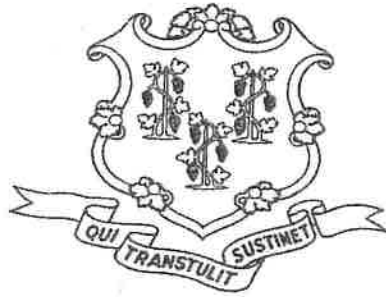


State of Connecticut



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

Name of Facility (as licensed) 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing	
Address (No. & Street, City, State, Zip Code) 93 W Town Street, Norwich, CT 06360	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 859-C	(Specify)	(Specify)	Medicare Provider 07-5079
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Medicaid Provider Numbers:	CCNH / RHNS 8599	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) 93 W Main Operating, LLC d/b/a Norwich Sub-Acute a	License No. 859-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 93 W Main Operating, LLC d/b/a Norwich 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) Cori Knutsen			Printed Name (Owner) Mirlis Childern 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 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 93 W Town Street, Norwich, CT 06360				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/16/2024	
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 860-889-2614		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursi		Address (No. & Street, City, State, Zip) 93 W Town Street, Norwich, CT 06360		
License Numbers: CCNH / RHNS 859-C	(Specify)	(Specify)	Medicare Provider No. 07-5079	
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 Cori Knutsen		Nursing Home Administrator's License No.:	2117	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Su	License No. 859-C	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Related Parties*

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute	License No. 859-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

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Page 22 / Line 9	2,746,500	1,255,301
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Page 13 / Line 5a	317,651	317,651
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Page 13 / Line 9a	42,488	42,488
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Page 13 / Line 10a	332,836	332,836
Loans from Partners/Norwich Realty	Various	<input type="radio"/>	<input checked="" type="radio"/>	Loans	Page 34 / Line B3	717,591	717,591
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	Page 22 / Line 9	24,788	24,788
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	RE Taxes	Page 22 / Line 10b	23,524	23,524
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Building Depreciation	Page 22 / Line 7b	95,707	95,707
93 W Town Street Realty, LLC	93 W Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	Movable Depreciation	Page 22 / Line 7d	9,868	9,868

* 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 93 W Main Operating, LLC d/b/a Norwich Sub-	License No. 859-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 93 W Main Operating, LLC d/b/a No	License No. 859-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		46,762		
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 93 W Main Operating	License No. 859-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 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing	License No. 859-C		Report for Year Ended 9/30/2023		Page 8		of 37		
	Total All Levels	Total CCNH / RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH / RHNS (Specify)	
			Total (Specify)	Total	CCNH / RHNS	CCNH / RHNS			
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	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	94	94		94					
B. As of midnight of THIS report period	102	102				102	102		
3. Total Number of Days Care Provided During Period									
A. Medicare	5,497	5,497		4,384		1,113	1,113		
B. Medicaid (Conn.)	22,425	22,425		16,132		6,293	6,293		
C. Medicaid (other states)									
D. Private Pay	5,061	5,061		3,742		1,319	1,319		
E. State SSI for RCH									
F. Other (Specify) (Hospice and HMO)	3,523	3,523		2,541		982	982		
G. Total Care Days During Period (3A thru F)	36,506	36,506		26,799		9,707	9,707		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	414	414		311		103	103		
B. Other Bed Reserve Days	34	34		28		6	6		
5. Total Resident Days (3G + 4A + 4B)	36,954	36,954		27,138		9,816	9,816		

Schedule of Resident Statistics (Cont'd)

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acu	License No. 859-C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

Change in Resident Days	CCNH / RHNS	(Specify)	(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	12	66		24				
Per Diem Rate								
a. One bed rm.	Various	227.00		450.00				
b. Two bed rms.	Various	227.00		420.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
	A. Medicare - Part B	1,874	1,874		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	45	45			
2. Restorative Treatments	403	403			
C. Other	14,663	14,663			
D. Total Physical Therapy Treatments	16,985	16,985			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	284	284			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	7	7			
2. Restorative Treatments	65	65			
C. Other	887	887			
D. Total Speech Therapy Treatments	1,243	1,243			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	2,966	2,966			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	50	50			
2. Restorative Treatments	446	446			
C. Other	14,469	14,469			
D. Total Occupational Therapy Treatments	17,930	17,930			

Report of Expenditures - Salaries & Wages

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nu	License No. 859-C	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours					
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	173,246		2,406			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	27,555		486			
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	190,890		6,635			
5. Dietary Service						
a. Head Dietitian	70,625		2,086			
b. Food Service Supervisor	145,882		3,486			
c. Dietary Workers	339,091		18,305			
6. Housekeeping Service						
a. Head Housekeeper	33,578		2,086			
b. Other Housekeeping Workers	209,229		11,706			
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	59,442		2,086			
b. Other Maintenance Workers	55,452		2,637			
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	231,226	(72,000)	11,094			
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	119,389		2,428			
b. RN						
1. Direct Care	746,279		13,615			
2. Administrative**	488,382		11,903			
c. LPN						
1. Direct Care	1,084,238		26,302			
2. Administrative**						
d. Aides and Attendants	1,843,402		78,206			
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	201,485		8,569			
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	99,430		3,367			
n. Marketing	4,203	(4,203)	121			
o. Other (Specify)						
See Attached Schedule	122,131		4,665			
A-13. Total Salary Expenditures	6,245,155	(76,203)	212,189			

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

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing	License No. 859-C		Report for Year Ended 9/30/2023				Page 11	of 37	
	CCNH / RHNS	Salary Paid (Specify)	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
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing		859-C		9/30/2023		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS (Specify)	(Specify)							
Section III - Administrators***									
Cori Knutsen	41,844		Non Discriminatory	Administrator 5/8/2023 - 9/30/2023	840	A2			
Freddie Diaz	5,764		Non Discriminatory	Administrator 4/17/2023 - 5/9/2023	120	A2			
John P Miller	125,638		Non Discriminatory	Administrator 10/1/2022 - 6/10/2023	1,446	A2			
Section IV - Assistant Administrators									
Michelle C. Quattrocchi	27,555		Non Discriminatory	Asst. Administrator	486	A3			

*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
93 W Main Operating, LLC d/b/a Norwich Sub-Acu	859-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	4,980		74/Est.						
3. Pharmacist	32,016		Monthly						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	317,651		4,714						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	72,000		433						
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	42,488		632						
b. Other									
10. Occupational Therapist									
a. Resident Care	332,836	(332,836)	4,961						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	53,544		751						
2. Administrative***	29,200		416						
b. LPN									
1. Direct Care	449,001		8,060						
2. Administrative***									
c. Aides	27,118		636						
d. Other									
12. Other (Specify)									
See Attached Schedule	10,268	(10,268)	13						
B-13 Total Fees Paid in Lieu of Salaries	1,371,102	(343,104)	20,616						

* 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 93 W Main Operating, LLC d/b/a Norwich Sub-Acute al		License No. 859-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 Rd Prospect CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts, 160 Airport Rd Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational, Speech and COVID Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Yahya Qureshi, MD 25 Farm View Drive, Norwich CT, 6360	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MassTex Imaging, 3 Electronics Ave Suite 201, Danvers MA 01923	Contract Dysphagia	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz, 167 Route 304 Bardonia NY 10954	Midline Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting, PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas, 101 North Plains Industrial Rd Wallingford CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services- 494 Broad Street, Suite 302 Newark NJ 07102	Contracted LPNs CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Genie Healthcare Inc, 50 Millstone Rd Bldg 100 Suite 100, East Windsor, NJ 08520	Contracted LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
EZcare Staffing 640 Patriots Way, , Lakewood NJ, 8701	Contracted LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Sevacare Staffing Solution 1447 Middletown Ave, , Northford CT, 6472	Contracted RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tatola Stewart 107 Keeney Street, , Manchester CT, 6040	Contracted LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Compliance Inc. 6 Woodcrest Rd, , Monsey NY, 10952	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Rosaura Santiago, N/A	Contracted LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pauline Holman 191 Sutter Drive, , Surfside Beach SC, 29575	Contracted LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Crystal Littlefield 32 S Main St, , Jewett City CT, 6351	Contracted LPN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Marleni Joselin Tiburcio 126 Providence St, , Taftville CT, 6380	Contracted LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* 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
93 W Main Operating, LLC d/b/a Norwich Sub-	859-C	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
I. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 92,162	93,299	(1,137)				
2. Disability Insurance	\$ 2,079	2,104	(25)				
3. Unemployment Insurance	\$						
4. Social Security (F.I.C.A.)	\$ 506,760	513,008	(6,248)				
5. Health Insurance	\$ 406,105	411,112	(5,007)				
6. Life Insurance (employees only) (not-owners and not-operators)	\$						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 75,525	76,456	(931)				
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 34	34					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$						
c. Bad Debts*	\$	113,341	(113,341)				
d. Accounting and Auditing	\$ 21,667	21,667					
e. Legal (Services should be fully described on Page 15b)	\$ 1,218	2,136	(918)				
f. Insurance on Lives of Owners and Operators (Specify)*	\$						
g. Office Supplies	\$ 24,229	24,229					
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 10,365	10,365					
2. Cellular Phones	\$ 434	434					
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	\$ 585,596	585,596					
Subtotal	\$ 1,726,254	1,853,861	(127,607)				

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

(Carry Subtotals forward to next page)

**93 W Main Operating, LLC 2023
 Disallowance Schedule for Cell Phones
 September 30, 2023**

	<u>Amount</u>	
Total Cell Phone Expense	434	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 233	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 11,200	
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>	
Revised Allowable Cost	\$ 2,800	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ -</u></u>	No Disallowance

Marketing Benefits Disallowance

Marketing Salary	4,203	Page 10
Total Salaries	6,245,155	TB Linked
Percent to Total Salaries	0.07%	
Total Benefits (Pg 15, Line 1a1 - 1a9)	1,096,013	TB Linked
Workmen's Compensation	93,299	63 Page 15 1a1
Disability Insurance	2,104	1 Page 15 1a2
Social Security (F.I.C.A.)	513,008	345 Page 15 1a4
Health Insurance	411,112	277 Page 15 1a5
Pensions	76,456	51 Page 15 1a7
Other:		
Employee Benefits Expenses>Training & Education	34	0 Page 15 1a9
Marketing total Benefits Disallowed	738	738

General Information and Questionnaire
Accounting Basis

Name of Facility 93 W Main Operating, LLC d/b/a N	License No. 859-C	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm		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 street Suite 200 Brooklyn NY 11218		
3 PDR CPAs		4023 Tampa Road, Suite 2000, Oldsmar, FL 34677		
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Prep of cost report / management advisory services / review medicaid rate		\$	8,792	
2 Financial and Tax Prep Services / PPP Forgiveness application		\$	11,500	
3 401k Audit		\$	1,375	
4		\$		
			Charge for Services Provided	
			\$	21,667
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg. 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Murtha Cullina LLP			203-772-7700	
2 State Marshall			203-787-4805	
3 Norwich Probate Court			860-887-2160	
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 280 Trumbull Street, 12th Floor, Hartford CT 06103				
2 32 Elm St #1, New Haven, CT 06510				
3 Norwich City Hall Building, 100 Broadway # 1, Norwich, CT 06360				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 Licensing/General Health Care Regulatory/HUD opinions/General Legal		\$	1,218	
2 Conservatorship (Disallowed Page 15)		\$	168	
3 Conservatorship (Disallowed Page 15)		\$	750	
4		\$		
5		\$		
			Charge for Services Provided	
			\$	2,136
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg. 15, Line 1e				

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

Name of Facility 93 W Main Operating, LLC d/b/a Norwich Sub-Acute		License No. 859-C		Report for Year Ended 9/30/2023			Page 16	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		1,726,254	1,853,861	(127,607)				
i. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 351	351						
3. Gifts to Staff and Residents	\$	689	(689)					
4. Employee Travel	\$ 2,132	9,756	(7,624)					
5. Education Expenses Related to Seminars and Conventions	\$ 1,530	1,530						
6. Automobile Expense <i>(not purchase or depreciation)</i>	\$ 418	418						
7. Other <i>(Specify)</i> See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted <i>(all such expenses)</i>	\$ 952	952						
2. Advertising Telephone Directory <i>(all such expenses)</i> ***	\$							
3. Advertising Other <i>(Specify)</i> *** See Attached Schedule	\$	12,294	(12,294)					
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies <i>(if this service is supplied directly and not by contract or fee for service)</i> ***	\$							
7. Postage	\$ 892	892						
* 8. Dues and Membership Fees to Professional Associations <i>(Specify)</i> See Attached Schedule	\$							
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	433	(433)					
9. Subscriptions	\$ 2,388	2,388						
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract <i>(Specify and Complete Schedule C-2, Page 21 for each firm or individual)</i>	\$ 280,336	280,336						
12. Administrative Management Services**	\$							
13. Other <i>(Specify)</i> See Attached Schedule	\$ 19,751	1,368,162	(1,348,411)					
C-14 Total Administrative & General Expenditures	\$ 2,035,004	3,532,062	(1,497,058)					

* 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
	-					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Marketing & Advertising	\$ 12,294	\$ (12,294)				
Total Other Advertising	\$ 12,294	\$ (12,294)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	(1.00)					
Admin Expense>Licenses	\$ 8,545					
Admin Expense>Late Fees	\$ 19,141	\$ (19,141)				
Admin Expense>Bank Fees	\$ 10,914	\$ (5,697)				
Employee Relations	\$ 4,722	\$ (4,722)				
Employee Food	\$ 4,278	\$ (4,278)				
Discriminatory Bonus	\$ 227	\$ (227)				
Use Tax	\$ 41	\$ (41)				
Reversal of ERC Revenue received in PY	\$ 1,099,162	\$ (1,099,162)				
Other Rev>Medical Records (Disallowed from Page 30 Line IV8)		\$ (148)				
Employee Benefits Expense>Background Checks	\$ 6,138					
Employee Benefits Expense>PR Taxes>Fica	\$ 214,995	\$ (214,995)				
Total Other Administrative and General	\$ 1,368,162	\$ (1,348,411)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility 93 W Main Operating, LLC d/b/a Norwic	License No. 859-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 #
N/A			

* 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
93 W Main Operating, LLC d/b/a Norwich Sub-Acute an	859-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	\$ 289,961	289,961					
2. Non-Food Supplies	\$ 19,733	19,733					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____						
c. Other (Specify) _____	\$ _____						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 309,694	309,694					
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
93 W Main Operating, LLC d/b/a Norwich Sub-Acute at		859-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)	\$							
c. Other (Specify) Supplies	\$	11,567	16,797	(5,230)				
3D. Total Laundry Expenditures (3a + b + c)	\$	11,567	16,797	(5,230)				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.			See attached Pg 19b		
G. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.			72000		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			30 IV8				
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
93 W Main Operating, LLC d/b/a Norwich Sub		859-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								
1. Supplies - Cleaning (Mops, pails, brooms, etc.)	Amt. \$	28,238	28,238					
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)		\$ 28,238	28,238					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy	\$							
2. Purchased from McKesson	\$		391,927	(391,927)				
b. Medicine Cabinet Drugs	\$	4,738	4,738					
c. Medical and Therapeutic Supplies	\$	126,221	126,221					
d. Ambulance/Limousine***	\$		19,560	(19,560)				
e. Oxygen								
1. For Emergency Use	\$							
2. Other***	\$		3,809	(3,809)				
f. X-rays and Related Radiological Procedures***	\$		10,529	(10,529)				
g. Dental (Not dentists who should be included under salaries or fees)	\$							
h. Laboratory***	\$		39,568	(39,568)				
i. Recreation	\$	5,406	5,406					
j. Direct Management Services*	\$							
k. Indirect Management Services*	\$							
l. Cable TV	\$	7,200	18,105	(10,905)				
m. Other (Specify)**** See Attached Schedule	\$	54,251	74,772	(20,521)				
n. Physical Therapy Expense	\$							
o. Speech Therapy Expense	\$							
5P. Total Resident Care Expenditures (5a - 5o)		\$ 197,816	694,635	(496,819)				

* 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.

**93 W Main Operating, LLC 2023
Disallowance Schedule for Cable TV
September 30, 2023**

	<u>Amount</u>
Total Cable TV Expense acct # 80-232-00	\$ 18,105 TB Linked
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 7,200</u>
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>
Revised Allowable Cost	<u>\$ 7,200</u>
Disallowed Cable TV	<u><u>\$ 10,905</u></u>

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

Name of Facility		License No.	Report for Year Ended				Page	of
93 W Main Operating, LLC d/b/a Norwich Sub		859-C	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 42,207	42,207						
b. Heat	\$ 61,445	62,213	(768)					
c. Light & Power	\$ 179,390	181,632	(2,242)					
d. Water	\$ 75,540	76,484	(944)					
e. Equipment Lease (Provide detail on page 22b)	\$ 19,806	19,806						
f. Other (itemize)	\$ 94,584	94,584						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 472,972	476,926	(3,954)					
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 131,054	131,054						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 22,430	22,430						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 153,484	153,484						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$							
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,586,869	2,586,869						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 133,179	134,843	(1,664)					
c. Personal property taxes	\$ 23,524	23,524						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,897,056	2,898,720	(1,664)					

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Maintenance Expense>Supplies	\$ 8,073					
Maintenance Expense>Minor Equip & Supplies	\$ 5,718					
Maintenance Expense>Sanitation & Incineration	\$ 16,973					
Maintenance Expense>Equip-Rental	\$ 6,094					
Maintenance Expense>Extermination	\$ 1,748					
Maintenance Expense>Snow Removal	\$ 2,638					
Maintenance Expense>Landscaping	\$ 3,817					
Maintenance Expense>Fire Drill	\$ 6,290					
Maintenance Expense>Contracted Service	\$ 43,233					
Total Other Repairs and Maintenance	\$ 94,584	\$ -	\$ -	\$ -	\$ -	\$ -

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:				
2023	Installed the new Asco transfer switch controller	\$ 2,757	15	\$ 184
Total additions for Building Improvement:		\$ 2,757		\$ 184 *
Deletions:				
Total deletions for Building Improvement:		\$ -		\$ - **

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

Schedule of Non-Movable Equipment Acquired during this report period

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

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
2023	Dishwasher motor and impeller kit	Standard Resident	\$ 3,346	10	\$ 335
2023	Washer	Standard Resident	\$ 13,001	5	\$ 2,600
2023	Ice Machine	Standard Resident	\$ 6,229	10	\$ 623
2023	Drain Pipe Replacement and Cleaning	Standard Resident	\$ 3,722	15	\$ 248
2023	Replacement of Water Heater	Standard Resident	\$ 7,747	10	\$ 775
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 34,045		\$ 4,581 *
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:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

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

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

Amortization Schedule*

Name of Facility	License No.		Report for Year Ended		Page	of			
	859-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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* 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.

Norwichtown Convalescent Home, Inc.
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	Historical Cost	Method	Life	Accumulated Depreciation	9/30/2022 Depreciation Expense	9/30/2022 Accumulated Depreciation	9/30/2023 Depreciation Expense	9/30/2023 Accumulated Depreciation	Net Book Value
Land									
Per 2010 Cost Report	15,542								15,542
Total Land	<u>15,542</u>								<u>15,542</u>
Building & Building Improvements									
Prior to 2004									
2004 Additions	3,659,581	S/L	VAR	3,659,581	-	3,659,581	-	3,659,581	-
2005 Additions	22,347	S/L	10	22,347	-	22,347	-	22,347	(0)
2006 Additions	73,320	S/L	10	73,320	-	73,320	-	73,320	-
2008 Additions	34,430	S/L	5	34,430	-	34,430	-	34,430	0
2010 Additions	169,987	S/L	10	169,987	-	169,987	-	169,987	(0)
2011 Additions	47,739	S/L	10	47,739	15,528	47,739	-	47,739	(0)
2011 Additions	246,914	S/L	Var	231,386	15,528	246,914	-	246,914	(0)
Total prior to 2012	4,254,318			4,238,790	15,528	4,254,318	-	4,254,318	-
2012 Additions									
WALLPAPER AND PAINT 6 ROOMS	5,397	S/L	5	5,397	-	5,397	-	5,397	-
ELECTRICAL ADDITIONS	3,084	S/L	20	1,464	154	1,618	154	1,772	1,312
PAINTING/WALLPAPERING WEST WING	6,590	S/L	5	6,590	-	6,590	-	6,590	-
PAINTING/WALLPAPERING	3,385	S/L	5	3,386	-	3,386	-	3,386	-
PAINTING/WALLPAPERING	3,385	S/L	5	3,386	-	3,386	-	3,386	-
WALLPAPER	5,397	S/L	5	5,397	-	5,397	-	5,397	-
LANDSCAPING	47,702	S/L	10	45,316	2,386	47,702	-	47,702	-
UPPER PARKING LOT EXPANSION	18,500	S/L	20	8,788	925	9,713	925	10,638	7,863
DRIVEWAY TAX	1,175	S/L	20	559	59	618	59	677	497
ADARAMP	15,390	S/L	20	7,313	770	8,083	770	8,853	6,536
Total 2012 Additions	110,005			87,595	4,294	91,889	1,908	93,797	16,208
2014 Additions									
400Kw GENERATOR	241,721	S/L	20	93,667	12,086	105,753	12,086	117,839	123,882
AWNING FOR PATIENT PATIO	6,861	S/L	5	6,861	-	6,861	-	6,859	2
ELECTRICAL HOOKUP FOR WALKIN FREEZER	3,084	S/L	20	809	154	963	154	1,117	1,968
LABOR&MATERIAL TO INSTALL WALKIN FRIDGE/FREEZER	18,015	S/L	15	6,305	1,201	7,506	1,201	8,707	9,308
NOR-LAKE WALKIN FRIDGE/FREEZER	34,579	S/L	15	12,101	2,305	14,406	2,305	16,711	17,868
HARTFORD PROVISION ARCHITECT FEES WALKIN FRIDGE	4,254	S/L	15	1,491	284	1,775	284	2,059	2,194
Total 2014 Additions	308,514			121,234	16,030	137,264	16,030	153,292	155,222
2015 Additions									
WANDERGUARD UPGRADE	3,288	S/L	5	3,288	-	3,288	-	3,288	-
NEW GUTTERS	7,896	S/L	20	2,765	395	3,160	395	3,555	4,341
FACILITY WIDE LIGHTING UPGRADE	148,731	S/L	30	34,706	4,958	39,664	4,958	44,622	104,109
NDPU LIGHTING REBATE	(48,948)	S/L	30	(11,424)	(1,632)	(13,056)	(1,632)	(14,688)	(34,260)
REPAIR TO SPRINKLER SYSTEM	6,375	S/L	15	2,977	425	3,402	425	3,827	2,548
LOCHINVAR HOLDING TANKS	6,500	S/L	20	2,275	325	2,600	325	2,925	3,575
Total 2015 Additions	123,842			34,587	4,471	39,058	4,471	43,529	80,313

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	9/30/2021	9/30/2022	9/30/2022	9/30/2023	9/30/2023	Net Book Value	
	Historical Cost	Method	Life	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation Expense	Net Book Value
2019 Disposals							
Replace Piping to Hot Water Storage	(1,450)	S/L	15	(97)	-	(97)	(1,353)
Total 2019 Disposals	<u>(1,450)</u>			<u>(97)</u>	<u>-</u>	<u>(97)</u>	<u>(1,353)</u>
2021 Additions							
Repair /replace asphalt walkways Repair concrete loading dock ra	9,500	S/L	15	633	633	1,266	1,899
Total 2021 Additions	<u>9,500</u>			<u>633</u>	<u>633</u>	<u>1,266</u>	<u>1,899</u>
2021 Disposals							
Case Electric - Dec 2019	(2,700)			(2,700)	-	(2,700)	-
H&E - (\$1100 from Jun 2020 & 1500 Nov 2020)	(2,340)			(2,340)	-	(2,340)	-
Jones & Jones (July 2019)	(8,460)			(8,460)	-	(8,460)	-
John Miller (Sept 2019)	(1,193)			(1,193)	-	(1,193)	-
Total 2021 Disposals	<u>(14,693)</u>			<u>(14,693)</u>	<u>-</u>	<u>(14,693)</u>	<u>-</u>
2022 Additions							
Upgraded fire alarm system to cellular dialer	7,587	S/L	10	-	759	759	6,069
Total 2022 Additions	<u>7,587</u>			<u>-</u>	<u>759</u>	<u>759</u>	<u>6,069</u>
2023 Additions							
Installed the new Asco transfer switch controller.	2,757	S/L	15	-	-	-	2,573
Total 2023 Additions	<u>2,757</u>			<u>-</u>	<u>-</u>	<u>-</u>	<u>2,573</u>

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	Historical Cost	Method	Life	Accumulated Depreciation	9/30/2022 Depreciation Expense	9/30/2022 Accumulated Depreciation	9/30/2023 Depreciation Expense	9/30/2023 Accumulated Depreciation	Net Book Value
Total Building Improvements	<u>4,999,717</u>			<u>4,531,043</u>	<u>53,077</u>	<u>4,584,119</u>	<u>35,347</u>	<u>4,619,462</u>	<u>380,255</u>
Non-Moveable Equipment									
Prior to 2005	92,630	S/L	VAR	92,630	-	92,630	-	92,630	-
2005 Additions	2,653	S/L	10	2,653	-	2,653	-	2,653	-
2006 Additions	6,638	S/L	10	6,638	-	6,638	-	6,638	-
2007 Additions	2,815	S/L	10	2,815	-	2,815	-	2,815	-
2010 Additions	84,188	S/L	10	84,188	-	84,188	-	84,188	-
2011 Additions	12,545	S/L	5	12,545	-	12,545	-	12,545	-
Total prior to 2011	<u>201,469</u>			<u>201,469</u>	-	<u>201,469</u>	-	<u>201,469</u>	-
2016 Disposals									
CCI SERVER FOR NORWICHTOWN	(12,545)	S/L	5.00	(12,545)	-	(12,545)	-	(12,545)	-
AVAYA PHONE SYSTEM GENERATOR 1982	(13,833)	S/L		(13,833)	-	(13,833)	-	(13,833)	-
Total 2016 Disposals	<u>(56,171)</u>			<u>(56,171)</u>	-	<u>(56,171)</u>	-	<u>(56,171)</u>	-
Total Non-Moveable Equipment	<u>145,298</u>			<u>145,298</u>	-	<u>145,298</u>	-	<u>145,298</u>	-

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	9/30/2021	9/30/2022	9/30/2022	9/30/2023	9/30/2023	Net Book Value
	Historical Cost	Method	Life	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation Expense
Moveable Equipment						
Prior to 2004						
2004 Additions	1,362,809	S/L	VAR	1,362,809		1,362,809
2005 Additions	4,738	S/L	5	4,738		4,738
2006 Additions	18,084	S/L	5	18,084		18,084
2006 Additions	3,257	S/L	10	3,257		3,257
2006 Additions	15,787	S/L	15	15,787		15,787
2007 Additions	17,719	S/L	15	17,127		17,719
2007 Additions	8,041	S/L	10	8,041		8,041
2007 Additions	29,134	S/L	10	29,134		29,134
2008 Additions	24,838	S/L	10	24,838		24,838
2008 Additions	12,936	S/L	5	12,936		12,936
2009 Additions	4,216	S/L	5	4,216		4,216
2009 Additions	20,002	S/L	10	20,002		20,002
2009 Additions	8,882	S/L	5	8,882		8,882
2009 Additions*	(7,547)	S/L	5	(7,547)		(7,547)
2011 Additions	7,373	S/L	5	7,373		7,373
Total Prior to 2011	1,530,269			1,529,676	592	1,530,268
2012 Additions						
CHAIR BEDS	5,172	S/L	15	3,277	345	3,967
FURNITURE IN WEST WING	6,128	S/L	10	5,823	305	6,128
FLAT PANEL TVS	3,924	S/L	5	3,924	-	3,924
PT ROOM DESKS	3,722	S/L	20	1,768	186	2,140
WEST WING FURNITURE	6,128	S/L	10	5,823	305	6,128
FURNITURE	15,848	S/L	10	15,056	791	15,847
WEST WING FURNITURE	6,128	S/L	10	5,823	305	6,128
WEST WING ROOM FURNITURE	6,128	S/L	10	5,823	305	6,128
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	5,823	305	6,128
DIRECT SUPPLY WEST WING FURNITURE	6,128	S/L	10	5,823	306	6,129
10 POC STATIONS	12,240	S/L	5	12,240		12,240
6 Dell Vostro Workstations	3,907	S/L	5	3,908		3,908
4 DELL VOSTRO WORKSTATIONS	2,629	S/L	5	2,629		2,629
Total 2012 Additions	84,210			77,737	3,153	81,421

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	9/30/2021	9/30/2022	9/30/2022	9/30/2023	9/30/2023	Net Book Value
	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation Expense	
2013 Additions						
New Timelock System	7,583	-	7,583	-	7,583	-
Steam Table	2,498	-	2,498	-	2,498	-
Beds	2,945	-	2,945	-	2,945	-
Beds HI-LO	5,428	-	5,428	-	5,428	-
Beds for West Wing	4,863	-	4,863	-	4,863	-
Dining Room Tables	5,089	-	5,089	-	5,089	-
Speed Scrubber	3,977	-	3,977	-	3,977	-
Dining Room Armchairs	12,913	-	12,913	-	12,913	-
Patio Furniture for Residents	2,530	-	2,530	-	2,530	-
Resident Room Furniture	47,950	-	47,950	-	47,950	-
2013 Total Additions	95,776		95,776		95,776	
2014 Additions						
CALL BELL SYSTEM	65,873.95	3,294	29,371	3,294	32,665	33,209
CALL BELL SYSTEM	41,318.18	2,066	18,422	2,066	20,488	20,831
CALL BELL SYSTEM	22,634.00	1,132	10,093	1,132	11,225	11,409
LOCHINVAR REPLACEMENT	4,743.21	316	2,713	316	3,029	1,714
SIGN ON FRONT LAWN	3,509.55	-	3,510	-	3,510	-
LOCHINVAR REPLACEMENT	5,168.61	345	2,874	345	3,219	1,950
WANDERGUARD UPGRADE	2,589.82	-	2,590	-	2,590	-
BEDS AND FOOTBOARDS	12,581.63	1,049	8,567	1,049	9,616	2,975
2014 Total Additions	158,429	8,202	78,139	8,202	86,341	72,068
2014 Adjustments from Myers & Stauffer LLC (Adjusted on 2015 Report)						
CALL BELL SYSTEM	(65,874)	(3,294)	(29,371)	(3,294)	(32,665)	(33,208)
CALL BELL SYSTEM	(41,318)	(2,066)	(18,422)	(2,066)	(20,488)	(20,831)
CALL BELL SYSTEM	(22,634)	(1,132)	(10,093)	(1,132)	(11,225)	(11,409)
LOCHINVAR REPLACEMENT	(4,743)	(316)	(2,713)	(316)	(3,029)	(1,715)
SIGN ON FRONT LAWN	(3,510)	702	(2,808)	702	(2,106)	(1,404)
LOCHINVAR REPLACEMENT	(5,169)	(345)	(2,874)	(345)	(3,219)	(1,949)
Total 2014 Adj from Myers & Stauffer	(143,248)	(6,451)	(66,281)	(6,451)	(72,732)	(70,516)
2015 Additions						
NEW POC FOR EAST WING	1,224	(408)	816	(408)	408	816
NEW MATTRESSES	5,274	-	5,274	-	5,274	-
2015 Total Additions	6,498	(408)	6,090	(408)	5,682	816

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	Historical Cost	Method	Life	9/30/2021 Accumulated Depreciation	9/30/2022 Depreciation Expense	9/30/2022 Accumulated Depreciation	9/30/2023 Depreciation Expense	9/30/2023 Accumulated Depreciation Expense	Net Book Value
2015 Disposals									
COMPUTER EQUIPMENT 1990	(1,487)	S/L	10	(1,487)	-	(1,487)	-	(1,487)	-
COMPUTER SOLUTIONS	(4,404)	S/L	10	(4,404)	-	(4,404)	-	(4,404)	-
COMPUTER SOLUTIONS	(2,827)	S/L	10	(2,827)	-	(2,827)	-	(2,827)	-
SIMPLEX TIMECLOCK	(3,850)	S/L	10	(3,850)	-	(3,850)	-	(3,850)	-
COMPUTER SOLUTIONS	(1,819)	S/L	10	(1,819)	-	(1,819)	-	(1,819)	-
COMPUTER SOLUTIONS	(2,360)	S/L	10	(2,360)	-	(2,360)	-	(2,360)	-
MODEM 1990	(546)	S/L	10	(546)	-	(546)	-	(546)	-
SEARS LAWN TRACTOR	(1,589)	S/L	10	(1,589)	-	(1,589)	-	(1,589)	-
SYSTEMS FAX	(885)	S/L	10	(885)	-	(885)	-	(885)	-
STAPLES	(509)	S/L	10	(509)	-	(509)	-	(509)	-
2015 Total Disposals	(20,276)			(20,276)		(20,276)		(20,276)	
2016 Additions									
DELL R430 SERVER AND BACK UP APPLIANCE	18,061	S/L	5	18,061	-	18,061	-	18,061	-
TIME CLOCK FOR PBI	5,018	S/L	3	5,018	-	5,018	-	5,018	-
OXYGEN CONCENTRATORS	9,700	S/L	10	5,820	970	6,790	970	7,760	1,940
ULTRA STIM REHAB EQUIPMENT	5,351	S/L	7	4,584	764	5,348	3	5,351	-
DIATHERMY UNIT REHAB EQUIPMENT	17,235	S/L	10	10,344	1,724	12,068	1,724	13,792	3,443
2016 Total Additions	55,365			43,827	3,458	47,285	2,697	49,982	5,383
2016 Disposals									
OXYGEN CONCENTRATORS	(7,740)	S/L	10	(7,740)	-	(7,740)	-	(7,740)	-
TIMECLOCK PLUS	(7,583)	S/L	10	(7,583)	-	(7,583)	-	(7,583)	-
2016 Total Disposals	(15,323)			(15,323)		(15,323)		(15,323)	
6/30/2017 Addition									
Electric Beds	13,772	S/L	12	5,740	1,148	6,888	1,148	8,036	5,736
6/30/2017 Total Additions	13,772			5,740	1,148	6,888	1,148	8,036	5,736
9/30/2017 Addition									
Wander Guards	2,003	S/L	5	1,704	299	2,003	-	2,003	-
9/30/2017 Total Additions	2,003			1,704	299	2,003		2,003	
2018 Additions									
2 Hi Low Beds	2,168	S/L	12	724	181	905	181	1,086	1,082
Hot Buffet Cart	4,163	S/L	10	1,664	416	2,080	416	2,496	1,667
Sales Use Tax Buffet Cart	264	S/L	10	104	26	130	26	156	108
Auto Bipap	1,650	S/L	8	824	206	1,030	206	1,236	414
Copier Lease	44,220	S/L	5	35,376	8,844	44,220	-	44,220	-
2018 Total Additions	52,465			38,692	9,673	48,365	829	49,194	3,271
2019 Additions									
generator	1,026	S/L	5	615	205	820	205	1,026	-
Gravity 7 Pressure Redistribution Mattress	706	S/L	5	423	141	564	141	706	-
Thinlabs Touchscreen computer	1,317	S/L	3	1,317	-	1,317	-	1,317	-

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	9/30/2021	9/30/2022	9/30/2022	9/30/2023	9/30/2023	Net Book Value
Historical Cost	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation	Depreciation Expense	Accumulated Depreciation Expense	
2019 Disposals						
2 Hi Low Beds	(2,168)	(362)	(362)	(362)	(362)	(1,806)
Sales Use Tax Buffet Cart	(264)	(52)	(52)	(52)	(52)	(212)
Copier Lease	(44,220)	(17,688)	(17,688)	(17,688)	(17,688)	(26,532)
Auto Bipap	(1,650)	(412)	(412)	(412)	(412)	(1,238)
2019 Total Disposals	(48,302)	(18,514)	(18,514)	(18,514)	(18,514)	(29,788)
2021 Additions						
Overbed table	512	51	51	102	153	359
S/L						
Overlay system	1,587	159	159	318	477	1,110
S/L						
Dell latitude laptop	1,214	405	405	810	1,214	-
S/L						
opti plex 3080	2,465	822	822	1,644	2,465	-
S/L						
opti plex 3080	760	253	253	506	759	1
S/L						
ontime dell laptop	77	26	26	52	77	-
S/L						
opti plex 3080 x2	204	68	68	136	204	-
S/L						
2021 Total Additions	6,819	1,784	1,784	3,568	5,349	1,470
2022 Additions						
New Payroll system implementation/transition	6,146	-	2,049	2,049	4,098	2,048
S/L						
Tax on New Payroll system implementation/transition	61	-	20	20	41	20
S/L						
2022 Total Additions	6,207	2,069	2,069	2,069	4,139	2,068
2023 Additions						
Dishwasher motor and impeller kit	3,346	-	-	335	335	3,011
S/L						
	3,346	-	-	335	335	3,011
Total Moveable Equipment	1,803,820	1,765,737	24,708	1,790,445	1,803,011	809

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Medicaid Cost Report - Depreciation Summary - Realty Co

	Historical Cost	Method	Life	9/30/2022 Depreciation Expense	9/30/2022 Accumulated Depreciation	9/30/2023 Depreciation Expense	9/30/2023 Accumulated Depreciation	Net Book Value
Building & Building Improvements								
install new accelerator	2,146	S/L	15	143	286	143	429	1,717
install new door	4,987	S/L	10	499	998	499	1,497	3,490
replace 4" main	1,560	S/L	15	104	208	104	312	1,248
life safety repairs smoke barriers	3,800	S/L	10	380	760	380	1,140	2,660
Architectural Services	4,100	S/L	20	205	410	205	615	3,485
new flame sensor in boiler	2,875	S/L	15	192	384	192	576	2,299
carrier 5-ton System replacement	3,474	S/L	15	232	464	232	696	2,778
carrier 5-ton System replacement	4,632	S/L	15	309	618	309	927	3,705
5 ton carrier condenser and a-coil.	3,474	S/L	15	232	464	232	696	2,778
Total Additions 2021	31,048			2,296	4,592	2,296	6,888	24,160
fire sprinkler renovations	3,540	S/L	15	236	236	236	472	3,068
performed duct modifications	8,835	S/L	15	589	589	589	1,178	7,657
performed duct modifications	20,615	S/L	15	1,374	1,374	1,374	2,748	17,867
Paterson Renovation Project	1,824,244	S/L	20	91,212	91,212	91,212	182,424	1,641,820
Total Additions 2022	1,857,234			93,411	93,411	93,411	186,822	1,670,412
reported last year- was for a different facility	(4,987)	S/L	10	-	(4,987)	-	(4,987)	-
Total Disposals 2022	(4,987)			-	(4,987)	-	(4,987)	-
Total Building & Building Improvements Total	1,883,295			95,707	93,016	95,707	188,723	1,694,572
Movable Equipment								
Installed Nurse call system	6,761	S/L	5	1,352	1,352	1,352	2,704	4,057
Installed Nurse call system	21,350	S/L	5	4,270	4,270	4,270	8,540	12,810
Total Additions 2022	28,111			5,622	5,622	5,622	11,244	16,867
Ice Machine	6,229	S/L	10	-	-	623	623	5,606
Drain Pipe Replacement and Cleaning	3,722	S/L	15	-	-	248	248	3,474
Replacement of Water Heater	7,747	S/L	10	-	-	775	775	6,972
Washer	13,001	S/L	5	-	-	2,600	2,600	10,401
Total Additions 2023	30,699			-	-	4,246	4,246	26,453
Movable Total	58,810			5,622	5,622	9,868	15,490	43,320

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

Name of Facility 93 W Main Operating, LLC d/b/a Norv	License No. 859-C	Report for Year Ended 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		1964/1991			
2. Date Structure Completed		1965			
3. If NOT Original Owner, Date of Purchase		07/01/17			
4. Date of Initial Licensure		1964			
5. Total Licensed Bed Capacity		120			
6. Square Footage		46,762			
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	16,327,600				
f. Principal balance outstanding as of 9/30/2023	15,715,145				
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
93 W Main Operating, LLC d/b/a Norv		859-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	
93 W Main Operating, LLC d/b/a N		859-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						14,588	(14,588)			
13. Total All Interest Expense (12B7 + 12C3 + 12D)						14,588	(14,588)			
14. Insurance										
a. Insurance on Property (buildings only)				24,482	24,788		(306)			
b. Insurance on Automobiles				7,041	7,041					
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)										
2. Fire and Extended Coverage										
3. Other (Specify)				160,890	160,890					
Admin Expense>Insurance - EPLI/ Surety Bond/ Gene										
14d. Total Insurance Expenditures (14a + b + c)				192,413	192,719		(306)			
15. Total All Expenditures (A-13 thru C-14)				13,341,710	15,780,636		(2,438,926)			

93 W Main Disallowances - Laundry svcs provided to 88 Clark

Laundry salaries / benefits / supplies

Laundry Income (salaries) - Pg. 30 / Line IV8	72,000		Disallowed Pg 10 Line A8b
Laundry benefits - Pg. 15 / Lines 1a1 - 1a7	12,611		
Laundry supplies - Pg. 19 / Line 3c	5,230		Disallowed Pg 19 Line 3c
Total laundry disallowance	89,841		

Laundry Benefits

Laundry salaries related to 88 Clark	72,000
Total salaries per page 10	6,245,155
% to total	1.15%

Benefits - Page 15 / Lines 1a1 - 1a7 1,093,875

Benefits disallowed 12,611

Workmen's Compensation	93,299	1,074	Disallow Pg 15 Line 1a1
Disability Insurance	2,104	24	Disallow Pg 15 Line 1a2
Unemployment Insurance	0	-	Disallow Pg 15 Line 1a3
Social Security (F.I.C.A.)	513,008	5,903	Disallow Pg 15 Line 1a4
Health Insurance	411,112	4,730	Disallow Pg 15 Line 1a5
Life Insurance	0	-	Disallow Pg 15 Line 1a6
Pensions	76,456	880	Disallow Pg 15 Line 1a7
Uniform Allowance	0	-	Disallow Pg 15 Line 1a8
Other (Specify):			
Employee Benefits Expenses>Training & Education	34	0	Disallow Pg 15 Line 1a9

Total Benefits 1,096,013

Laundry Supplies

	72,000	16,797		
Split of laundry salaries on 93 W Main	72,000	159,226	231,226	Ties to 93 W Main salaries
% of laundry salaries	31.14%	68.86%		
Laundry supplies allocated	5,230	11,567	16,797	Ties to 93 W Main laundry supplies

Laundry overhead

Medicare CR sq / ft	1,584
Medicare CR total sq / ft	39,959
% of building	3.96%

% of costs related to 88 Clark 31.14%

% of sq / ft related to work performed for 88 Clark 1.23%

Heat	62,213	Ties to page 22 / Line 6b	768	Disallow to page 22 / Line 6b
Light & Power	181,632	Ties to page 22 / Line 6c	2,242	Disallow to page 22 / Line 6c
Water	76,484	Ties to page 22 / Line 6d	944	Disallow to page 22 / Line 6d
Real estate taxes paid by lessor	134,843	Ties to page 22 / Line 10b	1,664	Disallow to page 22 / Line 10b
Insurance on Property	24,788	Ties to page 27 / Line 14a	306	Disallow to page 27 / Line 14a
Total utilities	479,960			

Utilities and insurance associated with 88 Clark laundry 5,924

NOTE: Rent expense not included as it is replaced by fair rent.

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page of	
93 W Main Operating, LLC d/b/a Norwicl		859-C		9/30/2023		30 37	
Item				Total	CCNH / RHNS	(Specify)	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	4,907,332	4,907,332		
	b.	Medicaid Room and Board Contractual Allowance **	\$				
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	3,835,229	3,835,229		
	b.	Medicare Room and Board Contractual Allowance **	\$	(63,484)	(63,484)		
4.	a.	Private-Pay Residents and Other	\$	3,388,101	3,388,101		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(1,296)	(1,296)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	180,953	180,953		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(180,953)	(180,953)		
	c.	Prescription Drugs - Non-Medicare	\$	4,021	4,021		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(4,021)	(4,021)		
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	\$	298,080	298,080		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	(262,879)	(262,879)		
	c.	Physical Therapy - Non-Medicare	\$	147,458	147,458		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	(126,062)	(126,062)		
4.	a.	Speech Therapy - Medicare	\$	62,916	62,916		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	(47,736)	(47,736)		
	c.	Speech Therapy - Non-Medicare	\$	36,999	36,999		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(28,396)	(28,396)		
5.	a.	Occupational Therapy - Medicare	\$	310,004	310,004		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	(252,989)	(252,989)		
	c.	Occupational Therapy - Non-Medicare	\$	163,354	163,354		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(127,536)	(127,536)		
6.	a.	Other (Specify) - Medicare	\$	43,602	43,602		
	b.	Other (Specify) - Non-Medicare	\$	78,348	78,348		
III. Total Resident Revenue (Section I. thru Section II.)				\$	12,361,045	12,361,045	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$	108	108	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$	107,772	107,772	
V. Total Other Revenue (1 thru 8)				\$	107,880	107,880	
VI. Total All Revenue (III +V)				\$	12,468,925	12,468,925	

* 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		
II6a	Other Ancillary Rev>Medicare B	\$ 46,279		
II6a	Other Ancillary Rev>Medicare B>Sequester	\$ (1,660)		
II6a	Other Rev>Part B>Medicare Cost Report	\$ (1,017)		
Total Other Resident Revenue - Medicare		\$ 43,602	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
II6b	Other Ancillary Rev>HMO	\$ 3,969		
II6b	Other Ancillary Rev>Medicaid	\$ 215		
II6b	Other Rev>Insurance Proceeds	\$ 5,906		
II6b	Other Rev>HMO>Incentive Payments	\$ 10,750		
II6b	Revenue Adjustments>Commercial HMO	\$ 54,554		
II6b	Revenue Adjustments>Hospice	\$ 3		
II6b	Revenue Adjustments>Medicaid	\$ 3,557		
II6b	Revenue Adjustments>Ancillary	\$ (606)		
Total Other Resident Revenue		\$ 78,348	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
IV5	Other Rev>Interest	N/A	108		
Total Interest Income			\$ 108	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
IV8	Other Rev>Laundry	\$ 72,000		
IV8	Other Rev>Medical Records	\$ 148		
IV8	Prior Period Wprkers Comp Refunds	\$ 35,624		
Total Other Revenue		\$ 107,772	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norw	859-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	184,916
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,119,393
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	(6,628)
a. _____				
b. _____				
c. _____				
d. See Schedule		(6,628)		
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)			\$	2,297,681
B. Fixed Assets				
1. Land			\$	15,542
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>4,999,717</u>		\$	380,255
	Accum. Depreciation <u>4,619,462</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>145,298</u>		\$	
	Accum. Depreciation <u>145,298</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,803,820</u>		\$	809
	Accum. Depreciation <u>1,803,011</u>	Net		
7. Motor Vehicles	*Historical Cost <u>42,663</u>		\$	
	Accum. Depreciation <u>42,663</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(292,385)
F/S vs C/R		(346,200)		
See Schedule		53,815		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	104,221

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norw		859-C	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	2,401,902
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
		*Historical Cost			\$
		Accum. Depreciation		Net	\$
3. Buildings					
		*Historical Cost	1,883,295		
		Accum. Depreciation	188,723	Net	\$ 1,694,572
4. Non-Movable Equipment					
		*Historical Cost			\$
		Accum. Depreciation		Net	\$
5. Movable Equipment					
		*Historical Cost	58,810		
		Accum. Depreciation	15,490	Net	\$ 43,320
6. Motor Vehicles					
		*Historical Cost			\$
		Accum. Depreciation		Net	\$
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
				\$	1,737,892
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
		*Historical Cost			\$
		Accum. Depreciation		Net	\$
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care <i>(itemize)</i>					
6. Loans to Owners or Related Parties <i>(itemize)</i>					
				\$	4,271,257
Name and Address		Amount	Loan Date		
Due to/from>Var		4,271,257			
7. Other Assets <i>(itemize)</i>					
Due to/(From)>Vendor		6,311		\$	6,311
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
				\$	4,290,315
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
				\$	8,430,109

* 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
93 W Main Operating, LLC d/b/a Norwich Su		859-C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,650,122
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>)				\$	457,015
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	1,084
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	2,529,447

See Schedule				2,529,447	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	5,637,668

* 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 93 W Main Operating, LLC d/b/a Norwich S		License No. 859-C	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,637,668	
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>)					
\$ 717,591					
Name and Address of Lender		Amount	Loan Date		
Due to/(From)>Various		717,591			
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$ 276,984					
_____ _____ _____ See Schedule 276,984					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 994,575					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 6,632,243					

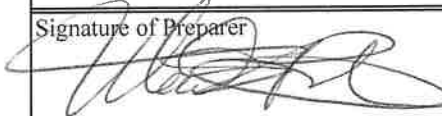
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norw	859-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			\$	1,737,892
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			\$	1,737,892
B. Net Worth				
1. Owner's Capital			\$	(1,713,163)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,942,854
6. Gain or Loss for Period			\$	(3,169,717)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	59,974
C. Total Reserves and Net Worth			\$	1,797,866
D. Total Liabilities, Reserves, and Net Worth			\$	8,430,109

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
93 W Main Operating, LLC d/b/a Norwi	859-C	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	2,951,978
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,468,925
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,638,642
D. Net Income or Deficit			\$	(3,169,717)
E. Balance			\$	(217,739)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27 \$15,780,636				
F/S vs C/R Depreciation \$(141,994)				
Total F/S Expenses \$15,638,642				
2. Other <i>(itemize)</i>				
Contributions				73,219
Prior Period Adjustment				193,994
F-3. Total Additions			\$	267,213
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			\$	59,974
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility 93 W Main Operating, LLC d/b/a Norwich	License No. 859-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 732-961-9600		
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 93 W Main Operating, LLC d/b/a Norwich 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 93 W Main Operating, LLC d/b/a Norwich 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 93 W Main Operating, LLC d/b/a Norwich 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 93 W Main Operating, LLC d/b/a Norwich 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: 93 W Main Operating, LLC
 Engagement: Medicaid - 93 W Main Operating, LLC 2023
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
10-001-02	Cash>Clearing>Payroll	128.00			128.00	128.00
10-010-95	Cash>Operating>Norwich	(6,850.00)			(6,850.00)	(29,303.00)
10-010-98	Cash>Operating>New London Realty	0.00			0.00	0.00
10-014-00	Cash>Petty Cash Facility	500.00			500.00	300.00
10-014-95	Cash>PettyCash>Norwich	2,585.00			2,585.00	6,312.00
10-015-00	Cash>Petty Cash PNA	750.00			750.00	750.00
10-060-95	Cash>Resident Trust>Norwich	30,412.00			30,412.00	39,810.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00	5,000.00
10-090-95	Cash>Operating2>Norwich	152,391.00			152,391.00	0.00
10-300-00	Cash>Escrow	12,747.00			12,747.00	12,747.00
11-100-00	Accounts Receivable>Miscellaneous	4,237.00			4,237.00	0.00
11-102-00	Accounts Receivable>Medicare A	508,724.00			508,724.00	464,720.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	(12,272.00)			(12,272.00)	(12,272.00)
11-103-70	Accounts Receivable>Medicare B>Old A/R	16,227.00			16,227.00	16,227.00
11-104-00	Accounts Receivable>Private	366,710.00			366,710.00	285,823.00
11-104-70	Accounts Receivable>Private>Old A/R	17,963.00			17,963.00	20,442.00
11-105-00	Accounts Receivable>HMO	458,195.00			458,195.00	397,008.00
11-105-70	Accounts Receivable>HMO>Old A/R	64,796.00			64,796.00	64,796.00
11-106-70	Accounts Receivable>Medicare HMO>Old A/R	(6,000.00)			(6,000.00)	(6,000.00)
11-109-00	Accounts Receivable>Hospice	36,369.00			36,369.00	26,432.00
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,526.00)			(6,526.00)	(6,526.00)
11-111-00	Accounts Receivable>Medicaid	951,210.00			951,210.00	672,778.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	12,969.00			12,969.00	13,230.00
11-112-00	Accounts Receivable>Income	(60,161.00)			(60,161.00)	(4,220.00)
11-112-70	Accounts Receivable>Income>Old A/R	(7,320.00)			(7,320.00)	(7,320.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(209,240.00)			(209,240.00)	(260,837.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	59,919.00			59,919.00	20,820.00
11-123-00	Accounts Receivable>Ancillary	32,090.00			32,090.00	46,622.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(108,497.00)			(108,497.00)	(108,497.00)
12-000-00	Prepaid Expenses	12,467.00			12,467.00	1,115,457.00
12-121-00	Prepaid Expenses>Rent	(168,007.00)			(168,007.00)	(168,007.00)
12-124-00	Prepaid Expenses>Insurance	87,071.00			87,071.00	91,410.00
12-126-00	Prepaid Expenses>Taxes	6,378.00			6,378.00	912.00
12-881-00	Prepaid Expenses>Workers Comp	55,463.00			55,463.00	74,812.00
13-128-00	Due From>Vendor Security Deposits	0.00			0.00	0.00
13-407-00	Due From>Partners	(519,634.00)			(519,634.00)	(240,869.00)
14-131-00	Fixed Assets>Leasehold Improvements	56,069.00			56,069.00	53,312.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	12,195.00			12,195.00	8,849.00
14-133-00	Fixed Assets>Medical Equipment	7,386.00			7,386.00	7,386.00
14-134-00	Fixed Assets>Computer Hardware	9,926.00			9,926.00	9,926.00
14-135-00	Fixed Assets>Computer Software	6,146.00			6,146.00	6,146.00
14-136-00	Fixed Assets>CIP	53,815.00			53,815.00	87,815.00
14-137-01	Fixed Asset>Capital Lease>Copier	0.00			0.00	0.00
14-305-00	Fixed Assets>Sales Use Tax	692.00			692.00	692.00
15-131-00	Accum Depn>Leasehold Improvements	(21,223.00)			(21,223.00)	(16,229.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(8,245.00)			(8,245.00)	(5,974.00)
15-133-00	Accum Depn>Medical Equipment	(5,438.00)			(5,438.00)	(3,961.00)
15-134-00	Accum Depn>Computer Hardware	(5,032.00)			(5,032.00)	(3,614.00)
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	(329.00)			(329.00)	(230.00)
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
20-000-00	Accounts Payable	(2,617,794.00)			(2,617,794.00)	(1,405,474.00)
21-149-00	Other Current Payables>Misc. PR Deduction	0.00			0.00	0.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	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
21-350-00	Other Current Payables>Resident Funds	(30,412.00)			(30,412.00)	(39,810.00)
21-354-00	Other Current Payables>DTF RFMS	0.00			0.00	0.00
21-884-00	Other Current Payable>Disability & Other Insurance	(1,916.00)			(1,916.00)	(309.00)
22-000-01	Note Payable>LOC	0.00			0.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	0.00
23-000-00	Accrued Wages & Related	(131,858.00)			(131,858.00)	(93,739.00)
23-156-00	Accrued Wages & Related>PR Taxes	(1,084.00)			(1,084.00)	2,102.00
23-157-00	Accrued Expenses>PTO	(325,157.00)			(325,157.00)	(371,939.00)
24-000-00	Accrued Expenses	(1,320,843.00)			(1,320,843.00)	(1,277,413.00)
24-121-00	Accrued Expenses>Rent	(576,749.00)			(576,749.00)	0.00
24-123-00	Accrued Expenses>Ancillary	(7,532.00)			(7,532.00)	(4,897.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	0.00			0.00	0.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(75,814.00)			(75,814.00)	(69,786.00)
24-163-00	Accrued Expenses>Insurance - EPLI	(6,343.00)			(6,343.00)	(3,821.00)
24-164-00	Accrued Expenses>Insurance - Surety Bond	0.00			0.00	0.00
24-165-00	Accrued Expenses>Insurance - Property	117.00			117.00	117.00
24-167-00	Accrued Expenses>Insurance - Auto	0.00			0.00	(354.00)
24-285-00	Accrued Expenses>Year End Adjustments	(25,526.00)			(25,526.00)	(24,306.00)
24-881-00	Accrued Expenses>Workers Comp	(47,063.00)			(47,063.00)	(63,473.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(469,694.00)			(469,694.00)	(469,694.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	0.00			0.00	0.00
27-000-23	Due To/(From)>Taunton	0.00			0.00	559.00
27-000-24	Due To/(From)>Quincy	0.00			0.00	389.00
27-000-25	Due To/(From)>Greenfield	(157,000.00)			(157,000.00)	852.00
27-000-26	Due To/(From)>Holyoke	0.00			0.00	853.00
27-000-32	Due To/(From)>Worcester	(445.00)			(445.00)	0.00
27-000-40	Due To/(From)>Salmon Brook	(165,000.00)			(165,000.00)	5,980.00
27-000-41	Due To/(From)>Sky View	59,540.00			59,540.00	(980.00)
27-000-46	Due To/(From)>Regal Management 2.0	(76,631.00)			(76,631.00)	0.00
27-000-53	Due To/(From)>Woodlake	71,971.00			71,971.00	0.00
27-000-74	Due To/(From)>TSM Propco	0.00			0.00	0.00
27-000-77	Due To/(From)>TSM Holdings	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	50.00			50.00	50.00
27-000-80	Due To/(From)>Ridgeland	(9,998.00)			(9,998.00)	2.00
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
27-000-87	Due To/(From)>Torrington	0.00			0.00	0.00
27-000-88	Due To/(From)>New Haven	0.00			0.00	0.00
27-000-90	Due To/(From)>West Haven	0.00			0.00	0.00
27-000-91	Due To/(From)>Waterbury	0.00			0.00	0.00
27-000-92	Due To/(From)>Regal Care Management Group	1,157,865.00			1,157,865.00	1,203,758.00
27-000-93	Due To/(From)>RC Holdings	(15.00)			(15.00)	(48.00)
27-000-96	Due To/(From)>New London	1,886,903.00			1,886,903.00	1,707,683.00
27-000-97	Due To/(From)>Realty - Norwich	(92,306.00)			(92,306.00)	(63,525.00)
27-000-98	Due To/(From)>Realty - New London	(35,001.00)			(35,001.00)	(1.00)
27-014-95	Due To/(From) Norwich Petty Cash	450.00			450.00	450.00
27-102-00	Due To/(From)>Medicare A	0.00			0.00	0.00
27-105-00	Due To/(From)>HMO	(105,700.00)			(105,700.00)	(112,338.00)
27-109-00	Due To/(From)>Hospice	(4,803.00)			(4,803.00)	(4,803.00)
27-111-00	Due To/(From)>Medicaid	(150,940.00)			(150,940.00)	(73,157.00)
27-112-00	Due To/(From)>Income	(9,142.00)			(9,142.00)	(9,142.00)
27-152-00	Due To/(From)>Employee	(6,399.00)			(6,399.00)	(5,941.00)
27-172-00	Due To/(From)>Vendor	6,311.00			6,311.00	5,006.00
27-315-00	Due To/(From)>Fairview at Southport	340,614.00			340,614.00	340,533.00
27-316-00	Due To/(From)>Fairview at Greenwich	152,532.00			152,532.00	152,532.00
27-400-00	Due to/(from)>Eli Mirilis	500,000.00			500,000.00	500,000.00
27-406-00	Due To/(From)>Eitan Rubin	450,000.00			450,000.00	450,000.00
27-407-00	Due To/(From)>Partners	(10,000.00)			(10,000.00)	0.00
28-127-00	Due To>Old Owner	(229.00)			(229.00)	(229.00)
30-000-00	Retained Earnings	(4,942,854.00)			(4,942,854.00)	(3,762,543.00)
31-000-85	Partner's Equity>All Partners>Capital Contributions	(73,219.00)			(73,219.00)	0.00
31-000-86	Partner's Equity>All Partners>Capital Draws	1,774,382.00			1,774,382.00	1,763,882.00
31-400-86	Partners' Equity>Eli Mirilis>CapitalDraws	0.00			0.00	0.00
31-408-86	Partners' Equity>Shannon Mirilis>Capital Draws	12,000.00			12,000.00	12,000.00
40-102-00	Room & Board Revenue>Medicare A	(3,855,231.00)			(3,855,231.00)	(3,917,807.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	20,002.00			20,002.00	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	63,484.00			63,484.00	14,697.00
40-104-00	Room & Board Revenue>Private	(1,745,501.00)			(1,745,501.00)	(1,720,361.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(157,185.00)			(157,185.00)	0.00
40-105-00	Room & Board Revenue>HMO	(1,442,650.00)			(1,442,650.00)	(1,146,202.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(8,518.00)			(8,518.00)	0.00
40-105-14	Room & Board Revenue>HMO>Sequester	1,296.00			1,296.00	0.00
40-109-00	Room & Board Revenue>Hospice	(34,808.00)			(34,808.00)	(54,987.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	561.00			561.00	0.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
40-110-00	Room & Board Revenue>Respite	0.00			0.00	0.00
40-111-00	Room & Board Revenue>Medicaid	(5,050,719.00)			(5,050,719.00)	(4,192,085.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	143,387.00			143,387.00	0.00
40-111-73	Room & Board Revenue>Medicaid Bed Hold	0.00			0.00	0.00
41-102-00	Pharmacy Rev>Medicare A	(180,953.00)			(180,953.00)	(178,764.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	180,953.00			180,953.00	178,764.00
41-105-00	Pharmacy Rev>HMO	(4,021.00)			(4,021.00)	0.00
41-105-01	Pharmacy Rev>HMO>C/A	4,021.00			4,021.00	0.00
42-102-00	PT Revenue>Medicare A	(262,879.00)			(262,879.00)	(347,982.00)
42-102-01	PT Revenue>Medicare A>C/A	262,879.00			262,879.00	347,982.00
42-103-00	PT Revenue>Medicare B	(35,201.00)			(35,201.00)	(39,554.00)
42-104-00	PT Revenue>Private	282.00			282.00	0.00
42-105-00	PT Revenue>HMO	(138,561.00)			(138,561.00)	(98,113.00)
42-105-01	PT Revenue>HMO>C/A	116,883.00			116,883.00	73,597.00
42-111-00	PT Revenue>Medicaid	(9,179.00)			(9,179.00)	(10,676.00)
42-111-01	PT Revenue>Medicaid>C/A	9,179.00			9,179.00	10,676.00
43-102-00	OT Revenue>Medicare A	(252,989.00)			(252,989.00)	(326,196.00)
43-102-01	OT Revenue>Medicare A>C/A	252,989.00			252,989.00	326,196.00
43-103-00	OT Revenue>Medicare B	(57,015.00)			(57,015.00)	(58,027.00)
43-104-00	OT Revenue>Private	(2,220.00)			(2,220.00)	(558.00)
43-105-00	OT Revenue>HMO	(149,226.00)			(149,226.00)	(112,136.00)
43-105-01	OT Revenue>HMO>C/A	115,628.00			115,628.00	71,681.00
43-111-00	OT Revenue>Medicaid	(11,908.00)			(11,908.00)	(3,588.00)
43-111-01	OT Revenue>Medicaid>C/A	11,908.00			11,908.00	3,588.00
44-102-00	ST Revenue>Medicare A	(47,736.00)			(47,736.00)	(35,784.00)
44-102-01	ST Revenue>Medicare A>C/A	47,736.00			47,736.00	35,784.00
44-103-00	ST Revenue>Medicare B	(15,180.00)			(15,180.00)	(8,817.00)
44-104-00	ST Revenue>Private	0.00			0.00	(1,373.00)
44-105-00	ST Revenue>HMO	(32,375.00)			(32,375.00)	(11,039.00)
44-105-01	ST Revenue>HMO>C/A	23,772.00			23,772.00	7,097.00
44-111-00	ST Revenue>Medicaid	(4,624.00)			(4,624.00)	(666.00)
44-111-01	ST Revenue>Medicaid>C/A	4,624.00			4,624.00	666.00
47-103-00	Other Ancillary Rev>Medicare B	(46,279.00)			(46,279.00)	(7,433.00)
47-103-14	Other Ancillary Rev>Medicare B>Sequester	1,660.00			1,660.00	482.00
47-104-00	Other Ancillary Revenue>Private	0.00			0.00	(730.00)
47-105-00	Other Ancillary Rev>HMO	(3,969.00)			(3,969.00)	(4,266.00)
47-105-01	Other Ancillary Rev>HMO>C/A	0.00			0.00	0.00
47-111-00	Other Ancillary Rev>Medicaid	(215.00)			(215.00)	(224.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	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	1,099,162.00			1,099,162.00	(1,099,162.00)
51-100-00	Other Rev>Miscellaneous	0.00			0.00	0.00
51-100-01	Other Rev>Insurance Proceeds	(5,906.00)			(5,906.00)	0.00
51-100-34	Other Rev>Miscellaneous>COVID19	0.00			0.00	0.00
51-102-34	Other Rev>Medicare A>COVID19	0.00			0.00	(976,436.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	0.00			0.00	0.00
51-105-13	Other Rev>HMO>Incentive Payments	(10,750.00)			(10,750.00)	(2,130.00)
51-111-13	Other Rev>Medicaid>Incentive Payments	0.00			0.00	0.00
51-111-34	Other Rev>Medicaid>COVID19	0.00			0.00	(91,333.00)
51-160-00	Other Rev>Interest	(108.00)			(108.00)	(812.00)
51-178-00	Other Rev>Food	0.00			0.00	0.00
51-181-00	Other Rev>Vending Machines	0.00			0.00	0.00
51-187-00	Other Rev>Laundry	(72,000.00)			(72,000.00)	(72,000.00)
51-188-00	Other Rev>Bounced Check fee	0.00			0.00	0.00
51-191-00	Other Rev>Purchased A/R	0.00			0.00	0.00
51-818-00	Other Rev>Medical Records	(148.00)			(148.00)	(433.00)
52-102-00	Revenue Adjustments>Medicare A	1,017.00			1,017.00	(12,447.00)
52-105-00	Revenue Adjustments>Commercial HMO	(54,554.00)			(54,554.00)	(6,457.00)
52-106-00	Revenue Adjustments>Medicare HMO	0.00			0.00	(9,270.00)
52-109-00	Revenue Adjustments>Hospice	(3.00)			(3.00)	0.00
52-111-00	Revenue Adjustments>Medicaid	(3,557.00)			(3,557.00)	(1,426.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	0.00			0.00	0.00
52-123-00	Revenue Adjustments>Ancillary	606.00			606.00	6,850.00
60-183-00	Nursing Expense>Supplies	126,221.00			126,221.00	101,750.00
60-183-34	Nursing Expense>Supplies>COVID19	2,001.00			2,001.00	17,534.00
60-184-00	Nursing Expense>Minor Equip & Supplies	2,925.00			2,925.00	2,622.00
60-184-34	Nursing Expense>Minor Equip & Supplies>COVID19	0.00			0.00	1,147.00
60-185-00	Nursing Expense>Incontinence Supplies	0.00			0.00	0.00
60-204-00	Nursing Expense>Training & Education	216.00			216.00	2,068.00
			RJE - 4		0.00	
			RJE - 16		350.00	

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
60-204-34	Nursing Expense>Training & Education>COVID19	0.00			0.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	283.00			283.00	296.00
60-206-00	Nursing Expense>Clinical Services	15,567.00		(15,567.00)	0.00	101.00
			RJE - 2	(15,567.00)		
60-207-00	Nursing Expense>Repairs & Maint	9,952.00			9,952.00	1,432.00
60-208-00	Nursing Expense>Equip-Rental	27,615.00			27,615.00	22,407.00
60-212-00	Nursing Expense>Clinical Consultants	29,200.00		(29,200.00)	0.00	0.00
			RJE - 9	(29,200.00)		
60-213-00	Nursing Expense>Transportation	19,560.00			19,560.00	4,211.00
60-230-00	Nursing Expense>Data Processing	41,948.00			41,948.00	28,180.00
60-230-34	Nursing Expense>Data Processing>COVID19	0.00			0.00	1,443.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00			0.00	0.00
60-700-28	Nursing Expense>Contracted Service>CovidRN	44,078.00			44,078.00	0.00
60-700-29	Nursing Expense>Contracted Service>CovidLPN	428,414.00			428,414.00	0.00
60-700-34	Nursing Expense>Contracted Service>COVID19	36,802.00		(30,053.00)	6,749.00	0.00
			RJE - 6	(30,053.00)		
60-700-39	Nursing Expense>Contracted Service>CovidCNA	20,369.00			20,369.00	0.00
60-801-80	Nursing Expense>CNA>Wages	1,824,417.00			1,824,417.00	1,505,211.00
60-801-92	Nursing Expense>CNA>PTO Accrual	18,985.00			18,985.00	5,411.00
60-805-80	Nursing Expense>LPN>Wages	1,090,509.00			1,090,509.00	827,217.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(6,271.00)			(6,271.00)	(1,967.00)
60-808-80	Nursing Expense>RN>Wages	306,936.00			306,936.00	204,976.00
60-808-92	Nursing Expense>RN>PTO Accrual	17,797.00			17,797.00	633.00
60-809-80	Nursing Expense>RN Supervisor>Wages	425,216.00			425,216.00	410,807.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(3,670.00)			(3,670.00)	9,802.00
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
			RJE - 4	0.00		
61-750-00	Nursing Admin Expense>Medical Director	0.00			0.00	0.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	72,000.00			72,000.00	72,000.00
61-811-80	Nursing Admin Expense>Director>Wages	65,676.00			65,676.00	121,918.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	3,444.00			3,444.00	(11,336.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	75,817.00			75,817.00	112,651.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(8,052.00)			(8,052.00)	(1,592.00)
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	174,487.00			174,487.00	123,346.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(13,817.00)			(13,817.00)	5,706.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	63,963.00			63,963.00	55,023.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(444.00)			(444.00)	200.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	166,148.00			166,148.00	135,951.00
61-819-92	Nursing Admin Expense>Nurse Admin>PTO Accrual	16,336.00			16,336.00	15,030.00
61-822-80	Nursing Admin Expense>Medical Director>Wages	0.00			0.00	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	144,464.00			144,464.00	52,033.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	764.00			764.00	813.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	0.00			0.00	0.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	0.00			0.00	0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	220,168.00			220,168.00	155,976.00
61-881-00	Nursing Admin Expense>Workers Comp	8,074.00		35,624.00	43,698.00	64,182.00
			RJE - 14	35,624.00		
61-882-00	Nursing Admin Expense>Health Insurance	61,799.00			61,799.00	240,509.00
61-883-00	Nursing Admin Expense>Other Benefits	16,763.00		(16,763.00)	0.00	0.00
			RJE - 4	(16,763.00)		
62-145-00	Pharmacy Expense>RX	391,927.00			391,927.00	297,136.00
62-222-00	Pharmacy Expense>OTC	4,738.00			4,738.00	4,943.00
62-700-00	Pharmacy Expense>Contracted Service	32,016.00			32,016.00	24,271.00
64-223-00	Other Ancillary Expense>Oxygen	3,809.00			3,809.00	4,438.00
64-224-00	Other Ancillary Expense>Lab	39,568.00			39,568.00	42,454.00
64-224-34	Other Ancillary Expense>Lab>COVID19	0.00			0.00	810.00
64-225-00	Other Ancillary Expense>Radiology	10,529.00			10,529.00	14,842.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	0.00			0.00	910.00
65-000-00	PT Expense	317,332.00		319.00	317,651.00	327,877.00
			RJE - 2	319.00		
66-000-00	OT Expense	332,836.00			332,836.00	326,109.00
67-000-00	ST Expense	42,488.00			42,488.00	30,083.00
68-700-34	Therapy Expense>Contracted Service>Covid19	0.00			0.00	0.00
68-827-80	Therapy Expense>Respiratory>Wages	0.00			0.00	0.00
68-880-00	Therapy Expense>Payroll Taxes	0.00			0.00	0.00
68-881-00	Therapy Expense>Workers Comp	0.00			0.00	0.00
68-882-00	Therapy Expense>Health Insurance	0.00			0.00	0.00
68-883-00	Therapy Expense>Other Benefits	0.00			0.00	0.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
			RJE - 4	0.00		
69-811-80	Social Services Expense>Director>Wages	99,660.00			99,660.00	80,778.00
69-811-92	Social Services Expense>Director>PTO Accrual	(230.00)			(230.00)	(1,137.00)
69-830-80	Social Services Expense>Assistant>Wages	0.00			0.00	0.00
69-880-00	Social Services Expense>Payroll Taxes	4,360.00			4,360.00	3,110.00
69-881-00	Social Services Expense>Workers Comp	169.00			169.00	1,428.00
69-882-00	Social Services Expense>Health Insurance	1,685.00			1,685.00	5,398.00
69-883-00	Social Services Expense>Other Benefits	441.00		(441.00)	0.00	0.00
			RJE - 4	(441.00)		
70-177-00	Dietary Expense>Supplements	31,326.00			31,326.00	24,988.00
70-177-34	Dietary Expense>Supplements>COVID19	152.00			152.00	0.00
70-178-00	Dietary Expense>Food	258,483.00			258,483.00	253,628.00
70-183-00	Dietary Expense>Supplies	15,787.00			15,787.00	16,186.00
70-183-34	Dietary Expense>Supplies>COVID19	729.00			729.00	795.00
70-184-00	Dietary Expense>Minor Equip & Supplies	3,177.00			3,177.00	0.00
70-204-00	Dietary Expense>Training & Education	0.00			0.00	632.00
70-207-00	Dietary Expense>Repairs & Maint	3,567.00			3,567.00	405.00
70-208-00	Dietary Expense>Equip-Rental	40.00			40.00	0.00
70-700-00	Dietary Expense>Contracted Service	0.00			0.00	0.00
70-811-80	Dietary Expense>Director>Wages	140,133.00			140,133.00	75,164.00
70-811-92	Dietary Expense>Director>PTO Accrual	5,749.00			5,749.00	2,835.00
70-831-80	Dietary Expense>Aide>Wages	218,874.00			218,874.00	188,236.00
70-831-92	Dietary Expense>Aide>PTO Accrual	5,055.00			5,055.00	5,395.00
70-832-80	Dietary Expense>Cook>Wages	120,322.00			120,322.00	107,044.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(5,160.00)			(5,160.00)	(1,090.00)
70-833-80	Dietary Expense>Dietician>Wages	69,318.00			69,318.00	56,795.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	1,307.00			1,307.00	1,583.00
70-880-00	Dietary Expense>Payroll Taxes	32,248.00			32,248.00	19,566.00
70-881-00	Dietary Expense>Workers Comp	1,130.00			1,130.00	7,842.00
70-882-00	Dietary Expense>Health Insurance	8,459.00			8,459.00	29,572.00
70-883-00	Dietary Expense>Other Benefits	2,312.00		(2,312.00)	0.00	0.00
			RJE - 4	(2,312.00)		
71-178-00	Activity Expense>Food	1,078.00			1,078.00	20.00
71-179-00	Activity Expense>Barber & Beauty	0.00			0.00	0.00
71-183-00	Activity Expense>Supplies	269.00			269.00	782.00
71-183-34	Activity Expense>Supplies>COVID19	0.00			0.00	0.00
71-202-00	Activity Expense>Resident Missing Items	75.00			75.00	0.00
71-700-00	Activity Expense>Contracted Service	3,984.00			3,984.00	2,046.00
71-811-80	Activity Expense>Director>Wages	68,710.00			68,710.00	64,662.00
71-811-92	Activity Expense>Director>PTO Accrual	(2,446.00)			(2,446.00)	1,509.00
71-831-80	Activity Expense>Aide>Wages	136,128.00			136,128.00	104,247.00
71-831-92	Activity Expense>Aide>PTO Accrual	(907.00)			(907.00)	2,083.00
71-880-00	Activity Expense>Payroll Taxes	11,589.00			11,589.00	7,084.00
71-881-00	Activity Expense>Workers Comp	402.00			402.00	3,102.00
71-882-00	Activity Expense>Health Insurance	3,100.00			3,100.00	11,633.00
71-883-00	Activity Expense>Other Benefits	844.00		(844.00)	0.00	0.00
			RJE - 4	(844.00)		
72-183-00	Housekeeping Expense>Supplies	28,238.00			28,238.00	28,684.00
72-183-34	Housekeeping Expense>Supplies>COVID19	0.00			0.00	44.00
72-811-80	Housekeeping Expense>Director>Wages	30,424.00			30,424.00	28,377.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	3,154.00			3,154.00	(3,301.00)
72-831-80	Housekeeping Expense>Aide>Wages	204,291.00			204,291.00	178,465.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	4,938.00			4,938.00	(2,011.00)
72-836-80	Housekeeping Expense>Supervisor>Wages	0.00			0.00	0.00
73-183-00	Laundry Expense>Supplies	16,838.00			16,838.00	13,834.00
73-183-34	Laundry Expense>Supplies>COVID19	(41.00)			(41.00)	41.00
73-831-80	Laundry Expense>Aide>Wages	225,807.00			225,807.00	204,458.00
73-831-92	Laundry Expense>Aide>PTO Accrual	5,419.00			5,419.00	1,680.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	26,966.00			26,966.00	17,814.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	976.00			976.00	7,325.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	7,218.00			7,218.00	27,439.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	1,970.00		(1,970.00)	0.00	0.00
			RJE - 4	(1,970.00)		
75-183-00	Maintenance Expense>Supplies	8,073.00			8,073.00	10,490.00
75-183-34	Maintenance Expense>Supplies>COVID19	0.00			0.00	227.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	5,718.00			5,718.00	1,714.00
75-205-00	Maintenance Expense>Sanitation & Incineration	16,973.00			16,973.00	22,154.00
75-207-00	Maintenance Expense>Repairs & Maint	28,688.00			28,688.00	23,121.00
75-208-00	Maintenance Expense>Equip-Rental	6,094.00			6,094.00	169.00
75-217-00	Maintenance Expense>Extermination	1,748.00			1,748.00	1,775.00
75-218-00	Maintenance Expense>Snow Removal	2,638.00			2,638.00	7,998.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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75-219-00	Maintenance Expense>Landscaping	3,817.00			3,817.00	7,168.00
75-220-00	Maintenance Expense>Fire Drill	6,290.00			6,290.00	3,676.00
75-700-00	Maintenance Expense>Contracted Service	43,233.00			43,233.00	39,231.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	0.00			0.00	0.00
75-811-80	Maintenance Expense>Director>Wages	59,527.00			59,527.00	55,454.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(85.00)			(85.00)	1,457.00
75-829-80	Maintenance Expense>Staff>Wages	62,751.00			62,751.00	64,152.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(7,299.00)			(7,299.00)	577.00
75-838-80	Maintenance Expense>Security Desk>Wages	81,561.00			81,561.00	67,061.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	773.00			773.00	1,658.00
75-880-00	Maintenance Expense>Payroll Taxes	13,773.00			13,773.00	7,613.00
75-881-00	Maintenance Expense>Workers Comp	440.00			440.00	3,418.00
75-882-00	Maintenance Expense>Health Insurance	3,322.00			3,322.00	12,784.00
75-883-00	Maintenance Expense>Other Benefits	916.00		(916.00)	0.00	0.00
			RJE - 4	(916.00)		
76-227-00	Utility Expense>Gas	62,213.00			62,213.00	53,698.00
76-228-00	Utility Expense>Electric	181,632.00			181,632.00	162,310.00
76-229-00	Utility Expense>Water/Sewer	76,484.00			76,484.00	69,636.00
80-101-00	Admin Expense>Provider Tax	585,596.00			585,596.00	518,564.00
80-162-00	Admin Expense>Insurance - General Liability & Other	153,624.00		(2,263.00)	151,361.00	132,484.00
			RJE - 12	(2,263.00)		
80-163-00	Admin Expense>Insurance - EPLI	6,308.00			6,308.00	6,193.00
80-164-00	Admin Expense>Surety Bond	958.00			958.00	506.00
80-165-00	Admin Expense>Insurance - Property	0.00		24,788.00	24,788.00	0.00
			RJE - 13	24,788.00		
80-167-00	Admin Expense>Insurance - Auto	7,041.00			7,041.00	4,414.00
80-183-00	Admin Expense>Supplies	19,891.00			19,891.00	18,915.00
80-183-34	Admin Expense>Supplies>COVID19	0.00			0.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	4,099.00			4,099.00	15,635.00
80-204-00	Admin Expense>Training & Education	990.00			990.00	1,186.00
			RJE - 3	0.00		
80-208-00	Admin Expense>Equip-Rental	20,045.00		(19,806.00)	239.00	80.00
			RJE - 5	(19,806.00)		
80-208-34	Admin Expense>Equip-Rental>COVID19	0.00			0.00	0.00
80-209-00	Admin Expense>Postage	892.00			892.00	2,466.00
80-209-34	Admin Expense>Postage>COVID19	0.00			0.00	114.00
80-210-00	Admin Expense>Internet	2,807.00			2,807.00	2,845.00
80-230-00	Admin Expense>Data Processing	25,841.00			25,841.00	18,782.00
80-231-00	Admin Expense>Telephone	7,527.00		(434.00)	7,093.00	7,361.00
			RJE - 1	(434.00)		
80-231-34	Admin Expense>Telephone>COVID19	3,272.00			3,272.00	2,374.00
80-232-00	Admin Expense>Cable TV	18,105.00			18,105.00	18,450.00
80-233-00	Admin Expense>Seminars	(26.00)			(26.00)	400.00
80-234-00	Admin Expense>Licenses	8,545.00			8,545.00	7,627.00
80-235-00	Admin Expense>Dues & Subscriptions	3,211.00		(3,211.00)	0.00	0.00
			RJE - 3	(2,861.00)		
			RJE - 16	(350.00)		
80-236-00	Admin Expense>Travel	7,264.00			7,264.00	10,631.00
80-236-04	Admin Expense>Travel>Allowable	2,492.00			2,492.00	123.00
80-236-34	Admin Expense>Travel>COVID19	0.00			0.00	0.00
80-238-00	Admin Expense>Legal Fees	295.00		1,841.00	2,136.00	19,308.00
			RJE - 7	1,841.00		
80-238-34	Admin Expense>Legal Fees>COVID19	0.00			0.00	0.00
80-239-00	Admin Expense>Accounting Fees	96,112.00		(74,445.00)	21,667.00	21,602.00
			RJE - 10	(74,445.00)		
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00			0.00	889.00
80-240-00	Admin Expense>Professional Fees	159,259.00		72,604.00	231,863.00	330,362.00
			RJE - 7	(1,841.00)		
			RJE - 10	74,445.00		
80-240-34	Admin Expense>Professional Fees>COVID19	0.00			0.00	0.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	0.00			0.00	5,375.00
80-243-00	Admin Expense>Late Fees	19,141.00			19,141.00	2,362.00
80-244-00	Admin Expense>Bank Fees	10,914.00			10,914.00	7,921.00
80-245-00	Admin Expense>Background Checks	0.00			0.00	6,751.00
80-247-00	Admin Expense>Corporate Tax	80.00			80.00	80.00
80-249-00	Admin Expense>Recruiting	952.00			952.00	957.00
80-250-00	Admin Expense>Marketing & Advertising	12,294.00			12,294.00	16,076.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	0.00			0.00	0.00
80-251-00	Admin Expense>Bad Debt	113,341.00			113,341.00	124,255.00
80-252-00	Admin Expense>Startup Costs	0.00			0.00	0.00
80-347-00	Admin Expense>Motor Vehicle Tax	418.00			418.00	919.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
80-700-00	Admin Expense>Contracted Service	19,825.00			19,825.00	19,344.00
			RJE - 2	0.00		
80-811-80	Admin Expense>Director>Wages	234,086.00			234,086.00	244,189.00
80-811-92	Admin Expense>Director>PTO Accrual	(60,840.00)			(60,840.00)	10,860.00
80-812-92	Admin Expense>Assistant Director>PTO Accrual	(17,496.00)			(17,496.00)	3,588.00
80-815-80	Admin Expense>Purchaser>wages	0.00			0.00	0.00
80-815-92	Admin Expense>Purchaser>PTO Accrual	0.00			0.00	0.00
80-839-80	Admin Expense>Admissions>Wages	57,030.00			57,030.00	53,886.00
80-839-92	Admin Expense>Admissions>PTO Accrual	1,582.00			1,582.00	2,010.00
80-840-80	Admin Expense>Business Office>Wages	135,372.00		(27,555.00)	107,817.00	102,585.00
			RJE - 8	(27,555.00)		
80-840-92	Admin Expense>Business Office>PTO Accrual	739.00			739.00	627.00
80-842-80	Admin Expense>Marketing>Wages	4,203.00			4,203.00	18,049.00
80-842-92	Admin Expense>Marketing>PTO Accrual	0.00			0.00	0.00
80-880-00	Admin Expense>Payroll Taxes	29,574.00			29,574.00	26,299.00
80-881-00	Admin Expense>Workers Comp	1,125.00			1,125.00	9,976.00
80-882-00	Admin Expense>Health Insurance	8,970.00			8,970.00	37,696.00
80-883-00	Admin Expense>Other Benefits	2,412.00		(2,412.00)	0.00	0.00
			RJE - 4	(2,412.00)		
85-100-00	Employee Benefits Expense>Miscellaneous	2,536.00		(2,536.00)	0.00	0.00
			RJE - 11	(2,536.00)		
85-148-00	Employee Benefits Expense>401K Employer Match	59,380.00			59,380.00	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	352,545.00		(214,995.00)	137,550.00	0.00
			RJE - 15	(214,995.00)		
85-156-62	Employee Benefits Expense>PR Taxes>SUI	31,267.00			31,267.00	214,995.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	5,513.00			5,513.00	0.00
85-204-00	Employee Benefits Expense>Training & Education	34.00			34.00	0.00
			RJE - 4	0.00		
85-245-00	Employee Benefits Expense>Background Checks	5,287.00		851.00	6,138.00	0.00
			RJE - 4	851.00		
85-257-00	Employee Physicals	0.00			0.00	0.00
85-881-00	Employee Benefits Expense>Workers Comp	45,359.00			45,359.00	0.00
85-882-00	Employee Benefits Expense>Health Insurance	316,559.00			316,559.00	0.00
85-884-00	Employee Benefits>Disability/Life Insurance	2,104.00			2,104.00	0.00
91-121-00	Property Expense>Rent	2,746,500.00		(159,631.00)	2,586,869.00	2,274,412.00
			RJE - 13	(159,631.00)		
91-161-00	Property Expense>RE Taxes	0.00		134,843.00	134,843.00	0.00
			RJE - 13	134,843.00		
91-261-00	Property Expense>Personal Prop Taxes	23,524.00			23,524.00	17,379.00
92-000-00	Depreciation Expense	11,490.00			11,490.00	10,110.00
93-000-00	Amortization Expense	0.00			0.00	0.00
94-000-00	Interest Expense	14,588.00			14,588.00	14,105.00
Marcum 101	Chamber of Commerce Dues	0.00		4,278.00	4,278.00	4,943.00
Marcum 102	Employee Food	0.00		2,658.00		
			RJE - 4	2,658.00		
			RJE - 11	1,620.00		
Marcum 103	Cell Phone	0.00		434.00	434.00	780.00
			RJE - 1	434.00		
Marcum 104	Dentist	0.00		4,980.00	4,980.00	4,980.00
			RJE - 2	4,980.00		
Marcum 105	Administering of Drugs Expense	0.00			0.00	0.00
Marcum 106	Discriminatory Bonus	0.00		227.00	227.00	0.00
			RJE - 4	0.00		
			RJE - 11	227.00		
Marcum 107	UHC Insurance Incentive Bonus	0.00			0.00	0.00
Marcum 108	Wheelchair Cleaning	0.00			0.00	0.00
Marcum 109	Leased Equipment	0.00		19,806.00	19,806.00	16,664.00
			RJE - 5	19,806.00		
Marcum 110	Chamber of Commerce Dues	0.00		433.00	433.00	238.00
			RJE - 3	433.00		
Marcum 111	Holiday Party	0.00		351.00	351.00	476.00
			RJE - 4	351.00		
Marcum 112	Employee Relations	0.00		4,722.00	4,722.00	6,642.00
			RJE - 4	4,722.00		
Marcum 113	MDS Consulting	0.00		29,200.00	29,200.00	30,000.00
			RJE - 9	29,200.00		
Marcum 114	Subscriptions	0.00		2,388.00	2,388.00	691.00
			RJE - 3	2,388.00		
Marcum 115	Ambulance	0.00			0.00	0.00
Marcum 116	Reversal of PY Expense	0.00			0.00	0.00
Marcum 117	Assistant Administrator	0.00		27,555.00	27,555.00	118,325.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Marcum 118	Indirect COVID Expense	0.00	RJE - 8	27,555.00	0.00	0.00
Marcum 119	Admin & Gen.>COVID Related Expense	0.00	RJE - 4	0.00	0.00	0.00
Marcum 120	Property and Casualty Insurance	0.00	RJE - 4	0.00	0.00	0.00
Marcum 121	Respiratory Therapist	0.00	RJE - 2	1,204.00	1,204.00	1,145.00
Marcum 122	IV Insertion Nurse	0.00	RJE - 2	8,564.00	8,564.00	9,653.00
Marcum 123	401k Employer Match	0.00	RJE - 2	8,564.00	17,076.00	58,893.00
Marcum 124	Misc Revenue	0.00	RJE - 4	17,076.00	0.00	(1,852.00)
Marcum 125	Contracted RN	0.00		17,076.00	9,466.00	74,624.00
Marcum 126	Contracted LPN	0.00	RJE - 6	9,466.00	20,587.00	255,303.00
Marcum 127	Employee Gifts	0.00	RJE - 6	20,587.00	689.00	0.00
Marcum 128	Use Tax	0.00	RJE - 11	689.00	689.00	0.00
Marcum 129	Speech-Language Pathologist	0.00	RJE - 3	40.00	40.00	0.00
Marcum 130	Admin Expense>Insurance - Crime	0.00	RJE - 2	500.00	500.00	0.00
Marcum 131	Admin Expense>Insurance - Cyber	0.00	RJE - 12	1,579.00	1,579.00	0.00
Marcum 132	Reversal of PY Income	0.00	RJE - 12	684.00	684.00	0.00
Marcum 133	ERC>Reversal of Payroll Taxes	0.00	RJE - 12	684.00	(35,624.00)	0.00
		0.00	RJE - 14	(35,624.00)	214,995.00	0.00
		0.00	RJE - 15	214,995.00	214,995.00	0.00
Total		0.00		0.00	0.00	0.00

Client: 93 W Main Operating, LLC
 Engagement: Medicaid - 93 W Main Operating, LLC 2023
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Schedule

Account	Description	UNADJ 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	234,086.00		0.00	234,086.00	244,189.00
80-811-92	Admin Expense>Director>PTO Accrual	(60,840.00)		0.00	(60,840.00)	10,860.00
Subtotal [2]	Administrators	173,246.00		0.00	173,246.00	255,049.00
Subgroup : [3]	Assistant Administrator					
Marcum 117	Assistant Administrator	0.00	RJE - 8	27,555.00	27,555.00	118,325.00
Subtotal [3]	Assistant Administrator	0.00		27,555.00	27,555.00	118,325.00
Subgroup : [4]	Other Administrative Salaries					
75-838-80	Maintenance Expense>Security Desk>Wages	81,561.00		0.00	81,561.00	67,061.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	773.00		0.00	773.00	1,858.00
80-840-80	Admin Expense>Business Office>Wages	135,372.00		(27,555.00)	107,817.00	102,585.00
80-840-92	Admin Expense>Business Office>PTO Accrual	739.00	RJE - 8	(27,555.00)	739.00	627.00
Subtotal [4]	Other Administrative Salaries	218,445.00		(27,555.00)	190,890.00	171,931.00
Subgroup : [5A]	Head Dietitian					
70-833-80	Dietary Expense>Dietician>Wages	69,318.00		0.00	69,318.00	56,795.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	1,307.00		0.00	1,307.00	1,583.00
Subtotal [5A]	Head Dietitian	70,625.00		0.00	70,625.00	58,378.00
Subgroup : [5B]	Food Service Supervisor					
70-811-80	Dietary Expense>Director>Wages	140,133.00		0.00	140,133.00	75,164.00
70-811-92	Dietary Expense>Director>PTO Accrual	5,749.00		0.00	5,749.00	2,835.00
Subtotal [5B]	Food Service Supervisor	145,882.00		0.00	145,882.00	77,999.00
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	218,874.00		0.00	218,874.00	188,236.00
70-831-92	Dietary Expense>Aide>PTO Accrual	5,055.00		0.00	5,055.00	5,395.00
70-832-80	Dietary Expense>Cook>Wages	120,322.00		0.00	120,322.00	107,044.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(5,160.00)		0.00	(5,160.00)	(1,090.00)
Subtotal [5C]	Dietary Workers	339,091.00		0.00	339,091.00	299,585.00
Subgroup : [6A]	Head Housekeeper					
72-811-80	Housekeeping Expense>Director>Wages	30,424.00		0.00	30,424.00	28,377.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	3,154.00		0.00	3,154.00	(3,301.00)
Subtotal [6A]	Head Housekeeper	33,578.00		0.00	33,578.00	25,076.00
Subgroup : [6B]	Other Housekeeping Workers					
72-831-80	Housekeeping Expense>Aide>Wages	204,291.00		0.00	204,291.00	178,465.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	4,938.00		0.00	4,938.00	(2,011.00)
Subtotal [6B]	Other Housekeeping Workers	209,229.00		0.00	209,229.00	176,454.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
75-811-80	Maintenance Expense>Director>Wages	59,527.00		0.00	59,527.00	55,454.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(85.00)		0.00	(85.00)	1,457.00
Subtotal [7A]	Engineer or Chief of Maintenance	59,442.00		0.00	59,442.00	56,911.00
Subgroup : [7B]	Other Maintenance Workers					
75-828-80	Maintenance Expense>Staff>Wages	62,751.00		0.00	62,751.00	64,152.00
75-828-92	Maintenance Expense>Staff>PTO Accrual	(7,299.00)		0.00	(7,299.00)	577.00
Subtotal [7B]	Other Maintenance Workers	55,452.00		0.00	55,452.00	64,729.00
Subgroup : [8B]	Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	225,807.00		0.00	225,807.00	204,458.00
73-831-92	Laundry Expense>Aide>PTO Accrual	5,419.00		0.00	5,419.00	1,680.00
Subtotal [8B]	Other Laundry Workers	231,226.00		0.00	231,226.00	206,138.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director>Wages	65,676.00		0.00	65,676.00	121,918.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	3,444.00		0.00	3,444.00	(11,336.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	75,817.00		0.00	75,817.00	112,651.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(8,052.00)		0.00	(8,052.00)	(1,592.00)
80-812-80	Admin Expense>Assistant Director>PTO Accrual	(17,496.00)		0.00	(17,496.00)	3,588.00
Subtotal [12A]	Director of Nurses/Assistant Director	119,389.00		0.00	119,389.00	225,229.00
Subgroup : [12B1]	RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	306,936.00		0.00	306,936.00	204,978.00
60-808-92	Nursing Expense>RN>PTO Accrual	17,797.00		0.00	17,797.00	633.00
60-809-80	Nursing Expense>RN Supervisor>Wages	425,216.00		0.00	425,216.00	410,807.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(3,670.00)		0.00	(3,670.00)	9,802.00
Subtotal [12B1]	RNs - Direct Care	746,279.00		0.00	746,279.00	626,218.00
Subgroup : [12B2]	RNs - Administrative					

61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	174,487.00	0.00	174,487.00	123,346.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(13,817.00)	0.00	(13,817.00)	5,706.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	166,148.00	0.00	166,148.00	135,951.00
61-819-92	Nursing Admin Expense>Nurse Admin>PTO Accrual	16,336.00	0.00	16,336.00	15,030.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	144,464.00	0.00	144,464.00	52,033.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	764.00	0.00	764.00	813.00
Subtotal [12B2]	RNs - Administrative	488,382.00	0.00	488,382.00	332,879.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	1,090,509.00	0.00	1,090,509.00	827,217.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(6,271.00)	0.00	(6,271.00)	(1,987.00)
Subtotal [12C1]	LPNs - Direct Care	1,084,238.00	0.00	1,084,238.00	825,250.00
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,824,417.00	0.00	1,824,417.00	1,505,211.00
60-801-92	Nursing Expense>CNA>PTO Accrual	18,985.00	0.00	18,985.00	5,411.00
Subtotal [12D]	Aides and Attendants	1,843,402.00	0.00	1,843,402.00	1,510,622.00
Subgroup : [12H]	Recreation Workers				
71-811-80	Activity Expense>Director>Wages	68,710.00	0.00	68,710.00	64,662.00
71-811-92	Activity Expense>Director>PTO Accrual	(2,446.00)	0.00	(2,446.00)	1,509.00
71-831-80	Activity Expense>Aide>Wages	136,128.00	0.00	136,128.00	104,247.00
71-831-92	Activity Expense>Aide>PTO Accrual	(907.00)	0.00	(907.00)	2,083.00
Subtotal [12H]	Recreation Workers	201,485.00	0.00	201,485.00	172,501.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	99,660.00	0.00	99,660.00	80,778.00
69-811-92	Social Services Expense>Director>PTO Accrual	(230.00)	0.00	(230.00)	(1,137.00)
Subtotal [12M]	Social Workers/Case Management	99,430.00	0.00	99,430.00	79,641.00
Subgroup : [12N]	Marketing				
80-842-80	Admin Expense>Marketing>Wages	4,203.00	0.00	4,203.00	18,049.00
Subtotal [12N]	Marketing	4,203.00	0.00	4,203.00	18,049.00
Subgroup : [12O]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	63,963.00	0.00	63,963.00	55,023.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(444.00)	0.00	(444.00)	200.00
80-839-80	Admin Expense>Admissions>Wages	57,030.00	0.00	57,030.00	53,886.00
80-839-92	Admin Expense>Admissions>PTO Accrual	1,582.00	0.00	1,582.00	2,010.00
Subtotal [12O]	Other	122,131.00	0.00	122,131.00	111,119.00
Total [10-A]	Salaries and Wages	6,245,155.00	0.00	6,245,155.00	5,412,083.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
Marcum 104	Dentist	0.00	4,980.00	4,980.00	4,980.00
Subtotal [2]	Dentist	0.00	4,980.00	4,980.00	4,980.00
Subgroup : [3]	Pharmacist				
82-700-00	Pharmacy Expense>Contracted Service	32,016.00	0.00	32,016.00	24,271.00
Subtotal [3]	Pharmacist	32,016.00	0.00	32,016.00	24,271.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	317,332.00	319.00	317,651.00	327,877.00
Subtotal [5A]	PT - Resident Care	317,332.00	319.00	317,651.00	327,877.00
Subgroup : [8A]	Medical Director				
61-750-34	Nursing Admin Expense>Medical Director>COVID19	72,000.00	0.00	72,000.00	72,000.00
Subtotal [8A]	Medical Director	72,000.00	0.00	72,000.00	72,000.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	42,488.00	0.00	42,488.00	30,083.00
Subtotal [9A]	ST - Resident Care	42,488.00	0.00	42,488.00	30,083.00
Subgroup : [10A]	OT - Resident Care				
68-000-00	OT Expense	332,836.00	0.00	332,836.00	326,109.00
Subtotal [10A]	OT - Resident Care	332,836.00	0.00	332,836.00	326,109.00
Subgroup : [11A1]	RN's - Direct Care				
60-700-28	Nursing Expense>Contracted Service>CovidRN	44,078.00	0.00	44,078.00	0.00
Marcum 125	Contracted RN	0.00	9,466.00	9,466.00	74,624.00
Subtotal [11A1]	RN's - Direct Care	44,078.00	9,466.00	53,544.00	74,624.00
Subgroup : [11A2]	RN's - Administrative				
Marcum 113	MDS Consulting	0.00	29,200.00	29,200.00	30,000.00
Subtotal [11A2]	RN's - Administrative	0.00	29,200.00	29,200.00	30,000.00
Subgroup : [11B1]	LPN's - Direct Care				
60-700-29	Nursing Expense>Contracted Service>CovidLPN	428,414.00	0.00	428,414.00	0.00
Marcum 126	Contracted LPN	0.00	20,587.00	20,587.00	255,303.00
Subtotal [11B1]	LPN's - Direct Care	428,414.00	20,587.00	449,001.00	255,303.00
Subgroup : [11C]	Aides				

60-700-34	Nursing Expense>Contracted Service>COVID19	36,802.00	(30,053.00)	6,749.00	0.00
60-700-39	Nursing Expense>Contracted Service>CovidCNA	20,369.00	0.00	20,369.00	0.00
Subtotal [11C]	Aides	57,171.00	(30,053.00)	27,118.00	0.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	15,567.00	(15,567.00)	0.00	101.00
			RJE - 2 (15,567.00)		
60-212-00	Nursing Expense>Clinical Consultants	29,200.00	(29,200.00)	0.00	0.00
			RJE - 9 (29,200.00)		
Marcum 121	Respiratory Therapist	0.00	1,204.00	1,204.00	1,145.00
Marcum 122	IV Insertion Nurse	0.00	8,564.00	8,564.00	9,653.00
Marcum 129	Speech-Language Pathologist	0.00	500.00	500.00	0.00
Subtotal [12]	Other	44,767.00	(34,499.00)	10,268.00	10,899.00
Total [13-B]	Professional Fees	1,371,102.00	0.00	1,371,102.00	1,156,146.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	8,074.00	35,624.00	43,698.00	64,182.00
69-881-00	Social Services Expense>Workers Comp	189.00	0.00	189.00	1,428.00
70-881-00	Dietary Expense>Workers Comp	1,130.00	0.00	1,130.00	7,842.00
71-881-00	Activity Expense>Workers Comp	402.00	0.00	402.00	3,102.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	976.00	0.00	976.00	7,325.00
75-881-00	Maintenance Expense>Workers Comp	440.00	0.00	440.00	3,418.00
80-881-00	Admin Expense>Workers Comp	1,125.00	0.00	1,125.00	9,976.00
85-881-00	Employee Benefits Expense>Workers Comp	45,359.00	0.00	45,359.00	0.00
Subtotal [1A1]	Workmen's Compensation	57,675.00	35,624.00	93,299.00	97,273.00
Subgroup : [1A2]	Disability Insurance				
85-884-00	Employee Benefits>Disability/Life Insurance	2,104.00	0.00	2,104.00	0.00
Subtotal [1A2]	Disability Insurance	2,104.00	0.00	2,104.00	0.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	220,168.00	0.00	220,168.00	155,976.00
69-880-00	Social Services Expense>Payroll Taxes	4,380.00	0.00	4,380.00	3,110.00
70-880-00	Dietary Expense>Payroll Taxes	32,248.00	0.00	32,248.00	19,568.00
71-880-00	Activity Expense>Payroll Taxes	11,589.00	0.00	11,589.00	7,084.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	26,956.00	0.00	26,956.00	17,814.00
75-880-00	Maintenance Expense>Payroll Taxes	13,773.00	0.00	13,773.00	7,613.00
80-880-00	Admin Expense>Payroll Taxes	29,574.00	0.00	29,574.00	26,299.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	352,545.00	(214,995.00)	137,550.00	0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	31,267.00	0.00	31,267.00	214,895.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	5,513.00	0.00	5,513.00	0.00
Subtotal [1A4]	Social Security (FICA)	728,003.00	(214,995.00)	513,008.00	452,457.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	61,799.00	0.00	61,799.00	240,509.00
69-882-00	Social Services Expense>Health Insurance	1,685.00	0.00	1,685.00	5,398.00
70-882-00	Dietary Expense>Health Insurance	8,459.00	0.00	8,459.00	29,572.00
71-882-00	Activity Expense>Health Insurance	3,100.00	0.00	3,100.00	11,633.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	7,218.00	0.00	7,218.00	27,439.00
75-882-00	Maintenance Expense>Health Insurance	3,322.00	0.00	3,322.00	12,784.00
80-882-00	Admin Expense>Health Insurance	8,970.00	0.00	8,970.00	37,696.00
85-882-00	Employee Benefits Expense>Health Insurance	316,559.00	0.00	316,559.00	0.00
Subtotal [1A5]	Health Insurance	411,112.00	0.00	411,112.00	365,031.00
Subgroup : [1A7]	Pensions				
85-148-00	Employee Benefits Expense>401K Employer Match	59,380.00	0.00	59,380.00	0.00
Mercum 123	401k Employer Match	0.00	17,076.00	17,076.00	58,893.00
Subtotal [1A7]	Pensions	59,380.00	17,076.00	76,456.00	58,893.00
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	16,763.00	(16,763.00)	0.00	0.00
			RJE - 4 (16,763.00)		
69-883-00	Social Services Expense>Other Benefits	441.00	(441.00)	0.00	0.00
			RJE - 4 (441.00)		
70-883-00	Dietary Expense>Other Benefits	2,312.00	(2,312.00)	0.00	0.00
			RJE - 4 (2,312.00)		
71-883-00	Activity Expense>Other Benefits	844.00	(844.00)	0.00	0.00
			RJE - 4 (844.00)		
74-883-00	Housekeeping & Laundry Expense>Other Benefits	1,970.00	(1,970.00)	0.00	0.00
			RJE - 4 (1,970.00)		
75-883-00	Maintenance Expense>Other Benefits	916.00	(916.00)	0.00	0.00
			RJE - 4 (916.00)		
80-883-00	Admin Expense>Other Benefits	2,412.00	(2,412.00)	0.00	0.00
			RJE - 4 (2,412.00)		
85-100-00	Employee Benefits Expense>Miscellaneous	2,536.00	(2,536.00)	0.00	0.00
85-204-00	Employee Benefits Expense>Training & Education	34.00	0.00	34.00	0.00
Subtotal [1A9]	Other	28,228.00	(28,194.00)	34.00	0.00
Subgroup : [1C]	Bad Debts				
80-251-00	Admin Expense>Bad Debt	113,341.00	0.00	113,341.00	124,255.00
Subtotal [1C]	Bad Debts	113,341.00	0.00	113,341.00	124,255.00
Subgroup : [1D]	Accounting and Auditing				

80-239-00	Admin Expense>Accounting Fees	96,112.00		(74,445.00)	21,667.00	21,602.00
			RJE - 10	(74,445.00)		
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00		0.00	0.00	889.00
Subtotal [1D]	Accounting and Auditing	96,112.00		(74,445.00)	21,667.00	22,491.00
Subgroup : [1E]	Legal					
80-238-00	Admin Expense>Legal Fees	295.00		1,841.00	2,136.00	19,308.00
			RJE - 7	1,841.00		
Subtotal [1E]	Legal	295.00		1,841.00	2,136.00	19,308.00
Subgroup : [1G]	Office Supplies					
80-183-00	Admin Expense>Supplies	18,891.00		0.00	19,891.00	18,915.00
80-184-00	Admin Expense>Minor Equip & Supplies	4,099.00		0.00	4,099.00	15,835.00
80-208-00	Admin Expense>Equip-Rental	20,045.00		(19,806.00)	239.00	80.00
			RJE - 5	(19,806.00)		
Subtotal [1G]	Office Supplies	44,035.00		(19,806.00)	24,229.00	34,630.00
Subgroup : [1H1]	Telephone and Telegraph					
80-231-00	Admin Expense>Telephone	7,527.00		(434.00)	7,093.00	7,381.00
			RJE - 1	(434.00)		
80-231-34	Admin Expense>Telephone>COVID19	3,272.00		0.00	3,272.00	2,374.00
Subtotal [1H1]	Telephone and Telegraph	10,799.00		(434.00)	10,365.00	9,735.00
Subgroup : [1H2]	Cellular Phones and Beepers					
Marcum 103	Cell Phone	0.00		434.00	434.00	780.00
			RJE - 1	434.00		
Subtotal [1H2]	Cellular Phones and Beepers	0.00		434.00	434.00	780.00
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	585,596.00		0.00	585,596.00	518,584.00
Subtotal [1K3]	Resident Day User Fee	585,596.00		0.00	585,596.00	518,584.00
Total [15]	Expenditures Other than Salaries	2,136,760.00		(282,899.00)	1,853,861.00	1,703,497.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
Marcum 111	Holiday Party	0.00		351.00	351.00	476.00
Subtotal [2]	Holiday Parties for Staff	0.00		351.00	351.00	476.00
Subgroup : [3]	Gifts to Staff and Residents					
Marcum 127	Employee Gifts	0.00		689.00	689.00	0.00
Subtotal [3]	Gifts to Staff and Residents	0.00		689.00	689.00	0.00
Subgroup : [4]	Employee Travel					
80-236-00	Admin Expense>Travel	7,264.00		0.00	7,264.00	10,631.00
80-236-04	Admin Expense>Travel>Allowable	2,492.00		0.00	2,492.00	123.00
Subtotal [4]	Employee Travel	9,756.00		0.00	9,756.00	10,754.00
Subgroup : [5]	Education Expense					
60-204-00	Nursing Expense>Training & Education	216.00		350.00	566.00	2,088.00
			RJE - 4	0.00		
			RJE - 16	350.00		
70-204-00	Dietary Expense>Training & Education	0.00		0.00	0.00	632.00
80-204-00	Admin Expense>Training & Education	990.00		0.00	990.00	1,186.00
80-233-00	Admin Expense>Seminars	(26.00)		0.00	(26.00)	400.00
Subtotal [5]	Education Expense	1,180.00		350.00	1,530.00	4,286.00
Subgroup : [6]	Automobile Expense					
80-347-00	Admin Expense>Motor Vehicle Tax	418.00		0.00	418.00	919.00
Subtotal [6]	Automobile Expense	418.00		0.00	418.00	919.00
Subgroup : [M1]	Advertising Help Wanted					
80-249-00	Admin Expense>Recruiting	952.00		0.00	952.00	957.00
Subtotal [M1]	Advertising Help Wanted	952.00		0.00	952.00	957.00
Subgroup : [M3]	Advertising Other					
80-250-00	Admin Expense>Marketing & Advertising	12,294.00		0.00	12,294.00	18,076.00
Subtotal [M3]	Advertising Other	12,294.00		0.00	12,294.00	16,076.00
Subgroup : [M7]	Postage					
80-209-00	Admin Expense>Postage	892.00		0.00	892.00	2,466.00
80-209-34	Admin Expense>Postage>COVID19	0.00		0.00	0.00	114.00
Subtotal [M7]	Postage	892.00		0.00	892.00	2,580.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
80-235-00	Admin Expense>Dues & Subscriptions	3,211.00		(3,211.00)	0.00	0.00
			RJE - 3	(2,861.00)		
			RJE - 16	(350.00)		
Subtotal [M8]	Dues and Membership Fees to Professional Associations	3,211.00		(3,211.00)	0.00	0.00
Subgroup : [M8A]	Dues to Chamber of Commerce					

Marcum 110	Chamber of Commerce Dues	0.00		433.00	433.00	238.00
			RJE - 3	433.00		
Subtotal [M8A]	Dues to Chamber of Commerce	0.00		433.00	433.00	238.00
Subgroup : [M9]	Subscriptions					
Marcum 114	Subscriptions	0.00		2,388.00	2,388.00	691.00
			RJE - 3	2,388.00		
Subtotal [M9]	Subscriptions	0.00		2,388.00	2,388.00	691.00
Subgroup : [M11]	Services Provided by Contract					
80-210-00	Admin Expense>Internet	2,807.00		0.00	2,807.00	2,845.00
80-230-00	Admin Expense>Data Processing	25,841.00		0.00	25,841.00	18,782.00
80-240-00	Admin Expense>Professional Fees	159,259.00		72,604.00	231,863.00	330,362.00
			RJE - 7	(1,841.00)		
			RJE - 10	74,445.00		
80-700-00	Admin Expense>Contracted Service	19,825.00		0.00	19,825.00	19,344.00
			RJE - 2	0.00		
Subtotal [M11]	Services Provided by Contract	207,732.00		72,604.00	280,336.00	371,333.00
Subgroup : [M13]	Other					
51-035-34	Other Rev>ERC>COVID19	1,099,162.00		0.00	1,099,162.00	(1,099,162.00)
80-234-00	Admin Expense>Licenses	8,545.00		0.00	8,545.00	7,627.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	0.00		0.00	0.00	5,375.00
80-243-00	Admin Expense>Late Fees	19,141.00		0.00	19,141.00	2,362.00
80-244-00	Admin Expense>Bank Fees	10,914.00		0.00	10,914.00	7,921.00
80-245-00	Admin Expense>Background Checks	0.00		0.00	0.00	6,751.00
85-245-00	Employee Benefits Expense>Background Checks	5,287.00		851.00	6,138.00	0.00
Marcum 102	Employee Food	0.00		4,278.00	4,278.00	4,943.00
Marcum 106	Discriminatory Bonus	0.00		227.00	227.00	0.00
Marcum 112	Employee Relations	0.00		4,722.00	4,722.00	6,642.00
			RJE - 4	4,722.00		
Marcum 128	Use Tax	0.00		40.00	40.00	0.00
Marcum 133	ERC>Reversal of Payroll Taxes	0.00		214,995.00	214,995.00	0.00
Subtotal [M13]	Other	1,143,049.00		225,113.00	1,368,162.00	(1,057,541.00)
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. anc	1,379,484.00		298,717.00	1,678,201.00	(649,231.00)
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
70-177-00	Dietary Expense>Supplements	31,326.00		0.00	31,326.00	24,088.00
70-177-34	Dietary Expense>Supplements>COVID19	152.00		0.00	152.00	0.00
70-178-00	Dietary Expense>Food	258,483.00		0.00	258,483.00	253,626.00
Subtotal [2A1]	Raw Food	289,961.00		0.00	289,961.00	278,616.00
Subgroup : [2A2]	Non-Food Supplies					
70-183-00	Dietary Expense>Supplies	15,787.00		0.00	15,787.00	16,186.00
70-183-34	Dietary Expense>Supplies>COVID19	729.00		0.00	729.00	795.00
70-184-00	Dietary Expense>Minor Equip & Supplies	3,177.00		0.00	3,177.00	0.00
70-208-00	Dietary Expense>Equip-Rental	40.00		0.00	40.00	0.00
Subtotal [2A2]	Non-Food Supplies	19,733.00		0.00	19,733.00	16,981.00
Total [18]	Dietary Basis for Allocation of Costs	309,694.00		0.00	309,694.00	295,597.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3C]	Other					
73-183-00	Laundry Expense>Supplies	16,838.00		0.00	16,838.00	13,834.00
73-183-34	Laundry Expense>Supplies>COVID19	(41.00)		0.00	(41.00)	41.00
Subtotal [3C]	Other	16,797.00		0.00	16,797.00	13,875.00
Total [19]	Laundry-Basis for Allocation of Costs	16,797.00		0.00	16,797.00	13,875.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
72-183-00	Housekeeping Expense>Supplies	28,238.00		0.00	28,238.00	28,684.00
72-183-34	Housekeeping Expense>Supplies>COVID19	0.00		0.00	0.00	44.00
Subtotal [4A1]	In-House Care Supplies	28,238.00		0.00	28,238.00	28,728.00
Subgroup : [5A2]	Purchased from					
62-145-00	Pharmacy Expense>RX	391,927.00		0.00	391,927.00	297,136.00
Subtotal [5A2]	Purchased from	391,927.00		0.00	391,927.00	297,136.00
Subgroup : [5B]	Medicine Cabinet Drugs					
62-222-00	Pharmacy Expense>OTC	4,738.00		0.00	4,738.00	4,943.00
Subtotal [5B]	Medicine Cabinet Drugs	4,738.00		0.00	4,738.00	4,943.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
60-183-00	Nursing Expense>Supplies	126,221.00		0.00	126,221.00	101,750.00
Subtotal [5C]	Medical and Therapeutic Supplies	126,221.00		0.00	126,221.00	101,750.00
Subgroup : [5D]	Ambulance/Limousine					
60-213-00	Nursing Expense>Transportation	19,560.00		0.00	19,560.00	4,211.00
Subtotal [5D]	Ambulance/Limousine	19,560.00		0.00	19,560.00	4,211.00
Subgroup : [5E2]	Oxygen - Other					
64-223-00	Other Ancillary Expense>Oxygen	3,809.00		0.00	3,809.00	4,438.00

Subtotal [5E2]	Oxygen - Other	3,809.00	0.00	3,809.00	4,438.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	10,529.00	0.00	10,529.00	14,842.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	0.00	0.00	0.00	910.00
Subtotal [5F]	X-Rays and related radiological	10,529.00	0.00	10,529.00	15,752.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	39,568.00	0.00	39,568.00	42,454.00
64-224-34	Other Ancillary Expense>Lab>COVID19	0.00	0.00	0.00	810.00
Subtotal [5H]	Laboratory	39,568.00	0.00	39,568.00	43,264.00
Subgroup : [5I]	Recreation				
71-178-00	Activity Expense>Food	1,078.00	0.00	1,078.00	20.00
71-183-00	Activity Expense>Supplies	269.00	0.00	269.00	782.00
71-202-00	Activity Expense>Resident Missing Items	75.00	0.00	75.00	0.00
71-700-00	Activity Expense>Contracted Service	3,984.00	0.00	3,984.00	2,048.00
Subtotal [5I]	Recreation	5,406.00	0.00	5,406.00	2,848.00
Subgroup : [5L]	Cable Television				
80-232-00	Admin Expense>Cable TV	18,105.00	0.00	18,105.00	18,450.00
Subtotal [5L]	Cable Television	18,105.00	0.00	18,105.00	18,450.00
Subgroup : [5M]	Other				
60-183-34	Nursing Expense>Supplies>COVID19	2,001.00	0.00	2,001.00	17,534.00
60-184-00	Nursing Expense>Minor Equip & Supplies	2,925.00	0.00	2,925.00	2,622.00
60-184-34	Nursing Expense>Minor Equip & Supplies>COVID19	0.00	0.00	0.00	1,147.00
60-205-00	Nursing Expense>Sanitation & Incineration	283.00	0.00	283.00	296.00
60-208-00	Nursing Expense>Equip-Rental	27,615.00	0.00	27,615.00	22,407.00
60-230-00	Nursing Expense>Data Processing	41,948.00	0.00	41,948.00	28,180.00
60-230-34	Nursing Expense>Data Processing>COVID19	0.00	0.00	0.00	1,443.00
Subtotal [5M]	Other	74,772.00	0.00	74,772.00	73,629.00
Total [20]	Housekeeping and Resident Care Basis for Allocation	722,873.00	0.00	722,873.00	595,149.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	9,952.00	0.00	9,952.00	1,432.00
70-207-00	Dietary Expense>Repairs & Maint	3,587.00	0.00	3,587.00	405.00
75-207-00	Maintenance Expense>Repairs & Maint	28,688.00	0.00	28,688.00	23,121.00
Subtotal [6A]	Repairs and Maintenance	42,207.00	0.00	42,207.00	24,958.00
Subgroup : [6B]	Heat				
78-227-00	Utility Expense>Gas	62,213.00	0.00	62,213.00	53,698.00
Subtotal [6B]	Heat	62,213.00	0.00	62,213.00	53,698.00
Subgroup : [6C]	Light & Power				
78-228-00	Utility Expense>Electric	181,632.00	0.00	181,632.00	162,310.00
Subtotal [6C]	Light & Power	181,632.00	0.00	181,632.00	162,310.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	76,484.00	0.00	76,484.00	69,636.00
Subtotal [6D]	Water	76,484.00	0.00	76,484.00	69,636.00
Subgroup : [6E]	Equipment Lease				
Marcum 109	Leased Equipment	0.00	19,806.00	19,806.00	16,664.00
Subtotal [6E]	Equipment Lease	0.00	19,806.00	19,806.00	16,664.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	8,073.00	0.00	8,073.00	10,490.00
75-183-34	Maintenance Expense>Supplies>COVID19	0.00	0.00	0.00	227.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	5,718.00	0.00	5,718.00	1,714.00
75-205-00	Maintenance Expense>Sanitation & Incineration	16,973.00	0.00	16,973.00	22,154.00
75-208-00	Maintenance Expense>Equip-Rental	6,094.00	0.00	6,094.00	169.00
75-217-00	Maintenance Expense>Extermination	1,748.00	0.00	1,748.00	1,775.00
75-218-00	Maintenance Expense>Snow Removal	2,638.00	0.00	2,638.00	7,998.00
75-219-00	Maintenance Expense>Landscaping	3,817.00	0.00	3,817.00	7,168.00
75-220-00	Maintenance Expense>Fire Drill	6,290.00	0.00	6,290.00	3,676.00
75-700-00	Maintenance Expense>Contracted Service	43,233.00	0.00	43,233.00	39,231.00
Subtotal [6F]	Other	94,584.00	0.00	94,584.00	94,602.00
Subgroup : [7C]	Non-movable Equipment				
92-000-00	Depreciation Expense	11,490.00	0.00	11,490.00	10,110.00
Subtotal [7C]	Non-movable Equipment	11,490.00	0.00	11,490.00	10,110.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	2,746,500.00	(159,631.00)	2,586,869.00	2,274,412.00
Subtotal [9]	Rental Payments	2,746,500.00	(159,631.00)	2,586,869.00	2,274,412.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	0.00	134,843.00	134,843.00	0.00
Subtotal [10B]	Real estate taxes paid by lessor	0.00	134,843.00	134,843.00	0.00
Subgroup : [10C]	Personal property taxes				

91-261-00	Property Expense>Personal Prop Taxes	23,524.00	0.00	23,524.00	17,379.00
Subtotal [10C]	Personal property taxes	23,524.00	0.00	23,524.00	17,379.00
Total [22]	Maintenance and Property	3,238,634.00	(4,982.00)	3,233,652.00	2,723,769.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	14,588.00	0.00	14,588.00	14,105.00
Subtotal [12D]	Other Interest Expense	14,588.00	0.00	14,588.00	14,105.00
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	0.00	24,788.00	24,788.00	0.00
Subtotal [14A]	Insurance on Property	0.00	24,788.00	24,788.00	0.00
Subgroup : [14B]	Insurance of Automobiles				
80-167-00	Admin Expense>Insurance - Auto	7,041.00	0.00	7,041.00	4,414.00
Subtotal [14B]	Insurance of Automobiles	7,041.00	0.00	7,041.00	4,414.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	153,624.00	(2,263.00)	151,361.00	132,484.00
80-163-00	Admin Expense>Insurance - EPLI	6,308.00	0.00	6,308.00	6,193.00
80-164-00	Admin Expense>Surety Bond	958.00	0.00	958.00	506.00
Marcum 130	Admin Expense>Insurance - Crime	0.00	1,579.00	1,579.00	0.00
Marcum 131	Admin Expense>Insurance - Cyber	0.00	684.00	684.00	0.00
Subtotal [14C3]	Other	160,890.00	0.00	160,890.00	139,183.00
Total [27]	Interest and Insurance	182,519.00	24,788.00	207,307.00	157,702.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(5,050,719.00)	0.00	(5,050,719.00)	(4,192,085.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	143,387.00	0.00	143,387.00	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(4,907,332.00)	0.00	(4,907,332.00)	(4,192,085.00)
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(3,855,231.00)	0.00	(3,855,231.00)	(3,917,807.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	20,002.00	0.00	20,002.00	0.00
Subtotal [3A]	Medicare Residents (All inclusive)	(3,835,229.00)	0.00	(3,835,229.00)	(3,917,807.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	63,484.00	0.00	63,484.00	14,697.00
Subtotal [3B]	Medicare room and board contractual allowance	63,484.00	0.00	63,484.00	14,697.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(1,745,501.00)	0.00	(1,745,501.00)	(1,720,361.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(157,185.00)	0.00	(157,185.00)	0.00
40-105-00	Room & Board Revenue>HMO	(1,442,650.00)	0.00	(1,442,650.00)	(1,146,202.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjust	(8,518.00)	0.00	(8,518.00)	0.00
40-109-00	Room & Board Revenue>Hospice	(34,808.00)	0.00	(34,808.00)	(54,987.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	561.00	0.00	561.00	0.00
Subtotal [4A]	Private-pay residents and other	(3,388,101.00)	0.00	(3,388,101.00)	(2,921,550.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	1,296.00	0.00	1,296.00	0.00
Subtotal [4B]	Private-pay room and board contractual allowance	1,296.00	0.00	1,296.00	0.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(180,953.00)	0.00	(180,953.00)	(178,764.00)
Subtotal [5A]	Prescription Drugs - Medicare	(180,953.00)	0.00	(180,953.00)	(178,764.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	180,953.00	0.00	180,953.00	178,764.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	180,953.00	0.00	180,953.00	178,764.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
41-105-00	Pharmacy Rev>HMO	(4,021.00)	0.00	(4,021.00)	0.00
Subtotal [5C]	Prescription Drugs - Non-medicare	(4,021.00)	0.00	(4,021.00)	0.00
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
41-105-01	Pharmacy Rev>HMO>C/A	4,021.00	0.00	4,021.00	0.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	4,021.00	0.00	4,021.00	0.00
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(262,879.00)	0.00	(262,879.00)	(347,982.00)
42-103-00	PT Revenue>Medicare B	(35,201.00)	0.00	(35,201.00)	(39,554.00)
Subtotal [7A]	Physical Therapy - Medicare	(298,080.00)	0.00	(298,080.00)	(387,536.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	262,879.00	0.00	262,879.00	347,982.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	262,879.00	0.00	262,879.00	347,982.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-104-00	PT Revenue>Private	282.00	0.00	282.00	0.00
42-105-00	PT Revenue>HMO	(138,561.00)	0.00	(138,561.00)	(98,113.00)
42-111-00	PT Revenue>Medicaid	(9,179.00)	0.00	(9,179.00)	(10,676.00)

Subtotal [7C]	Physical Therapy - Non-medicare	(147,458.00)	0.00	(147,458.00)	(108,789.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	116,883.00	0.00	116,883.00	73,597.00
42-111-01	PT Revenue>Medicaid>C/A	9,179.00	0.00	9,179.00	10,676.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowan	126,062.00	0.00	126,062.00	84,273.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(47,736.00)	0.00	(47,736.00)	(35,784.00)
44-103-00	ST Revenue>Medicare B	(15,180.00)	0.00	(15,180.00)	(8,617.00)
Subtotal [8A]	Speech Therapy - Medicare	(62,916.00)	0.00	(62,916.00)	(44,501.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	47,736.00	0.00	47,736.00	35,784.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	47,736.00	0.00	47,736.00	35,784.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-104-00	ST Revenue>Private	0.00	0.00	0.00	(1,373.00)
44-105-00	ST Revenue>HMO	(32,375.00)	0.00	(32,375.00)	(11,038.00)
44-111-00	ST Revenue>Medicaid	(4,624.00)	0.00	(4,624.00)	(666.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(36,999.00)	0.00	(36,999.00)	(13,078.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	23,772.00	0.00	23,772.00	7,097.00
44-111-01	ST Revenue>Medicaid>C/A	4,624.00	0.00	4,624.00	666.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowanc	28,396.00	0.00	28,396.00	7,763.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(252,989.00)	0.00	(252,989.00)	(326,196.00)
43-103-00	OT Revenue>Medicare B	(57,015.00)	0.00	(57,015.00)	(58,027.00)
Subtotal [9A]	Occupational Therapy - Medicare	(310,004.00)	0.00	(310,004.00)	(384,223.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	252,989.00	0.00	252,989.00	326,196.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowan	252,989.00	0.00	252,989.00	326,196.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-104-00	OT Revenue>Private	(2,220.00)	0.00	(2,220.00)	(558.00)
43-105-00	OT Revenue>HMO	(149,226.00)	0.00	(149,226.00)	(112,136.00)
43-111-00	OT Revenue>Medicaid	(11,908.00)	0.00	(11,908.00)	(3,586.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(163,354.00)	0.00	(163,354.00)	(116,282.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	115,628.00	0.00	115,628.00	71,681.00
43-111-01	OT Revenue>Medicaid>C/A	11,908.00	0.00	11,908.00	3,586.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual All	127,536.00	0.00	127,536.00	75,269.00
Subgroup : [10A]	Other - Medicare				
47-103-00	Other Ancillary Rev>Medicare B	(46,279.00)	0.00	(46,279.00)	(7,433.00)
47-103-14	Other Ancillary Rev>Medicare B>Sequester	1,680.00	0.00	1,680.00	482.00
52-102-00	Revenue Adjustments>Medicare A	1,017.00	0.00	1,017.00	(12,447.00)
52-106-00	Revenue Adjustments>Medicare HMO	0.00	0.00	0.00	(9,270.00)
Subtotal [10A]	Other - Medicare	(43,602.00)	0.00	(43,602.00)	(28,668.00)
Subgroup : [10B]	Other - Non-medicare				
47-104-00	Other Ancillary Revenue>Private	0.00	0.00	0.00	(730.00)
47-105-00	Other Ancillary Rev>HMO	(3,969.00)	0.00	(3,969.00)	(4,266.00)
47-111-00	Other Ancillary Rev>Medicaid	(215.00)	0.00	(215.00)	(224.00)
51-100-01	Other Rev>Insurance Proceeds	(5,906.00)	0.00	(5,906.00)	0.00
51-105-13	Other Rev>HMO>Incentive Payments	(10,750.00)	0.00	(10,750.00)	(2,130.00)
51-111-34	Other Rev>Medicaid>COVID19	0.00	0.00	0.00	(91,333.00)
52-105-00	Revenue Adjustments>Commercial HMO	(54,554.00)	0.00	(54,554.00)	(6,457.00)
52-109-00	Revenue Adjustments>Hospice	(3.00)	0.00	(3.00)	0.00
52-111-00	Revenue Adjustments>Medicaid	(3,557.00)	0.00	(3,557.00)	(1,426.00)
52-123-00	Revenue Adjustments>Ancillary	606.00	0.00	606.00	6,850.00
Subtotal [10B]	Other - Non-medicare	(78,348.00)	0.00	(78,348.00)	(99,716.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(108.00)	0.00	(108.00)	(812.00)
Subtotal [15]	Interest Income	(108.00)	0.00	(108.00)	(812.00)
Subgroup : [18]	Other Revenue				
51-102-34	Other Rev>Medicare A>COVID19	0.00	0.00	0.00	(976,436.00)
51-187-00	Other Rev>Laundry	(72,000.00)	0.00	(72,000.00)	(72,000.00)
51-818-00	Other Rev>Medical Records	(148.00)	0.00	(148.00)	(433.00)
Marcum 124	Misc Revenue	0.00	0.00	0.00	(1,852.00)
Marcum 132	Reversal of PY Income	0.00	(35,624.00)	(35,624.00)	0.00
Subtotal [18]	Other Revenue	(72,148.00)	(35,624.00)	(107,772.00)	(1,050,721.00)
Total [30]	Statement of Revenue	(12,433,301.00)	(35,624.00)	(12,468,925.00)	(12,373,904.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	128.00	0.00	128.00	128.00
10-010-95	Cash>Operating>Norwich	(6,850.00)	0.00	(6,850.00)	(29,303.00)

10-014-00	Cash>Petty Cash Facility	500.00	0.00	500.00	300.00
10-014-95	Cash>PettyCash>Norwich	2,585.00	0.00	2,585.00	6,312.00
10-015-00	Cash>Petty Cash PNA	750.00	0.00	750.00	750.00
10-060-95	Cash>Resident Trust>Norwich	30,412.00	0.00	30,412.00	39,810.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00	5,000.00
10-090-95	Cash>Operating2>Norwich	152,391.00	0.00	152,391.00	0.00
Subtotal [A1]	Cash	184,916.00	0.00	184,916.00	22,997.00
Subgroup : [A2]	Resident Accounts Receivable				
11-100-00	Accounts Receivable>Miscellaneous	4,237.00	0.00	4,237.00	0.00
11-102-00	Accounts Receivable>Medicare A	508,724.00	0.00	508,724.00	464,720.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	(12,272.00)	0.00	(12,272.00)	(12,272.00)
11-103-70	Accounts Receivable>Medicare B>Old A/R	16,227.00	0.00	16,227.00	16,227.00
11-104-00	Accounts Receivable>Private	366,710.00	0.00	366,710.00	285,823.00
11-104-70	Accounts Receivable>Private>Old A/R	17,963.00	0.00	17,963.00	20,442.00
11-105-00	Accounts Receivable>HMO	458,195.00	0.00	458,195.00	397,008.00
11-105-70	Accounts Receivable>HMO>Old A/R	64,796.00	0.00	64,796.00	64,796.00
11-106-70	Accounts Receivable>Medicare HMO>Old A/R	(6,000.00)	0.00	(6,000.00)	(6,000.00)
11-109-00	Accounts Receivable>Hospice	36,369.00	0.00	36,369.00	26,432.00
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,526.00)	0.00	(6,526.00)	(6,526.00)
11-111-00	Accounts Receivable>Medicaid	951,210.00	0.00	951,210.00	672,778.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	12,969.00	0.00	12,969.00	13,230.00
11-112-00	Accounts Receivable>Income	(60,161.00)	0.00	(60,161.00)	(4,220.00)
11-112-70	Accounts Receivable>Income>Old A/R	(7,320.00)	0.00	(7,320.00)	(7,320.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(209,240.00)	0.00	(209,240.00)	(260,837.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	59,919.00	0.00	59,919.00	20,820.00
11-123-00	Accounts Receivable>Ancillary	32,090.00	0.00	32,090.00	46,622.00
11-191-00	Accounts Receivable>Allowance Purchased A/R	(108,497.00)	0.00	(108,497.00)	(108,497.00)
Subtotal [A2]	Resident Accounts Receivable	2,119,393.00	0.00	2,119,393.00	1,623,226.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	12,467.00	0.00	12,467.00	1,115,457.00
12-121-00	Prepaid Expenses>Rent	(168,007.00)	0.00	(168,007.00)	(168,007.00)
12-124-00	Prepaid Expenses>Insurance	87,071.00	0.00	87,071.00	91,410.00
12-126-00	Prepaid Expenses>Taxes	6,378.00	0.00	6,378.00	912.00
12-881-00	Prepaid Expenses>Workers Comp	55,463.00	0.00	55,463.00	74,812.00
Subtotal [A5]	Prepaid Expenses	(6,628.00)	0.00	(6,628.00)	1,114,584.00
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	56,069.00	0.00	56,069.00	53,312.00
15-131-00	Accum Depn>Leasehold Improvements	(21,223.00)	0.00	(21,223.00)	(16,229.00)
Subtotal [B4]	Leasehold Improvements	34,846.00	0.00	34,846.00	37,083.00
Subgroup : [B5]	Non-Movable Equipment				
14-133-00	Fixed Assets>Medical Equipment	7,386.00	0.00	7,386.00	7,386.00
15-133-00	Accum Depn>Medical Equipment	(5,438.00)	0.00	(5,438.00)	(3,961.00)
Subtotal [B5]	Non-Movable Equipment	1,948.00	0.00	1,948.00	3,425.00
Subgroup : [B6]	Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	12,195.00	0.00	12,195.00	8,849.00
14-134-00	Fixed Assets>Computer Hardware	9,926.00	0.00	9,926.00	9,926.00
14-135-00	Fixed Assets>Computer Software	6,146.00	0.00	6,146.00	6,146.00
14-305-00	Fixed Assets>Sales Use Tax	692.00	0.00	692.00	692.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(8,245.00)	0.00	(8,245.00)	(5,974.00)
15-134-00	Accum Depn>Computer Hardware	(5,032.00)	0.00	(5,032.00)	(3,614.00)
15-135-00	Accum Depn>Computer Software	(1,741.00)	0.00	(1,741.00)	(512.00)
15-305-00	Accum Depn>Sales Use Tax	(329.00)	0.00	(329.00)	(230.00)
Subtotal [B6]	Movable Equipment	13,612.00	0.00	13,612.00	15,283.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	53,815.00	0.00	53,815.00	87,815.00
Subtotal [B9]	Other Fixed Assets	53,815.00	0.00	53,815.00	87,815.00
Subgroup : [D2]	Escrow Deposits				
10-300-00	Cash>Escrow	12,747.00	0.00	12,747.00	12,747.00
Subtotal [D2]	Escrow Deposits	12,747.00	0.00	12,747.00	12,747.00
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-40	Due To/(From)>Salmon Brook	(165,000.00)	0.00	(165,000.00)	5,980.00
27-000-41	Due To/(From)>Sky View	59,540.00	0.00	59,540.00	(980.00)
27-000-46	Due To/(From)>Regal Management 2.0	(76,631.00)	0.00	(76,631.00)	0.00
27-000-92	Due To/(From)>Regal Care Management Group	1,157,865.00	0.00	1,157,865.00	1,203,758.00
27-000-93	Due To/(From)>RC Holdings	(15.00)	0.00	(15.00)	(48.00)
27-000-96	Due To/(From)>New London	1,888,903.00	0.00	1,888,903.00	1,707,883.00
27-000-98	Due To/(From)>Realty - New London	(35,001.00)	0.00	(35,001.00)	(1.00)
27-014-95	Due To/(From) Norwich Petty Cash	450.00	0.00	450.00	450.00
27-315-00	Due To/(From)>Fairview at Southport	340,614.00	0.00	340,614.00	340,533.00
27-316-00	Due To/(From)>Fairview at Greenwich	152,532.00	0.00	152,532.00	152,532.00
27-400-00	Due To/(From)>Elii Mirilis	500,000.00	0.00	500,000.00	500,000.00
27-406-00	Due To/(From)>Eltan Rubin	450,000.00	0.00	450,000.00	450,000.00
Subtotal [D6]	Loans to Owners or Related Parties	4,271,257.00	0.00	4,271,257.00	4,359,907.00
Subgroup : [D7]	Other Assets				
27-172-00	Due To/(From)>Vendor	6,311.00	0.00	6,311.00	5,006.00
Subtotal [D7]	Other Assets	6,311.00	0.00	6,311.00	5,006.00

Total [31-32]	Assets	6,692,217.00	0.00	6,692,217.00	7,282,073.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
20-000-00	Accounts Payable	(2,617,794.00)	0.00	(2,617,794.00)	(1,405,474.00)
21-350-00	Other Current Payables>Resident Funds	(30,412.00)	0.00	(30,412.00)	(39,810.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(1,918.00)	0.00	(1,916.00)	(309.00)
Subtotal [A1]	Trade Accounts Payable	(2,650,122.00)	0.00	(2,650,122.00)	(1,445,593.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(131,858.00)	0.00	(131,858.00)	(93,739.00)
23-157-00	Accrued Expenses>PTO	(325,157.00)	0.00	(325,157.00)	(371,839.00)
Subtotal [A4]	Accrued Payroll	(457,015.00)	0.00	(457,015.00)	(465,678.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
23-158-00	Accrued Wages & Related>PR Taxes	(1,084.00)	0.00	(1,084.00)	2,102.00
Subtotal [A6]	Accrued Payroll Taxes Payable	(1,084.00)	0.00	(1,084.00)	2,102.00
Subgroup : [A12]	Other Current Liabilities				
24-000-00	Accrued Expenses	(1,320,843.00)	0.00	(1,320,843.00)	(1,277,413.00)
24-121-00	Accrued Expenses>Rent	(576,749.00)	0.00	(576,749.00)	0.00
24-123-00	Accrued Expenses>Ancillary	(7,532.00)	0.00	(7,532.00)	(4,897.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(75,814.00)	0.00	(75,814.00)	(69,786.00)
24-163-00	Accrued Expenses>Insurance - EPLI	(6,343.00)	0.00	(6,343.00)	(3,821.00)
24-165-00	Accrued Expenses>Insurance - Property	117.00	0.00	117.00	117.00
24-167-00	Accrued Expenses>Insurance - Auto	0.00	0.00	0.00	(354.00)
24-265-00	Accrued Expenses>Year End Adjustments	(25,526.00)	0.00	(25,526.00)	(24,306.00)
24-881-00	Accrued Expenses>Workers Comp	(47,063.00)	0.00	(47,063.00)	(63,473.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(469,694.00)	0.00	(469,694.00)	(469,694.00)
Subtotal [A12]	Other Current Liabilities	(2,529,447.00)	0.00	(2,529,447.00)	(1,913,627.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
13-407-00	Due From>Partners	(519,634.00)	0.00	(519,634.00)	(240,869.00)
27-000-25	Due To/(From)>Greenfield	(157,000.00)	0.00	(157,000.00)	852.00
27-000-32	Due To/(From)>Worcester	(445.00)	0.00	(445.00)	0.00
27-000-53	Due To/(From)>Woodlake	71,971.00	0.00	71,971.00	0.00
27-000-79	Due To/(From)>Pine View	50.00	0.00	50.00	50.00
27-000-80	Due To/(From)>Ridgeland	(9,998.00)	0.00	(9,998.00)	2.00
27-000-87	Due To/(From)>Realty - Norwich	(92,306.00)	0.00	(92,306.00)	(63,525.00)
27-407-00	Due To/(From)>Partners	(10,000.00)	0.00	(10,000.00)	0.00
28-127-00	Due To>Old Owner	(229.00)	0.00	(229.00)	(229.00)
Subtotal [B3]	Loans from Owners or Related Parties	(717,591.00)	0.00	(717,591.00)	(303,719.00)
Subgroup : [B4]	Other Long-Term Liabilities				
27-000-23	Due To/(From)>Taunton	0.00	0.00	0.00	559.00
27-000-24	Due To/(From)>Quincy	0.00	0.00	0.00	389.00
27-000-28	Due To/(From)>Holyoke	0.00	0.00	0.00	853.00
27-105-00	Due To/(From)>HMO	(105,700.00)	0.00	(105,700.00)	(112,338.00)
27-109-00	Due To/(From)>Hospice	(4,803.00)	0.00	(4,803.00)	(4,803.00)
27-111-00	Due To/(From)>Medicald	(150,940.00)	0.00	(150,940.00)	(73,157.00)
27-112-00	Due To/(From)>Income	(9,142.00)	0.00	(9,142.00)	(9,142.00)
27-152-00	Due To/(From)>Employee	(6,399.00)	0.00	(6,399.00)	(5,941.00)
Subtotal [B4]	Other Long-Term Liabilities	(276,984.00)	0.00	(276,984.00)	(203,580.00)
Total [33-34]	Liabilities	(6,632,243.00)	0.00	(6,632,243.00)	(4,330,095.00)
Group : [35]	Equity				
Subgroup : [B1]	Owners' Capital				
31-000-85	Partner's Equity>All Partners>Capital Contributions	(73,219.00)	0.00	(73,219.00)	0.00
31-000-86	Partner's Equity>All Partners>Capital Draws	1,774,382.00	0.00	1,774,382.00	1,783,882.00
31-408-86	Partners' Equity>Shannon Mirris>Capital Draws	12,000.00	0.00	12,000.00	12,000.00
Subtotal [B1]	Owners' Capital	1,713,163.00	0.00	1,713,163.00	1,775,882.00
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	(4,942,854.00)	0.00	(4,942,854.00)	(3,762,543.00)
Subtotal [B5]	Cumulated Earnings	(4,942,854.00)	0.00	(4,942,854.00)	(3,762,543.00)
Total [35]	Equity	(3,229,691.00)	0.00	(3,229,691.00)	(1,986,661.00)
	NET (INCOME) LOSS	92,877.00	0.00	92,877.00	92,079.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing**
 Engagement: **Medicald - 93 W Main Operating, LLC 2023**
 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		N.01a		
To Reclass Cell Phone Expense from Telephone Expense				
Marcum 103	Cell Phone		434.00	
80-231-00	Admin Expense>Telephone			434.00
Total			434.00	434.00
Reclassifying Journal Entries JE # 2		E.05		
To Reclass Dental Fees, IV Insertion Nurse, PT Expense, Respiratory Therapist, Medicare A Expenses from Nursing Expense>Clinical Service				
65-000-00	PT Expense		319.00	
Marcum 104	Dentist		4,980.00	
Marcum 121	Respiratory Therapist		1,204.00	
Marcum 122	IV Insertion Nurse		8,564.00	
Marcum 129	Speech-Language Pathologist		500.00	
60-206-00	Nursing Expense>Clinical Services			15,567.00
80-700-00	Admin Expense>Contracted Service			
Total			15,567.00	15,567.00
Reclassifying Journal Entries JE # 3		D.01 tab Dues		
To Reclass Chamber Dues and Subscriptions to correct line of the cost report				
Marcum 110	Chamber of Commerce Dues		433.00	
Marcum 114	Subscriptions		2,388.00	
Marcum 128	Use Tax		40.00	
80-204-00	Admin Expense>Training & Education			2,861.00
80-235-00	Admin Expense>Dues & Subscriptions			
Total			2,861.00	2,861.00
Reclassifying Journal Entries JE # 4		E.02		
To reclass other employee benefits				
85-245-00	Employee Benefits Expense>Background Checks		851.00	
Marcum 102	Employee Food		2,658.00	
Marcum 111	Holiday Party		351.00	
Marcum 112	Employee Relations		4,722.00	
Marcum 123	401k Employer Match		17,076.00	
60-204-00	Nursing Expense>Training & Education			
60-883-00	Nursing Expense>Other Benefits			16,763.00
61-883-00	Nursing Admin Expense>Other Benefits			
68-883-00	Therapy Expense>Other Benefits			441.00
69-883-00	Social Services Expense>Other Benefits			2,312.00
70-883-00	Dietary Expense>Other Benefits			844.00
71-883-00	Activity Expense>Other Benefits			1,970.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			916.00
75-883-00	Maintenance Expense>Other Benefits			2,412.00
80-883-00	Admin Expense>Other Benefits			
85-204-00	Employee Benefits Expense>Training & Education			
Marcum 106	Discriminatory Bonus			
Marcum 118	Indirect COVID Expense			
Marcum 119	Admin & Gen.>COVID Related Expense			
Total			25,658.00	25,658.00
Reclassifying Journal Entries JE # 5		D.01 tab Leased Equipment		
To Reclass Leased Equipment from Equipment Rental				
Marcum 109	Leased Equipment		19,806.00	
80-208-00	Admin Expense>Equip-Rental			19,806.00
Total			19,806.00	19,806.00
Reclassifying Journal Entries JE # 6		E.06		
To reclass RN and LPN contracted services to there correct lines				
Marcum 125	Contracted RN		9,466.00	
Marcum 126	Contracted LPN		20,587.00	
60-700-34	Nursing Expense>Contracted Service>COVID19			30,053.00
Total			30,053.00	30,053.00
Reclassifying Journal Entries JE # 7		E.03		
To reclass Legal to correct line of cost report				
80-238-00	Admin Expense>Legal Fees		1,841.00	
80-240-00	Admin Expense>Professional Fees			1,841.00
Total			1,841.00	1,841.00

Client: **93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing**
 Engagement: **Medicaid - 93 W Main Operating, LLC 2023**
 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 # 8		N.02a		
To reclass salary relating to the assistant administrator into correct line				
Marcum 117	Assistant Administrator		27,555.00	
80-840-80	Admin Expense>Business Office>Wages			27,555.00
Total			27,555.00	27,555.00
Reclassifying Journal Entries JE # 9		D.01 tab Direct Care Consultant		
To reclass MDS consulting to correct line of cost report.				
Marcum 113	MDS Consulting		29,200.00	
60-212-00	Nursing Expense>Clinical Consultants			29,200.00
Total			29,200.00	29,200.00
Reclassifying Journal Entries JE # 10		E.01		
To reclass Professional Fees out of Accounting Fees				
80-240-00	Admin Expense>Professional 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 # 11		E.04		
To reclass Misc Employee Benefits to correct lines of cost report				
Marcum 102	Employee Food		1,620.00	
Marcum 106	Discriminatory Bonus		227.00	
Marcum 127	Employee Gifts		689.00	
85-100-00	Employee Benefits Expense>Miscellaneous			2,536.00
Total			2,536.00	2,536.00
Reclassifying Journal Entries JE # 12		E.09		
To reclass Crime and Cyber Insurance to the Correct Line on the Cost Report				
Marcum 130	Admin Expense>Insurance - Crime		1,579.00	
Marcum 131	Admin Expense>Insurance - Cyber		684.00	
80-162-00	Admin Expense>Insurance - General Liability & Other			2,263.00
Total			2,263.00	2,263.00
Reclassifying Journal Entries JE # 13		G.01		
To reclass Property Insurance and RE Taxes to the correct line on the Cost Report				
80-165-00	Admin Expense>Insurance - Property		24,788.00	
91-161-00	Property Expense>RE Taxes		134,843.00	
91-121-00	Property Expense>Rent			159,631.00
Total			159,631.00	159,631.00
Reclassifying Journal Entries JE # 14		N.03a		
To reclass Workers Compensation refunds from PY				
61-881-00	Nursing Admin Expense>Workers Comp		35,624.00	
Marcum 132	Reversal of PY Income			35,624.00
Total			35,624.00	35,624.00
Reclassifying Journal Entries JE # 15		N.03a		
To reclass an adjustment of payroll taxes to the correct line on the cost report				
Marcum 133	ERC>Reversal of Payroll Taxes		214,995.00	
85-156-61	Employee Benefits Expense>PR Taxes>Fica			214,995.00
Total			214,995.00	214,995.00
Reclassifying Journal Entries JE # 16		D.01		
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



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/16/2024
 Run Date: 1/16/2024

Provider Name: 93 W Main Operating, LLC d/b/a Norwich 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: