

General Information

Name of Facility (as licensed) 88 Clark Operating, LLC d/b/a New London Sub-Acute	License No. 1048-C	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Amelia Fiore			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)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 88 Clark Lane, Waterford, CT 06385				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/15/2024	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. 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 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nurs		Address (No. & Street, City, State, Zip) 88 Clark Lane, Waterford, CT 06385		
License Numbers: 1048-C	CCNH / RHNS (Specify)	(Specify)	Medicare Provider No. 07-5158	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully. N/A				
Administrator				
Name of Administrator Amelia Fiore		Nursing Home Administrator's License No.:	2089	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

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 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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 Name/Address and complete the information on Page 11 of the report.

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
88 Clark Lane Realty, LLC	88 Clark Lane, Waterford, CT 06385	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg. 22/ Line 9	1,833,474	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	71,008	71,008
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Pg. 13/ Line B5a	230,691	230,691
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	51,654	51,654
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Pg. 13/ Line 10a	277,276	277,276
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	19,815	19,815
88 Clark Lane Realty, LLC	88 Clark Lane, Waterford, CT 06385	<input type="radio"/>	<input checked="" type="radio"/>	Building Depreciation	Page 22/ Line 7b	4,901	4,901
See Attached		<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
 Related Parties***

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nurs		License No. 1048-C	Report for Year Ended 9/30/2023	Page 4a	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No				If "Yes," provide the Name/Address and complete the information on Page 11 of the report.				
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No				If "Yes," provide the following information:				
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
88 Clark Lane Realty, LLC	88 Clark Lane, Waterford, CT 06385	<input type="radio"/>	<input checked="" type="radio"/>	0%	Building Depreciation	Page 22/ Line 7c	1,539	1,539
88 Clark Lane Realty, LLC	88 Clark Lane, Waterford, CT 06385	<input type="radio"/>	<input checked="" type="radio"/>	0%	RE Taxes	Page 22 Line 10b	71,008	71,008
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				

* 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 9/30/2023	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
Other Lines of Business

Name of Facility 88 Clark Operating, LLC d/b/a New I	License No. 1048-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.	42,089			
Outpatient Therapy				
Does the Facility provide outpatient therapy services?	No			
<i>If yes, please complete the following:</i>				
	Square footage of therapy space.			
Meals on Wheels				
Does the facility provide Meals on Wheels?	No			
<i>If yes, please complete the following:</i>				
	Square footage of kitchen			
	Number of meals served per week			
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
	<i>If yes, please state where costs are reported.</i>			
No	Are drivers for the program included in the facility's payroll?			
	<i>If yes, please complete the following:</i>			
	Amount Reported			
	Annual Report page and line			
	Please state the salary amounts of specific cooks and/or dietary aides			
	Please state where the cooks and/or dietary aides are reported in the Annual Report			
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?	No			
<i>If yes, please complete the following:</i>				
	Square footage of apartments			
	Square footage of independent living			
	Square footage of assisted living			
	Please identify the services provided:			

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility 88 Clark Operating, L	License No. 1048-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

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

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 9/30/2023		Report for Year Ended 9/30/2023		Page 8	of 37
	Total All Levels		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
	Total CCNH / RHINS Level	Total	Total	CCNH / RHINS (Specify)	Total	CCNH / RHINS (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	83	83	83					
B. As of midnight of THIS report period	98	98			98	98		
3. Total Number of Days Care Provided During Period								
A. Medicare	2,756	2,756	2,370		386	386		
B. Medicaid (Conn.)	27,934	27,934	20,357		7,577	7,577		
C. Medicaid (other states)								
D. Private Pay	4,319	4,319	3,539		780	780		
E. State SSI for RCH								
F. Other (Specify) (Hospice, Respite, and HMO)	1,879	1,879	1,527		352	352		
G. Total Care Days During Period (3A thru F)	36,888	36,888	27,793		9,095	9,095		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	510	510	332		178	178		
B. Other Bed Reserve Days	7	7	7		7	7		
5. Total Resident Days (3G + 4A + 4B)	37,405	37,405	28,132		9,273	9,273		

Schedule of Resident Statistics (Cont'd)

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-A		License No. 1048-C		Report for Year Ended 9/30/2023			Page 9	of 37					
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change		Reason for Change	
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
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)	(Specify)				
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay		Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	2	84		12									
Per Diem Rate													
a. One bed rm.	Various	#####		450.00									
b. Two bed rms.	Various	#####		405.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					4,229	4,229							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					214	214							
2. Restorative Treatments					1,926	1,926							
C. Other					6,589	6,589							
D. Total Physical Therapy Treatments					12,958	12,958							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					706	706							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					33	33							
2. Restorative Treatments					300	300							
C. Other					499	499							
D. Total Speech Therapy Treatments					1,538	1,538							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					7,083	7,083							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					251	251							
2. Restorative Treatments					2,262	2,262							
C. Other					6,608	6,608							
D. Total Occupational Therapy Treatments					16,204	16,204							

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 N		1048-C		9/30/2023		10	37
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No							
Total Cost and Hours							
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)
A. Salaries and Wages*							
1. Operators/Owners (Complete also Sec. I of Schedule A1)							
2. Administrator(s) (Complete also Sec. III of Schedule A1)	143,113		2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)							
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	161,610		5,621				
5. Dietary Service							
a. Head Dietitian							
b. Food Service Supervisor	78,314		2,383				
c. Dietary Workers	383,126		19,616				
6. Housekeeping Service							
a. Head Housekeeper							
b. Other Housekeeping Workers	402,571		22,122				
7. Repairs & Maintenance Services							
a. Engineer or Chief of Maintenance	68,401		2,044				
b. Other Maintenance Workers	37,495		2,101				
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	131,943		2,380				
b. RN							
1. Direct Care	691,790		15,223				
2. Administrative**	218,912		5,741				
c. LPN							
1. Direct Care	1,499,106		39,166				
2. Administrative**							
d. Aides and Attendants	1,917,640		82,033				
e. Physical Therapists							
f. Speech Therapists							
g. Occupational Therapists							
h. Recreation Workers	167,293		9,679				
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	102,967		2,376				
n. Marketing	4,199	(4,199)	121				
o. Other (Specify)							
See Attached Schedule	109,200		3,371				
<i>A-13. Total Salary Expenditures</i>	6,117,680	(4,199)	216,057				

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Admin Expense>Admissions>Wages	\$ 109,200		3,371						
Total	\$ 109,200	\$ -	3,371	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
IV Insertion Nurse	\$ 18,271	\$ (18,721)	403 Estimate						
Respiratory Therapist	\$ 1,105	\$ (1,105)	13						
MDS Consulting	\$ 383		33						
Cardiology	\$ 1,033	\$ (1,033)	N/A						
Total	\$ 20,792	\$ (20,859)	46	\$ -	\$ -	-	\$ -	\$ -	-

**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		9/30/2023		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) 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing	License No. 1048-C	Report for Year Ended 9/30/2023		Line Where Claimed on Page 10	Name and Address of All Other Employment**	Page 12	of 37	
		Salary Paid	Fringe Benefits and/or Other Payments (describe fully)					
Name	CCNH / RHNS	(Specify)	(Specify)	Total Hours Worked	Full Description of Services Rendered	Total Hours Worked	Total Hours Worked	Compensation Received
Section III - Administrators***								
Amelia Fiore (11/1/2022-9/30/2023)	136,248			1,912	Administrator	A2		
Phyllis Aronson (10/1/2022-11/7/2022)	6,865			168	Administrator	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-A		1048-C		9/30/2023			13		37	
Total Cost and Hours										
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours	
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)										
1. Dietitian										
2. Dentist	7,200		114 Estimate							
3. Pharmacist	30,615		364 Estimate							
4. Podiatrist										
5. Physical Therapy										
a. Resident Care	230,691		3,428							
b. Other										
6. Social Worker										
7. Recreation Worker										
8. Physicians										
a. Medical Director (entire facility)	42,000		164							
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	51,654		769							
b. Other										
10. Occupational Therapist										
a. Resident Care	277,276	(277,276)	4,126							
b. Other										
11. Nurses and aides and attendants										
a. RN										
1. Direct Care	107,293		1,279							
2. Administrative***										
b. LPN										
1. Direct Care	355,113		5,335							
2. Administrative***										
c. Aides	262,175		6,857							
d. Other										
12. Other (Specify) See Attached Schedule	20,792	(20,859)	46							
B-13 Total Fees Paid in Lieu of Salaries	1,384,809	(298,135)	22,004							

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility 88 Clark Operating, LLC d/b/a New London Sub-Acute		License No. 1048-C		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
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		
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		
The Nurse Network, 653 Main Street Plantsville CT 06479	Contract CNAs, RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Veena Reddy	MDS	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Samba Care 410 Melville Avenue Lakewood, NJ 08701	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Norton and Associates, 34 Elm Street, Cohasset, MA 02025	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services, 494 Broad Street, Suite 302 Newark, NJ 07102	Contract RNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hwang Long Term Dental 55 Sargent Drive Bethany, CT 06524	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lawrence+Memorial Hospital PO Box 785377 Philadelphia, PA 19178	Cardiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Compliance, 6 Woodcrest Rd. Monsey NY 10952	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RegalCare Rehab, 35 Marc Dr, Wallingford, CT 06492	Physical Therapy, Speech Therapy, Occupational Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
88 Clark Operating, LLC d/b/a New London Sub	1048-C	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 109,450	109,525	(75)					
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 40,801	40,829	(28)					
4. Social Security (F.I.C.A.)	\$ 477,004	477,331	(327)					
5. Health Insurance	\$ 285,407	285,603	(196)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 1,191	1,192	(1)					
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 33,178	33,201	(23)					
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$	8,937	(8,937)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	103,374	(103,374)					
d. Accounting and Auditing	\$ 19,664	19,664						
e. Legal (Services should be fully described on Page 15b)	\$ 1,803	3,096	(1,293)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 25,118	25,118						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 7,792	7,792						
2. Cellular Phones	\$ 752	752						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 80	80						
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 686,870	686,870						
Subtotal	\$ 1,689,110	1,803,364	(114,254)					

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Employee Benefits Expense>Miscellaneous	\$ 8,937	\$ (8,937)				
Total	\$ 8,937	\$ (8,937)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

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 9/30/2023	Page 15b	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	
4	

Services Provided by This Firm (describe fully)		
1	Preparation of letter related to occupancy matter DSS/OPM correspondence/Medicaid Cost Reports	\$ 7,949
2	Financial / Tax Prep Services	\$ 11,715
3		\$
4		\$
		Charge for Services Provided
		\$ 19,664

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 Murtha Cullina LLP	860-240-6000
2 Treasurer Of Connecticut	860-702-3000
3 State Marshal of Connecticut	203-787-4805
4	
5	

Address (No. & Street, City, State, Zip Code)	
1	185 Asylum Street, 29th Floor, Hartford, CT 06103
2	55 Elm Street Ste 3, Hartford, CT 06106
3	32 Elm St #1, New Haven, CT 06473
4	
5	

Services Provided by This Firm (describe fully)		
1	Conservatorship/ Ownership Structure Matters (Disallowed Page 15)	\$ 523
2	HMS Audit/ Probate/ Other general matters (\$500 Disallowed Page 15)	\$ 2,303
3	Probate/ Medicare Revalidation (Disallowed Page 15)	\$ 270
4		\$
5		\$
		Charge for Services Provided
		\$ 3,096

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

88 Clark Operating, LLC
September 30, 2023
Benefits Disallowance

15b

Marketing Benefits Disallowance

Marketing Salary	4,199	Page 10
Total Salaries	<u>6,117,680</u>	TB Linked
Percent to Total Salaries	0.07%	
Total Benefits (Pg 15, Line 1a1 - 1a7)	947,681	TB Linked
Marketing Benefits Disallowed	650	Page 28 attachment

**88 Clark Operating, LLC
Disallowance Schedule for Cell Phones
September 30, 2023**

	<u>Amount</u>	
Total Cell Phone Expense	752	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 58	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 2,800</u>	
Full Year Cost Report (365 out of 365 Days)	100%	
Revised Allowable Cost	<u>\$ 2,800</u>	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ -</u></u>	No Disallowance

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		9/30/2023			16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:								
	1,689,110	1,803,364	(114,254)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 2,143	2,143						
3. Gifts to Staff and Residents	\$	4,333	(4,333)					
4. Employee Travel	\$ 31,355	31,355						
5. Education Expenses Related to Seminars and Conventions	\$ 2,421	2,421						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify)	\$							
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 15,957	15,957						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)***	\$	13,416	(13,416)					
See Attached Schedule								
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 1,703	1,703						
* 8. Dues and Membership Fees to Professional Associations (Specify)	\$							
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	404	(404)					
9. Subscriptions	\$ 1,150	1,150						
10. Contributions***	\$							
See Attached Schedule								
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 394,296	394,296						
12. Administrative Management Services**	\$							
13. Other (Specify)	\$ 17,903	1,157,295	(1,139,392)					
See Attached Schedule								
C-14 Total Administrative & General Expenditures	\$ 2,156,038	3,427,837	(1,271,799)					

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admin Expense>Marketing & Advertising	\$ 13,416	\$ (13,416)				
Total Other Advertising	\$ 13,416	\$ (13,416)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Bank Fees	\$ 17,020	\$ (6,717)				
Activity Expense> Resident Missing Items	\$ 1,245	\$ (1,245)				
Admin Expense > Licenses	\$ 2,118					
Admin Expense> Fines, Penalties, & Settlements	\$ 4,615	\$ (4,615)				
Admin Expense > Late Fees	\$ 19,261	\$ (19,261)				
Employee Food	\$ 436	\$ (436)				
Employee Relations	\$ 403	\$ (403)				
Other Rev>ERC>COVID19	\$ 893,527	\$ (893,527)				
Other Rev>Medical Records		\$ (154)				
Employee Benefits Expense>Background Checks	\$ 5,636					
ERC>Reversal on Payroll Taxes	\$ 213,034	\$ (213,034)				
Total Other Administrative and General	\$ 1,157,295	\$ (1,139,392)	\$ -	\$ -	\$ -	\$ -

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 9/30/2023	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	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 303,048	303,048						
2. Non-Food Supplies	\$ 30,130	30,130						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 134	134						
c. Other (Specify) _____	\$ _____							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 333,312	333,312						
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<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	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*	Lbs.							
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$							
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.							
	Amt. \$							
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.							
	Amt. \$							
4. Repair and/or purchase of linens.***	Lbs.							
	Amt. \$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	72,000	72,000					
c. Other (Specify) Laundry Expense>Supplies	\$	866	866					
3D. Total Laundry Expenditures (3a + b + c)	\$	72,866	72,866					
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	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4. Housekeeping	Sq. Ft. Serviced by Personnel							
a. In-House Care	Amt.	\$ 37,071	37,071					
1. Supplies - Cleaning (Mops, pails, brooms, etc.)								
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel							
	Amt.	\$						
c. Other (Specify)		\$						
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 37,071	37,071					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy		\$						
2. Purchased from Pharmacy Expense^{RX}		\$	195,116	(195,116)				
b. Medicine Cabinet Drugs		\$ 1,593	1,593					
c. Medical and Therapeutic Supplies		\$ 95,540	140,148	(44,608)				
d. Ambulance/Limousine***		\$	51,307	(51,307)				
e. Oxygen								
1. For Emergency Use		\$						
2. Other***		\$	2,527	(2,527)				
f. X-rays and Related Radiological Procedures***		\$	5,915	(5,915)				
g. Dental (Not dentists who should be included under salaries or fees)		\$						
h. Laboratory***		\$	30,723	(30,723)				
i. Recreation		\$ 6,749	6,749					
j. Direct Management Services*		\$						
k. Indirect Management Services*		\$						
l. Cable TV		\$ 7,200	17,396	(10,196)				
m. Other (Specify)**** See Attached Schedule		\$ 47,561	66,995	(19,434)				
n. Physical Therapy Expense		\$						
o. Speech Therapy Expense		\$						
5P. Total Resident Care Expenditures (5a - 5o)		\$ 158,643	518,469	(359,826)				

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

88 Clark Operating, LLC
Disallowance Schedule for Cable TV
September 30, 2023

	<u>Amount</u>
Total Cable TV Expense acct # 80-232-00	\$ 17,396 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>\$ 10,196</u></u>

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

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	9/30/2023	21	37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	(Specify)	(Specify)	Pg	Line
		Yes	No							
On-Time IT Solutions INC	154 Spring Street, Monroe NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	31,574			22	6f
Constellation New Energy	PO Box 4911 Houston TX 77210	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Energy Maintenance	15,279			22	6f
CWPM - PO Box 415	PO Box 415 Plainville CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	27,455			22	6f
Hartford Sprinkler	4 Britton Drive Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire drill services	10,100			22	6f
Norwichtown Rehab and Care Center	93 W Town St Norwich CT 06360	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Laundry	72,000			19	3b
Caretech Group 1123 McDonald Ave	Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing	16,800			16	m11
Labor Advisors	N/A	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Management, RCM Access Charge	45,500			16	m11
LTC Consulting Services	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Revenue Cycle Management, RCM	142,179			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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 Su		1048-C	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 45,158	45,158						
b. Heat	\$ 42,832	42,832						
c. Light & Power	\$ 95,836	95,836						
d. Water	\$ 25,334	25,334						
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 22,935	22,935						
f. Other (<i>itemize</i>)	\$ 114,796	114,796						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 346,891	346,891						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 55,149	55,149						
c. Non-Movable Equipment	\$ 1,539	1,539						
d. Movable Equipment	\$ 21,716	21,716						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 78,404	78,404						
8. Amortization (<i>Complete att. Schedule Page 24*</i>)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 109,186	109,186						
d. Other (<i>Specify</i>)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 109,186	109,186						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,833,474	1,833,474						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 71,008	71,008						
c. Personal property taxes	\$ 4,326	4,326						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,096,398	2,096,398						

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 2

**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 88 Clark Operating, LLC d/b/a New London Sub-Acute and	License No. 1048-C	Report for Year Ended 9/30/2023		Page 22b	of 37
		Date of Lease**	Term of Lease		
Name and Address of Lessor Pitney Bowes, Inc. 1 Elmcroft Road, Stamford, CT 06926	Description of Items Leased Postage Machine	Related * to Owners, Operators, Officers	51 months	472	472
		Yes <input type="radio"/> No <input checked="" type="radio"/>			
Aztec Leasing	Kyocera KT70031 Copier	Related * to Owners, Operators, Officers	Monthly	14,357	14,357
		Yes <input type="radio"/> No <input checked="" type="radio"/>			
Eagle Leasing Company	3 Containers	Related * to Owners, Operators, Officers	Monthly	4,443	4,443
		Yes <input type="radio"/> No <input checked="" type="radio"/>			
Nurse Rosie Products, 7320 Central Avenue, Savannah, GA 31406	4 Rosebuds	Related * to Owners, Operators, Officers	36 Months	3,663	3,663
		Yes <input type="radio"/> No <input checked="" type="radio"/>			
		Related * to Owners, Operators, Officers			
		Yes <input type="radio"/> No <input checked="" type="radio"/>			
		Related * to Owners, Operators, Officers			
		Yes <input type="radio"/> No <input checked="" type="radio"/>			
		Related * to Owners, Operators, Officers			
		Yes <input type="radio"/> No <input checked="" type="radio"/>			
		Related * to Owners, Operators, Officers			
		Yes <input type="radio"/> No <input checked="" type="radio"/>			
		Related * to Owners, Operators, Officers			
		Yes <input type="radio"/> No <input checked="" type="radio"/>			
				Total ***	22,935

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

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

** Attach copies of newly acquired leases.

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

Depreciation Schedule

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		9/30/2023		23	37	
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Year				
A. Land Improvements								
1. Acquired prior to this report period	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	2,726,318			2,726,318	S/L	Various	51,831	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	50,339			50,339	S/L	Various	3,318	
B-4. Subtotal								55,149
C. Non-Movable Equipment								
1. Acquired prior to this report period	92,905			92,905	S/L	Various		
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	15,390			15,390	S/L	10 Yrs	1,539	
C-4. Subtotal								1,539
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				1,504,618	S/L	Various	21,716	
b. Disposals (attach schedule)								
Acquired during this report period (attach schedule):								
c. Administrative								
d. Standard Resident								
e. Specialized Resident								
Total Acquired during this report period								21,716
D-3. Subtotal								78,404
E. Total Depreciation								
								21,716
								78,404

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:				
7/19/2023	Perform Boiler #2 - Ignition Circuit	\$ 2,267	20	\$ 113
8/4/2023	New Compressor	\$ 2,595	15	\$ 173
12/20/2021	Moved items from realty (Installed carrier RTU's - not a true asset as this was added in 2022)	\$ 45,477	15	\$ 3,032
Total additions for Building Improvement:		\$ 50,339		\$ 3,318 *
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:				
7/19/2023	New Commercial Dishwasher	\$ 7,926	10	\$ 793
8/4/2023	New Commercial Dishwasher	\$ 7,464	10	\$ 746
Total additions for Non-Movable Equipment:		\$ 15,390		\$ 1,539 *
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:					
		Standard Resident			
		Standard Resident			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ -		\$ - *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvemen		\$ -		\$ - *
Deletions:				
12/20/2021	Moved items from realty (Installed carrier RTU's - not a true asset disposal as this was added in 202	\$ (45,477)	15	\$ -
Total deletions for Leasehold Improvemen		\$ (45,477)		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
88 Clark Operating, LLC d/b/a New London Sub-Acute and		1048-C		9/30/2023		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var								
2. Disposals (attach schedule)	12	2021	15 Yrs	1,683,273 (45,477)	112,218 (3,032)			109,186	
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									109,186
D. Total Amortization									109,186

* 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.

88 Clark Operating, LLC
 Depreciation Schedule - Operating
 September 30, 2023

Property	Acquisition Year	Historical Costs	Cost to Be Depreciated	Method	9/30/2021	9/30/2022	9/30/2023	9/30/2023	Net
				Life	Debits	Debits	Debits	Debits	Book Value
Var		26,130	26,130	Var	26,130	26,130	26,130	26,130	-
Land Improvements									
Acquired prior 2011		26,130	26,130		-	-	-	-	-
Total		26,130	26,130		26,130	26,130	26,130	26,130	-
Building and Building Improvements									
Acquired prior 2011		2,031,125	2,031,125	Var	16,252	1,947,138	16,252	1,983,390	67,735
Total		2,031,125	2,031,125		16,252	1,947,138	16,252	1,983,390	67,735
Acquisition 2012									
Renovations	6/21/2012	6,780	6,780	5	-	6,780	-	6,780	-
Repair Flooring	7/2/2012	15,458	15,458	5	-	15,457	-	15,457	-
Repair Sewer	7/2/2012	2,659	2,659	5	-	2,659	-	2,659	-
Carpet	8/1/2012	5,318	5,318	5	-	5,318	-	5,318	-
New Generator	12/15/2011	10,868	10,868	5	600	10,868	600	10,868	4,800
Var	12/21/2011	28,657	28,657	10	600	28,656	600	28,656	0
Generator	Var	74,669	74,669	10	7,467	74,670	7,467	74,669	(0)
Wardrugaud	12/1/2011	3,247	3,247	5	649	3,247	-	3,247	-
Outdoor Sign	6/29/2011	6,528	6,528	10	653	6,528	-	6,528	0
Electrical Work	10/20/2011	3,054	3,054	10	304	3,054	-	3,054	0
Total 2012 Acq		169,384	169,384		12,243	164,885	(701)	164,594	4,401
Acquisition 2013									
Dish Machine and Boppler	5/17/2013	13,559	13,559	5	-	13,559	-	13,559	-
Total New Acq		13,559	13,559		-	13,559	-	13,559	-
Acquisition 2014									
FLOORING REPAIR/TEAR OUT	11/14/2014	5,830	5,830	10	583	4,567	583	5,733	97
WALK-IN FRIDGE/FREEZER	1/6/2014	47,759	47,759	15	3,184	23,860	3,184	30,246	17,511
ELECTRIC DEMOWIRING WALKIN COOLER	1/6/2014	4,201	4,201	15	280	2,100	280	2,966	1,241
ELECTRIC SERVICES FOR WALKIN	1/6/2014	2,165	2,165	15	144	1,061	144	1,225	1,089
SPRINKLER SERVICES FOR WALKIN	1/15/2014	3,261	3,261	15	217	1,628	217	2,052	1,189
DAYROOM RENOVATION	2/28/2014	6,777	6,777	20	659	2,466	359	3,164	3,613
WALKIN FREEZER WALL DEMO	3/11/2014	9,004	9,004	15	300	4,300	600	5,504	3,504
RENOVATE SHOWER ROOMS	3/31/2014	95,110	95,110	20	4,755	34,978	4,755	47,555	51,522
Settling for AMPM floor - Repaired in 2010	10/19/2013	(32,500)	(32,500)	20	(3,019)	(1,033)	(1,033)	(21,669)	(10,831)
Total 2014 Additions		141,067	141,067		6,445	74,472	9,019	83,493	54,114
Acquisition 2015									
NEW ELECTRICAL PANEL	10/28/2014	3,353	3,353	20	168	1,176	168	1,512	1,841
Total 2015 Additions		3,353	3,353		168	1,344	168	1,512	1,841
Acquisition 2018									
install new doors	10/26/2017	3,000	3,000	10	-	1,200	300	1,800	1,200
door handles	11/1/2017	2,400	2,400	10	276	1,300	276	1,856	1,108
door handles	11/24/2017	995	995	10	91	364	91	546	359
Kroger Environmental Contractors - Sewage Project	12/31/2017	174,238	174,238	25	6,970	3,855	771	4,626	1,542
heat exchanger	1/6/2018	3,126	3,126	15	208	837	208	6,970	132,418
AC maintenance	6/27/2018	1,850	1,850	15	130	520	130	1,770	1,770
AC maintenance	7/9/2018	2,516	2,516	15	138	552	138	1,249	1,249
flooring	7/9/2018	1,823	1,823	5	168	672	168	1,823	1,368
flooring	9/20/2018	2,800	2,800	5	368	1,440	368	1,800	1,800
flooring	9/20/2018	2,200	2,200	5	440	1,760	440	2,200	2,200
Total 2018 Additions		202,567	202,567		10,217	40,368	10,217	51,083	60,135
Acquisition 2019									
heat exchange replacement	11/29/2018	3,439	3,439	15	229	687	229	916	1,145
fire barrier construction downpayment	12/3/2018	4,000	4,000	15	287	801	287	1,315	2,284
replace glass door	1/24/2019	3,250	3,250	15	220	575	220	2,705	2,925
heat exchanger replacement in north unit	1/25/2019	789	789	15	53	159	53	375	2,197
replace east unit heat exchanger	12/27/2018	3,457	3,457	15	230	690	230	1,150	2,307
fire barriers in hallways above fire doors	12/27/2018	4,000	4,000	15	267	801	267	2,865	2,865
Security System	3/31/2019	17,044	17,044	5	3,409	10,227	3,409	17,044	(1)
Air Line Piping and Fittings	4/29/2019	2,579	2,579	20	129	397	129	545	1,934
Black Schedule, Grooved Coupling, Firelock	6/14/2019	1,882	1,882	10	225	2,541	225	1,647	8,640
replace dishwasher door	10/16/2019	3,323	3,323	10	225	675	225	2,248	942
Material All Panel MDP's	10/17/2019	269	269	15	56	168	56	280	558
work in freezer maintenance	10/17/2019	269	269	15	18	54	18	90	178
repair/replace sprinklers	11/14/2019	1,239	1,239	15	83	249	83	415	824
install new water pump	10/26/2018	613	613	15	41	123	41	205	408
Total 2019 Additions		(11,386)	(11,386)		-	(11,386)	-	(11,386)	-
2019 Disposals									
Generic Leasehold Disposals	12/31/2018	48,890	48,890	15	6,337	7,623	6,337	20,297	28,593
Total 2019 Additions		48,890	48,890		6,337	7,623	6,337	20,297	28,593
Acquisition 2020									
Sprinkler, grooved coupling, and mega press coupling	10/2/2019	4,027	4,027	15	268	536	268	1,072	2,955
sprinkler work, thread rod and fittings	10/10/2019	3,434	3,434	15	229	458	229	35	140
Air compressor removed, clean air installed	10/16/2019	1,022	1,022	10	548	274	548	408	2,614
repair service for generator	11/15/2019	4,332	4,332	15	22	66	22	1,068	3,008
replaced amp break	3/17/2020	312	312	15	44	44	44	88	244
condensate pump, use tax	1/6/2020	2,170	2,170	15	145	290	145	580	1,590
condensate & journeyman sprinkler filter	1/28/2020	1,122	1,122	15	75	150	75	300	822
exhaust fan, emergency light, labor, bucket truck	9/10/2019	1,500	1,500	15	100	200	100	400	1,100

side walk repair	1,100	1,100	73	146	73	219	73	292	808
new camera installation	9,040	9,040	25	362	-	362	-	362	8,678
rinse probe, control board, and touch pad	1,016	1,016	10	102	102	306	102	102	914
new serpentine belt and air filter	1,022	1,022	10	204	-	-	-	408	614
Total 2020 Additions	30,414	30,414	1,425	3,314	1,425	4,739	1,425	6,184	24,230
Acquisition 2021									
architectural work	9,690	9,690	15	640	640	1,280	640	1,920	7,680
repairs and improvements of curbs, drainage, walkways, ext	14,500	14,500	15	967	967	1,934	967	2,901	11,599
4/10/2021	3,500	3,500	10	350	350	700	350	1,050	2,450
4/15/2021	6,800	6,800	10	680	680	1,360	680	2,040	4,760
Deposit on 3 new doors	3,191	3,191	15	213	213	426	213	639	2,552
5/13/2021	2,100	2,100	15	140	140	280	140	420	1,680
removed all debris, installed ridge cap	4,626	4,626	10	463	463	926	463	1,389	5,237
8/19/2021	3,490	3,490	10	349	349	698	349	1,047	2,443
5/23/2021									
2021 Disposals	(4,860)	(4,860)		(8,640)	(8,640)	(17,280)			
Condon and Sons	(8,640)	(8,640)		(17,280)	(17,280)	(34,560)			
Boys and Jones	(4,365)	(4,365)		(8,730)	(8,730)	(17,460)			
H&E	(2,340)	(2,340)		(4,680)	(4,680)	(9,360)			
H&E	(9,040)	(9,040)		(18,080)	(18,080)	(36,160)			
new camera installation	(1,016)	(1,016)		(2,032)	(2,032)	(4,064)			
rinse probe, control board, and touch pad									
Total 2021 Additions	17,546	17,546	2,990	(17,679)	3,002	(13,069)	3,002	(8,263)	28,969
Acquisition 2022									
Replacement of oven parts	2,730	2,730	10	273	273	546	273	546	2,184
11/19/2021	45,477	45,477	15	3,032	3,032	6,064	3,032	6,064	39,413
Moved items from ready (installed center RTUs)									
Total 2022 Additions	48,207	48,207	3,305	3,305	3,305	6,610	3,305	6,610	41,597
Acquisition 2023									
Perform Boiler #2 - Ignition Circuit Repair	2,267	2,267	20	113	113	226	113	226	1,754
Var	2,395	2,395	15	173	173	346	173	346	2,422
New Compressor for sprinkler system									
Total 2023 Additions	4,662	4,662	200	286	286	572	286	572	4,576
Total Building Improvements	2,711,565	2,711,565	68,852	2,209,537	49,825	2,300,571	60,249	2,310,818	400,748
Non-Movable Equipment									
Acquired prior 2011	92,905	92,905	Var	92,905	-	92,905	-	92,905	-
Total	92,905	92,905	-	92,905	-	92,905	-	92,905	-
Movable Equipment									
Acquired prior 2011	1,198,371	1,198,371	Var	1,198,371	-	1,198,371	-	1,198,371	-
Acquisition 2012									
Dell Computers	2,548	2,548	5	2,548	-	2,548	-	2,548	-
12/16/2011	2,813	2,813	5	2,813	-	2,813	-	2,813	-
Dell Computers	12,240	12,240	5	12,240	-	12,240	-	12,240	-
10/11/2011	4,804	4,804	5	4,804	-	4,804	-	4,804	-
Furniture	9,518	9,518	5	9,518	-	9,518	-	9,518	-
6/02/2012	9,518	9,518	5	9,518	-	9,518	-	9,518	-
Furniture	9,518	9,518	5	9,518	-	9,518	-	9,518	-
6/02/2012	9,518	9,518	5	9,518	-	9,518	-	9,518	-
Furniture	9,519	9,519	5	9,519	-	9,519	-	9,519	-
8/6/2012	4,599	4,599	5	4,599	-	4,599	-	4,599	-
Furniture	3,576	3,576	5	3,576	-	3,576	-	3,576	-
12/5/2011	9,518	9,518	5	9,518	-	9,518	-	9,518	-
Kitchen Tray Caddy	9,518	9,518	5	9,518	-	9,518	-	9,518	-
3/6/2012	4,509	4,509	5	4,509	-	4,509	-	4,509	-
Furniture	1,508	1,508	5	1,508	-	1,508	-	1,508	-
10/31/2011	5,923	5,923	5	5,923	-	5,923	-	5,923	-
10/31/2011	6,057	6,057	5	6,057	-	6,057	-	6,057	-
Sample Furniture	5,210	5,210	5	5,210	-	5,210	-	5,210	-
4/21/2012	112,886	112,886	5	112,886	-	112,886	-	112,886	-
Espresso Machine	5,210	5,210	5	5,210	-	5,210	-	5,210	-
3/31/2012	112,886	112,886	5	112,886	-	112,886	-	112,886	-
TVs									
Total 2012 Additions	112,886	112,886	-	112,886	-	112,886	-	112,886	-
Acquisition 2013									
Medline Beds	8,142	8,142	5	8,142	-	8,142	-	8,142	-
2/28/2013	12,711	12,711	5	12,711	-	12,711	-	12,711	-
Direct Supply Furniture For Dining Room	4,110	4,110	5	4,110	-	4,110	-	4,110	-
5/23/2013	24,963	24,963	5	24,963	-	24,963	-	24,963	-
Total 2013 Additions	24,963	24,963	-	24,963	-	24,963	-	24,963	-
Acquisition 2014									
BARIATRIC BED	3,119	3,119	5	3,119	-	3,119	-	3,119	0
4/22/2014	3,503	3,503	5	3,504	-	3,504	-	3,504	(0)
FURNITURE FOR DAY ROOM	6,737	6,737	5	6,737	-	6,737	-	6,737	(0)
1/31/2014	2,992	2,992	5	2,992	-	2,992	-	2,992	(0)
BED/FLOOR SCRUBBER	16,342	16,342	5	16,342	-	16,342	-	16,342	(0)
6/13/2014									
Total 2014 Additions	16,342	16,342	-	16,342	-	16,342	-	16,342	(0)
Acquisition 2015									
BED HEAD/FOOTBOARD KITS/LAMIN FOR PANELS	1,015	1,015	3	1,015	-	1,015	-	1,015	-
1/28/2015	13,831	13,831	3	13,831	-	13,831	-	13,831	-
BEDS	2,535	2,535	5	2,535	-	2,535	-	2,535	0
3/5/2015	17,381	17,381	5	17,381	-	17,381	-	17,381	0
HOT FOOD SERVING COUNTER									
8/19/2015									
Total 2015 Additions	17,381	17,381	-	17,381	-	17,381	-	17,381	0
Acquisition 2016									
Boys and Jones	8,944	8,944	12	8,944	745	5,215	745	5,960	2,984
5/18/2016	8,789	8,789	12	8,789	732	5,124	732	5,658	2,933
Boys and Jones	5,352	5,352	7	4,990	762	5,352	-	5,352	(0)
8/25/2016	8,742	8,742	7	8,742	8,742	8,742	-	8,742	(0)
Ultra Sound for Rehab	8,586	8,586	10	8,586	1,227	7,359	1,227	8,586	(0)
9/9/2016	8,995	8,995	10	8,995	699	6,296	699	6,995	1,403
Rehab Equipment	47,406	47,406	10	47,406	5,417	37,989	5,417	46,000	7,316
9/13/2016									
Time Clock System									
3/30/2016									
Total 2016 Additions	47,406	47,406	5	(570)	(570)	(570)	(570)	(570)	(3,355)
Disposals 2016									
Condon and Sons	(570)	(570)	5	(570)	-	(570)	-	(570)	-
1/31/2000	(2,785)	(2,785)	3	(2,785)	-	(2,785)	-	(2,785)	-
9/30/2002	(3,355)	(3,355)	3	(3,355)	-	(3,355)	-	(3,355)	-
Timeclock Plus									
Total 2016 Disposals	(3,355)	(3,355)	3	(3,355)	-	(3,355)	-	(3,355)	-

8/30/2017	884	177	752	132	884	884	(0)
8/30/2017	56	11	47	9	56	56	0
Total 2017 Additions	940	188	799	141	940	940	
Acquisition 2018							
Electric Bed	2,385	107	788	197	985	1,882	1,183
Electric Bed - Sales Tax	15	13	52	13	65	78	73
Fully Electric Bed with Extender	643	54	216	54	270	319	319
Bed for Kitchen Reservoir	1,800	225	900	225	1,125	1,350	450
Nalbook Monitor	1,425	285	1,140	285	1,425	1,425	
Lenovo Notebook	917	183	732	183	915	917	
Lenovo Notebook-Sales Use Tax	58	12	48	12	58	58	
2018/2018	17,432	3,486	13,946	3,486	17,432	17,432	
2/28/2018	1,107	221	884	221	1,105	1,107	
6/25/2018	510	102	395	102	497	510	
6/30/2018	44,220	8,844	28,532	8,844	35,376	44,220	
Total 2018 Additions	70,828	13,690	45,918	13,348	59,264	66,603	2,025

11/15/2018 <th>710 <th>142 <th>428 <th>142 <th>570 <th>710 <th>0 </th></th></th></th></th></th></th>	710 <th>142 <th>428 <th>142 <th>570 <th>710 <th>0 </th></th></th></th></th></th>	142 <th>428 <th>142 <th>570 <th>710 <th>0 </th></th></th></th></th>	428 <th>142 <th>570 <th>710 <th>0 </th></th></th></th>	142 <th>570 <th>710 <th>0 </th></th></th>	570 <th>710 <th>0 </th></th>	710 <th>0 </th>	0
12/13/2018	650	127	471 <th>127 <th>544 <th>677 <th>485 </th></th></th></th>	127 <th>544 <th>677 <th>485 </th></th></th>	544 <th>677 <th>485 </th></th>	677 <th>485 </th>	485
12/31/2018	1,850	369	1,492	369	1,861	2,142	1,085
1/20/2019	613	123 <th>492 <th>121 <th>613 <th>613 <th>(0) </th></th></th></th></th>	492 <th>121 <th>613 <th>613 <th>(0) </th></th></th></th>	121 <th>613 <th>613 <th>(0) </th></th></th>	613 <th>613 <th>(0) </th></th>	613 <th>(0) </th>	(0)
1/10/2019	910 <th>76 <th>228 <th>76 <th>304 <th>380 <th>530 </th></th></th></th></th></th>	76 <th>228 <th>76 <th>304 <th>380 <th>530 </th></th></th></th></th>	228 <th>76 <th>304 <th>380 <th>530 </th></th></th></th>	76 <th>304 <th>380 <th>530 </th></th></th>	304 <th>380 <th>530 </th></th>	380 <th>530 </th>	530
1/10/2019	910 <th>76 <th>228 <th>76 <th>304 <th>380 <th>530 </th></th></th></th></th></th>	76 <th>228 <th>76 <th>304 <th>380 <th>530 </th></th></th></th></th>	228 <th>76 <th>304 <th>380 <th>530 </th></th></th></th>	76 <th>304 <th>380 <th>530 </th></th></th>	304 <th>380 <th>530 </th></th>	380 <th>530 </th>	530
2/14/2019	1,700 <th>142 <th>428 <th>142 <th>568 <th>142 <th>710 </th></th></th></th></th></th>	142 <th>428 <th>142 <th>568 <th>142 <th>710 </th></th></th></th></th>	428 <th>142 <th>568 <th>142 <th>710 </th></th></th></th>	142 <th>568 <th>142 <th>710 </th></th></th>	568 <th>142 <th>710 </th></th>	142 <th>710 </th>	710
4/10/2019	1,075 <th>90 <th>270 <th>90 <th>360 <th>450 <th>625 </th></th></th></th></th></th>	90 <th>270 <th>90 <th>360 <th>450 <th>625 </th></th></th></th></th>	270 <th>90 <th>360 <th>450 <th>625 </th></th></th></th>	90 <th>360 <th>450 <th>625 </th></th></th>	360 <th>450 <th>625 </th></th>	450 <th>625 </th>	625
5/19/2019	1,116 <th>93 <th>279 <th>93 <th>372 <th>465 <th>551 </th></th></th></th></th></th>	93 <th>279 <th>93 <th>372 <th>465 <th>551 </th></th></th></th></th>	279 <th>93 <th>372 <th>465 <th>551 </th></th></th></th>	93 <th>372 <th>465 <th>551 </th></th></th>	372 <th>465 <th>551 </th></th>	465 <th>551 </th>	551
5/24/2019	648 <th>65 <th>195 <th>65 <th>710 <th>805 <th>951 </th></th></th></th></th></th>	65 <th>195 <th>65 <th>710 <th>805 <th>951 </th></th></th></th></th>	195 <th>65 <th>710 <th>805 <th>951 </th></th></th></th>	65 <th>710 <th>805 <th>951 </th></th></th>	710 <th>805 <th>951 </th></th>	805 <th>951 </th>	951
6/20/2019	1,075 <th>90 <th>270 <th>90 <th>360 <th>450 <th>625 </th></th></th></th></th></th>	90 <th>270 <th>90 <th>360 <th>450 <th>625 </th></th></th></th></th>	270 <th>90 <th>360 <th>450 <th>625 </th></th></th></th>	90 <th>360 <th>450 <th>625 </th></th></th>	360 <th>450 <th>625 </th></th>	450 <th>625 </th>	625
7/22/2019	1,000	161 <th>483 <th>161 <th>644 <th>805 <th>625 </th></th></th></th></th>	483 <th>161 <th>644 <th>805 <th>625 </th></th></th></th>	161 <th>644 <th>805 <th>625 </th></th></th>	644 <th>805 <th>625 </th></th>	805 <th>625 </th>	625
7/22/2019	1,000	200 <th>600 <th>200 <th>800 <th>1,000 <th>1,300 </th></th></th></th></th>	600 <th>200 <th>800 <th>1,000 <th>1,300 </th></th></th></th>	200 <th>800 <th>1,000 <th>1,300 </th></th></th>	800 <th>1,000 <th>1,300 </th></th>	1,000 <th>1,300 </th>	1,300
10/20/2019	543 <th>54 <th>162 <th>54 <th>216 <th>273 <th>0 </th></th></th></th></th></th>	54 <th>162 <th>54 <th>216 <th>273 <th>0 </th></th></th></th></th>	162 <th>54 <th>216 <th>273 <th>0 </th></th></th></th>	54 <th>216 <th>273 <th>0 </th></th></th>	216 <th>273 <th>0 </th></th>	273 <th>0 </th>	0
8/7/2019	938 <th>20 <th>141 <th>188 <th>47 <th>235 <th>703 </th></th></th></th></th></th>	20 <th>141 <th>188 <th>47 <th>235 <th>703 </th></th></th></th></th>	141 <th>188 <th>47 <th>235 <th>703 </th></th></th></th>	188 <th>47 <th>235 <th>703 </th></th></th>	47 <th>235 <th>703 </th></th>	235 <th>703 </th>	703
9/12/2019	12,691 <th>2,538 <th>7,614 <th>2,538 <th>10,152 <th>12,690 <th>1 </th></th></th></th></th></th>	2,538 <th>7,614 <th>2,538 <th>10,152 <th>12,690 <th>1 </th></th></th></th></th>	7,614 <th>2,538 <th>10,152 <th>12,690 <th>1 </th></th></th></th>	2,538 <th>10,152 <th>12,690 <th>1 </th></th></th>	10,152 <th>12,690 <th>1 </th></th>	12,690 <th>1 </th>	1
9/12/2019	11,933 <th>2,387 <th>7,191 <th>2,387 <th>9,548 <th>11,933 <th>0 </th></th></th></th></th></th>	2,387 <th>7,191 <th>2,387 <th>9,548 <th>11,933 <th>0 </th></th></th></th></th>	7,191 <th>2,387 <th>9,548 <th>11,933 <th>0 </th></th></th></th>	2,387 <th>9,548 <th>11,933 <th>0 </th></th></th>	9,548 <th>11,933 <th>0 </th></th>	11,933 <th>0 </th>	0
9/17/2019	696 <th>139 <th>417 <th>139 <th>556 <th>695 <th>1 </th></th></th></th></th></th>	139 <th>417 <th>139 <th>556 <th>695 <th>1 </th></th></th></th></th>	417 <th>139 <th>556 <th>695 <th>1 </th></th></th></th>	139 <th>556 <th>695 <th>1 </th></th></th>	556 <th>695 <th>1 </th></th>	695 <th>1 </th>	1
2019 Disposals							
Generic FRAC Disposals	(5,773)	-	(5,773)	-	(5,773)	(5,773)	-
Generic Computer Hardware Disposals	(2,443)	-	(2,443)	-	(2,443)	(2,443)	-
Disposal of Copier	(1,427)	-	(1,427)	-	(1,427)	(1,427)	-
Disposal of Various Sales Use Tax	(44,220)	-	(44,220)	-	(44,220)	(44,220)	(35,376)
Various	(611)	-	(611)	-	(611)	(611)	-
Total 2019 Additions	(13,252)	6,651	655	6,651	7,506	14,153	(27,405)

10/4/2019	574	48	96	48	144	192	382
11/27/2019	668	45	90	45	135	180	488
8/11/2020	5,412	271 <th>542 <th>271 <th>1,084 <th>1,355 <th>4,228 </th></th></th></th></th>	542 <th>271 <th>1,084 <th>1,355 <th>4,228 </th></th></th></th>	271 <th>1,084 <th>1,355 <th>4,228 </th></th></th>	1,084 <th>1,355 <th>4,228 </th></th>	1,355 <th>4,228 </th>	4,228
10/30/2019	1,920	160 <th>320 <th>160 <th>640 <th>800 <th>1,280 </th></th></th></th></th>	320 <th>160 <th>640 <th>800 <th>1,280 </th></th></th></th>	160 <th>640 <th>800 <th>1,280 </th></th></th>	640 <th>800 <th>1,280 </th></th>	800 <th>1,280 </th>	1,280
8/20/2019	758	78 <th>152 <th>78 <th>228 <th>304 <th>454 </th></th></th></th></th>	152 <th>78 <th>228 <th>304 <th>454 </th></th></th></th>	78 <th>228 <th>304 <th>454 </th></th></th>	228 <th>304 <th>454 </th></th>	304 <th>454 </th>	454
8/12/2019	758	78 <th>152 <th>78 <th>228 <th>304 <th>454 </th></th></th></th></th>	152 <th>78 <th>228 <th>304 <th>454 </th></th></th></th>	78 <th>228 <th>304 <th>454 </th></th></th>	228 <th>304 <th>454 </th></th>	304 <th>454 </th>	454
11/21/2019	4,230	423 <th>846 <th>423 <th>1,269 <th>1,692 <th>2,538 </th></th></th></th></th>	846 <th>423 <th>1,269 <th>1,692 <th>2,538 </th></th></th></th>	423 <th>1,269 <th>1,692 <th>2,538 </th></th></th>	1,269 <th>1,692 <th>2,538 </th></th>	1,692 <th>2,538 </th>	2,538
2/23/2020	789	158 <th>395 <th>158 <th>453 <th>511 <th>769 </th></th></th></th></th>	395 <th>158 <th>453 <th>511 <th>769 </th></th></th></th>	158 <th>453 <th>511 <th>769 </th></th></th>	453 <th>511 <th>769 </th></th>	511 <th>769 </th>	769
7/7/2020	5,415	271 <th>543 <th>271 <th>1,085 <th>1,366 <th>4,229 </th></th></th></th></th>	543 <th>271 <th>1,085 <th>1,366 <th>4,229 </th></th></th></th>	271 <th>1,085 <th>1,366 <th>4,229 </th></th></th>	1,085 <th>1,366 <th>4,229 </th></th>	1,366 <th>4,229 </th>	4,229
7/31/2020	371	37	74 <th>37 <th>111 <th>148 <th>223 </th></th></th></th>	37 <th>111 <th>148 <th>223 </th></th></th>	111 <th>148 <th>223 </th></th>	148 <th>223 </th>	223
Total 2020 Additions	21,336	1,801	3,602	1,801	5,403	7,204	14,132
Acquisition 2021							
Dell Opti Plex	749	250	250	250	500	749	
3 TVs, one LAPTOP AND ONE UNIVERSAL ADAPTER for	754	251	251	251	502	753	
Total 2021 Additions	1,503	501	501	501	1,002	1,502	

11/29/2021	3,162	632	632	632	1,264	1,898	
5/2/2022	6,146	615 <th>615 <th>615 <th>1,230 <th>4,916 <th></th> </th></th></th></th>	615 <th>615 <th>1,230 <th>4,916 <th></th> </th></th></th>	615 <th>1,230 <th>4,916 <th></th> </th></th>	1,230 <th>4,916 <th></th> </th>	4,916 <th></th>	
5/31/2022	61	6	6	6	12 <th>49</th> <th></th>	49	
Acquisition 2022	9,369	1,253	1,253	1,253	2,506	6,963	
Mobile dash dispenser/warmer							
New payroll system transition/implementation							
Tax on new payroll system transition/implementation							
Total	1,504,618	28,248	1,450,864	29,105	1,470,969	1,501,945	2,931
Total Historical Cost and Depreciation For Period	4,335,210	87,300	3,779,836	78,530	3,859,576	3,931,637	403,652

T/B	455,115	52,185	214,761	52,185	216,502	238,613	
Prior Operator	3,892,207	43,989	3,894,036	43,989	3,777,690	4,084,660	
Realty Assets	1,719,270	1,719,270	1,719,270	1,719,270	1,719,270	1,719,270	
Variance	(15,104)	35,016	3,965,075	140,933	3,143,073	3,715,035	595,009
CR vs. FS MBV	(165,069)						(135,405)
Rounding Variance	3						(135,405)
CR vs. FS MBV - Page 31, Line 89							
CR vs. FS deprelation - Page 36, Line F1							

88 Clark Operating, LLC
 Depreciation Schedule - Realty
 September 30, 2023

Property	Acquisition Year	Historical Costs	Cost to Be Depreciated	Method Life	9/30/2022		9/30/2023		Net Book Value
					9/30/2022 Deprec.	Accum Deprec.	9/30/2023 Deprec.	Accum Deprec.	
2021 Building Improvements Additions									
deposit for work done on heating system	5/31/2021	1,800	1,800	15 S/L	120	240	120	360	1,440
2nd installment for work done on heating system	5/31/2021	1,800	1,800	15 S/L	120	240	120	360	1,440
Installed new LP conversion kit	5/31/2021	682	682	15 S/L	45	90	45	135	547
New Blower Moter Installed	6/1/2021	3,777	3,777	10 S/L	378	756	378	1,134	2,643
Replaced 2 failed fire damper actuators	6/18/2021	3,310	3,310	15 S/L	221	442	221	663	2,647
install new doors	6/30/2021	3,860	3,860	10 S/L	386	772	386	1,158	2,702
Doors and locks being replaced and fixed up	7/19/2021	6,800	6,800	10 S/L	680	1,360	680	2,040	4,760
roof repair	8/31/2021	23,500	23,500	20 S/L	1,175	2,350	1,175	3,525	19,975
Installed new Main Distribution Panel	9/20/2021	5,377	5,377	15 S/L	358	716	358	1,074	4,303
INSTALL MANITOWOC ICE MECHINE WITH REMO	10/1/2021	4,201	4,201	10 S/L	420	840	420	1,260	2,941
Total 2021 Building Improvements Additions		55,107	55,107		3,903	7,806	3,903	11,709	43,398
Total 2022 Building Improvements Additions									
Designed and installed nurse call system	3/21/2022	9,983	9,983	10 S/L	998	998	998	1,996	7,987
Total 2022 Building Improvements Additions		9,983	9,983		998	998	998	1,996	7,987
Total Building Improvement		65,090	65,090		4,901	8,804	4,901	13,705	51,385
2023 Non-Movable Additions									
New Commercial Dishwasher	11/2/2022	7,926	7,926	10 S/L	-	-	793	793	7,133
New Commercial Dishwasher	11/10/2022	7,464	7,464	10 S/L	-	-	746	746	6,718
Total 2023 Non-Movable Additions		15,390	15,390		-	-	1,539	1,539	13,851
Total Non-Movable Additions		15,390	15,390		-	-	1,539	1,539	13,851
2022 Leasehold Additions									
Installed new carrier RTU's	12/16/2021	34,108	34,108	15 S/L	2,274	2,274	2,274	4,548	29,560
Installed new carrier RTU's	12/20/2021	45,477	45,477	15 S/L	3,032	3,032	3,032	6,064	39,413
Moved items from realty (Installed carrier RTU's)	12/20/2021	(45,477)	(45,477)	15 S/L	(3,032)	(3,032)	(3,032)	(6,064)	(39,413)
Installed new carrier RTU's	12/31/2021	34,108	34,108	15 S/L	2,274	2,274	2,274	4,548	29,560
Fire sprinkler alterations	3/28/2022	2,659	2,659	15 S/L	177	177	177	354	2,305
Peterson project- major renovations	3/31/2022	1,546,714	1,546,714	15 S/L	103,114	103,114	103,114	206,228	1,340,486
Asbestos floor tile and mastic removal	5/4/2022	20,207	20,207	15 S/L	1,347	1,347	1,347	2,694	17,513
Total 2022 Leasehold Additions		1,637,796	1,637,796		109,186	109,186	109,186	218,372	1,419,424
Total Leasehold Improvements		1,637,796	1,637,796		109,186	109,186	109,186	218,372	1,419,424
Total Building		1,718,276	1,718,276		114,087	117,990	115,626	233,616	1,484,660

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 9/30/2023	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes No

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

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

Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	05/21/05				
5. Total Licensed Bed Capacity	120				
6. Square Footage	42,089				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Promissory Note				
b. Date Mortgage Obtained	09/26/19				
c. Interest Rate for the Cost Year	3.31%				
d. Term of Mortgage (number of years)	420 Months				
e. Amount of Principal Borrowed	8,488,700				
f. Principal balance outstanding as of 9/30/2023	8,159,206				
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 Lo		1048-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended				Page	of	
88 Clark Operating, LLC d/b/a New		1048-C		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment										
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)										
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify) Interest Expense				\$		14,745	(14,745)			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$		14,745	(14,745)			
14. Insurance										
a. Insurance on Property (buildings only)				\$	19,815	19,815				
b. Insurance on Automobiles				\$	714	714				
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) Surety Bonds/ EPLI Insurance/ Crime/ Cyber/ General				\$	128,162	128,162				
14d. Total Insurance Expenditures (14a + b + c)				\$	148,691	148,691				
15. Total All Expenditures (A-13 thru C-14)				\$	12,550,065	14,498,769	(1,948,704)			

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		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents <i>(CT only)</i>	\$ 6,617,667	6,617,667			
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>	\$ 1,790,796	1,790,796			
b. Medicare Room and Board Contractual Allowance **	\$ (35,287)	(35,287)			
4. a. Private-Pay Residents and Other	\$ 2,498,524	2,498,524			
b. Private-Pay Room and Board Contractual Allowance **	\$ (993)	(993)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 100,849	100,849			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (100,849)	(100,849)			
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	\$ 176,943	176,943			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (120,251)	(120,251)			
c. Physical Therapy - Non-Medicare	\$ 223,688	223,688			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (205,453)	(205,453)			
4. a. Speech Therapy - Medicare	\$ 59,402	59,402			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (32,585)	(32,585)			
c. Speech Therapy - Non-Medicare	\$ 78,023	78,023			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (69,555)	(69,555)			
5. a. Occupational Therapy - Medicare	\$ 222,924	222,924			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (115,009)	(115,009)			
c. Occupational Therapy - Non-Medicare	\$ 238,854	238,854			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (209,087)	(209,087)			
6. a. Other <i>(Specify)</i> - Medicare	\$ 26,499	26,499			
b. Other <i>(Specify)</i> - Non-Medicare	\$ 72,677	72,677			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,217,777	11,217,777			
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>	\$ 314	314			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other <i>(Specify)</i>	\$ 18,479	18,479			
V. Total Other Revenue (1 thru 8)	\$ 18,793	18,793			
VI. Total All Revenue (III +V)	\$ 11,236,570	11,236,570			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 29,075		
30 II 6a	Other Ancillary Rev>Medicare B>Sequester	\$ (3,034)		
30 II 6a	Revenue Adjustments>Medicare A	\$ 458		
Total Other Resident Revenue - Medicare		\$ 26,499	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II 6b	Other Ancillary Rev>HMO	\$ 63,333		
30 II 6b	Other Ancillary Rev>HMO>C/A	\$ 157		
30 II 6b	Other Ancillary Rev>Medicaid	\$ 144		
30 II 6b	Other Ancillary Rev>Medicaid>C/A	\$ (144)		
30 II 6b	Revenue Adjustments>Private	\$ 5,813		
30 II 6b	Revenue Adjustments>Commercial HMO	\$ 5,123		
30 II 6b	Revenue Adjustments>Hospice	\$ 2,679		
30 II 6b	Revenue Adjustments>Medicaid	\$ 3,347		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	\$ (8,866)		
30 II 6b	Revenue Adjustments>Medicare HMO	\$ 1,091		
30 II 6b	Revenue Adjustments>Ancillary	\$ 72,677	\$ -	\$ -
Total Other Resident Revenue		\$ 72,677	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV 5	Other Rev>Interest		\$ 314		
Total Interest Income			\$ 314	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 IV 8	Reversal PY>Accounting Fees	\$ 5,625		
30 IV 8	Other Rev>HMO>Incentive Payments	\$ 12,700		
30 IV 8	Other Rev>Medical Records (Disallowed Pg 16)	\$ 154		
Total Other Revenue		\$ 18,479	\$ -	\$ -

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	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	66,027
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,009,576
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	29,581
a. _____				
b. _____				
c. _____				
d. See Schedule		29,581		
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)			\$	3,105,184
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	26,130	\$	
	Accum. Depreciation	26,130		
	Net			
3. Buildings	*Historical Cost	2,711,567	\$	400,745
	Accum. Depreciation	2,310,822		
	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	\$	2,934
	Accum. Depreciation	1,501,684		
	Net			
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
	Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,698
CR vs FS NBV		(165,066)		
See Schedule		166,764		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	405,377

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 24,194
31	A5	Prepaid Expenses>Rent	\$ (168,007)
31	A5	Prepaid Expenses>Insurance	\$ 99,189
31	A5	Prepaid Expenses>Taxes	\$ 9,089
31	A5	Prepaid Expenses>Workers Comp	\$ 65,116
Total Prepaid Expenses			\$ 29,581

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

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

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

Page Ref	Line Ref	Description	
Page 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	
Page 33	Line A12	Other Current Payables> Misc. PR Deduction	\$ 100
Page 33	Line A12	Accrued Expenses	\$ 591,813
Page 33	Line A12	Accrued Expenses> Rent	\$ 487,716
Page 33	Line A12	Accrued Expenses> Ancillary	\$ 6,410
Page 33	Line A12	Accrued Expenses> Insurance - General Liability & Other	\$ 89,091
Page 33	Line A12	Accrued Expenses> Insurance - EPL1	\$ 5,113
Page 33	Line A12	Accrued Expenses> Year End Adjustments	\$ 471
Page 33	Line A12	Accrued Expenses> Workers Comp	\$ 55,254
Page 33	Line A12	Deferred Revenue> Medicare> COVID19	\$ 263,843
Total Other Current Liabilities (Itemize)			\$ 1,501,811

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

Page Ref	Line Ref	Description	
Page 34	B4	Due to/ (From) Regal Management 2.0	\$ 67,815
Page 34	B4	Due to/ (From) HMO	\$ 76,285
Page 34	B4	Due to/ (From) Hospice	\$ 13,487
Page 34	B4	Due to/ (From) Medicaid	\$ 210,565
Page 34	B4	Due to Old Owner	\$ 7,477
Page 34	B4		
Total Other Current Liabilities (Itemize)			\$ 375,629

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	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	3,510,561
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____	Net	\$
3. Buildings					
		*Historical Cost	1,702,886		
		Accum. Depreciation	232,077	Net	\$ 1,470,809
4. Non-Movable Equipment					
		*Historical Cost	15,390		
		Accum. Depreciation	1,539	Net	\$ 13,851
5. Movable Equipment					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____	Net	\$
6. Motor Vehicles					
		*Historical Cost	_____	Net	\$
		Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable					
				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	1,484,660
D. Investment and Other Assets					
1. Deferred Deposits					
				\$	
2. Escrow Deposits					
				\$	8,498
3. Organization Expense					
		*Historical Cost	_____	Net	\$
		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>)					
				\$	995,037
Name and Address		Amount	Loan Date		
Due from Var		995,037	Var		
7. Other Assets (<i>itemize</i>)					
Due to/ (from) > Vendor		16,519		\$	16,519
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	1,020,054
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	6,015,275

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New London S		1048-C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,476,842
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>)				\$	352,436
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	4,987
7. Medicare Final Settlement Payable				\$	3,175
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,501,811

See Schedule				1,501,811	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,339,251

* 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 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,339,251	
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>)				\$ 3,289,146	
Name and Address of Lender	Amount	Loan Date			
Due to Affiliates	3,289,146	Var			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 375,629	
_____ _____ _____ See Schedule				375,629	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,664,775	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 8,004,026	

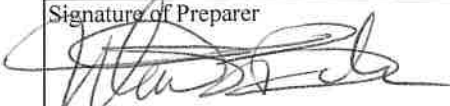
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
88 Clark Operating, LLC d/b/a New Lo	1048-C	9/30/2023	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			\$	1,484,660
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			\$	1,484,660
B. Net Worth				
1. Owner's Capital			\$	(627,969)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	281,352
6. Gain or Loss for Period			\$	(3,126,794)
7. Total Net Worth			\$	(3,473,411)
C. Total Reserves and Net Worth			\$	(1,988,751)
D. Total Liabilities, Reserves, and Net Worth			\$	6,015,275

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	9/30/2023	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(680,319)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,236,570		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,363,364		
D. Net Income or Deficit			\$	(3,126,794)		
E. Balance			\$	(3,807,113)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Expenses Per Page 27	\$14,498,769					
F/S vs C/R Depreciation	(\$135,405)					
Expenses Per FS	\$14,363,364					
2. Other <i>(itemize)</i>						
Prior Period Adjustment		192,035				
Capital Contributions		131,167				
F-3. Total Additions					\$	323,202
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	(10,500)		
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
Capital Draws		(10,500)				
2. Other Withdrawings <i>(Specify)</i>						
Purpose	Amount					
3. Total Deductions			\$	(10,500)		
H. Balance at End of Period			\$	(3,473,411)		
				09/30/23		

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 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/18/24		
Printed Name of Preparer Matthew S. Bavolack				
Address 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 732-961-8575		
Contact Email Address tzippyk@ltccs.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 18, 2024

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

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

Facility Name 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing

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

- Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

- Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

- Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

- Yes No
 4. Do equipment leases listed on Page 22b agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **88 Clark Operating, LLC**
 Engagement: **Medicaid - 88 Clark Operating, LLC**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
10-001-00	Cash>Clearing	0.00			0.00	0.00
10-001-02	Cash>Clearing>Payroll	1,476.00			1,476.00	2,543.00
10-010-40	Cash>Operating>Salmon Brook	0.00			0.00	0.00
10-010-83	Cash>Operating>Twin Oaks	0.00			0.00	0.00
10-010-95	Cash>Operating>Norwich	0.00			0.00	0.00
10-010-96	Cash>Operating>New London	(52,162.00)			(52,162.00)	(11,183.00)
10-010-98	Cash>Operating>New London Realty	0.00			0.00	0.00
10-014-00	Cash>Petty Cash Facility	300.00			300.00	300.00
10-014-95	Cash>PettyCash>Norwich	0.00			0.00	0.00
10-014-96	Cash>PettyCash>New London	37,828.00			37,828.00	38,951.00
10-015-00	Cash>Petty Cash PNA	2,797.00			2,797.00	500.00
10-060-95	Cash>Resident Trust>Norwich	0.00			0.00	0.00
10-060-96	Cash>Resident Trust>New London	69,842.00			69,842.00	86,638.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00	5,000.00
10-090-92	Cash>WFOperating>Management	0.00			0.00	0.00
10-090-93	Cash>WFDisbursement>Holdings	0.00			0.00	0.00
10-090-96	Cash>Operating2>New London	946.00			946.00	35.00
10-300-00	Cash>Escrow	8,498.00			8,498.00	8,498.00
11-102-00	Accounts Receivable>Medicare A	194,824.00			194,824.00	320,619.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	47,427.00			47,427.00	47,427.00
11-103-70	Accounts Receivable>Medicare B>Old A/R	17,577.00			17,577.00	17,577.00
11-104-00	Accounts Receivable>Private	389,001.00			389,001.00	649,452.00
11-104-70	Accounts Receivable>Private>Old A/R	188,207.00			188,207.00	188,207.00
11-105-00	Accounts Receivable>HMO	270,724.00			270,724.00	168,435.00
11-105-70	Accounts Receivable>HMO>Old A/R	33,683.00			33,683.00	33,683.00
11-106-70	Accounts Receivable>Medicare HMO>Old A/R	0.00			0.00	0.00
11-109-00	Accounts Receivable>Hospice	19,607.00			19,607.00	4,869.00
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,224.00)			(6,224.00)	(6,224.00)
11-111-00	Accounts Receivable>Medicaid	1,599,936.00			1,599,936.00	1,002,009.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	58,589.00			58,589.00	58,589.00
11-112-00	Accounts Receivable>Income	265,005.00			265,005.00	171,018.00
11-112-70	Accounts Receivable>Income>Old A/R	21,147.00			21,147.00	21,147.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	20,810.00			20,810.00	(27,488.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	77,946.00			77,946.00	32,140.00
11-123-00	Accounts Receivable>Ancillary	65,277.00			65,277.00	65,374.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(265,133.00)			(265,133.00)	(265,133.00)
11-300-00	Accounts Receivable>Klein Ancillary Adjustments	11,173.00			11,173.00	0.00
12-000-00	Prepaid Expenses	24,194.00			24,194.00	920,010.00
12-121-00	Prepaid Expenses>Rent	(168,007.00)			(168,007.00)	(168,007.00)
12-124-00	Prepaid Expenses>Insurance	99,189.00			99,189.00	78,096.00
12-126-00	Prepaid Expenses>Taxes	9,089.00			9,089.00	5,935.00
12-881-00	Prepaid Expenses>Workers Comp	65,116.00			65,116.00	87,820.00
13-128-00	Due From>Vendor Security Deposits	0.00			0.00	0.00
13-400-00	Due From>Eli Mirlis	0.00			0.00	0.00
13-407-00	Due From>Partners	(745,000.00)			(745,000.00)	(600,000.00)
14-131-00	Fixed Assets>Leasehold Improvements	349,196.00			349,196.00	298,857.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	24,671.00			24,671.00	24,671.00
14-133-00	Fixed Assets>Medical Equipment	46,400.00			46,400.00	46,400.00
14-134-00	Fixed Assets>Computer Hardware	27,004.00			27,004.00	27,004.00
14-135-00	Fixed Assets>Computer Software	6,146.00			6,146.00	6,146.00
14-136-00	Fixed Assets>CIP	166,764.00			166,764.00	166,764.00
14-137-01	Fixed Asset>Capital Lease>Copier	0.00			0.00	0.00
14-305-00	Fixed Assets>Sales Use Tax	1,698.00			1,698.00	1,698.00
15-131-00	Accum Depn>Leasehold Improvements	(136,266.00)			(136,266.00)	(101,522.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(17,796.00)			(17,796.00)	(14,103.00)
15-133-00	Accum Depn>Medical Equipment	(36,501.00)			(36,501.00)	(27,221.00)
15-134-00	Accum Depn>Computer Hardware	(23,748.00)			(23,748.00)	(20,643.00)
15-135-00	Accum Depn>Computer Software	(1,741.00)			(1,741.00)	(512.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	0.00			0.00	0.00
15-305-00	Accum Depn>Sales Use Tax	(450.00)			(450.00)	(316.00)
17-000-00	Deferred Financing Costs	0.00			0.00	0.00
17-140-00	Deferred Financing Costs>Refinancing	0.00			0.00	0.00
17-283-06	Other Assets>Escrow>Tax	0.00			0.00	0.00
17-283-64	Other Asset>Escrow>Replacement Reserve	0.00			0.00	0.00
17-283-67	Other Assets>Escrow>Insurance	0.00			0.00	0.00
17-283-68	Other Assets>Escrow>Capex	0.00			0.00	0.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	0.00			0.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
20-000-00	Accounts Payable	(2,404,432.00)			(2,404,432.00)	(2,351,055.00)
21-141-00	Other Current Payables>Employee Benefits	0.00			0.00	0.00
21-149-00	Other Current Payables>Misc. PR Deduction	(100.00)			(100.00)	0.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	0.00			0.00	0.00
21-151-00	Other Current Payables>Garnishments W/H	0.00			0.00	0.00
21-273-00	Other Current Payables>Fica Payable	0.00			0.00	0.00
21-274-00	Other Current Payables>SUI Payable	0.00			0.00	0.00
21-275-00	Other Current Payables>FWT Payable	0.00			0.00	0.00
21-276-00	Other Current Payables>SWT Payable	0.00			0.00	0.00
21-280-00	Other Current Payables>FUI Payable	0.00			0.00	0.00
21-350-00	Other Current Payables>Resident Funds	(69,842.00)			(69,842.00)	(86,638.00)
21-353-00	Other Current Payables>Resident Refunds	0.00			0.00	0.00
21-354-00	Other Current Payables>DTF RFMS	0.00			0.00	0.00
21-884-00	Other Current Payable>Disability & Other Insurance	(2,568.00)			(2,568.00)	(1,169.00)
22-000-01	Note Payable>LOC	0.00			0.00	0.00
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	0.00
23-000-00	Accrued Wages & Related	(145,801.00)			(145,801.00)	(97,400.00)
23-156-00	Accrued Wages & Related>PR Taxes	(4,987.00)			(4,987.00)	(3,700.00)
23-157-00	Accrued Expenses>PTO	(206,635.00)			(206,635.00)	(189,806.00)
24-000-00	Accrued Expenses	(593,813.00)			(593,813.00)	(482,053.00)
24-121-00	Accrued Expenses>Rent	(487,716.00)			(487,716.00)	0.00
24-123-00	Accrued Expenses>Ancillary	(6,410.00)			(6,410.00)	(6,711.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	0.00			0.00	0.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(89,091.00)			(89,091.00)	(59,896.00)
24-163-00	Accrued Expenses>Insurance - EPLI	(5,113.00)			(5,113.00)	(3,079.00)
24-165-00	Accrued Expenses>Insurance - Property	0.00			0.00	0.00
24-167-00	Accrued Expenses>Insurance - Auto	0.00			0.00	(282.00)
24-285-00	Accrued Expenses>Year End Adjustments	(471.00)			(471.00)	(8,727.00)
24-881-00	Accrued Expenses>Workers Comp	(55,254.00)			(55,254.00)	(74,509.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(263,843.00)			(263,843.00)	(263,843.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	0.00			0.00	0.00
27-000-23	Due To/(From)>Taunton	0.00			0.00	376.00
27-000-24	Due To/(From)>Quincy	0.00			0.00	97.00
27-000-25	Due To/(From)>Greenfield	(85,000.00)			(85,000.00)	187.00
27-000-26	Due To/(From)>Holyoke	0.00			0.00	159.00
27-000-31	Due To/(From)>Salmon Partners	172.00			172.00	172.00
27-000-32	Due To/(From)>Worcester	(251.00)			(251.00)	0.00
27-000-40	Due To/(From)>Salmon Brook	(510,000.00)			(510,000.00)	(175,000.00)
27-000-41	Due To/(From)>Sky View	(68,841.00)			(68,841.00)	(30,920.00)
27-000-42	Due To/(From)>Realty Salmon Brook	(45,000.00)			(45,000.00)	0.00
27-000-46	Due To/(From)>Regal Management 2.0	(67,815.00)			(67,815.00)	(800.00)
27-000-50	Due To/(From)>Sharon	(150,000.00)			(150,000.00)	0.00
27-000-55	Due To/(From)>Hanwich	(100,000.00)			(100,000.00)	0.00
27-000-74	Due To/(From)>TSM Propco	(2,000.00)			(2,000.00)	0.00
27-000-76	Due To/(From)>Realty Southport	0.00			0.00	0.00
27-000-78	Due To/(From)>Maplewood	0.00			0.00	0.00
27-000-79	Due To/(From)>Pine View	51.00			51.00	51.00
27-000-80	Due To/(From)>Ridgeland	1.00			1.00	1.00
27-000-82	Due To/(From)>Saugus	0.00			0.00	0.00
27-000-83	Due To/(From)>Twin Oaks	0.00			0.00	0.00
27-000-84	Due To/(From)>930 Mill Hill Realty	350,167.00			350,167.00	350,167.00
27-000-87	Due To/(From)>Torrington	0.00			0.00	0.00
27-000-88	Due To/(From)>New Haven	0.00			0.00	0.00
27-000-89	Due To/(From)>Prospect	(1,066.00)			(1,066.00)	(1,066.00)
27-000-90	Due To/(From)>West Haven	0.00			0.00	0.00
27-000-91	Due To/(From)>Waterbury	504.00			504.00	504.00
27-000-92	Due To/(From)>Regal Care Management Group	1,110,875.00			1,110,875.00	1,191,838.00
27-000-93	Due To/(From)>RC Holdings	(276,576.00)			(276,576.00)	(46.00)
27-000-95	Due To/(From)>Norwich	(1,886,903.00)			(1,886,903.00)	(1,707,683.00)
27-000-96	Due To/(From)>New London	0.00			0.00	0.00
27-000-97	Due To/(From)>Realty - Norwich	0.00			0.00	(40,000.00)
27-000-98	Due To/(From)>Realty - New London	(129,630.00)			(129,630.00)	29,836.00
27-014-95	Due To/(From) Norwich Petty Cash	0.00			0.00	0.00
27-014-96	Due To/(From)>New London Petty Cash	379.00			379.00	0.00
27-102-00	Due To/(From)>Medicare A	(3,175.00)			(3,175.00)	(39.00)
27-105-00	Due To/(From)>HMO	(76,285.00)			(76,285.00)	(72,128.00)
27-109-00	Due To/(From)>Hospice	(13,487.00)			(13,487.00)	(13,496.00)
27-111-00	Due To/(From)>Medicaid	(210,565.00)			(210,565.00)	(185,715.00)
27-112-00	Due To/(From)>Income	(7,623.00)			(7,623.00)	(7,623.00)
27-152-00	Due To/(From)>Employee	(4,893.00)			(4,893.00)	(5,929.00)
27-172-00	Due To/(From)>Vendor	16,519.00			16,519.00	22,498.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
27-315-00	Due To/(From)>Fairview at Southport	254,618.00			254,618.00	254,618.00
27-316-00	Due To/(From)>Fairview at Greenwich	96,907.00			96,907.00	96,907.00
27-400-00	Due to/(from)>Eli Mirlis	(195,000.00)			(195,000.00)	(195,000.00)
27-406-00	Due To/(From)>Eitan Rubin	100,000.00			100,000.00	100,000.00
28-127-00	Due To>Old Owner	(7,477.00)			(7,477.00)	(7,477.00)
30-000-00	Retained Earnings	(281,352.00)			(281,352.00)	(439,795.00)
31-000-85	Partner's Equity>All Partners>Capital Contributions	68,833.00			68,833.00	200,000.00
31-000-86	Partner's Equity>All Partners>Capital Draws	547,136.00			547,136.00	536,636.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	0.00			0.00	0.00
31-408-86	Partners' Equity>Shannon Mirlis>Capital Draws	12,000.00			12,000.00	12,000.00
40-102-00	Room & Board Revenue>Medicare A	(1,725,116.00)			(1,725,116.00)	(2,121,666.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(65,680.00)			(65,680.00)	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	35,287.00			35,287.00	5,783.00
40-104-00	Room & Board Revenue>Private	(1,532,570.00)			(1,532,570.00)	(1,230,987.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(105,048.00)			(105,048.00)	0.00
40-105-00	Room & Board Revenue>HMO	(763,755.00)			(763,755.00)	(618,694.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(59,234.00)			(59,234.00)	0.00
40-105-14	Room & Board Revenue>HMO>Sequester	993.00			993.00	1,029.00
40-109-00	Room & Board Revenue>Hospice	(37,220.00)			(37,220.00)	(43,432.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(697.00)			(697.00)	0.00
40-111-00	Room & Board Revenue>Medicaid	(6,768,384.00)			(6,768,384.00)	(5,459,262.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	150,717.00			150,717.00	0.00
40-111-73	Room & Board Revenue>Medicaid Bed Hold	0.00			0.00	0.00
41-102-00	Pharmacy Rev>Medicare A	(97,610.00)			(97,610.00)	(103,041.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	97,610.00			97,610.00	103,041.00
41-105-00	Pharmacy Rev>HMO	0.00			0.00	0.00
41-105-01	Pharmacy Rev>HMO>C/A	0.00			0.00	0.00
42-102-00	PT Revenue>Medicare A	(120,251.00)			(120,251.00)	(163,037.00)
42-102-01	PT Revenue>Medicare A>C/A	120,251.00			120,251.00	163,037.00
42-103-00	PT Revenue>Medicare B	(56,692.00)			(56,692.00)	(99,027.00)
42-104-00	PT Revenue>Private	0.00			0.00	0.00
42-105-00	PT Revenue>HMO	(144,412.00)			(144,412.00)	(72,764.00)
42-105-01	PT Revenue>HMO>C/A	126,177.00			126,177.00	54,686.00
42-111-00	PT Revenue>Medicaid	(79,276.00)			(79,276.00)	(35,807.00)
42-111-01	PT Revenue>Medicaid>C/A	79,276.00			79,276.00	35,807.00
43-102-00	OT Revenue>Medicare A	(115,009.00)			(115,009.00)	(165,886.00)
43-102-01	OT Revenue>Medicare A>C/A	115,009.00			115,009.00	165,886.00
43-103-00	OT Revenue>Medicare B	(107,915.00)			(107,915.00)	(72,828.00)
43-104-00	OT Revenue>Private	0.00			0.00	0.00
43-105-00	OT Revenue>HMO	(148,320.00)			(148,320.00)	(64,594.00)
43-105-01	OT Revenue>HMO>C/A	118,553.00			118,553.00	53,178.00
43-111-00	OT Revenue>Medicaid	(90,534.00)			(90,534.00)	(31,666.00)
43-111-01	OT Revenue>Medicaid>C/A	90,534.00			90,534.00	31,666.00
44-102-00	ST Revenue>Medicare A	(32,585.00)			(32,585.00)	(83,597.00)
44-102-01	ST Revenue>Medicare A>C/A	32,585.00			32,585.00	83,597.00
44-103-00	ST Revenue>Medicare B	(26,817.00)			(26,817.00)	(74,419.00)
44-104-00	ST Revenue>Private	0.00			0.00	0.00
44-105-00	ST Revenue>HMO	(52,318.00)			(52,318.00)	(48,997.00)
44-105-01	ST Revenue>HMO>C/A	43,850.00			43,850.00	33,963.00
44-111-00	ST Revenue>Medicaid	(25,705.00)			(25,705.00)	(17,441.00)
44-111-01	ST Revenue>Medicaid>C/A	25,705.00			25,705.00	17,441.00
45-105-00	Radiology Rev>HMO	0.00			0.00	0.00
46-102-00	Lab Rev>Medicare A	(3,239.00)			(3,239.00)	0.00
46-102-01	Lab Rev>Medicare A>C/A	3,239.00			3,239.00	0.00
47-103-00	Other Ancillary Rev>Medicare B	(29,075.00)			(29,075.00)	(5,839.00)
47-103-14	Other Ancillary Rev>Medicare B>Sequester	3,034.00			3,034.00	964.00
47-104-00	Other Ancillary Revenue>Private	0.00			0.00	0.00
47-105-00	Other Ancillary Rev>HMO	(63,333.00)			(63,333.00)	(946.00)
47-105-01	Other Ancillary Rev>HMO>C/A	(157.00)			(157.00)	0.00
47-111-00	Other Ancillary Rev>Medicaid	(144.00)			(144.00)	(44.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	144.00			144.00	0.00
47-208-00	Other Ancillary Rev>Equip Rental	0.00			0.00	(611.00)
47-223-00	Other Ancillary Rev>Oxygen	0.00			0.00	0.00
51-034-34	Other Rev>PPP>COVID19	0.00			0.00	0.00
51-035-34	Other Rev>ERC>COVID19	893,527.00			893,527.00	(893,527.00)
51-100-00	Other Rev>Miscellaneous	0.00			0.00	(2,102.00)
51-100-34	Other Rev>Miscellaneous>COVID19	0.00			0.00	(698.00)
51-102-34	Other Rev>Medicare A>COVID19	0.00			0.00	(758,069.00)
51-105-13	Other Rev>HMO>Incentive Payments	(12,700.00)			(12,700.00)	0.00
51-111-34	Other Rev>Medicaid>COVID19	0.00			0.00	(135,511.00)
51-160-00	Other Rev>Interest	(314.00)			(314.00)	(187.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
51-178-00	Other Rev>Food	0.00			0.00	0.00
51-179-00	Other Rev>Barber & Beauty	0.00			0.00	0.00
51-186-00	Other Rev>Books	0.00			0.00	0.00
51-187-00	Other Rev>Laundry	0.00			0.00	0.00
51-188-00	Other Rev>Bounced Check fee	0.00			0.00	0.00
51-818-00	Other Rev>Medical Records	(154.00)			(154.00)	(788.00)
52-102-00	Revenue Adjustments>Medicare A	(458.00)			(458.00)	19.00
52-104-00	Revenue Adjustments>Private	(5,813.00)			(5,813.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	(5,123.00)			(5,123.00)	(4,806.00)
52-106-00	Revenue Adjustments>Medicare HMO	8,866.00			8,866.00	12,134.00
52-109-00	Revenue Adjustments>Hospice	(2,679.00)			(2,679.00)	(2.00)
52-111-00	Revenue Adjustments>Medicaid	(3,347.00)			(3,347.00)	281.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	0.00			0.00	0.00
52-123-00	Revenue Adjustments>Ancillary	(1,091.00)			(1,091.00)	3,217.00
60-183-00	Nursing Expense>Supplies	140,148.00			140,148.00	97,156.00
60-183-34	Nursing Expense>Supplies>COVID19	2,747.00			2,747.00	17,249.00
60-184-00	Nursing Expense>Minor Equip & Supplies	4,059.00			4,059.00	1,800.00
60-184-34	Nursing Expense>Minor Equip & Supplies>COVID19	0.00			0.00	311.00
60-185-00	Nursing Expense>Incontinence Supplies	0.00			0.00	0.00
60-204-00	Nursing Expense>Training & Education	1,390.00		350.00	1,740.00	1,936.00
			RJE - 16	350.00		
60-204-34	Nursing Expense>Training & Education>COVID19	0.00			0.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,057.00			1,057.00	1,266.00
60-206-00	Nursing Expense>Clinical Services	27,992.00		(27,992.00)	0.00	3,218.00
			RJE - 5	(7,200.00)		
			RJE - 10	(20,792.00)		
60-207-00	Nursing Expense>Repairs & Maint	6,032.00			6,032.00	367.00
60-207-34	Nursing Expense>Repairs & Maint>COVID19	0.00			0.00	0.00
60-208-00	Nursing Expense>Equip-Rental	62,245.00		(3,663.00)	58,582.00	35,037.00
			RJE - 3	(3,663.00)		
60-212-00	Nursing Expense>Clinical Consultants	0.00			0.00	0.00
60-213-00	Nursing Expense>Transportation	51,307.00			51,307.00	61,920.00
60-230-00	Nursing Expense>Data Processing	38,575.00			38,575.00	36,532.00
60-230-34	Nursing Expense>Data Processing>COVID19	0.00			0.00	1,443.00
60-700-06	Nursing Expense>Contracted Service>Other	550.00			550.00	0.00
60-700-28	Nursing Expense>Contracted Service>CovidRN	102,958.00			102,958.00	3,814.00
60-700-29	Nursing Expense>Contracted Service>CovidLPN	334,797.00			334,797.00	0.00
60-700-34	Nursing Expense>Contracted Service>COVID19	51,578.00		(24,651.00)	26,927.00	979,927.00
			RJE - 6	(24,651.00)		
60-700-39	Nursing Expense>Contracted Service>CovidCNA	235,248.00			235,248.00	0.00
60-801-80	Nursing Expense>CNA>Wages	1,912,713.00			1,912,713.00	1,205,817.00
60-801-92	Nursing Expense>CNA>PTO Accrual	4,927.00			4,927.00	1,243.00
60-805-80	Nursing Expense>LPN>Wages	1,492,586.00			1,492,586.00	851,757.00
60-805-92	Nursing Expense>LPN>PTO Accrual	6,520.00			6,520.00	(4,340.00)
60-808-80	Nursing Expense>RN>Wages	109,232.00			109,232.00	246,176.00
60-808-92	Nursing Expense>RN>PTO Accrual	(929.00)			(929.00)	5,855.00
60-809-80	Nursing Expense>RN Supervisor>Wages	577,832.00			577,832.00	569,006.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	5,655.00			5,655.00	(18,361.00)
60-880-00	Nursing Expense>Payroll Taxes	0.00			0.00	0.00
60-881-00	Nursing Expense>Workers Comp	0.00			0.00	0.00
60-882-00	Nursing Expense>Health Insurance	0.00			0.00	0.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00	0.00
61-750-00	Nursing Admin Expense>Medical Director	0.00			0.00	3,500.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	42,000.00			42,000.00	38,500.00
61-811-80	Nursing Admin Expense>Director>Wages	129,898.00			129,898.00	129,517.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(11,444.00)			(11,444.00)	(3,966.00)
61-812-34	Nursing Admin Expense>Assistant Director>COVID19	0.00			0.00	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	13,757.00			13,757.00	109,088.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(268.00)			(268.00)	(1,640.00)
61-813-80	Nursing Admin Expense>Case Manager>Wages	0.00			0.00	0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	133,975.00			133,975.00	15,006.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	1,786.00			1,786.00	83.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	0.00			0.00	45,069.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	0.00			0.00	(2,250.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	0.00			0.00	3,436.00
61-819-92	Nursing Admin Expense>Nurse Admin>PTO Accrual	0.00			0.00	260.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	81,329.00			81,329.00	76,570.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	1,822.00			1,822.00	142.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	0.00			0.00	0.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	0.00			0.00	0.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	0.00			0.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
61-880-00	Nursing Admin Expense>Payroll Taxes	250,300.00			250,300.00	132,378.00
61-881-00	Nursing Admin Expense>Workers Comp	21,024.00			21,024.00	80,417.00
61-882-00	Nursing Admin Expense>Health Insurance	47,293.00			47,293.00	214,217.00
61-883-00	Nursing Admin Expense>Other Benefits	12,833.00		(12,833.00)	0.00	0.00
			RJE - 1	(12,833.00)		
62-145-00	Pharmacy Expense>RX	195,116.00			195,116.00	195,891.00
62-222-00	Pharmacy Expense>OTC	1,593.00			1,593.00	3,035.00
62-700-00	Pharmacy Expense>Contracted Service	30,615.00			30,615.00	23,927.00
64-223-00	Other Ancillary Expense>Oxygen	2,527.00			2,527.00	5,148.00
64-224-00	Other Ancillary Expense>Lab	30,723.00			30,723.00	36,493.00
64-224-34	Other Ancillary Expense>Lab>COVID19	0.00			0.00	2,600.00
64-225-00	Other Ancillary Expense>Radiology	5,915.00			5,915.00	5,295.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	0.00			0.00	455.00
65-000-00	PT Expense	230,691.00			230,691.00	224,185.00
66-000-00	OT Expense	277,276.00			277,276.00	200,305.00
67-000-00	ST Expense	51,654.00			51,654.00	81,130.00
68-700-34	Therapy Expense>Contracted Service>Covid19	0.00			0.00	0.00
69-811-34	Social Services Expense>Director>COVID19	0.00			0.00	0.00
69-811-80	Social Services Expense>Director>Wages	102,574.00			102,574.00	102,847.00
69-811-92	Social Services Expense>Director>PTO Accrual	393.00			393.00	(409.00)
69-880-00	Social Services Expense>Payroll Taxes	8,594.00			8,594.00	4,191.00
69-881-00	Social Services Expense>Workers Comp	682.00			682.00	2,663.00
69-882-00	Social Services Expense>Health Insurance	1,555.00			1,555.00	7,075.00
69-883-00	Social Services Expense>Other Benefits	429.00		(429.00)	0.00	0.00
			RJE - 1	(429.00)		
70-177-00	Dietary Expense>Supplements	15,403.00			15,403.00	16,832.00
70-178-00	Dietary Expense>Food	287,645.00			287,645.00	306,921.00
70-183-00	Dietary Expense>Supplies	28,995.00			28,995.00	29,736.00
70-183-34	Dietary Expense>Supplies>COVID19	0.00			0.00	0.00
70-184-00	Dietary Expense>Minor Equip & Supplies	1,135.00			1,135.00	604.00
70-204-00	Dietary Expense>Training & Education	180.00			180.00	460.00
70-204-34	Dietary Expense>Training & Education>COVID19	0.00			0.00	0.00
70-207-00	Dietary Expense>Repairs & Maint	4,438.00			4,438.00	4,858.00
70-700-00	Dietary Expense>Contracted Service	134.00			134.00	83.00
70-811-80	Dietary Expense>Director>Wages	74,250.00			74,250.00	73,600.00
70-811-92	Dietary Expense>Director>PTO Accrual	4,064.00			4,064.00	(3,777.00)
70-831-80	Dietary Expense>Aide>Wages	168,831.00			168,831.00	100,600.00
70-831-92	Dietary Expense>Aide>PTO Accrual	2,338.00			2,338.00	(1,068.00)
70-832-80	Dietary Expense>Cook>Wages	212,590.00			212,590.00	242,262.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(633.00)			(633.00)	4,362.00
70-833-80	Dietary Expense>Dietician>Wages	0.00			0.00	5,041.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	0.00			0.00	0.00
70-880-00	Dietary Expense>Payroll Taxes	24,923.00			24,923.00	17,715.00
70-881-00	Dietary Expense>Workers Comp	2,303.00			2,303.00	10,502.00
70-882-00	Dietary Expense>Health Insurance	5,198.00			5,198.00	27,930.00
70-883-00	Dietary Expense>Other Benefits	1,388.00		(1,388.00)	0.00	0.00
			RJE - 1	(1,388.00)		
71-178-00	Activity Expense>Food	1,032.00			1,032.00	507.00
71-179-00	Activity Expense>Barber & Beauty	0.00			0.00	0.00
71-183-00	Activity Expense>Supplies	2,557.00			2,557.00	1,932.00
71-183-34	Activity Expense>Supplies>COVID19	0.00			0.00	0.00
71-202-00	Activity Expense>Resident Missing Items	1,245.00			1,245.00	288.00
71-700-00	Activity Expense>Contracted Service	3,160.00			3,160.00	100.00
71-811-80	Activity Expense>Director>Wages	57,472.00			57,472.00	49,067.00
71-811-92	Activity Expense>Director>PTO Accrual	267.00			267.00	2,095.00
71-831-80	Activity Expense>Aide>Wages	108,388.00			108,388.00	95,222.00
71-831-92	Activity Expense>Aide>PTO Accrual	1,166.00			1,166.00	2,260.00
71-880-00	Activity Expense>Payroll Taxes	8,935.00			8,935.00	6,047.00
71-881-00	Activity Expense>Workers Comp	863.00			863.00	3,702.00
71-882-00	Activity Expense>Health Insurance	1,946.00			1,946.00	9,844.00
71-883-00	Activity Expense>Other Benefits	515.00		(515.00)	0.00	0.00
			RJE - 1	(515.00)		
72-183-00	Housekeeping Expense>Supplies	37,071.00			37,071.00	26,949.00
72-183-34	Housekeeping Expense>Supplies>COVID19	0.00			0.00	0.00
72-811-80	Housekeeping Expense>Director>Wages	57,748.00			57,748.00	47,158.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(505.00)			(505.00)	265.00
72-831-80	Housekeeping Expense>Aide>Wages	341,060.00			341,060.00	190,009.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	4,268.00			4,268.00	2,097.00
73-183-00	Laundry Expense>Supplies	866.00			866.00	49.00
73-183-34	Laundry Expense>Supplies>COVID19	0.00			0.00	0.00
73-700-00	Laundry Expense>Contracted Service	72,000.00			72,000.00	72,000.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
73-831-80	Laundry Expense>Aide>Wages	0.00			0.00	0.00
73-831-92	Laundry Expense>Aide>PTO Accrual	0.00			0.00	0.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	18,035.00			18,035.00	8,707.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,749.00			1,749.00	5,951.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	3,941.00			3,941.00	15,807.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	1,043.00		(1,043.00)	0.00	0.00
			RJE - 1	(1,043.00)		
75-183-00	Maintenance Expense>Supplies	12,860.00			12,860.00	18,353.00
75-183-34	Maintenance Expense>Supplies>COVID19	0.00			0.00	0.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	1,368.00			1,368.00	1,209.00
75-205-00	Maintenance Expense>Sanitation & Incineration	27,455.00			27,455.00	28,440.00
75-207-00	Maintenance Expense>Repairs & Maint	34,688.00			34,688.00	39,234.00
75-208-00	Maintenance Expense>Equip-Rental	0.00			0.00	24.00
75-217-00	Maintenance Expense>Extermination	2,463.00			2,463.00	2,707.00
75-218-00	Maintenance Expense>Snow Removal	4,147.00			4,147.00	7,354.00
75-219-00	Maintenance Expense>Landscaping	5,159.00			5,159.00	10,756.00
75-220-00	Maintenance Expense>Fire Drill	10,850.00			10,850.00	9,327.00
75-700-00	Maintenance Expense>Contracted Service	50,494.00			50,494.00	66,226.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	0.00			0.00	0.00
75-811-34	Maintenance Expense>Director>COVID19	0.00			0.00	0.00
75-811-80	Maintenance Expense>Director>Wages	66,766.00			66,766.00	65,382.00
75-811-92	Maintenance Expense>Director>PTO Accrual	1,635.00			1,635.00	(2,774.00)
75-829-80	Maintenance Expense>Staff>Wages	41,539.00			41,539.00	40,674.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(4,044.00)			(4,044.00)	562.00
75-837-00	Maintenance Expense>Security	0.00			0.00	0.00
75-838-80	Maintenance Expense>Security Desk>Wages	0.00			0.00	0.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	0.00			0.00	0.00
75-880-00	Maintenance Expense>Payroll Taxes	4,755.00			4,755.00	4,543.00
75-881-00	Maintenance Expense>Workers Comp	571.00			571.00	2,578.00
75-882-00	Maintenance Expense>Health Insurance	1,288.00			1,288.00	6,883.00
75-883-00	Maintenance Expense>Other Benefits	330.00		(330.00)	0.00	0.00
			RJE - 1	(330.00)		
76-227-00	Utility Expense>Gas	42,832.00			42,832.00	48,212.00
76-228-00	Utility Expense>Electric	95,836.00			95,836.00	119,735.00
76-229-00	Utility Expense>Water/Sewer	25,334.00			25,334.00	34,283.00
80-101-00	Admin Expense>Provider Tax	686,870.00			686,870.00	568,381.00
80-147-00	Admin Expense>Sales & Use Taxes	0.00			0.00	0.00
80-162-00	Admin Expense>Insurance - General Liability & Other	122,953.00		(2,127.00)	120,826.00	115,952.00
			RJE - 13	(2,127.00)		
80-163-00	Admin Expense>Insurance - EPLI	5,084.00			5,084.00	4,350.00
80-164-00	Admin Expense>Surety Bond	125.00			125.00	333.00
80-165-00	Admin Expense>Insurance - Property	0.00		19,815.00	19,815.00	14,543.00
			RJE - 7	19,815.00		
80-167-00	Admin Expense>Insurance - Auto	714.00			714.00	635.00
80-183-00	Admin Expense>Supplies	14,963.00			14,963.00	17,438.00
80-183-34	Admin Expense>Supplies>COVID19	70.00			70.00	56.00
80-184-00	Admin Expense>Minor Equip & Supplies	3,161.00			3,161.00	5,541.00
80-204-00	Admin Expense>Training & Education	409.00			409.00	439.00
80-208-00	Admin Expense>Equip-Rental	26,196.00		(19,272.00)	6,924.00	2,808.00
			RJE - 3	(19,272.00)		
80-208-34	Admin Expense>Equip-Rental>COVID19	0.00			0.00	0.00
80-209-00	Admin Expense>Postage	1,703.00			1,703.00	3,018.00
80-209-34	Admin Expense>Postage>COVID19	0.00			0.00	84.00
80-210-00	Admin Expense>Internet	4,343.00			4,343.00	3,638.00
80-230-00	Admin Expense>Data Processing	66,995.00			66,995.00	35,819.00
80-231-00	Admin Expense>Telephone	8,544.00		(752.00)	7,792.00	9,270.00
			RJE - 14	(752.00)		
80-231-34	Admin Expense>Telephone>COVID19	0.00			0.00	0.00
80-232-00	Admin Expense>Cable TV	17,396.00			17,396.00	16,039.00
80-233-00	Admin Expense>Seminars	(26.00)			(26.00)	400.00
80-234-00	Admin Expense>Licenses	2,118.00			2,118.00	1,761.00
80-235-00	Admin Expense>Dues & Subscriptions	1,904.00		(1,904.00)	0.00	0.00
			RJE - 2	(1,150.00)		
			RJE - 8	(404.00)		
			RJE - 16	(350.00)		
80-236-00	Admin Expense>Travel	10,058.00			10,058.00	2,912.00
80-236-04	Admin Expense>Travel>Allowable	21,297.00			21,297.00	3,131.00
80-236-34	Admin Expense>Travel>COVID19	0.00			0.00	0.00
80-238-00	Admin Expense>Legal Fees	295.00		2,801.00	3,096.00	8,347.00
			RJE - 4	0.00		
			RJE - 9	2,801.00		

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
80-238-34	Admin Expense>Legal Fees>COVID19	0.00			0.00	0.00
80-239-00	Admin Expense>Accounting Fees	88,484.00		(68,820.00)	19,664.00	35,052.00
			RJE - 4	(74,445.00)		
			RJE - 12	5,625.00		
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00			0.00	960.00
80-240-00	Admin Expense>Professional Fees	190,855.00		71,644.00	262,499.00	191,150.00
			RJE - 4	74,445.00		
			RJE - 9	(2,801.00)		
80-240-34	Admin Expense>Professional Fees>COVID19	0.00			0.00	0.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	4,615.00			4,615.00	5,369.00
80-242-34	Admin Expense>Fines, Penalties & Settlements>COVID19	0.00			0.00	658.00
80-243-00	Admin Expense>Late Fees	19,261.00			19,261.00	1,641.00
80-244-00	Admin Expense>Bank Fees	17,020.00			17,020.00	11,125.00
80-247-00	Admin Expense>Corporate Tax	80.00			80.00	80.00
80-249-00	Admin Expense>Recruiting	15,957.00			15,957.00	1,017.00
80-250-00	Admin Expense>Marketing & Advertising	13,416.00			13,416.00	14,889.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	0.00			0.00	0.00
80-251-00	Admin Expense>Bad Debt	103,374.00			103,374.00	106,938.00
80-252-00	Admin Expense>Startup Costs	0.00			0.00	0.00
80-347-00	Admin Expense>Motor Vehicle Tax	0.00			0.00	0.00
80-700-00	Admin Expense>Contracted Service	21,884.00			21,884.00	20,073.00
80-811-34	Admin Expense>Director>Covid19	0.00			0.00	0.00
80-811-80	Admin Expense>Director>Wages	137,684.00			137,684.00	123,217.00
80-811-92	Admin Expense>Director>PTO Accrual	5,429.00			5,429.00	(3,022.00)
80-812-92	Admin Expense>Assistant Director>PTO Accrual	0.00			0.00	0.00
80-839-34	Admin Expense>Admissions>Covid19	0.00			0.00	0.00
80-839-80	Admin Expense>Admissions>Wages	123,517.00			123,517.00	78,138.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(14,317.00)			(14,317.00)	8,487.00
80-840-80	Admin Expense>Business Office>Wages	152,909.00			152,909.00	107,224.00
80-840-92	Admin Expense>Business Office>PTO Accrual	8,701.00			8,701.00	3,130.00
80-842-80	Admin Expense>Marketing>Wages	4,203.00			4,203.00	18,049.00
80-842-92	Admin Expense>Marketing>PTO Accrual	(4.00)			(4.00)	0.00
80-880-00	Admin Expense>Payroll Taxes	24,926.00			24,926.00	13,422.00
80-881-00	Admin Expense>Workers Comp	2,081.00			2,081.00	8,369.00
80-882-00	Admin Expense>Health Insurance	4,717.00			4,717.00	22,215.00
80-883-00	Admin Expense>Other Benefits	1,286.00		(1,286.00)	0.00	0.00
			RJE - 1	(1,286.00)		
85-100-00	Employee Benefits Expense>Miscellaneous	8,937.00			8,937.00	0.00
85-100-34	Employee Benefits Expense>Miscellaneous>Covid19	0.00			0.00	0.00
85-148-00	Employee Benefits Expense>401K Employer Match	23,968.00			23,968.00	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	349,897.00		(213,034.00)	136,863.00	213,034.00
			RJE - 15	(213,034.00)		
85-156-62	Employee Benefits Expense>PR Taxes>SUI	31,708.00			31,708.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	9,121.00			9,121.00	0.00
85-204-00	Employee Benefits Expense>Training & Education	118.00			118.00	350.00
85-245-00	Employee Benefits Expense>Background Checks	4,360.00		1,276.00	5,636.00	6,168.00
			RJE - 1	1,276.00		
85-257-00	Employee Physicals	0.00			0.00	0.00
85-881-00	Employee Benefits Expense>Workers Comp	80,252.00			80,252.00	0.00
85-882-00	Employee Benefits Expense>Health Insurance	219,665.00			219,665.00	0.00
85-884-00	Employee Benefits>Disability/Life Insurance	1,192.00			1,192.00	0.00
91-121-00	Property Expense>Rent	1,924,297.00		(90,823.00)	1,833,474.00	1,212,603.00
			RJE - 7	(19,815.00)		
			RJE - 11	(71,008.00)		
91-161-00	Property Expense>RE Taxes	0.00		71,008.00	71,008.00	75,004.00
			RJE - 11	71,008.00		
91-261-00	Property Expense>Personal Prop Taxes	4,326.00			4,326.00	7,552.00
92-000-00	Depreciation Expense	52,185.00			52,185.00	48,620.00
93-000-00	Amortization Expense	0.00			0.00	0.00
94-000-00	Interest Expense	14,745.00			14,745.00	14,025.00
98-999-99	Prior Period Adjustment	0.00			0.00	0.00
Marcum 101	Employee Food	0.00		436.00	436.00	2,931.00
			RJE - 1	436.00		
Marcum 102	Flowers, cards, etc.	0.00		4,333.00	4,333.00	2,870.00
			RJE - 1	4,333.00		
Marcum 103	Holiday Party	0.00		2,143.00	2,143.00	2,106.00
			RJE - 1	2,143.00		
Marcum 104	Equipment Lease	0.00		22,935.00	22,935.00	23,870.00
			RJE - 3	22,935.00		
Marcum 105	Drug Administering Expense	0.00			0.00	0.00
Marcum 106	Cell Phone	0.00		752.00	752.00	200.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
			RJE - 14	752.00		
Marcum 107	Discriminatory Bonus	0.00			0.00	0.00
Marcum 108	Employee Relations	0.00		403.00	403.00	3,450.00
			RJE - 1	403.00		
Marcum 109	Subscriptions	0.00		1,150.00	1,150.00	0.00
			RJE - 2	1,150.00		
Marcum 110	Chamber Dues	0.00		404.00	404.00	404.00
			RJE - 8	404.00		
Marcum 111	Dentist	0.00		7,200.00	7,200.00	6,604.00
			RJE - 5	7,200.00		
Marcum 112	Admin & General> COVID Related Expense	0.00			0.00	0.00
Marcum 113	Indirect COVID Expense	0.00			0.00	0.00
Marcum 114	Contract LPN	0.00		20,316.00	20,316.00	825,581.00
			RJE - 6	20,316.00		
Marcum 115	Contract RN	0.00		4,335.00	4,335.00	102,841.00
			RJE - 6	4,335.00		
Marcum 116	401k Employer Match	0.00		9,233.00	9,233.00	27,338.00
			RJE - 1	9,233.00		
Marcum 117	IV Insertion Nurse	0.00		18,271.00	18,271.00	16,505.00
			RJE - 10	18,271.00		
Marcum 118	Respiratory Therapist	0.00		1,105.00	1,105.00	1,640.00
			RJE - 10	1,105.00		
Marcum 119	MDS Consulting	0.00		383.00	383.00	24,560.00
			RJE - 10	383.00		
Marcum 120	Cardiology	0.00		1,033.00	1,033.00	0.00
			RJE - 10	1,033.00		
Marcum 121	Reversal PY>Accounting Fees	0.00		(5,625.00)	(5,625.00)	0.00
			RJE - 12	(5,625.00)		
Marcum 122	Admin Expense>Crime	0.00		548.00	548.00	0.00
			RJE - 13	548.00		
Marcum 123	Admin Expense>Cyber	0.00		1,579.00	1,579.00	0.00
			RJE - 13	1,579.00		
Marcum 124	ERC>Reversal on Payroll Taxes	0.00		213,034.00	213,034.00	0.00
			RJE - 15	213,034.00		
Total		0.00		0.00	0.00	0.00

Client: **88 Clark Operating, LLC**
 Engagement: **Medicaid - 88 Clark Operating, LLC**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Schedule**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
80-811-80	Admin Expense>Director>Wages	137,684.00		0.00	137,684.00	123,217.00
80-811-92	Admin Expense>Director>PTO Accrual	5,429.00		0.00	5,429.00	(3,022.00)
Subtotal [2]	Administrators	<u>143,113.00</u>		<u>0.00</u>	<u>143,113.00</u>	<u>120,195.00</u>
Subgroup : [4]	Other Administrative Salaries					
80-840-80	Admin Expense>Business Office>Wages	152,909.00		0.00	152,909.00	107,224.00
80-840-92	Admin Expense>Business Office>PTO Accrual	8,701.00		0.00	8,701.00	3,130.00
Subtotal [4]	Other Administrative Salaries	<u>161,610.00</u>		<u>0.00</u>	<u>161,610.00</u>	<u>110,354.00</u>
Subgroup : [5A]	Head Dietitian					
70-833-80	Dietary Expense>Dietician>Wages	0.00		0.00	0.00	5,041.00
Subtotal [5A]	Head Dietitian	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>5,041.00</u>
Subgroup : [5B]	Food Service Supervisor					
70-811-80	Dietary Expense>Director>Wages	74,250.00		0.00	74,250.00	73,600.00
70-811-92	Dietary Expense>Director>PTO Accrual	4,064.00		0.00	4,064.00	(3,777.00)
Subtotal [5B]	Food Service Supervisor	<u>78,314.00</u>		<u>0.00</u>	<u>78,314.00</u>	<u>69,823.00</u>
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	168,831.00		0.00	168,831.00	100,600.00
70-831-92	Dietary Expense>Aide>PTO Accrual	2,338.00		0.00	2,338.00	(1,068.00)
70-832-80	Dietary Expense>Cook>Wages	212,590.00		0.00	212,590.00	242,262.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(633.00)		0.00	(633.00)	4,362.00
Subtotal [5C]	Dietary Workers	<u>383,126.00</u>		<u>0.00</u>	<u>383,126.00</u>	<u>346,156.00</u>
Subgroup : [6B]	Other Housekeeping Workers					
72-811-80	Housekeeping Expense>Director>Wages	57,748.00		0.00	57,748.00	47,158.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(505.00)		0.00	(505.00)	265.00
72-831-80	Housekeeping Expense>Aide>Wages	341,060.00		0.00	341,060.00	190,009.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	4,268.00		0.00	4,268.00	2,097.00
Subtotal [6B]	Other Housekeeping Workers	<u>402,571.00</u>		<u>0.00</u>	<u>402,571.00</u>	<u>239,529.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance					
75-811-80	Maintenance Expense>Director>Wages	66,766.00		0.00	66,766.00	65,382.00
75-811-92	Maintenance Expense>Director>PTO Accrual	1,635.00		0.00	1,635.00	(2,774.00)
Subtotal [7A]	Engineer or Chief of Maintenance	<u>68,401.00</u>		<u>0.00</u>	<u>68,401.00</u>	<u>62,608.00</u>
Subgroup : [7B]	Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	41,539.00		0.00	41,539.00	40,674.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(4,044.00)		0.00	(4,044.00)	562.00
Subtotal [7B]	Other Maintenance Workers	<u>37,495.00</u>		<u>0.00</u>	<u>37,495.00</u>	<u>41,236.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director>Wages	129,898.00		0.00	129,898.00	129,517.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(11,444.00)		0.00	(11,444.00)	(3,966.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	13,757.00		0.00	13,757.00	109,068.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(268.00)		0.00	(268.00)	(1,640.00)
Subtotal [12A]	Director of Nurses/Assistant Director	<u>131,943.00</u>		<u>0.00</u>	<u>131,943.00</u>	<u>232,979.00</u>
Subgroup : [12B1]	RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	109,232.00		0.00	109,232.00	246,176.00
60-808-92	Nursing Expense>RN>PTO Accrual	(929.00)		0.00	(929.00)	5,855.00
60-809-80	Nursing Expense>RN Supervisor>Wages	577,832.00		0.00	577,832.00	569,006.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	5,655.00		0.00	5,655.00	(18,361.00)
Subtotal [12B1]	RNs - Direct Care	<u>691,790.00</u>		<u>0.00</u>	<u>691,790.00</u>	<u>802,676.00</u>
Subgroup : [12B2]	RNs - Administrative					
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	133,975.00		0.00	133,975.00	15,006.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	1,786.00		0.00	1,786.00	83.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	0.00		0.00	0.00	3,436.00
61-819-92	Nursing Admin Expense>Nurse Admin>PTO Accrual	0.00		0.00	0.00	260.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	81,329.00		0.00	81,329.00	76,570.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	1,822.00		0.00	1,822.00	142.00
Subtotal [12B2]	RNs - Administrative	<u>218,912.00</u>		<u>0.00</u>	<u>218,912.00</u>	<u>95,497.00</u>
Subgroup : [12C1]	LPNs - Direct Care					
60-805-80	Nursing Expense>LPN>Wages	1,492,586.00		0.00	1,492,586.00	851,757.00
60-805-92	Nursing Expense>LPN>PTO Accrual	6,520.00		0.00	6,520.00	(4,340.00)
Subtotal [12C1]	LPNs - Direct Care	<u>1,499,106.00</u>		<u>0.00</u>	<u>1,499,106.00</u>	<u>847,417.00</u>
Subgroup : [12D]	Aides and Attendants					
60-801-80	Nursing Expense>CNA>Wages	1,912,713.00		0.00	1,912,713.00	1,205,817.00
60-801-92	Nursing Expense>CNA>PTO Accrual	4,927.00		0.00	4,927.00	1,243.00
Subtotal [12D]	Aides and Attendants	<u>1,917,640.00</u>		<u>0.00</u>	<u>1,917,640.00</u>	<u>1,207,060.00</u>
Subgroup : [12H]	Recreation Workers					
71-811-80	Activity Expense>Director>Wages	57,472.00		0.00	57,472.00	49,067.00
71-811-92	Activity Expense>Director>PTO Accrual	267.00		0.00	267.00	2,095.00
71-831-80	Activity Expense>Aide>Wages	108,388.00		0.00	108,388.00	95,222.00
71-831-92	Activity Expense>Aide>PTO Accrual	1,166.00		0.00	1,166.00	2,260.00

Subtotal [12H]	Recreation Workers	167,293.00	0.00	167,293.00	148,844.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	102,574.00	0.00	102,574.00	102,847.00
69-811-92	Social Services Expense>Director>PTO Accrual	393.00	0.00	393.00	(409.00)
Subtotal [12M]	Social Workers/Case Management	102,967.00	0.00	102,967.00	102,438.00
Subgroup : [12N]	Marketing				
80-842-80	Admin Expense>Marketing>Wages	4,203.00	0.00	4,203.00	18,049.00
80-842-92	Admin Expense>Marketing>PTO Accrual	(4.00)	0.00	(4.00)	0.00
Subtotal [12N]	Marketing	4,199.00	0.00	4,199.00	18,049.00
Subgroup : [12O]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	0.00	0.00	0.00	45,069.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	0.00	0.00	0.00	(2,250.00)
80-839-80	Admin Expense>Admissions>Wages	123,517.00	0.00	123,517.00	78,138.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(14,317.00)	0.00	(14,317.00)	8,487.00
Subtotal [12O]	Other	109,200.00	0.00	109,200.00	129,444.00
Total [10-A]	Salaries and Wages	6,117,680.00	0.00	6,117,680.00	4,579,146.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
Marcum 111	Dentist	0.00	7,200.00	7,200.00	6,604.00
Subtotal [2]	Dentist	0.00	7,200.00	7,200.00	6,604.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	30,615.00	0.00	30,615.00	23,927.00
Subtotal [3]	Pharmacist	30,615.00	0.00	30,615.00	23,927.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	230,691.00	0.00	230,691.00	224,185.00
Subtotal [5A]	PT - Resident Care	230,691.00	0.00	230,691.00	224,185.00
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	0.00	0.00	0.00	3,500.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	42,000.00	0.00	42,000.00	38,500.00
Subtotal [8A]	Medical Director	42,000.00	0.00	42,000.00	42,000.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	51,654.00	0.00	51,654.00	81,130.00
Subtotal [9A]	ST - Resident Care	51,654.00	0.00	51,654.00	81,130.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	277,276.00	0.00	277,276.00	200,305.00
Subtotal [10A]	OT - Resident Care	277,276.00	0.00	277,276.00	200,305.00
Subgroup : [11A1]	RN's - Direct Care				
60-700-28	Nursing Expense>Contracted Service>CovidRN	102,958.00	0.00	102,958.00	3,814.00
Marcum 115	Contract RN	0.00	4,335.00	4,335.00	102,841.00
Subtotal [11A1]	RN's - Direct Care	102,958.00	4,335.00	107,293.00	106,655.00
Subgroup : [11B1]	LPN's - Direct Care				
60-700-29	Nursing Expense>Contracted Service>CovidLPN	334,797.00	0.00	334,797.00	0.00
Marcum 114	Contract LPN	0.00	20,316.00	20,316.00	825,581.00
Subtotal [11B1]	LPN's - Direct Care	334,797.00	20,316.00	355,113.00	825,581.00
Subgroup : [11C]	Aides				
60-700-34	Nursing Expense>Contracted Service>COVID19	51,578.00	(24,651.00)	26,927.00	979,927.00
60-700-39	Nursing Expense>Contracted Service>CovidCNA	235,248.00	0.00	235,248.00	0.00
Subtotal [11C]	Aides	286,826.00	(24,651.00)	262,175.00	979,927.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	27,992.00	(27,992.00)	0.00	3,218.00
Marcum 117	IV Insertion Nurse	0.00	(7,200.00)	18,271.00	16,505.00
Marcum 118	Respiratory Therapist	0.00	1,105.00	1,105.00	1,640.00
Marcum 119	MDS Consulting	0.00	383.00	383.00	24,560.00
Marcum 120	Cardiology	0.00	1,033.00	1,033.00	0.00
Subtotal [12]	Other	27,992.00	(7,200.00)	20,792.00	45,923.00
Total [13-B]	Professional Fees	1,384,809.00	0.00	1,384,809.00	2,536,237.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	21,024.00	0.00	21,024.00	80,417.00
69-881-00	Social Services Expense>Workers Comp	682.00	0.00	682.00	2,663.00
70-881-00	Dietary Expense>Workers Comp	2,303.00	0.00	2,303.00	10,502.00
71-881-00	Activity Expense>Workers Comp	863.00	0.00	863.00	3,702.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,749.00	0.00	1,749.00	5,951.00
75-881-00	Maintenance Expense>Workers Comp	571.00	0.00	571.00	2,578.00
80-881-00	Admin Expense>Workers Comp	2,081.00	0.00	2,081.00	8,369.00
85-881-00	Employee Benefits Expense>Workers Comp	80,252.00	0.00	80,252.00	0.00
Subtotal [1A1]	Workmen's Compensation	109,525.00	0.00	109,525.00	114,182.00
Subgroup : [1A3]	Unemployment Insurance				
85-156-62	Employee Benefits Expense>PR Taxes>SUI	31,708.00	0.00	31,708.00	0.00

85-156-63	Employee Benefits Expense>PR Taxes>FUI	9,121.00	0.00	9,121.00	0.00
Subtotal [1A3]	Unemployment Insurance	40,829.00	0.00	40,829.00	0.00
Subgroup : [1A4] Social Security (FICA)					
61-880-00	Nursing Admin Expense>Payroll Taxes	250,300.00	0.00	250,300.00	132,378.00
69-880-00	Social Services Expense>Payroll Taxes	8,594.00	0.00	8,594.00	4,191.00
70-880-00	Dietary Expense>Payroll Taxes	24,923.00	0.00	24,923.00	17,715.00
71-880-00	Activity Expense>Payroll Taxes	8,935.00	0.00	8,935.00	6,047.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	18,035.00	0.00	18,035.00	8,707.00
75-880-00	Maintenance Expense>Payroll Taxes	4,755.00	0.00	4,755.00	4,543.00
80-880-00	Admin Expense>Payroll Taxes	24,926.00	0.00	24,926.00	13,422.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	349,897.00	(213,034.00)	136,863.00	213,034.00
Subtotal [1A4]	Social Security (FICA)	690,365.00	(213,034.00)	477,331.00	400,037.00
Subgroup : [1A5] Health Insurance					
61-882-00	Nursing Admin Expense>Health Insurance	47,293.00	0.00	47,293.00	214,217.00
69-882-00	Social Services Expense>Health Insurance	1,555.00	0.00	1,555.00	7,075.00
70-882-00	Dietary Expense>Health Insurance	5,198.00	0.00	5,198.00	27,930.00
71-882-00	Activity Expense>Health Insurance	1,946.00	0.00	1,946.00	9,844.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	3,941.00	0.00	3,941.00	15,807.00
75-882-00	Maintenance Expense>Health Insurance	1,288.00	0.00	1,288.00	6,883.00
80-882-00	Admin Expense>Health Insurance	4,717.00	0.00	4,717.00	22,215.00
85-882-00	Employee Benefits Expense>Health Insurance	219,665.00	0.00	219,665.00	0.00
Subtotal [1A5]	Health Insurance	286,603.00	0.00	286,603.00	303,971.00
Subgroup : [1A6] Life Insurance					
85-884-00	Employee Benefits>Disability/Life Insurance	1,192.00	0.00	1,192.00	0.00
Subtotal [1A6]	Life Insurance	1,192.00	0.00	1,192.00	0.00
Subgroup : [1A7] Pensions					
85-148-00	Employee Benefits Expense>401K Employer Match	23,968.00	0.00	23,968.00	0.00
Marcum 116	401k Employer Match	0.00	9,233.00	9,233.00	27,338.00
Subtotal [1A7]	Pensions	23,968.00	9,233.00	33,201.00	27,338.00
Subgroup : [1A9] Other					
61-883-00	Nursing Admin Expense>Other Benefits	12,833.00	(12,833.00)	0.00	0.00
69-883-00	Social Services Expense>Other Benefits	429.00	(429.00)	0.00	0.00
70-883-00	Dietary Expense>Other Benefits	1,388.00	(1,388.00)	0.00	0.00
71-883-00	Activity Expense>Other Benefits	515.00	(515.00)	0.00	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	1,043.00	(1,043.00)	0.00	0.00
75-883-00	Maintenance Expense>Other Benefits	330.00	(330.00)	0.00	0.00
80-883-00	Admin Expense>Other Benefits	1,286.00	(1,286.00)	0.00	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	8,937.00	0.00	8,937.00	0.00
Subtotal [1A9]	Other	26,761.00	(17,824.00)	8,937.00	0.00
Subgroup : [1C] Bad Debts					
80-251-00	Admin Expense>Bad Debt	103,374.00	0.00	103,374.00	106,938.00
Subtotal [1C]	Bad Debts	103,374.00	0.00	103,374.00	106,938.00
Subgroup : [1D] Accounting and Auditing					
80-239-00	Admin Expense>Accounting Fees	88,484.00	(68,820.00)	19,664.00	35,052.00
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00	(74,445.00)	0.00	960.00
Subtotal [1D]	Accounting and Auditing	88,484.00	(68,820.00)	19,664.00	36,012.00
Subgroup : [1E] Legal					
80-238-00	Admin Expense>Legal Fees	295.00	2,801.00	3,096.00	8,347.00
Subtotal [1E]	Legal	295.00	2,801.00	3,096.00	8,347.00
Subgroup : [1G] Office Supplies					
80-183-00	Admin Expense>Supplies	14,963.00	0.00	14,963.00	17,438.00
80-183-34	Admin Expense>Supplies>COVID19	70.00	0.00	70.00	56.00
80-184-00	Admin Expense>Minor Equip & Supplies	3,161.00	0.00	3,161.00	5,541.00
80-208-00	Admin Expense>Equip-Rental	25,196.00	(19,272.00)	6,924.00	2,808.00
Subtotal [1G]	Office Supplies	44,390.00	(19,272.00)	25,118.00	25,843.00
Subgroup : [1H1] Telephone and Telegraph					
80-231-00	Admin Expense>Telephone	8,544.00	(752.00)	7,792.00	9,270.00
Subtotal [1H1]	Telephone and Telegraph	8,544.00	(752.00)	7,792.00	9,270.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 106	Cell Phone	0.00	752.00	752.00	200.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	752.00	752.00	200.00
Subgroup : [1J] Corporation Business Taxes					
80-247-00	Admin Expense>Corporate Tax	80.00	0.00	80.00	80.00
Subtotal [1J]	Corporation Business Taxes	80.00	0.00	80.00	80.00

Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	686,870.00	0.00	686,870.00	568,381.00
Subtotal [1K3]	Resident Day User Fee	686,870.00	0.00	686,870.00	568,381.00
Total [15]	Expenditures Other than Salaries	2,110,280.00	(306,916.00)	1,803,364.00	1,600,599.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
Marcum 103	Holiday Party	0.00	2,143.00	2,143.00	2,106.00
Subtotal [2]	Holiday Parties for Staff	0.00	2,143.00	2,143.00	2,106.00
Subgroup : [3]	Gifts to Staff and Residents				
Marcum 102	Flowers, cards, etc.	0.00	4,333.00	4,333.00	2,870.00
Subtotal [3]	Gifts to Staff and Residents	0.00	4,333.00	4,333.00	2,870.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	10,058.00	0.00	10,058.00	2,912.00
80-236-04	Admin Expense>Travel>Allowable	21,297.00	0.00	21,297.00	3,131.00
Subtotal [4]	Employee Travel	31,355.00	0.00	31,355.00	6,043.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	1,390.00	350.00	1,740.00	1,938.00
70-204-00	Dietary Expense>Training & Education	180.00	0.00	180.00	460.00
80-204-00	Admin Expense>Training & Education	409.00	0.00	409.00	439.00
80-233-00	Admin Expense>Seminars	(26.00)	0.00	(26.00)	400.00
85-204-00	Employee Benefits Expense>Training & Education	118.00	0.00	118.00	350.00
Subtotal [5]	Education Expense	2,071.00	350.00	2,421.00	3,585.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	15,957.00	0.00	15,957.00	1,017.00
Subtotal [M1]	Advertising Help Wanted	15,957.00	0.00	15,957.00	1,017.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	13,416.00	0.00	13,416.00	14,889.00
Subtotal [M3]	Advertising Other	13,416.00	0.00	13,416.00	14,889.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	1,703.00	0.00	1,703.00	3,018.00
80-209-34	Admin Expense>Postage>COVID19	0.00	0.00	0.00	84.00
Subtotal [M7]	Postage	1,703.00	0.00	1,703.00	3,102.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	1,904.00	(1,904.00)	0.00	0.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	1,904.00	(1,904.00)	0.00	0.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 110	Chamber Dues	0.00	404.00	404.00	404.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	404.00	404.00	404.00
Subgroup : [M9]	Subscriptions				
Marcum 109	Subscriptions	0.00	1,150.00	1,150.00	0.00
Subtotal [M9]	Subscriptions	0.00	1,150.00	1,150.00	0.00
Subgroup : [M11]	Services Provided by Contract				
60-230-00	Nursing Expense>Data Processing	38,575.00	0.00	38,575.00	35,532.00
80-210-00	Admin Expense>Internet	4,343.00	0.00	4,343.00	3,638.00
80-230-00	Admin Expense>Data Processing	66,995.00	0.00	66,995.00	35,819.00
80-240-00	Admin Expense>Professional Fees	190,855.00	71,644.00	262,499.00	191,150.00
			RJE - 4 RJE - 9		
			74,445.00 (2,801.00)		
80-700-00	Admin Expense>Contracted Service	21,884.00	0.00	21,884.00	20,073.00
Subtotal [M11]	Services Provided by Contract	322,652.00	71,644.00	394,296.00	287,212.00
Subgroup : [M13]	Other				
51-035-34	Other Rev>ERC>COVID19	893,527.00	0.00	893,527.00	(893,527.00)
71-202-00	Activity Expense>Resident Missing Items	1,245.00	0.00	1,245.00	288.00
80-234-00	Admin Expense>Licenses	2,118.00	0.00	2,118.00	1,761.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	4,615.00	0.00	4,615.00	5,369.00
80-242-34	Admin Expense>Fines, Penalties & Settlements>COVID19	0.00	0.00	0.00	658.00
80-243-00	Admin Expense>Late Fees	19,261.00	0.00	19,261.00	1,841.00
80-244-00	Admin Expense>Bank Fees	17,020.00	0.00	17,020.00	11,125.00
85-245-00	Employee Benefits Expense>Background Checks	4,360.00	1,276.00	5,636.00	6,168.00
Marcum 101	Employee Food	0.00	436.00	436.00	2,931.00
Marcum 108	Employee Relations	0.00	403.00	403.00	3,450.00
Marcum 124	ERC>Reversal on Payroll Taxes	0.00	213,034.00	213,034.00	0.00
Subtotal [M13]	Other	942,146.00	215,149.00	1,157,295.00	(860,136.00)
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and G	1,331,204.00	293,269.00	1,624,473.00	(538,908.00)
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	15,403.00	0.00	15,403.00	16,832.00
70-178-00	Dietary Expense>Food	287,645.00	0.00	287,645.00	306,921.00
Subtotal [2A1]	Raw Food	303,048.00	0.00	303,048.00	323,753.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	28,995.00	0.00	28,995.00	29,736.00
70-184-00	Dietary Expense>Minor Equip & Supplies	1,135.00	0.00	1,135.00	604.00
Subtotal [2A2]	Non-Food Supplies	30,130.00	0.00	30,130.00	30,340.00

Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	134.00	0.00	134.00	83.00
Subtotal [2B]	Purchased Services	134.00	0.00	134.00	83.00
Total [18]	Dietary Basis for Allocation of Costs	333,312.00	0.00	333,312.00	354,176.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	72,000.00	0.00	72,000.00	72,000.00
Subtotal [3B]	Purchased Services	72,000.00	0.00	72,000.00	72,000.00
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	866.00	0.00	866.00	49.00
Subtotal [3C]	Other	866.00	0.00	866.00	49.00
Total [19]	Laundry-Basis for Allocation of Costs	72,866.00	0.00	72,866.00	72,049.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
72-183-00	Housekeeping Expense>Supplies	37,071.00	0.00	37,071.00	26,949.00
Subtotal [4A1]	In-House Care Supplies	37,071.00	0.00	37,071.00	26,949.00
Subgroup : [5A2]	Purchased from				
62-145-00	Pharmacy Expense>RX	195,116.00	0.00	195,116.00	195,891.00
Subtotal [5A2]	Purchased from	195,116.00	0.00	195,116.00	195,891.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	1,593.00	0.00	1,593.00	3,035.00
Subtotal [5B]	Medicine Cabinet Drugs	1,593.00	0.00	1,593.00	3,035.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
60-183-00	Nursing Expense>Supplies	140,148.00	0.00	140,148.00	97,156.00
Subtotal [5C]	Medical and Therapeutic Supplies	140,148.00	0.00	140,148.00	97,156.00
Subgroup : [5D]	Ambulance/Limousine				
60-213-00	Nursing Expense>Transportation	51,307.00	0.00	51,307.00	61,920.00
Subtotal [5D]	Ambulance/Limousine	51,307.00	0.00	51,307.00	61,920.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	2,527.00	0.00	2,527.00	5,148.00
Subtotal [5E2]	Oxygen - Other	2,527.00	0.00	2,527.00	5,148.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	5,915.00	0.00	5,915.00	5,295.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	0.00	0.00	0.00	455.00
Subtotal [5F]	X-Rays and related radiological	5,915.00	0.00	5,915.00	5,750.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	30,723.00	0.00	30,723.00	36,493.00
64-224-34	Other Ancillary Expense>Lab>COVID19	0.00	0.00	0.00	2,600.00
Subtotal [5H]	Laboratory	30,723.00	0.00	30,723.00	39,093.00
Subgroup : [5I]	Recreation				
71-178-00	Activity Expense>Food	1,032.00	0.00	1,032.00	507.00
71-183-00	Activity Expense>Supplies	2,557.00	0.00	2,557.00	1,932.00
71-700-00	Activity Expense>Contracted Service	3,160.00	0.00	3,160.00	100.00
Subtotal [5I]	Recreation	6,749.00	0.00	6,749.00	2,539.00
Subgroup : [5L]	Cable Television				
80-232-00	Admin Expense>Cable TV	17,396.00	0.00	17,396.00	16,039.00
Subtotal [5L]	Cable Television	17,396.00	0.00	17,396.00	16,039.00
Subgroup : [5M]	Other				
60-183-34	Nursing Expense>Supplies>COVID19	2,747.00	0.00	2,747.00	17,249.00
60-184-00	Nursing Expense>Minor Equip & Supplies	4,059.00	0.00	4,059.00	1,800.00
60-184-34	Nursing Expense>Minor Equip & Supplies>COVID19	0.00	0.00	0.00	311.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,057.00	0.00	1,057.00	1,266.00
60-208-00	Nursing Expense>Equip-Rental	62,245.00	(3,663.00)	58,582.00	35,037.00
60-230-34	Nursing Expense>Data Processing>COVID19	0.00	0.00	0.00	1,443.00
60-700-06	Nursing Expense>Contracted Service>Other	550.00	0.00	550.00	0.00
Subtotal [5M]	Other	70,658.00	(3,663.00)	66,995.00	67,106.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of	559,203.00	(3,663.00)	555,540.00	510,626.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	6,032.00	0.00	6,032.00	367.00
70-207-00	Dietary Expense>Repairs & Maint	4,438.00	0.00	4,438.00	4,858.00
75-207-00	Maintenance Expense>Repairs & Maint	34,688.00	0.00	34,688.00	39,234.00
Subtotal [6A]	Repairs and Maintenance	45,158.00	0.00	45,158.00	44,459.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	42,832.00	0.00	42,832.00	48,212.00
Subtotal [6B]	Heat	42,832.00	0.00	42,832.00	48,212.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	95,836.00	0.00	95,836.00	119,735.00
Subtotal [6C]	Light & Power	95,836.00	0.00	95,836.00	119,735.00

Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	25,334.00	0.00	25,334.00	34,283.00
Subtotal [6D]	Water	25,334.00	0.00	25,334.00	34,283.00
Subgroup : [6E]	Equipment Lease				
Marcum 104	Equipment Lease	0.00	22,935.00	22,935.00	23,870.00
Subtotal [6E]	Equipment Lease	0.00	22,935.00	22,935.00	23,870.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	12,860.00	0.00	12,860.00	18,353.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	1,368.00	0.00	1,368.00	1,209.00
75-205-00	Maintenance Expense>Sanitation & Incineration	27,455.00	0.00	27,455.00	28,440.00
75-208-00	Maintenance Expense>Equip-Rental	0.00	0.00	0.00	24.00
75-217-00	Maintenance Expense>Extermination	2,463.00	0.00	2,463.00	2,707.00
75-218-00	Maintenance Expense>Snow Removal	4,147.00	0.00	4,147.00	7,354.00
75-219-00	Maintenance Expense>Landscaping	5,159.00	0.00	5,159.00	10,756.00
75-220-00	Maintenance Expense>Fire Drill	10,850.00	0.00	10,850.00	9,327.00
75-700-00	Maintenance Expense>Contracted Service	50,494.00	0.00	50,494.00	66,226.00
Subtotal [6F]	Other	114,796.00	0.00	114,796.00	144,396.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	52,185.00	0.00	52,185.00	48,620.00
Subtotal [7D]	Movable Equipment	52,185.00	0.00	52,185.00	48,620.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	1,924,297.00	(90,823.00)	1,833,474.00	1,212,603.00
			RJE - 7 (19,815.00)		
			RJE - 11 (71,008.00)		
Subtotal [9]	Rental Payments	1,924,297.00	(90,823.00)	1,833,474.00	1,212,603.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	0.00	71,008.00	71,008.00	75,004.00
Subtotal [10B]	Real estate taxes paid by lessor	0.00	71,008.00	71,008.00	75,004.00
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	4,326.00	0.00	4,326.00	7,552.00
Subtotal [10C]	Personal property taxes	4,326.00	0.00	4,326.00	7,552.00
Total [22]	Maintenance and Property	2,304,764.00	3,120.00	2,307,884.00	1,768,734.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	14,745.00	0.00	14,745.00	14,025.00
Subtotal [12D]	Other Interest Expense	14,745.00	0.00	14,745.00	14,025.00
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	0.00	19,815.00	19,815.00	14,543.00
Subtotal [14A]	Insurance on Property	0.00	19,815.00	19,815.00	14,543.00
Subgroup : [14B]	Insurance of Automobiles				
80-167-00	Admin Expense>Insurance - Auto	714.00	0.00	714.00	635.00
Subtotal [14B]	Insurance of Automobiles	714.00	0.00	714.00	635.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	122,953.00	(2,127.00)	120,826.00	115,952.00
80-163-00	Admin Expense>Insurance - EPLI	5,084.00	0.00	5,084.00	4,350.00
80-164-00	Admin Expense>Surety Bond	125.00	0.00	125.00	333.00
Marcum 122	Admin Expense>Crime	0.00	548.00	548.00	0.00
Marcum 123	Admin Expense>Cyber	0.00	1,579.00	1,579.00	0.00
Subtotal [14C3]	Other	128,162.00	0.00	128,162.00	120,635.00
Total [27]	Interest and Insurance	143,621.00	19,815.00	163,436.00	149,838.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(6,768,384.00)	0.00	(6,768,384.00)	(5,459,262.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	150,717.00	0.00	150,717.00	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(6,617,667.00)	0.00	(6,617,667.00)	(5,459,262.00)
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(1,725,116.00)	0.00	(1,725,116.00)	(2,121,666.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(65,680.00)	0.00	(65,680.00)	0.00
Subtotal [3A]	Medicare Residents (All inclusive)	(1,790,796.00)	0.00	(1,790,796.00)	(2,121,666.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	35,287.00	0.00	35,287.00	5,783.00
Subtotal [3B]	Medicare room and board contractual allowance	35,287.00	0.00	35,287.00	5,783.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(1,532,570.00)	0.00	(1,532,570.00)	(1,230,987.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(105,048.00)	0.00	(105,048.00)	0.00
40-105-00	Room & Board Revenue>HMO	(763,755.00)	0.00	(763,755.00)	(618,694.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(59,234.00)	0.00	(59,234.00)	0.00
40-109-00	Room & Board Revenue>Hospice	(37,220.00)	0.00	(37,220.00)	(43,432.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(697.00)	0.00	(697.00)	0.00
Subtotal [4A]	Private-pay residents and other	(2,498,524.00)	0.00	(2,498,524.00)	(1,893,113.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				

40-105-14	Room & Board Revenue>HMO>Sequester	993.00	0.00	993.00	1,029.00
Subtotal [4B]	Private-pay room and board contractual allowance	993.00	0.00	993.00	1,029.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-01	Pharmacy Rev>Medicare A	(97,610.00)	0.00	(97,610.00)	(103,041.00)
46-102-00	Lab Rev>Medicare A	(3,239.00)	0.00	(3,239.00)	0.00
Subtotal [5A]	Prescription Drugs - Medicare	(100,849.00)	0.00	(100,849.00)	(103,041.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	97,610.00	0.00	97,610.00	103,041.00
46-102-01	Lab Rev>Medicare A>C/A	3,239.00	0.00	3,239.00	0.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	100,849.00	0.00	100,849.00	103,041.00
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(120,251.00)	0.00	(120,251.00)	(163,037.00)
42-103-00	PT Revenue>Medicare B	(56,692.00)	0.00	(56,692.00)	(99,027.00)
Subtotal [7A]	Physical Therapy - Medicare	(176,943.00)	0.00	(176,943.00)	(262,064.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	120,251.00	0.00	120,251.00	163,037.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	120,251.00	0.00	120,251.00	163,037.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-105-00	PT Revenue>HMO	(144,412.00)	0.00	(144,412.00)	(72,764.00)
42-111-00	PT Revenue>Medicaid	(79,276.00)	0.00	(79,276.00)	(35,807.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(223,688.00)	0.00	(223,688.00)	(108,571.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	126,177.00	0.00	126,177.00	54,686.00
42-111-01	PT Revenue>Medicaid>C/A	79,276.00	0.00	79,276.00	35,807.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	205,453.00	0.00	205,453.00	90,493.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(32,585.00)	0.00	(32,585.00)	(83,597.00)
44-103-00	ST Revenue>Medicare B	(26,817.00)	0.00	(26,817.00)	(74,419.00)
Subtotal [8A]	Speech Therapy - Medicare	(59,402.00)	0.00	(59,402.00)	(158,016.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	32,585.00	0.00	32,585.00	83,597.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	32,585.00	0.00	32,585.00	83,597.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>HMO	(52,318.00)	0.00	(52,318.00)	(48,997.00)
44-111-00	ST Revenue>Medicaid	(25,705.00)	0.00	(25,705.00)	(17,441.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(78,023.00)	0.00	(78,023.00)	(66,438.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	43,850.00	0.00	43,850.00	33,963.00
44-111-01	ST Revenue>Medicaid>C/A	25,705.00	0.00	25,705.00	17,441.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	69,555.00	0.00	69,555.00	51,404.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(115,009.00)	0.00	(115,009.00)	(165,886.00)
43-103-00	OT Revenue>Medicare B	(107,915.00)	0.00	(107,915.00)	(72,828.00)
Subtotal [9A]	Occupational Therapy - Medicare	(222,924.00)	0.00	(222,924.00)	(238,714.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	115,009.00	0.00	115,009.00	165,886.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	115,009.00	0.00	115,009.00	165,886.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-105-00	OT Revenue>HMO	(148,320.00)	0.00	(148,320.00)	(64,594.00)
43-111-00	OT Revenue>Medicaid	(90,534.00)	0.00	(90,534.00)	(31,666.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(238,854.00)	0.00	(238,854.00)	(96,260.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	118,553.00	0.00	118,553.00	53,178.00
43-111-01	OT Revenue>Medicaid>C/A	90,534.00	0.00	90,534.00	31,666.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	209,087.00	0.00	209,087.00	84,844.00
Subgroup : [10A]	Other - Medicare				
47-103-00	Other Ancillary Rev>Medicare B	(29,075.00)	0.00	(29,075.00)	(5,839.00)
47-103-14	Other Ancillary Rev>Medicare B>Sequester	3,034.00	0.00	3,034.00	964.00
51-102-34	Other Rev>Medicare A>COVID19	0.00	0.00	0.00	(758,069.00)
52-102-00	Revenue Adjustments>Medicare A	(458.00)	0.00	(458.00)	19.00
Subtotal [10A]	Other - Medicare	(26,499.00)	0.00	(26,499.00)	(762,925.00)
Subgroup : [10B]	Other - Non-medicare				
47-105-00	Other Ancillary Rev>HMO	(63,333.00)	0.00	(63,333.00)	(946.00)
47-105-01	Other Ancillary Rev>HMO>C/A	(157.00)	0.00	(157.00)	0.00
47-111-00	Other Ancillary Rev>Medicaid	(144.00)	0.00	(144.00)	(44.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	144.00	0.00	144.00	0.00
47-208-00	Other Ancillary Rev>Equip Rental	0.00	0.00	0.00	(611.00)
51-111-34	Other Rev>Medicaid>COVID19	0.00	0.00	0.00	(135,511.00)
52-104-00	Revenue Adjustments>Private	(5,813.00)	0.00	(5,813.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	(5,123.00)	0.00	(5,123.00)	(4,806.00)
52-106-00	Revenue Adjustments>Medicare HMO	8,866.00	0.00	8,866.00	12,134.00
52-109-00	Revenue Adjustments>Hospice	(2,679.00)	0.00	(2,679.00)	(2.00)
52-111-00	Revenue Adjustments>Medicaid	(3,347.00)	0.00	(3,347.00)	281.00

52-123-00	Revenue Adjustments>Ancillary	(1,091.00)	0.00	(1,091.00)	3,217.00
Subtotal [10B]	Other - Non-Medicare	(72,677.00)	0.00	(72,677.00)	(126,288.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(314.00)	0.00	(314.00)	(187.00)
Subtotal [15]	Interest Income	(314.00)	0.00	(314.00)	(187.00)
Subgroup : [16]	Other Revenue				
51-100-00	Other Rev>Miscellaneous	0.00	0.00	0.00	(2,102.00)
51-100-34	Other Rev>Miscellaneous>COVID19	0.00	0.00	0.00	(698.00)
51-105-13	Other Rev>HMO>Incentive Payments	(12,700.00)	0.00	(12,700.00)	0.00
51-818-00	Other Rev>Medical Records	(154.00)	0.00	(154.00)	(788.00)
Marcum 121	Reversal PY>Accounting Fees	0.00	(5,625.00)	(5,625.00)	0.00
Subtotal [16]	Other Revenue	(12,854.00)	(5,625.00)	(18,479.00)	(3,588.00)
Total [30]	Statement of Revenue	(11,230,945.00)	(5,625.00)	(11,236,570.00)	(10,651,019.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	1,476.00	0.00	1,476.00	2,543.00
10-010-96	Cash>Operating>New London	(52,162.00)	0.00	(52,162.00)	(11,183.00)
10-014-00	Cash>Petty Cash Facility	300.00	0.00	300.00	300.00
10-014-96	Cash>Petty Cash>New London	37,828.00	0.00	37,828.00	38,951.00
10-015-00	Cash>Petty Cash>PNA	2,797.00	0.00	2,797.00	500.00
10-060-96	Cash>Resident Trust>New London	69,842.00	0.00	69,842.00	86,638.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00	5,000.00
10-090-96	Cash>Operating2>New London	946.00	0.00	946.00	35.00
Subtotal [A1]	Cash	66,027.00	0.00	66,027.00	122,784.00
Subgroup : [A2]	Resident Accounts Receivable				
11-102-00	Accounts Receivable>Medicare A	194,824.00	0.00	194,824.00	320,619.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	47,427.00	0.00	47,427.00	47,427.00
11-103-70	Accounts Receivable>Medicare B>Old A/R	17,577.00	0.00	17,577.00	17,577.00
11-104-00	Accounts Receivable>Private	389,001.00	0.00	389,001.00	649,452.00
11-104-70	Accounts Receivable>Private>Old A/R	188,207.00	0.00	188,207.00	188,207.00
11-105-00	Accounts Receivable>HMO	270,724.00	0.00	270,724.00	168,435.00
11-105-70	Accounts Receivable>HMO>Old A/R	33,683.00	0.00	33,683.00	33,683.00
11-109-00	Accounts Receivable>Hospice	19,607.00	0.00	19,607.00	4,869.00
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,224.00)	0.00	(6,224.00)	(6,224.00)
11-111-00	Accounts Receivable>Medicaid	1,599,936.00	0.00	1,599,936.00	1,002,009.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	58,589.00	0.00	58,589.00	58,589.00
11-112-00	Accounts Receivable>Income	265,005.00	0.00	265,005.00	171,018.00
11-112-70	Accounts Receivable>Income>Old A/R	21,147.00	0.00	21,147.00	21,147.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	20,810.00	0.00	20,810.00	(27,488.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	77,946.00	0.00	77,946.00	32,140.00
11-123-00	Accounts Receivable>Ancillary	65,277.00	0.00	65,277.00	65,374.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(265,133.00)	0.00	(265,133.00)	(265,133.00)
11-300-00	Accounts Receivable>Klein Ancillary Adjustments	11,173.00	0.00	11,173.00	0.00
Subtotal [A2]	Resident Accounts Receivable	3,009,576.00	0.00	3,009,576.00	2,481,701.00
Subgroup : [A6]	Prepaid Expenses				
12-000-00	Prepaid Expenses	24,194.00	0.00	24,194.00	920,010.00
12-121-00	Prepaid Expenses>Rent	(168,007.00)	0.00	(168,007.00)	(168,007.00)
12-124-00	Prepaid Expenses>Insurance	99,189.00	0.00	99,189.00	78,096.00
12-126-00	Prepaid Expenses>Taxes	9,089.00	0.00	9,089.00	5,935.00
12-881-00	Prepaid Expenses>Workers Comp	65,116.00	0.00	65,116.00	87,820.00
Subtotal [A6]	Prepaid Expenses	29,581.00	0.00	29,581.00	923,864.00
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	349,196.00	0.00	349,196.00	298,857.00
15-131-00	Accum Depn>Leasehold Improvements	(136,266.00)	0.00	(136,266.00)	(101,522.00)
Subtotal [B4]	Leasehold Improvements	212,930.00	0.00	212,930.00	197,335.00
Subgroup : [B5]	Non-Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	24,671.00	0.00	24,671.00	24,671.00
14-305-00	Fixed Assets>Sales Use Tax	1,698.00	0.00	1,698.00	1,698.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(17,796.00)	0.00	(17,796.00)	(14,103.00)
15-305-00	Accum Depn>Sales Use Tax	(450.00)	0.00	(450.00)	(316.00)
Subtotal [B5]	Non-Movable Equipment	8,123.00	0.00	8,123.00	11,950.00
Subgroup : [B6]	Movable Equipment				
14-133-00	Fixed Assets>Medical Equipment	46,400.00	0.00	46,400.00	46,400.00
14-134-00	Fixed Assets>Computer Hardware	27,004.00	0.00	27,004.00	27,004.00
14-135-00	Fixed Assets>Computer Software	6,146.00	0.00	6,146.00	6,146.00
15-133-00	Accum Depn>Medical Equipment	(36,501.00)	0.00	(36,501.00)	(27,221.00)
15-134-00	Accum Depn>Computer Hardware	(23,748.00)	0.00	(23,748.00)	(20,643.00)
15-135-00	Accum Depn>Computer Software	(1,741.00)	0.00	(1,741.00)	(512.00)
Subtotal [B6]	Movable Equipment	17,560.00	0.00	17,560.00	31,174.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	166,764.00	0.00	166,764.00	166,764.00
Subtotal [B9]	Other Fixed Assets	166,764.00	0.00	166,764.00	166,764.00
Subgroup : [D2]	Escrow Deposits				
10-300-00	Cash>Escrow	8,498.00	0.00	8,498.00	8,498.00
Subtotal [D2]	Escrow Deposits	8,498.00	0.00	8,498.00	8,498.00
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-31	Due To/(From)>Salmon Partners	172.00	0.00	172.00	172.00

27-000-40	Due To/(From)>Salmon Brook	(510,000.00)	0.00	(510,000.00)	(175,000.00)
27-000-74	Due To/(From)>TSM Propco	(2,000.00)	0.00	(2,000.00)	0.00
27-000-84	Due To/(From)>930 Mill Hill Realty	350,167.00	0.00	350,167.00	350,167.00
27-000-91	Due To/(From)>Waterbury	504.00	0.00	504.00	504.00
27-000-92	Due To/(From)>Regal Care Management Group	1,110,875.00	0.00	1,110,875.00	1,191,838.00
27-000-93	Due To/(From)>RC Holdings	(276,576.00)	0.00	(276,576.00)	(46.00)
27-000-97	Due To/(From)>Realty - Norwich	0.00	0.00	0.00	(40,000.00)
27-000-98	Due To/(From)>Realty - New London	(129,630.00)	0.00	(129,630.00)	29,836.00
27-315-00	Due To/(From)>Fairview at Southport	254,618.00	0.00	254,618.00	254,618.00
27-316-00	Due To/(From)>Fairview at Greenport	96,907.00	0.00	96,907.00	96,907.00
27-406-00	Due To/(From)>Eitan Rubin	100,000.00	0.00	100,000.00	100,000.00
Subtotal [D6]	Loans to Owners or Related Parties	995,037.00	0.00	995,037.00	1,808,996.00
Subgroup : [D7]	Other Assets				
27-172-00	Due To/(From)>Vendor	16,519.00	0.00	16,519.00	22,498.00
Subtotal [D7]	Other Assets	16,519.00	0.00	16,519.00	22,498.00
Total [31-32]	Assets	4,530,615.00	0.00	4,530,615.00	5,775,564.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
20-000-00	Accounts Payable	(2,404,432.00)	0.00	(2,404,432.00)	(2,351,055.00)
21-350-00	Other Current Payables>Realdent Funds	(69,842.00)	0.00	(69,842.00)	(86,638.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(2,568.00)	0.00	(2,568.00)	(1,169.00)
Subtotal [A1]	Trade Accounts Payable	(2,476,842.00)	0.00	(2,476,842.00)	(2,438,862.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(145,801.00)	0.00	(145,801.00)	(97,400.00)
23-157-00	Accrued Expenses>PTO	(206,635.00)	0.00	(206,635.00)	(189,806.00)
Subtotal [A4]	Accrued Payroll	(352,436.00)	0.00	(352,436.00)	(287,206.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
23-156-00	Accrued Wages & Related>PR Taxes	(4,987.00)	0.00	(4,987.00)	(3,700.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(4,987.00)	0.00	(4,987.00)	(3,700.00)
Subgroup : [A7]	Medicare Final Settlement Payable				
27-102-00	Due To/(From)>Medicare A	(3,175.00)	0.00	(3,175.00)	(39.00)
Subtotal [A7]	Medicare Final Settlement Payable	(3,175.00)	0.00	(3,175.00)	(39.00)
Subgroup : [A12]	Other Current Liabilities				
21-149-00	Other Current Payables>Misc. PR Deduction	(100.00)	0.00	(100.00)	0.00
24-000-00	Accrued Expenses	(593,813.00)	0.00	(593,813.00)	(482,053.00)
24-121-00	Accrued Expenses>Rent	(487,716.00)	0.00	(487,716.00)	0.00
24-123-00	Accrued Expenses>Ancillary	(6,410.00)	0.00	(6,410.00)	(6,711.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(89,091.00)	0.00	(89,091.00)	(59,896.00)
24-163-00	Accrued Expenses>Insurance - EPLI	(5,113.00)	0.00	(5,113.00)	(3,079.00)
24-167-00	Accrued Expenses>insurance - Auto	0.00	0.00	0.00	(282.00)
24-285-00	Accrued Expenses>Year End Adjustments	(471.00)	0.00	(471.00)	(8,727.00)
24-881-00	Accrued Expenses>Workers Comp	(55,254.00)	0.00	(55,254.00)	(74,509.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(263,843.00)	0.00	(263,843.00)	(263,843.00)
Subtotal [A12]	Other Current Liabilities	(1,501,811.00)	0.00	(1,501,811.00)	(899,100.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
13-407-00	Due From>Partners	(745,000.00)	0.00	(745,000.00)	(600,000.00)
27-000-23	Due To/(From)>Taunton	0.00	0.00	0.00	376.00
27-000-24	Due To/(From)>Quincy	0.00	0.00	0.00	97.00
27-000-25	Due To/(From)>Greenfield	(85,000.00)	0.00	(85,000.00)	187.00
27-000-26	Due To/(From)>Holyoke	0.00	0.00	0.00	159.00
27-000-32	Due To/(From)>Worcester	(251.00)	0.00	(251.00)	0.00
27-000-41	Due To/(From)>Sky View	(68,841.00)	0.00	(68,841.00)	(30,920.00)
27-000-42	Due To/(From)>Realty Salmon Brook	(45,000.00)	0.00	(45,000.00)	0.00
27-000-46	Due To/(From)>Regal Management 2.0	(67,815.00)	0.00	(67,815.00)	(800.00)
27-000-50	Due To/(From)>Sharon	(150,000.00)	0.00	(150,000.00)	0.00
27-000-55	Due To/(From)>Harwich	(100,000.00)	0.00	(100,000.00)	0.00
27-000-79	Due To/(From)>Pine View	51.00	0.00	51.00	51.00
27-000-80	Due To/(From)>Ridgeland	1.00	0.00	1.00	1.00
27-000-89	Due To/(From)>Prospect	(1,066.00)	0.00	(1,066.00)	(1,066.00)
27-000-95	Due To/(From)>Norwich	(1,886,903.00)	0.00	(1,886,903.00)	(1,707,683.00)
27-014-96	Due To/(From)>New London Petty Cash	379.00	0.00	379.00	0.00
27-112-00	Due To/(From)>Income	(7,623.00)	0.00	(7,623.00)	(7,623.00)
27-152-00	Due To/(From)>Employee	(4,893.00)	0.00	(4,893.00)	(5,929.00)
27-400-00	Due to/(from)>Eli Mirlis	(195,000.00)	0.00	(195,000.00)	(195,000.00)
Subtotal [B3]	Loans from Owners or Related Parties	(3,356,961.00)	0.00	(3,356,961.00)	(2,548,150.00)
Subgroup : [B4]	Other Long-Term Liabilities				
27-105-00	Due To/(From)>HMO	(76,285.00)	0.00	(76,285.00)	(72,128.00)
27-109-00	Due To/(From)>Hospice	(13,487.00)	0.00	(13,487.00)	(13,496.00)
27-111-00	Due To/(From)>Medicaid	(210,565.00)	0.00	(210,565.00)	(185,715.00)
28-127-00	Due To>Old Owner	(7,477.00)	0.00	(7,477.00)	(7,477.00)
Subtotal [B4]	Other Long-Term Liabilities	(307,814.00)	0.00	(307,814.00)	(278,816.00)
Total [33-34]	Liabilities	(8,004,026.00)	0.00	(8,004,026.00)	(6,455,873.00)
Group : [35]	Equity				
Subgroup : [B1]	Owners' Capital				
31-000-85	Partner's Equity>All Partners>Capital Contributions	68,833.00	0.00	68,833.00	200,000.00
31-000-86	Partner's Equity>All Partners>Capital Draws	547,136.00	0.00	547,136.00	536,636.00
31-408-86	Partners' Equity>Shannon Mirilis>Capital Draws	12,000.00	0.00	12,000.00	12,000.00
Subtotal [B1]	Owners' Capital	627,969.00	0.00	627,969.00	748,636.00

Subgroup : [B5]	Cumulated Earnings	(281,352.00)	0.00	(281,352.00)	(439,795.00)
30-000-00	Retained Earnings	(281,352.00)	0.00	(281,352.00)	(439,795.00)
Subtotal [B5]	Cumulated Earnings				
Total [35]	Equity	346,617.00	0.00	346,617.00	308,841.00
	NET (INCOME) LOSS	17,396.00	0.00	17,396.00	16,039.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **88 Clark Operating, LLC**
 Engagement: **Medicaid - 88 Clark Operating, LLC**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.01		
To reclass other benefits				
85-245-00	Employee Benefits Expense>Background Checks		1,276.00	
Marcum 101	Employee Food		436.00	
Marcum 102	Flowers, cards, etc.		4,333.00	
Marcum 103	Holiday Party		2,143.00	
Marcum 108	Employee Relations		403.00	
Marcum 116	401k Employer Match		9,233.00	
61-883-00	Nursing Admin Expense>Other Benefits			12,833.00
69-883-00	Social Services Expense>Other Benefits			429.00
70-883-00	Dietary Expense>Other Benefits			1,388.00
71-883-00	Activity Expense>Other Benefits			515.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			1,043.00
75-883-00	Maintenance Expense>Other Benefits			330.00
80-883-00	Admin Expense>Other Benefits			1,286.00
Total			17,824.00	17,824.00
Reclassifying Journal Entries JE # 2		N.02		
To reclass subscriptions to the correct line of the Cost Report				
Marcum 109	Subscriptions		1,150.00	
80-235-00	Admin Expense>Dues & Subscriptions			1,150.00
Total			1,150.00	1,150.00
Reclassifying Journal Entries JE # 3		D.01 tab Leased Equipment		
To reclass equipment leases from from equipment rental				
Marcum 104	Equipment Lease		22,935.00	
60-208-00	Nursing Expense>Equip-Rental			3,663.00
80-208-00	Admin Expense>Equip-Rental			19,272.00
Total			22,935.00	22,935.00
Reclassifying Journal Entries JE # 4		E.05		
To reclass Accounting fees into the correct line of cost report				
80-240-00	Admin Expense>Professional Fees		74,445.00	
80-238-00	Admin Expense>Legal Fees			74,445.00
80-239-00	Admin Expense>Accounting Fees			74,445.00
Total			74,445.00	74,445.00
Reclassifying Journal Entries JE # 5		D.01 tab Direct Care Consultant		
To Reclass Dental Fees to Correct Line of Cost Report				
Marcum 111	Dentist		7,200.00	
60-206-00	Nursing Expense>Clinical Services			7,200.00
Total			7,200.00	7,200.00
Reclassifying Journal Entries JE # 6		E.06		
To reclass contract nursing to correct line of the cost report				
Marcum 114	Contract LPN		20,316.00	
Marcum 115	Contract RN		4,335.00	
60-700-34	Nursing Expense>Contracted Service>COVID19			24,651.00
Total			24,651.00	24,651.00
Reclassifying Journal Entries JE # 7		G.01		
To reclass property insurance to correct line of cost report				
80-165-00	Admin Expense>Insurance - Property		19,815.00	
91-121-00	Property Expense>Rent			19,815.00
Total			19,815.00	19,815.00
Reclassifying Journal Entries JE # 8		D.01 Tab Dues		
To reclass Chamber of dues to correct grouping				
Marcum 110	Chamber Dues		404.00	

Client: **88 Clark Operating, LLC**
 Engagement: **Medicald - 88 Clark Operating, LLC**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
80-235-00	Admin Expense>Dues & Subscriptions			404.00
Total			404.00	404.00
Reclassifying Journal Entries JE # 9		E.04		
To reclass Professional fees to the correct line of the Cost Report				
80-238-00	Admin Expense>Legal Fees		2,801.00	
80-240-00	Admin Expense>Professional Fees			2,801.00
Total			2,801.00	2,801.00
Reclassifying Journal Entries JE # 10		D.01		
To reclass IV Insertion Nurse, Respiratory Therapist, MDS Consulting, and Cardiology out of Nursing>Clinical Services				
Marcum 117	IV Insertion Nurse		18,271.00	
Marcum 118	Respiratory Therapist		1,105.00	
Marcum 119	MDS Consulting		383.00	
Marcum 120	Cardiology		1,033.00	
60-206-00	Nursing Expense>Clinical Services			20,792.00
Total			20,792.00	20,792.00
Reclassifying Journal Entries JE # 11		C.02		
To reclass Property Expense to the correct line of the Cost Report				
91-161-00	Property Expense>RE Taxes		71,008.00	
91-121-00	Property Expense>Rent			71,008.00
Total			71,008.00	71,008.00
Reclassifying Journal Entries JE # 12		E.05		
To reclass Reversal Accounting Fees from PY				
80-239-00	Admin Expense>Accounting Fees		5,625.00	
Marcum 121	Reversal PY>Accounting Fees			5,625.00
Total			5,625.00	5,625.00
Reclassifying Journal Entries JE # 13		E.08		
To reclass costs from Admin Expense>Insurance - General Liability & Other to the correct line on the Cost Report				
Marcum 122	Admin Expense>Crime		548.00	
Marcum 123	Admin Expense>Cyber		1,579.00	
80-162-00	Admin Expense>Insurance - General Liability & Other			2,127.00
Total			2,127.00	2,127.00
Reclassifying Journal Entries JE # 14		N.04		
To reclass cell phone expense to the correct line on the Cost Report				
Marcum 106	Cell Phone		752.00	
80-231-00	Admin Expense>Telephone			752.00
Total			752.00	752.00
Reclassifying Journal Entries JE # 15		N.06		
To reclass an adjustment on payroll taxes to the correct line on the cost report				
Marcum 124	ERC>Reversal on Payroll Taxes		213,034.00	
85-156-61	Employee Benefits Expense>PR Taxes>Fica			213,034.00
Total			213,034.00	213,034.00
Reclassifying Journal Entries JE # 16		N.02		
To reclass CAHCF to the correct line on the Cost Report				
60-204-00	Nursing Expense>Training & Education		350.00	
80-235-00	Admin Expense>Dues & Subscriptions			350.00
Total			350.00	350.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/12/2024
 Run Date: 1/12/2024

Provider Name: 88 Clark Operating, LLC d/b/a New London Sub-Acute and Nursing
 Provider Number: 2428
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: