
Acquired during this report period (attach schedule):																						
c. Administrative								6,207				S/L	Various	621								
d. Standard Resident								3,162				S/L	Various	632								
e. Specialized Resident																						
Total Acquired during this report period								9,369							1,253							
D-3. Subtotal																						29,105
E. Total Depreciation																						80,799

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/19/2021	Replacement of oven parts	\$ 2,730	10	\$ 273
3/21/2022	Designed and installed nurse call system	9,983	10	998
Total additions for Building Improvement		\$ 12,713		\$ 1,271
Deletions:				
Total deletions for Building Improvement		\$ -		\$ -

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
11/29/2021	Mobile dish dispenser/warmer	Standard Resident	\$ 3,162	5	\$ 632
5/3/2022	New payroll system transition/implementation	Administrative	6,146	10	615
5/31/2022	Tax on new payroll system transition/implementation	Administrative	61	10	6
Total additions for Movable Equipmen			\$ 9,369		\$ 1,253
Deletions:					
Total deletions for Movable Equipmen			\$ -		\$ -

*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
12/16/2021	Installed new carrier RTU's	34,108	15	2,274
12/20/2021	Installed new carrier RTU's	45,477	15	3,032
12/31/2021	Installed new carrier RTU's	34,108	15	2,274
3/28/2022	Fire sprinkler alterations	2,659	15	177
3/31/2022	Paterson project- major renovations	1,546,714	15	103,114
5/4/2022	Asbestos floor tile and mastic removal	20,207	15	1,347
Total additions for Leasehold Improvemen		\$ 1,683,273		\$ 112,218
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

88 Clark Operating, LLC
 Depreciation Schedule - Realty
 September 30, 2022

<u>Property</u>	<u>Acquisition</u> <u>Year</u>	<u>Historical</u> <u>Costs</u>	<u>Cost to Be</u> <u>Depreciated</u>	<u>Method</u>		<u>9/30/2022</u>		<u>Net</u>
				<u>Life</u>	<u>Life</u>	<u>9/30/2022</u> <u>Deprec.</u>	<u>Accum</u> <u>Deprec.</u>	<u>Book</u> <u>Value</u>
2021 Building Improvements Additions								
deposit for work done on heating system	5/31/2021	1,800	1,800	15	S/L	120	240	1,560
2nd installment for work done on heating system	5/31/2021	1,800	1,800	15	S/L	120	240	1,560
Installed new LP conversion kit	5/31/2021	682	682	15	S/L	45	90	592
New Blower Moter Installed	6/1/2021	3,777	3,777	10	S/L	378	756	3,021
Replaced 2 failed fire damper actuators	6/18/2021	3,310	3,310	15	S/L	221	442	2,868
install new doors	6/30/2021	3,860	3,860	10	S/L	386	772	3,088
Doors and locks being replaced and fixed up	7/19/2021	6,800	6,800	10	S/L	680	1360	5,440
roof repair	8/31/2021	23,500	23,500	20	S/L	1175	2350	21,150
Installed new Main Distribution Panel	9/20/2021	5,377	5,377	15	S/L	358	716	4,661
INSTALL MANITOWOC ICE MECHINE WITH REMO	10/1/2021	4,201	4,201	10	S/L	420	840	3,361
Total 2021 Building Improvements Additions		55,107	55,107			3,903	7,806	47,301
Total 2022 Building Improvements Additions								
Designed and installed nurse call system	3/21/2022	9,983	9,983	10	S/L	998	998	8,985
Total 2022 Building Improvements Additions		9,983	9,983			998	998	8,985
2022 Leasehold Additions								
Installed new carrier RTU's	12/16/2021	34,108	34,108	15	S/L	2,274	2,274	31,834
Installed new carrier RTU's	12/20/2021	45,477	45,477	15	S/L	3,032	3,032	42,445
Installed new carrier RTU's	12/31/2021	34,108	34,108	15	S/L	2,274	2,274	31,834
Fire sprinkler alterations	3/28/2022	2,659	2,659	15	S/L	177	177	2,482
Paterson project- major renovations	3/31/2022	1,546,714	1,546,714	15	S/L	103,114	103,114	1,443,600
Asbestos floor tile and mastic removal	5/4/2022	20,207	20,207	15	S/L	1,347	1,347	18,860
Total 2022 Leasehold Additions		1,683,273	1,683,273			112,218	112,218	1,571,055
Total Building		1,748,363	1,748,363			117,119	121,022	1,627,341

88 Clark Operating, LLC
 Depreciation Schedule - Operating
 September 30, 2022

Property	Acquisition Year	Historical Costs	Cost to Be Depreciated	Life	Method Life	9/30/2022 Deprec.	9/30/2022 Accum Deprec.	Net Book Value
Land Improvements								
Acquired prior 2011	Var	26,130	26,130	Var	S/L	-	26,130	-
Total		26,130	26,130			-	26,130	-
Building and Building Improvements								
Acquired prior 2011	Var	2,031,125	2,031,125	Var	S/L	16,252	1,947,138	83,987
		2,031,125	2,031,125			16,252	1,947,138	83,987
Acquisition 2012								
Renovations	8/21/2012	6,780	6,780	5	S/L	-	6,780	-
Repair Flooring	4/26/2012	15,587	15,587	5	S/L	-	15,587	-
Repair Sewer	7/31/2012	2,659	2,659	5	S/L	-	2,659	-
Repair Sewer	8/1/2012	5,318	5,318	5	S/L	-	5,318	-
Carpet	12/15/2011	10,868	10,868	5	S/L	-	10,868	-
New Generator	12/21/2011	12,000	12,000	20	S/L	600	6,600	5,400
Wallpaper	Var	28,657	28,657	10	S/L	(3)	28,656	0
Generator	var	74,669	74,669	10	S/L	(1)	74,669	(0)
Wanderguard	12/1/2011	3,247	3,247	5	S/L	(1,298)	3,247	-
Outdoor Sign	12/1/2011	6,528	6,528	10	S/L	(2)	6,528	0
Electrical Work	10/20/2011	3,084	3,084	10	S/L	3	3,084	0
Total 2012 Acq		169,394	169,394			(701)	163,994	5,401
Acquisition 2013								
Dish Machine and Booster	5/17/2013	13,599	13,599	5	S/L	-	13,599	-
Total New Acq		13,599	13,599			-	13,599	-
Acquisition 2014								
FLOORING REPAIR/TEAR OUT	11/14/2013	5,830	5,830	10	S/L	583	5,150	680
WALK-IN FRIDGE/FREEZER	1/1/2014	47,759	47,759	15	S/L	3,184	27,064	20,695
ELECTRICAL DEMO/WIRING WALKIN COOLER	1/8/2014	4,201	4,201	15	S/L	280	2,380	1,821
ELECTRIC SERVICES FOR WALKIN	1/8/2014	2,165	2,165	15	S/L	144	1,225	941
SPRINKLER SERVICES FOR WALKIN	1/15/2014	3,261	3,261	15	S/L	217	1,845	1,416
DAYROOM RENOVATION	2/28/2014	6,777	6,777	20	S/L	339	2,825	3,952
WALKIN FREEZER WALL DEMO	3/11/2014	9,004	9,004	15	S/L	600	4,900	4,104
RENOVATE SHOWER ROOMS	3/31/2014	95,110	95,110	20	S/L	4,755	38,833	56,277
Settlement for AM/PM Roof - Repaired in 2010	10/18/2013	(32,500)	(32,500)	30	S/L	(1,083)	(9,748)	(22,752)
Total 2014 Additions		141,607	141,607			9,019	74,474	67,133
Acquisition 2015								
NEW ELECTRICAL PANEL	10/28/2014	3,353	3,353	20	S/L	168	1,344	2,009
Total 2015 Additions		3,353	3,353			168	1,344	2,009
Acquisition 2018								
install new doors	10/26/2017	3,000	3,000	10	S/L	300	1,500	1,500
door handles	11/1/2017	2,764	2,764	10	S/L	276	1,380	1,384
door handles	11/1/2017	905	905	10	S/L	91	455	450
paving	11/24/2017	6,168	6,168	8	S/L	771	3,855	2,313
Kropp Environmental Contractors - Sewage Project	12/31/2017	174,238	174,238	25	S/L	6,970	34,850	139,388
heat exchanger	1/9/2018	3,126	3,126	15	S/L	208	1,040	2,086
A/C maintenance	6/27/2018	1,950	1,950	15	S/L	130	650	1,300
A/C maintenance	7/9/2018	2,077	2,077	15	S/L	138	690	1,387
A/C maintenance	7/9/2018	2,516	2,516	15	S/L	168	840	1,676
flooring	7/9/2018	1,823	1,823	5	S/L	365	1,823	-
flooring	9/28/2018	1,800	1,800	5	S/L	360	1,800	-
flooring	9/28/2018	2,200	2,200	5	S/L	440	2,200	-
Total 2018 Additions		202,567	202,567			10,217	51,083	151,484
Acquisition 2019								
heat exchange replacement	11/28/2018	3,439	3,439	15	S/L	229	916	2,523
fire barrier construction downpayment	12/3/2018	4,000	4,000	15	S/L	267	1,068	2,932
replace glass door	12/4/2018	750	750	10	S/L	75	300	450
heat exchanger replacement in north unit	12/5/2018	3,297	3,297	15	S/L	220	880	2,417
Replace Defective zone module in fire alarm control panel	12/5/2018	789	789	15	S/L	53	212	577
replace east unit heat exchanger	12/27/2018	3,457	3,457	15	S/L	230	920	2,537
fire barriers in hallways above fire doors	12/18/2019	4,000	4,000	15	S/L	267	1,068	2,932
Security System	3/31/2019	17,044	17,044	5	S/L	3,409	13,636	3,408
Air Line Piping and Fittings	4/29/2019	2,579	2,579	20	S/L	129	516	2,063
Black Schedule, Grooved Coupling, Firelock	4/29/2019	12,709	12,709	15	S/L	847	3,388	9,321
replaced dishwasher door	8/14/2019	1,882	1,882	10	S/L	188	752	1,130
Material All Panel MDP's	9/10/2019	3,373	3,373	15	S/L	225	900	2,473
walk in freezer maintenance	10/10/2018	838	838	15	S/L	56	224	614
freezer maintenance	10/17/2018	269	269	15	S/L	18	72	197
repair/replace sprinklers	1/14/2019	1,239	1,239	15	S/L	83	332	907
install new water pump	10/26/2018	613	613	15	S/L	41	164	449
2019 Disposals								
Generic Leasehold Disposals	12/31/2018	(11,388)	(11,388)			-	(11,388)	-
Total 2019 Additions		48,890	48,890			6,337	13,960	34,930
Acquisition 2020								
Sprinkler, grooved coupling, and mega press coupling	10/2/2019	4,027	4,027	15	S/L	268	804	3,223
sprinkler work, thread rod and fitters	10/10/2019	527	527	15	S/L	35	105	422
Air compressor removed, oilless air installed	10/16/2019	3,434	3,434	15	S/L	229	687	2,747
repair service for generator	11/15/2019	1,022	1,022	10	S/L	102	306	716
replaced amp heat	1/3/2020	4,104	4,104	15	S/L	274	822	3,282
Condon electric sales use tax	3/1/2020	332	332	15	S/L	22	66	266

apprentice & journeyman sprinkler fitter	1/16/2020	2,170	2,170	15	S/L	145	435	1,735
exhaust fan, emergency light, labor, bucket truck	1/28/2020	1,122	1,122	15	S/L	75	225	897
side walk repair	9/10/2019	1,500	1,500	15	S/L	100	300	1,200
side walk repair	9/10/2019	1,100	1,100	15	S/L	73	219	881
new carrier installment	8/4/2020	9,040	9,040	25	S/L	-	362	8,678
rinse probe, control board, and touch pad	8/31/2020	1,016	1,016	10	S/L	-	102	914
new serpentine belt and air filter	1/6/2020	1,022	1,022	10	S/L	102	306	716
Total 2020 Additions		30,414	30,414			1,425	4,739	25,675
Acquisition 2021								
architectural work	12/31/2020	9,600	9,600	15	S/L	640	1,280	8,320
repairs and replacements of curbs, drainage, walkways, ex	1/10/2021	14,500	14,500	15	S/L	967	1,934	12,566
generator repair	4/1/2021	3,500	3,500	10	S/L	350	700	2,800
Deposit on 3 new doors	4/5/2021	6,800	6,800	10	S/L	680	1,360	5,440
sealed around perimeter of 4 units	5/13/2021	3,191	3,191	15	S/L	213	426	2,765
removed all debris, installed ridge cap	5/13/2021	2,100	2,100	15	S/L	140	280	1,820
replaced filter dryer	8/19/2021	4,626	4,626	10	S/L	463	926	3,700
Air conditioner repairs	8/23/2021	3,490	3,490	10	S/L	349	698	2,792
2021 Disposals								
Condon and Sons	Var	(4,860)	(4,860)			-	(4,860)	-
Jones and Jones	Var	(8,640)	(8,640)			-	(8,640)	-
H&E	Var	(4,365)	(4,365)			-	(4,365)	-
H&E	Var	(2,340)	(2,340)			-	(2,340)	-
new carrier installment	Var	(9,040)	(9,040)			-	(362)	(8,678)
rinse probe, control board, and touch pad	Var	(1,016)	(1,016)			-	(102)	(914)
Total 2021 Additions		17,546	17,546			3,802	(13,065)	30,611
Acquisition 2022								
Replacement of oven parts	11/19/2021	2,730	2,730	10	S/L	273	273	2,457
Total 2022 Additions		2,730	2,730			273	273	2,457
Total Building Improvements		2,661,226	2,661,226			46,793	2,257,539	403,688
Non-Movable Equipment								
Acquired prior 2011	Var	92,905	92,905	Var	S/L	-	92,905	-
Total		92,905	92,905			-	92,905	-
Moveable Equipment								
Acquired prior 2011	Var	1,198,371	1,198,371	Var	S/L	-	1,198,371	-
Acquisition 2012								
Dell Computers	10/11/2011	2,548	2,548	5	S/L	-	2,548	-
Dell Computers	12/16/2011	2,813	2,813	5	S/L	-	2,813	-
Dell Computers	10/11/2011	12,240	12,240	5	S/L	-	12,240	-
Furniture	8/10/2012	4,804	4,804	5	S/L	-	4,804	-
Furniture	5/8/2012	9,518	9,518	5	S/L	-	9,518	-
Furniture	6/8/2012	9,518	9,518	5	S/L	-	9,518	-
Furniture	7/9/2012	9,518	9,518	5	S/L	-	9,518	-
Furniture	8/8/2012	9,519	9,519	5	S/L	-	9,519	-
Furniture	10/2/2011	4,599	4,599	5	S/L	-	4,599	-
Kitchen Tray Caddy	12/5/2011	3,576	3,576	5	S/L	-	3,576	-
Furniture	3/8/2012	9,518	9,518	5	S/L	-	9,518	-
Furniture	3/8/2012	9,518	9,518	5	S/L	-	9,518	-
Furniture	10/31/2011	4,600	4,600	5	S/L	-	4,600	-
Lamps/Furniture	3/1/2012	3,508	3,508	5	S/L	-	3,508	-
Resident Beds	4/21/2012	5,923	5,923	5	S/L	-	5,923	-
Ice machine	03/16/202	6,057	6,057	5	S/L	-	6,057	-
TVs	10/20/2011	5,210	5,210	5	S/L	-	5,210	-
Total 2012 Additions		112,986	112,986			-	112,986	-
Acquisition 2013								
Medline Beds	2/28/2013	8,142	8,142	5	S/L	-	8,142	-
Direct Supply Furniture For Dining Room	3/18/2013	12,711	12,711	5	S/L	-	12,711	-
Equipment	5/23/2013	4,110	4,110	5	S/L	-	4,110	-
Total 2013 Additions		24,963	24,963			-	24,963	-
Acquisition 2014								
BARIATRIC BED	4/2/2014	3,119	3,119	5	S/L	-	3,119	0
FURNITURE FOR DAY ROOM	3/3/2014	3,503	3,503	5	S/L	-	3,504	(0)
BEDS/FLOOR SCRUBBER	1/31/2014	6,737	6,737	5	S/L	-	6,737	(0)
ELECTRIC 8ED5	8/13/2014	2,982	2,982	5	S/L	-	2,982	(0)
Total 2014 Additions		16,342	16,342			-	16,342	(0)
Acquisition 2015								
BED HEAD/FOOTBOARD KITS/LAMIN FOR PANELS	1/28/2015	1,015	1,015	3	S/L	-	1,015	-
BEDS	3/5/2015	13,831	13,831	3	S/L	-	13,831	-
HOT FOOD SERVING COUNTER	8/19/2015	2,535	2,535	5	S/L	-	2,535	0
Total 2015 Additions		17,381	17,381			-	17,381	0
Acquisition 2016								
Beds	5/16/2016	8,944	8,944	12	S/L	745	5,215	3,729
Beds	5/23/2016	8,789	8,789	12	S/L	732	5,124	3,665
Ultra Sound for Rehab	8/25/2016	5,352	5,352	7	S/L	762	5,352	(0)
Rehab Equipment	5/9/2016	8,742	8,742	7	S/L	1,248	8,742	(0)
Rehab Equipment	9/13/2016	8,586	8,586	7	S/L	1,224	8,586	(0)
Time Clock System	3/3/2016	6,995	6,995	10	S/L	699	4,893	2,102
Total 2016 Additions		47,406	47,406			5,410	37,912	9,494
Disposals 2016								
Generator	1/31/2000	(570)	(570)	5	S/L	-	(570)	-
Timeclock Plus	9/30/2002	(2,785)	(2,785)	3	S/L	-	(2,785)	-
Total 2016 Disposals		(3,355)	(3,355)			-	(3,355)	-

Acquisition 2017								
Kitchen Equipment	8/30/2017	884	884	5	S/L	132	884	(0)
Kitchen Equipment-Sales Use Tax	8/30/2017	56	56	5	S/L	9	56	0
Total 2017 Additions		940	940			141	940	-
Acquisition 2018								
Electric Bed	11/15/2017	2,365	2,365	12	S/L	197	985	1,380
Electric Bed - Sales Tax	11/30/2017	151	151	12	S/L	13	65	86
Bed Motor	3/31/2018	643	643	12	S/L	54	270	373
Liquid Oxygen Reservoir	6/30/2018	1,800	1,800	8	S/L	225	1,125	675
Notebook, Monitor	10/1/2017	1,425	1,425	5	S/L	285	1,425	-
Lenovo Notebook	1/22/2018	917	917	5	S/L	183	915	2
Lenovo Notebook -Sales Use Tax	13/1/18	58	58	5	S/L	10	58	-
Computer Equipment	2/8/2018	17,432	17,432	5	S/L	3,486	17,430	2
Computer Equipment- Sales Use Tax	2/28/2018	1,107	1,107	5	S/L	221	1,105	2
Laptop	6/25/2018	510	510	3	S/L	(170)	510	-
Copier	6/30/2018	44,220	44,220	5	S/L	8,844	35,376	8,844
Total 2018 Additions		70,628	70,628			13,348	59,264	11,364
Acquisition 2019								
battery	11/5/2018	710	710	5		142	568	142
Electric bed with mattresses	12/13/2018	850	850	12		71	284	566
Fully Electric Bed with Extender and mattresses	12/20/2018	1,880	1,880	12		157	628	1,252
computer desk	12/31/2018	613	613	5		123	492	121
Fully Electric Bed with Extender	1/10/2019	910	910	12		76	304	606
Fully Electric Bed	1/24/2019	910	910	12		76	304	606
Fully Electric Bed with Extender Capability, mattresses	2/14/2019	1,700	1,700	12		142	568	1,132
electric beds and mattresses	4/10/2019	1,075	1,075	12		90	360	715
electric beds and mattresses	5/16/2019	1,116	1,116	12		93	372	744
Cooler and Freezer, Fan Cycle Control, Swivel Tee	5/24/2019	646	646	10		65	260	386
Fully Electric Bed with Extender Capability, three tier matr	6/20/2019	1,075	1,075	12		90	360	715
Fully Electric Bed with extender capability, three tier matr	6/27/2019	1,935	1,935	12		161	644	1,291
Kitchen appliances	7/12/2019	1,000	1,000	5		200	800	200
Charger & Battery Pack for Performance Lift	1/4/2019	543	543	10		54	216	327
Kit Drainage Latex Free	8/7/2019	938	938	20		47	188	750
Install of Response Care Equipment for Install	9/12/2019	12,691	12,691	5		2,538	10,152	2,539
2nd installment for nurse call system	9/12/2019	11,933	11,933	5		2,387	9,548	2,385
wrist transponder	9/17/2019	696	696	5		139	556	140
2019 Disposals								
Generic FF&E Disposals	12/31/2018	(5,773)	(5,773)			-	(5,773)	-
Generic Medical Equipment Disposals	12/31/2018	(2,443)	(2,443)			-	(2,443)	-
Generic Computer Hardware Disposals	12/31/2018	(1,427)	(1,427)			-	(1,427)	-
Disposal of Copier	12/31/2018	(44,220)	(44,220)			-	(8,844)	(35,376)
Disposal of Various Sales Use Tax	Various	(611)	(611)			-	(611)	-
Total 2019 Additions		(13,252)	(13,252)			6,651	7,506	(20,758)
Acquisition 2020								
Sofa	10/4/2019	574	574	12	S/L	48	144	430
3 toilets	11/27/2019	668	668	15	S/L	45	135	533
ice maker	8/11/2020	5,412	5,412	20	S/L	271	813	4,599
electric bed and mattress	10/3/2019	1,920	1,920	12	S/L	160	480	1,440
Deposit for nurse call system	8/20/2019	758	758	10	S/L	76	228	530
2nd installment for nurse call system	9/12/2019	758	758	10	S/L	76	228	530
Final installment for nurse call system	11/21/2019	4,230	4,230	10	S/L	423	1,269	2,961
Computer Dell Optiplex 3050	2/23/2020	799	799	10	S/L	80	240	559
Computer Dell Optiplex	7/1/2020	5,845	5,845	10	S/L	585	1,755	4,090
Sales use tax on computer hardware	7/31/2020	371	371	10	S/L	37	111	260
Total 2020 Additions		21,336	21,336			1,801	5,403	15,933
Acquisition 2021								
Dell Opti Plex	11/1/2020	749	749	3	S/L	250	500	249
3 TVs, one LAPTOP AND ONE UNIVERSAL ADAPTER fc	2/4/2021	754	754	3	S/L	251	502	252
Total 2021 Additions		1,503	1,503			501	1,002	501
Acquisition 2022								
Mobile dish dispenser/warmer	11/29/2021	3,162	3,162	5	S/L	632	632	2,530
New payroll system transition/implementation	5/3/2022	6,146	6,146	10	S/L	615	615	5,531
Tax on new payroll system transition/implementation	5/31/2022	61	61	10	S/L	6	6	55
		9,369	9,369			1,253	1,253	8,116
Total		1,504,618	1,504,618			29,105	1,479,969	24,649
Total Historical Cost and Depreciation For Period		4,284,879	4,284,879			75,898	3,856,543	428,337
T/B		404,776	404,776			48,620	164,317	240,459
Prior Operator		3,892,207	3,892,207			30,148	3,724,184	168,023
Realty Assets		1,748,363	1,748,363			117,119	121,022	1,627,341
Variance		(12,104)	(12,104)			144,397	3,692,226	187,878
CR vs. FS NBV		(187,878)				CR vs. FS depreciation		(144,397)
Rounding Variance		1				Rounding Variance		-
CR vs. FS NBV - Page 31, Line B9		(187,877)				CR vs. FS depreciation - Page 36		(144,397)

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
88 Clark Operating, LLC d/b/a New London Sub-Acute and			1048-C		9/30/2022			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		1,683,273		S/L	Various	112,218	
C-4. Subtotal									112,218
D. Total Amortization									112,218

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility 88 Clark Operating, LLC d/b/a New L	License No. 1048-C	Report for Year Ended 9/30/2022	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		05/21/05		
5. Total Licensed Bed Capacity		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable for LIBOR	Promissory Note	
b. Date Mortgage Obtained		07/01/17	09/26/19	
c. Interest Rate for the Cost Year		LIBOR + 3.25% Wit	3.31%	
d. Term of Mortgage (number of years)		5	420 Months	
e. Amount of Principal Borrowed		8,250,000	8,488,700	
f. Principal balance outstanding as of 9/30/2022			8,305,000	
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
88 Clark Operating, LLC d/b/a New I		1048-C	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New		1048-C		9/30/2022		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) Non-Allowable Interest				\$ 14,025	14,025		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 14,025	14,025		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 130,495	130,495		
b. Insurance on Automobiles				\$ 635	635		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Surety Bonds / EPLI Insurance				\$ 4,683	4,683		
14d. Total Insurance Expenditures (14a + b + c)				\$ 135,813	135,813		
15. Total All Expenditures (A-13 thru C-14)				\$ 12,040,348	12,040,348		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute and Nu				1048-C	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 18,049	18,049		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 200,305	200,305		
7.			Other - See attached Schedule	\$ 21,363	21,363		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 106,938	106,938		
10.			Accounting	\$			
10a.			Legal	\$ 6,721	6,721		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 2,870	2,870		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 14,889	14,889		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 20,242	20,242		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 391,377	391,377		

* 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 Wages	\$ 18,049		
Total Other Salaries Adjustment			\$ 18,049	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Barium Swallow Study and Fluoroscopy Evaluations	\$ 3,218		
13	B12o	IV Insertion Nurse	16,505		
13	B12o	Respiratory Therapist	1,640		
Total Other Fees Adjustments			\$ 21,363	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Activity Expense>Resident Missing Items	\$ 288		
16	m13	Admin Expense>Fines, Penalties & Settlements	5,369		
16	m13	Admin Expense>Fines, Penalties & Settlements>COVID19	658		
16	m13	Admin Expense>Late Fees	1,641		
16	m13	Credit Cards Fees	2,016		
16	m13	Bounced Check	15		
16	m13	Other - NSF Fees	306		
16	m13	Other - Pay by phone fee	10		
16	m13	Other - Wire transfers	225		
16	m13	Employee Food	2,931		
16	m13	Employee Relations	3,450		
15	Var	Benefits Associated with Marketing Salary (See Attached)	3,333		
Total Other A&G Adjustments			\$ 20,242	\$ -	\$ -

88 Clark Operating, LLC
September 30, 2022
Benefits Disallowance

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	18,049	Page 10
Total Salaries	<u>4,579,146</u>	TB Linked
Percent to Total Salaries	0.39%	
Total Benefits (Pg 15, Line 1a1 - 1a7)	845,528	TB Linked
Marketing Benefits Disallowed	3,333	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London Sub-Acute and				1048-C	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 391,377	391,377		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 195,891	195,891		
28.	20	5d	Ambulance/Limousine	\$ 61,920	61,920		
29.	20	5f	X-rays, etc	\$ 5,750	5,750		
30.	20	5h	Laboratory	\$ 39,093	39,093		
31.	20	5c	Medical Supplies	\$ 26,446	26,446		
32.	20	5e2	Oxygen (non emergency)	\$ 5,148	5,148		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 31,662	31,662		
Page 22 - Maintenance and Property							
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	\$ 102	102		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 17,613	17,613		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 775,002	775,002		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Cable TV Disallowance (See Attached)	\$ 8,839		
20	51	Nursing Expense>Equip-Rental	21,023		
20	51	Nursing Expense>Minor Equip & Supplies	1,800		
Total Other Ancillary Costs			\$ 31,662	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Depreciation Related to Car Repairs	\$ 102		
Total Other Property Adjustments			\$ 102	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Various Non Allowable Interest Expense	\$ 14,025		
30	IV 8	Health Settlement	250		
30	IV 8	Startup Costs	1,852		
30	IV 8	Other Rev>Medical Records	788		
30	IV 8	Other Rev>Miscellaneous>COVID19	698		
Total Other Adjustments			\$ 17,613	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**88 Clark Operating, LLC
Disallowance Schedule for Cable TV
September 30, 2022**

	<u>Amount</u>
Total Cable TV Expense acct # 80-232-00	\$ 16,039 TB Linked
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>
Revised Allowable Cost	\$ 7,200
Disallowed Cable TV	<u><u>\$ 8,839</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
88 Clark Operating, LLC d/b/a New Lond 1048-C		9/30/2022		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,459,262	5,459,262			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,121,666	2,121,666			
b. Medicare Room and Board Contractual Allowance **	\$ (5,783)	(5,783)			
4. a. Private-Pay Residents and Other	\$ 1,893,113	1,893,113			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,029)	(1,029)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 103,041	103,041			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (103,041)	(103,041)			
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 262,064	262,064			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (163,037)	(163,037)			
c. Physical Therapy - Non-Medicare	\$ 108,571	108,571			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (90,493)	(90,493)			
4. a. Speech Therapy - Medicare	\$ 158,016	158,016			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (83,597)	(83,597)			
c. Speech Therapy - Non-Medicare	\$ 66,438	66,438			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (51,404)	(51,404)			
5. a. Occupational Therapy - Medicare	\$ 238,714	238,714			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (165,886)	(165,886)			
c. Occupational Therapy - Non-Medicare	\$ 96,260	96,260			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (84,844)	(84,844)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 750,791	750,791			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 138,422	138,422			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,647,244	10,647,244			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 187	187			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 877,042	877,042			
V. Total Other Revenue (1 thru 8)	\$ 877,229	877,229			
VI. Total All Revenue (III +V)	\$ 11,524,473	11,524,473			

* 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	Other Ancillary Rev>Medicare B	\$ 5,839		
30 II 6a	Other Ancillary Rev>Medicare B>Sequester	(964)		
30 II 6a	Other Rev>Medicare A>COVID19	758,069		
30 II 6a	Revenue Adjustments>Medicare A	(19)		
30 II 6a	Revenue Adjustments>Medicare HMO	(12,134)		
Total Other Resident Revenue - Medicare		\$ 750,791	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev>HMO	\$ 946		
30 II 6b	Other Ancillary Rev>Medicaid	44		
30 II 6b	Other Ancillary Rev>Equip Rental	611		
30 II 6b	Other Rev>Medicaid>COVID19	135,511		
30 II 6b	Revenue Adjustments>Commercial HMO	4,806		
30 II 6b	Revenue Adjustments>Hospice	2		
30 II 6b	Revenue Adjustments>Medicaid	(281)		
30 II 6b	Revenue Adjustments>Ancillary	(3,217)		
Total Other Resident Revenue		\$ 138,422	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on claims	N/A	\$ 187		
Total Interest Income			\$ 187	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Rev>ERC>COVID19	\$ 893,527		
30 IV 8	Health Settlement (Disallow Page 29)	250		
30 IV 8	Startup Costs (Disallow Page 29)	1,852		
30 IV 8	Other Rev>Miscellaneous>COVID19 (Disallow Page 29)	698		
30 IV 8	Other Rev>Medical Records (Disallow Page 29)	788		
30 IV 8	Admin Expense>Contracted Service	(20,073)		
Total Other Revenue		\$ 877,042	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New Lo	1048-C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	122,784
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,481,701
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	923,854
a. _____				
b. _____				
c. _____				
d. See Schedule		923,854		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,528,339
B. Fixed Assets				
1. Land				
2. Land Improvements	*Historical Cost	26,130		
	Accum. Depreciation	26,130		Net
3. Buildings	*Historical Cost	2,661,226	\$	403,687
	Accum. Depreciation	2,257,539		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	92,905	\$	
	Accum. Depreciation	92,905		Net
6. Movable Equipment	*Historical Cost	1,504,618	\$	24,649
	Accum. Depreciation	1,479,969		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(21,113)
F/S vs C/R NBV		(187,877)		
See Schedule		166,764		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	407,223

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 920,010
31	A5	Prepaid Expenses>Rent	(168,007)
31	A5	Prepaid Expenses>Insurance	78,096
31	A5	Prepaid Expenses>Taxes	5,935
31	A5	Prepaid Expenses>Workers Comp	87,820
Total Prepaid Expenses			\$ 923,854

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 166,764
Total Other Fixed Assets (Itemize)			\$ 166,764

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 482,053
33	A12	Accrued Expenses>Ancillary	6,711
33	A12	Accrued Expenses>Insurance - General Liability & Other	59,896
33	A12	Accrued Expenses>Insurance - EPLI	3,079
33	A12	Accrued Expenses>Insurance - Auto	282
33	A12	Accrued Expenses>Year End Adjustments	8,727
33	A12	Accrued Expenses>Workers Comp	74,509
33	A12	Deferred Revenue>Medicare>COVID19	263,843
Total Other Current Liabilities (Itemize)			\$ 899,100

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

Page Ref	Line Ref	Description	
34	B4	Due To/(From)>Regal Management 2.0	\$ 800
34	B4	Due To/(From)>HMO	72,128
34	B4	Due To/(From)>Hospice	13,496
34	B4	Due To/(From)>Medicaid	185,715
34	B4	Due To>Old Owner	7,477
Total Other Current Liabilities (Itemize)			\$ 279,616

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New Lo	1048-C	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	3,935,562
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	1,748,363		
	Accum. Depreciation	121,022	Net	\$ 1,627,341
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	1,627,341
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$ 8,498	
3. Organization Expense				
	*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>			\$	1,808,996
Name and Address		Amount	Loan Date	
Due From Var		1,808,996	Var	
7. Other Assets <i>(itemize)</i>			\$	22,498
Due to/(from)>Vendor		22,498		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,839,992
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,402,895

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility 88 Clark Operating, LLC d/b/a New London S		License No. 1048-C	Report for Year Ended 9/30/2022	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,438,862
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>)				\$	287,206
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	3,700
7. Medicare Final Settlement Payable				\$	39
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>)				\$	899,100

See Schedule				899,100	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,628,907

* 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 88 Clark Operating, LLC d/b/a New London		License No. 1048-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,628,907	
Liabilities (cont'd)					
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>)				\$ 2,547,350	
Name and Address of Lender	Amount	Loan Date			
Due to SV, NH, Pros, Nor, EE, Eli Mirlis	2,547,350	Var			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 279,616	

See Schedule					
				279,616	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,826,966	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,455,873	

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

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New Lo	1048-C	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	1,627,341
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,627,341
B. Net Worth				
1. Owner's Capital			\$	(748,636)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	439,795
6. Gain or Loss for Period			\$	(371,478)
	10/1/2021	thru	9/30/2022	
7. Total Net Worth			\$	(680,319)
C. Total Reserves and Net Worth			\$	947,022
D. Total Liabilities, Reserves, and Net Worth			\$	7,402,895

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New Lon	1048-C	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	260,554
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,524,473
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,895,951
D. Net Income or Deficit			\$	(371,478)
E. Balance			\$	(110,924)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$12,040,348			
F/S vs C/R Depreciation	\$(144,397)			
Expenses Per FS	\$11,895,951			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		(569,395)		
F-3. Total Additions			\$	(569,395)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period	09/30/22		\$	(680,319)

I. Preparer's/Reviewer's Certification

Name of Facility 88 Clark Operating, LLC d/b/a New	License No. 1048-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title National Healthcare Services Leader	Date Signed 02/09/2023		
Printed Name of Preparer Matthew S. Bavolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia		Phone Number 732-961-8571		
Contact Email Address tzippyk@ltccs.com				